



# PROPOSED BUDGET

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FISCAL YEAR 2026



## Mayor

Robert Simison

## City Council

Brian Whitlock (District 1)

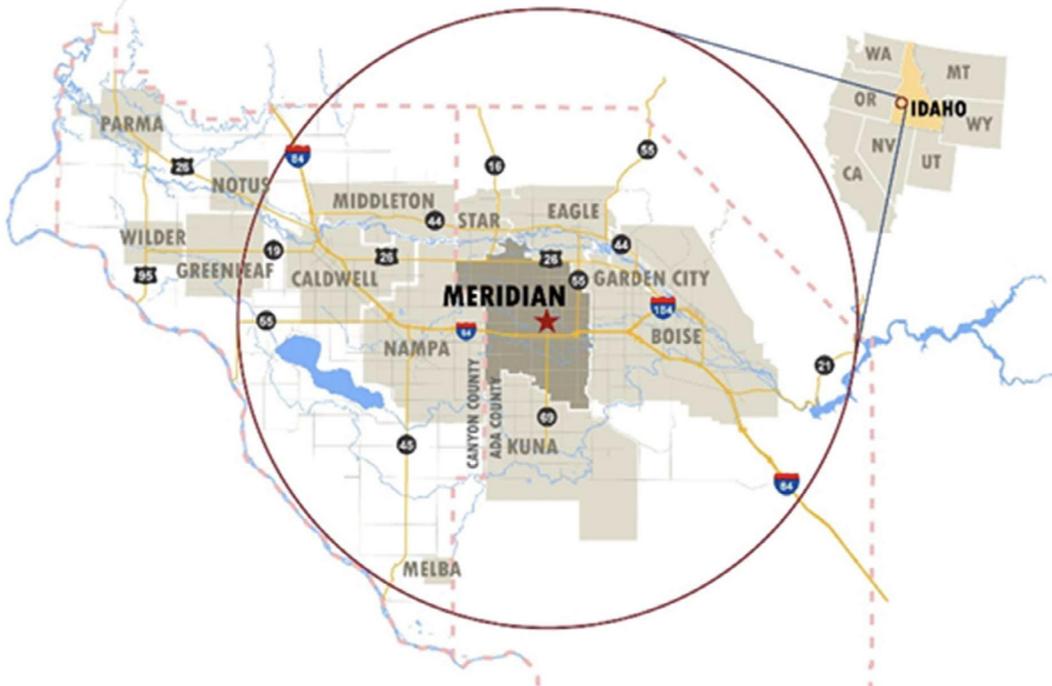
John Overton (District 4)

Liz Strader (District 2)

Anne Little Roberts (District 5)

Doug Taylor (District 3)

Luke Cavener (District 6)



Prepared by Finance Department:

Chief Financial Officer - Todd Lavoie

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Financial Analyst - Ricardo Ortiz-Miller

Online versions of the City budget are posted on the City website.

[www.meridianty.org/finance](http://www.meridianty.org/finance)

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An aerial photograph of a park. In the top right, there is a baseball field with a green field and brown infield. To the left of the baseball field is a tennis court with a blue surface. In the center and bottom right, there is a large, modern playground with a blue safety mat, slides, and climbing structures. The park is surrounded by green grass, trees, and concrete walkways. A large blue graphic element is on the left side of the page.

# INTRODUCTION AND OVERVIEW

**PROPOSED BUDGET  
CITY OF MERIDIAN**

## Budget Executive Summary

### Members of Council and Citizens of Meridian:

In accordance with State of Idaho Code 50-1002, we are pleased to present to you the financially balanced Fiscal Year 2026 Mayor’s Proposed Budget (Proposed Budget).

The City’s budget serves as a financial blueprint for achieving its strategic objectives in the upcoming fiscal year. The Proposed Budget reflects a longstanding tradition of prudent financial management established by the City of Meridian’s legislative leadership over several decades. This disciplined approach has enabled the City to navigate periods of growth and adversity with resources and stability not always available to peer jurisdictions within Ada County, Idaho, or across the nation.

Each year, the budget development process presents the complex task of aligning the City’s priorities and service demands with the fiscal capacity required to meet them. The residents of Meridian expect a high standard of public service, and our dedicated workforce stands ready to meet those expectations.

Our City Strategic Plan plays an instrumental part in developing the annual Proposed Budget. The Mission, Vision, and Goals of the City Strategic Plan guide many of the decisions involved with establishing the annual Proposed Budget. The adopted financial policies that support the City Strategic Plan also guides the budget preparation along with a few high-level points:

- Make decisions based on the prioritized needs of our community per our City Strategic Plan
- Provide the necessary support and tools to all City employees
- Balance current revenues to current expenses and maintain policy driven fund reserves
- Minimize impacts of any tax increases to taxpayers
- Maintain the highest level of customer service

This year’s budget executive summary will walk through the financial situation starting with a brief overview of the Budget Summary, Budget Assumptions and what is included in the Proposed Budget.

### Budget Summary

#### The General Funds FY2026 Budget Summary

|                            |                        |
|----------------------------|------------------------|
| Total Revenues             | \$ 100,626,776         |
| Total Expenses             | \$ 121,311,401         |
| <b>Use of Fund Balance</b> | <b>\$ (20,684,625)</b> |

#### The Enterprise Funds FY2026 Budget Summary

|                            |                       |
|----------------------------|-----------------------|
| Total Revenues             | \$ 52,428,916         |
| Total Expenses             | \$ 57,755,847         |
| <b>Use of Fund Balance</b> | <b>\$ (5,326,931)</b> |

## Budget Executive Summary

### Budget Assumptions

#### Property Taxes

##### Allowable 3.0%

- Propose taking 3.0% of the allowable 3.0%
  - 3.0% = \$1,521,805 new revenues (Estimated increase in cost per \$100,000 of taxable property value per month = \$.48)
    - 1.0% = \$507,269 (\$.16 per month per \$100,000 of taxable value)
    - 2.0% = \$1,014,537 (\$.32 per month per \$100,000 of taxable value)
    - 3.0% = \$1,521,805 (\$.48 per month per \$100,000 of taxable value)

##### New Construction

- Propose taking the entire allowable New Construction property tax revenue
  - \$1,394,572 new revenues from growth (\$.44 per \$100,000 of taxable property value)

##### New Annexation

- Propose taking the entire allowable New Annexation property tax revenue
  - \$36,031 new revenues from growth (\$.01 per \$100,000 of taxable property value)

##### City Property Tax Levy Rate

- Current = .002033049
- Projected = .0020489304 (increase of .78%) (please see Property Valuation section for more information)

#### Revenues

- Water/Sewer Sales – 2.45% increase year over year
- Development Revenues – (21.25)% decrease year over year
- Liquor Revenues – (10.51)% decrease year over year
- Sales Tax Revenue – 1.47% increase year over year
- Franchise Fees – (9.60)% decrease year over year

#### Compensation

##### Cost of Living Salary Adjustment (COLA)

- General Employees = 2.39% increase (est. \$616k)
- Fire Union Members = per approved CLA
- Police Step Plan Members = 2.39% increase (est. \$385k)

##### Step Plans / Market Adjustments

- General Employees = .074% increase (est. \$19k)
- Fire Union Collective Labor Agreement = Next negotiation will be FY2027
- Police Step Plan = Next adjustment will be FY2028

#### Benefits

- Medical Benefits – increased by 17%.
- Vision Benefits – increased by 2.6%
- Dental Benefits – increased by 4.8%.

## Budget Executive Summary

### Utilities

- Fuels Gas/Diesel – (7.72)% decrease year over year
- Idaho Power – .92% increase year over year
- Intermountain Gas – (45.34)% decrease year over year (FY25 budget was overestimated due to IPUC rate decrease in Aug 2024)

### Replacement Requests

The Proposed Budget continues to prioritize the effective management of existing infrastructure and assets to meet the current service expectations of our residents, community stakeholders, and employees. Asset replacements reflect the established levels of service set by prior leadership and represent an essential component of the City’s ongoing operational responsibilities. These investments are a fundamental part of the City’s cost of doing business, ensuring that infrastructure and capital assets are maintained to support long-term service delivery and reliability.

- Apparatus and Vehicles = \$987,797
- Equipment and Supplies = \$629,621
- Municipal and Community Facilities = \$342,450
- Technology and Communications = \$1,340,205
- Utility Infrastructure = \$1,885,000
- Total Replacement Requests = \$5,185,073**

### New Budget Requests

As previously noted, the Proposed Budget is aligned with the City’s Strategic Plan, which serves as a guiding document to help prioritize future resource needs. Below is a summary of New Budget Requests, categorized by the Strategic Plan’s focus areas. A detailed version of the City Strategic Plan is available on the City’s website. All New Budget Requests are also outlined in detail within this budget book under their respective departmental sections.

- Responsible Growth = \$16,270,439
- Transportation and Infrastructure = \$0
- Business and Economic Vitality = \$0
- Public Health and Safety = \$17,420,145
- Vibrant and Sustainable Community = \$21,008,054
- Government Excellence = \$417,726
- Total New Budget Requests = \$55,116,365**

### Staffing Summary

The City departments currently have 649.5 approved full time equivalent employees (FTE) throughout the City. The FY2026 budget proposal is requesting to add 3.0 FTE’s (proposed new Citywide FTE total = 652.5) as follows with a personnel financial impact of \$286,663.

- Water Operator III
- Wastewater Operator III
- Wastewater Mechanic II

## Budget Executive Summary

### Demographic and Financial Highlights

#### Property Valuation

The City experienced a year-over-year increase in total taxable property valuation of approximately 9.02%, bringing the total taxable property value to \$24,951,123,083 at the close of fiscal year 2025. Moving forward, it is projected that residential property values will continue to increase on average, year over year. Similarly, commercial property values are expected to see continued growth in the coming years. With the increase in projected property values, the City anticipates an increase in its property tax levy rate for the FY2026 proposed budget, as detailed in the section on the Property Tax Levy Rate.

#### Population and Growth

The City of Meridian remains a highly desirable community in which to live, work, and raise a family. As of the beginning of calendar year 2025, the City's population reached approximately 147,340, according to COMPASS. Since 2010, Meridian has experienced a robust annual population growth rate of 4.69%. In preparing the Proposed Budget, the City has projected a population increase of 2.45% for fiscal year 2026.

Residential development has been a key driver of this growth, reflecting a decade of strong housing expansion. Looking ahead, the City anticipates continued healthy development over the next 20 years, with annual growth rates gradually tapering from 2.45% to 1.32%, ensuring a sustainable pace of expansion.

In addition, Meridian has experienced notable economic growth, particularly in commercial and retail construction. This Proposed Budget incorporates the strength of the local economy and allocates the necessary resources to maintain and enhance the high level of services required to support continued economic vitality.

#### Long-Range Financial Plan

In accordance with the City's Financial Stability Policy, a Comprehensive Financial Plan (CFP) is developed annually as part of the budget development process to project long-range revenues and expenditures. The CFP supporting this budget proposal is based on revenue estimates derived from a detailed analysis of historical financial trends. It provides a projection of all revenues and expenditures over a five-year planning horizon and includes an additional five years of financial outlook for strategic discussion.

The CFP is presented to the City Council prior to the preparation of the annual budget document and is included as part of this Proposed Budget to support transparency and informed decision-making.

#### Reserves

Each major fund maintains a designated reserve balance to support cash flow management and ensure sufficient liquidity in the event of an economic downturn or unforeseen financial disruption. The City adheres to its Funds and Fund Balance Policy to evaluate and establish appropriate reserve levels on an annual basis. This budget proposal has been developed in alignment with those guidelines and does not compromise the City's ability to maintain the minimum fund balance requirements as outlined in the policy.

#### Fund Balance Impacts

The City has adopted a pay-as-you-go approach for funding capital projects, enabling it to allocate resources in advance of construction needs and avoid incurring debt. This fiscally responsible philosophy has allowed the City to remain debt-free while addressing infrastructure and capital improvement priorities.

The Proposed Budget includes both increases and decreases to specific fund balances to support necessary one-time capital expenditures. These adjustments are detailed in the subsequent pages of the budget document, accompanied by a summary overview below. All proposed reductions to fund balances are consistent with the City's Funds and Fund Balances Policy and have been evaluated to ensure ongoing financial stability.

## Budget Executive Summary

### The General Funds impact to Fund Balances

|  |                        |
|--|------------------------|
| • Use of Fund Balance – Capital Improvement Fund | \$ (2,000,000)         |
| • Addition to Fund Balance – Public Safety Fund  | \$ -                   |
| • Use of Fund Balance – Impact Fee Fund          | \$ (9,860,842)         |
| • Use of Fund Balance – General Fund             | \$ (8,823,782)         |
| <b>Total Use of Fund Balance</b>                 | <b>\$ (20,684,624)</b> |

### The Enterprise Funds impact to Fund Balances

|   |                |
|---|----------------|
| • Use of Fund Balance – Enterprise Fund | \$ (5,326,931) |
|---|----------------|

### Debt Management

The Proposed Budget contains zero requests to incur debt.

### Revenues

Revenues are discussed in the annual Revenue Report that is provided in this document.

### Financial Concerns

The City of Meridian has effectively navigated the multifaceted impacts of recent years, including the COVID-19 pandemic, inflationary pressures, historically low unemployment, supply chain disruptions, and sustained population growth. These factors have shaped the City’s operational and capital planning environment, and they will continue to present significant challenges in fiscal year 2026—particularly in delivering infrastructure for a growing community and recruiting the workforce necessary to maintain service levels.

To support public safety needs, the City was awarded a federal grant to fund the hiring of 18 firefighters, covering approximately 90% of salary expenses from fiscal years 2024 through 2027. However, beginning in fiscal year 2027, the City will assume full financial responsibility for these positions. Current projections estimate an ongoing annual cost of \$3.3 million starting in FY 2027. At the time of this writing, the City has secured \$500,000 of guaranteed new ongoing revenue sources to fully fund this obligation, and identifying sustainable revenue to support these costs remains a priority.

Further compounding these fiscal challenges, Idaho lawmakers enacted property tax legislation in calendar year 2024 that permanently restricts the amount of new revenue cities can collect from new growth. This legislative change introduced financial limitations on the City’s ability to generate revenue proportionate to the demands of rapid population increases, thereby affecting its capacity to fund services and infrastructure at previously anticipated levels.

Despite these constraints, the City continues to thrive economically, with healthy development activity and sustained investor interest. Long-term population growth and rising operational costs, however, are expected to be key challenges over the next two decades. The City has conservatively projected revenues through 2050, as detailed in the Revenue Report, and remains committed to prudent financial management.

As service demands continue to rise, the City will need to carefully balance customer service expectations with available resources. Without additional, stable revenue sources, some departments may be unable to maintain current service levels in the coming years, especially in light of the financial commitments already made to support public safety.

### Summary

The Proposed Budget represents a prudent and fiscally conservative plan focused on strengthening our community, enhancing the workplace, and empowering our dedicated employees. It provides the necessary funding to sustain City operations and deliver high-quality services to our residents and customers.

The preparation of this budget is the result of extensive effort, analysis, and collaboration. I would like to formally acknowledge the contributions of the many City staff members, City Council, and the Mayor, whose collective hard work made this proposal possible. Staff from every department and division—and especially the Budget Division—



## Budget Executive Summary

have demonstrated exceptional commitment, bringing together the data, financial analysis, and narratives contained within the following pages.

Their expertise across the diverse operational and financial facets of City government, coupled with their dedication to public service, has been instrumental in shaping this budget.

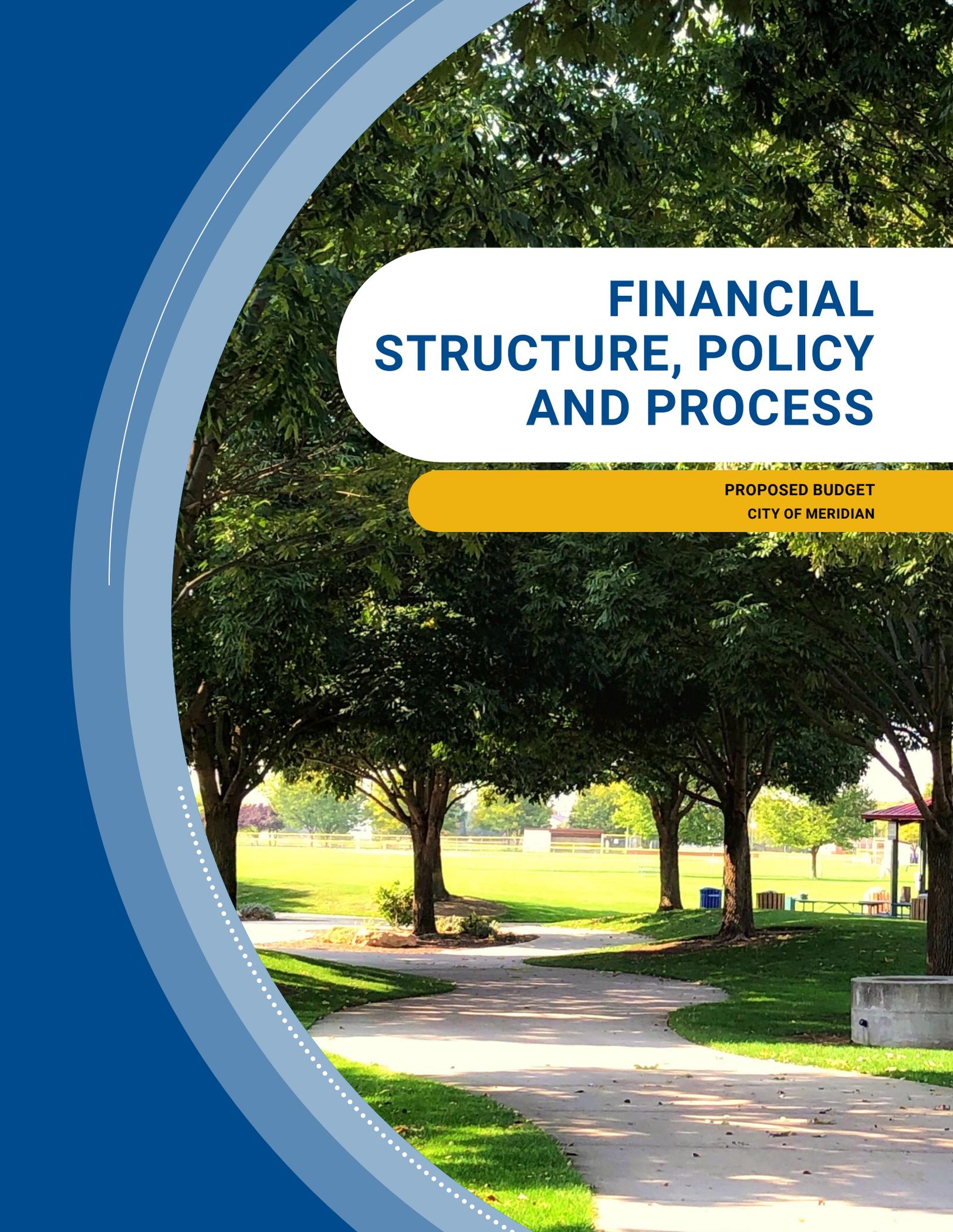
As the Chief Financial Officer of the City of Meridian, I extend my sincere gratitude to all City personnel, members of the City Council, the Mayor, our Finance Department staff, and our Budget Manager for their steadfast commitment to the citizens of Meridian.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Todd Lavoie".

Todd Lavoie  
Chief Financial Officer

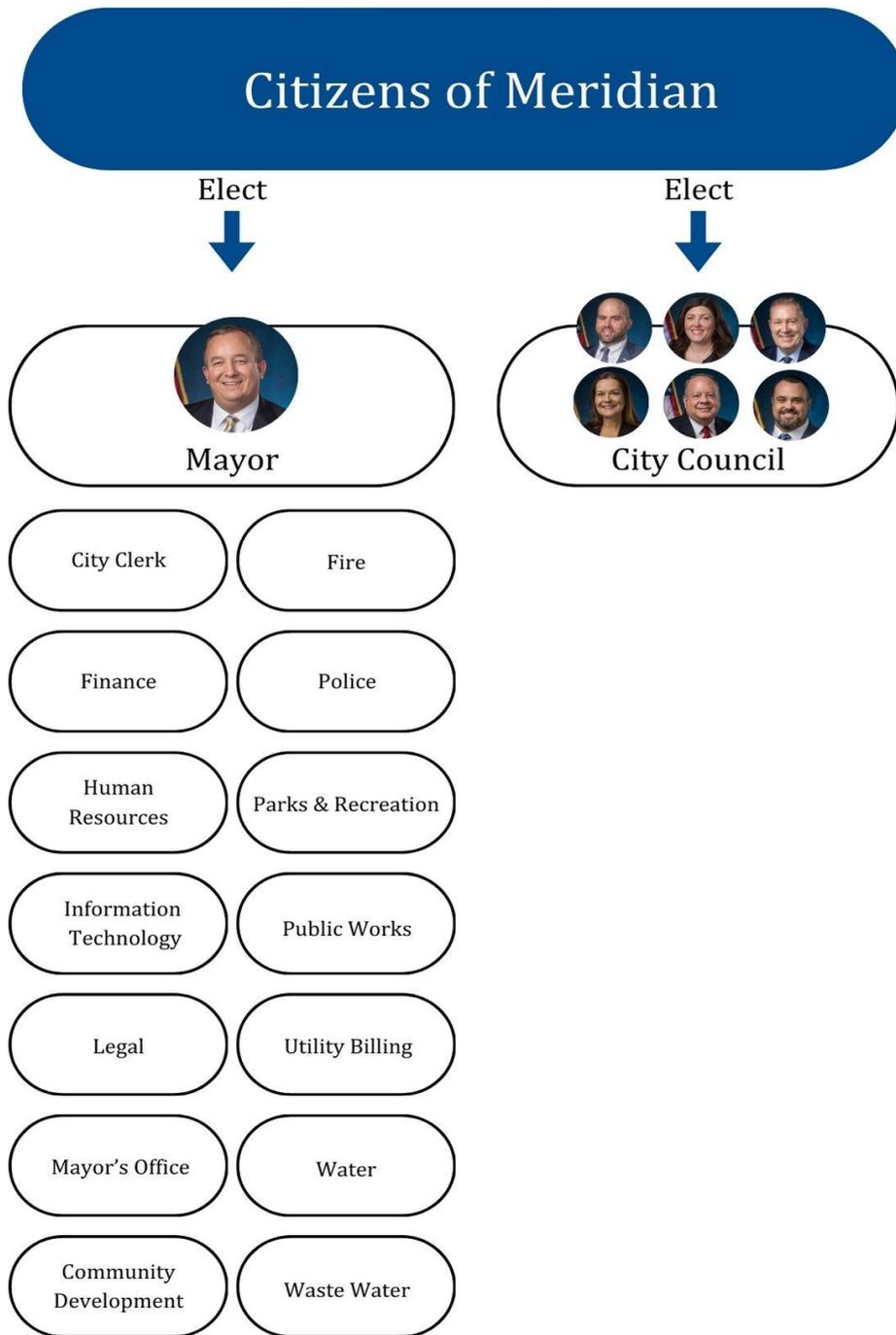




# **FINANCIAL STRUCTURE, POLICY AND PROCESS**

**PROPOSED BUDGET  
CITY OF MERIDIAN**

## Organization Chart





## Fund Descriptions and Fund Structure

| Fund | Fund Name             | Description   | Revenue Sources  |
|------|-----------------------|---|--|
| 01   | General               | Utilized by all General Fund Depts. for the necessary costs to deliver the services requested of the Citizens and City Council on an annual basis.          | <ul style="list-style-type: none"> <li>- Property Taxes</li> <li>- State Sales Tax Sharing</li> <li>- Development Permit Revenue</li> <li>- State Liquor Revenue</li> <li>- Rural Fire Reimbursement</li> <li>- Gas/Cable/Power Franchise Revenue</li> <li>- Misc. Permits</li> <li>- Fines &amp; Licensing</li> </ul> |
| 07   | Impact                | Utilized by Fire, Parks, and Police Depts. To collect revenue from future development to maintain existing levels of service with the growing community     | <ul style="list-style-type: none"> <li>- Fire Impact Fees</li> <li>- Parks &amp; Rec Impact Fees</li> <li>- Police Impact Fees</li> </ul>  |
| 08   | Public Safety         | Utilized by the Fire and Police Depts. to properly plan and save for future Capital needs   | <ul style="list-style-type: none"> <li>- Excess Revenue from General Fund 01</li> </ul>  |
| 20   | Grant/<br>General     | Utilized by all General Fund Dept. to collect and spend Grant Funds on approved expenditures  | <ul style="list-style-type: none"> <li>- Idaho Transportation Dept.</li> <li>- Federal Dept. of Housing &amp; Urban Development</li> <li>- State of Idaho</li> <li>- State Liquor Revenue</li> </ul>   |
| 55   | Capital Improvement   | Utilized by all General Fund Depts. to properly plan and save for future Capital needs  | <ul style="list-style-type: none"> <li>- Excess Revenue from Community Development Permit Revenue General Fund 01</li> <li>- Excess Revenue from General Fund 01</li> </ul>  |
| 60   | Enterprise            | Utilized by all Enterprise Fund Depts. for the necessary cost to deliver the utility services requested by the Citizens and City Council on an annual basis | <ul style="list-style-type: none"> <li>- Public Works Review Revenue</li> <li>- Utility Administration Revenue</li> </ul>  |
| 61   | Grant/<br>Enterprise  | Utilized by all Enterprise Fund Depts. to collect and spend Grant Funds on approved expenditures  | <ul style="list-style-type: none"> <li>- Idaho Dept. of Environmental Quality</li> <li>- Federal Dept. of Housing &amp; Urban Development</li> <li>- State of Idaho</li> </ul>   |
| 62   | Water Enterprise      | Utilized by Water Divisions for the necessary costs to deliver the utility services requested by the Citizens and City Council on an annual basis           | <ul style="list-style-type: none"> <li>- Water Sales Revenue</li> <li>- Water Connection Revenue</li> <li>- Water Meter &amp; Equipment Revenue</li> </ul>   |
| 65   | Wastewater Enterprise | Utilized by Wastewater Divisions for the necessary costs to deliver the utility services requested by the Citizens and City Council on an annual basis      | <ul style="list-style-type: none"> <li>- Sewer Sales Revenue</li> <li>- Sewer Connection Revenue</li> </ul>  |

## Basis of Accounting

### Summary of Significant Accounting Policies

The City of Meridian, Idaho (the City) was incorporated August, 1903. The City operates under a mayor and council form of government and provides the following services as authorized by its charter; public safety (police and fire), community planning and development, parks and recreation, general administrative services, and water and sewer service.

The accounting and reporting policies of the City relating to the funds included in the accompanying basic financial statements conform to generally accepted accounting principles applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing government accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

### Financial Reporting Entity

As required by generally accepted accounting principles, these basic financial statements present the City in conformance with GASB.

Component units are organizations that are included in the reporting entity because of the significance of their operational or financial relationships with the City and are legally separate organizations for which the City is financially accountable. The component unit column in the government-wide financial statements is the financial data of the City's single component unit, the Meridian Development Corporation (MDC). MDC is a separate and distinct legal entity created by state statute and is presented as a discretely presented component unit. The directors of MDC are appointed by the Mayor and approved by the City Council. MDC promotes downtown development services for the citizens of the City. Complete financial statements can be obtained from the City of Meridian Division of Financial Management, 33 East Broadway Avenue, Meridian, Idaho.

### Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include; charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

### Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available



## Basis of Accounting

if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds;

**General Fund** – The General Fund is the general operating fund of the City. It is used for all financial resources except those required to be accounted for in another fund.

**Capital Projects Fund** – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

The City reports the following major proprietary fund;

**Enterprise Fund** – The Enterprise Fund is used to account for water and sewer operations financed and operated in a manner similar to private business. The intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Additionally, the governing body may have decided that periodic determination of revenues earned, expenditures incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between various functions of the government when elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and products and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges for services to customers for water and sewer sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses, such as fees property owners pay to connect to the utility system, not meeting this definition are reported as non-operating revenues and expenses.

## Cash and Cash Equivalents

For purposes of the statement of cash flows, the City considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

## Property Taxes Receivable

Within the governmental fund financial statement, property taxes are recognized as revenue when the amount of taxes levied is measurable, and proceeds are available to finance current period expenditures.

Available tax proceeds include property tax receivables expected to be collected within sixty days after year end. Property taxes attach as liens on properties on January 1, and are levied in September of each year. Tax notices are sent to taxpayers during November, with tax payments scheduled to be collected on or before December 20. Taxpayers may pay all or one half of their tax liability on or before December 20, and if one half of the amount is paid, they may pay the remaining balance by the following June 20. Since the City is on a September 30 fiscal year end, property taxes levied during September for the succeeding year's collection are recorded as deferred inflow of resources at the City's year end and recognized as revenue in the following fiscal year. Ada County bills and collects taxes for the City.

## Basis of Accounting

### Customer Services Receivable

Amounts owed to the City for customer services are due from area residents and businesses and relate to water, sewer and trash services provided by the City. The receivable is reported net of an allowance for uncollectible accounts. An allowance is reported when accounts are proven to be uncollectible.

### Deposits and Prepaid Expenses

Deposits and prepaid expenses consist of deposits paid by developers for various improvements as well as payments to vendors that reflect costs applicable to future accounting periods and are reported as prepaid expenses.

### Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., parks, wells, water and sewer lines and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Capital assets are defined by the government as assets with an initial individual cost of \$50,000 and over for machinery and equipment, \$250,000 and over for building and land improvements, buildings, intangibles, and infrastructure, and an estimated useful life in excess of three years. Land acquisitions regardless of cost are recorded as capital assets. All material capital assets are valued at cost. Donated capital assets are valued at their acquisition value on the date donated.

GASB requires that the City capitalize and report intangible assets, such as easements and internally created software. To value easements, the City uses current land values calculated from Ada County Assessor's data divided by two, internally developed software is valued at cost.

Depreciation is recorded by use of the straight-line method. The book value of each asset is reduced by equal amounts over its estimated useful life.

Maintenance, repairs, and minor renewals are charged to operations as incurred. When an asset is disposed of, accumulated depreciation is deducted from the original cost and any gain or loss arising from its disposal is credited or charged to operations.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred during construction of capital assets of business-type activities are capitalized when they are material. No interest costs were included as part of the cost of capital assets under construction in the current year.

### Compensated Absences Payable

The City provides vacation and sick leave to its full-time employees. Earned vacation is paid to employees when taken or paid to employees or beneficiaries upon the employees' termination, retirement or death. The City does not pay earned sick pay upon the employees' termination, retirement or death for non-union employees. The Fire Department union members are paid ten percent of their sick leave accrual upon the employees' voluntary termination, 25% upon employees' retirement, and 100% upon employees' death. The amount of unused vacation accumulated by City employees is accrued as an expense when incurred in the Proprietary Fund, which uses the accrual basis of accounting. In the Governmental Funds, only the amount that normally would be liquidated with expendable available financial resources is accrued as current year expenditures.

Unless it is anticipated that compensated absences will be used in excess of a normal year's accumulation, no additional expenditures are accrued.

### Deferred Outflows/Inflows of Resources

The statement of net position includes a separate section for deferred outflows of resources. The separate financial statement element represents a consumption of net position that applies to future period(s) and will not be recognized as an outflow of resources (expense) until then. The City's deferred outflow of resources is its pension obligation. The pension obligation is the difference between the expected and actual experience of the pension plan, the difference between projected and actual investment earnings, the changes in assumptions, the



## Basis of Accounting

change the City’s proportionate share of the City’s net pension liability, and the contributions subsequent to the measurement date of the City’s net pension liability.

In addition to the liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future period(s) and will not be recognized as an inflow of resources (revenue) until then. The City has two items that qualify for reporting in the category: the deferred pension obligation and unavailable revenue. The employer deferred pension obligation results from the difference between the expected and actual experience of the pension plan. The unavailable revenue is reported in both the statement of net position and the balance sheet for the governmental fund and represents the unavailable revenues from property taxes.

## Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from the Base Plan’s fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## Net Position

For government-wide reporting as well as in the proprietary fund, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: investment in capital assets, restricted, and unrestricted.

**Investment in capital assets** – consists of capital assets, net of accumulated depreciation.

**Restricted net position** – consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, if applicable. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislature.

**Unrestricted net position** – consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

The City may fund outlays for a particular purpose from both restricted and unrestricted sources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

## Fund Balances

Fund balance of governmental funds is reported in various categories based on the nature of any limitation requiring the use for specific purposes. Fund balances in the governmental balance sheet are categorized as follows:

**Non-spendable** - when the resources cannot be spent because they are either legally or contractually required to be maintained intact, or are in a non-spendable form such as inventories, prepaid accounts, and assets held for resale.

**Restricted** - when the constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments: or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** - when the City Council passes an ordinance or resolution that places specific constraints on how the resources may be used. The City Council can modify or rescind the ordinance or resolution at any time through passage of an additional ordinance or resolution, respectively.

**Assigned** - when it is intended for a specific purpose and the authority to “assign” is delegated to the City’s Chief Financial Officer.

## Basis of Accounting

**Unassigned** - fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, assigned, or deemed as non-spendable within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

The City Council adopted a Fund Balance Policy that establishes a practice of reserving four months of the current year budget of personnel and recurring annual operating costs as minimum fund balance needed to ensure sufficient cash flow to meet the City's obligations. This reserve will be in the unassigned fund balance. This policy also recommends a spending order of restricted, committed, assigned and then unassigned unless Council approves otherwise.

## Risk Management

The City is exposed to various risks of loss related to theft of, damage to, or destruction of assets. The City participates in a public entity risk pool, Idaho Counties Risk Management Pool (ICRMP), for liability, medical and disability insurance. The City's exposure to loss from its participation in ICRMP is limited only to the extent of their deductible.

The City established the City of Meridian Employee Benefits Plan Trust (the Trust) in January of 2023. The City transferred \$1.4 million of committed funds to the Trust for 2023 self-funded employee medical insurance benefit. All health claims are paid from this Trust and all plan contributions are deposited into the Trust. The Trust's year end is December 31, and the Trust will be audited each year and a copy of the audit will be submitted to the Idaho Department of Insurance.

## Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.



## Budget Policy

### 1) Policy Objective

- a) To set forth the City’s policy regarding the development and amendment of the annual budget.
- b) To set forth the roles and responsibilities for the development and amendment of the City’s annual budget by the Finance department, Department Directors, City staff, the Mayor, and City Council while adhering to all Federal, State, and other governing bodies’ legal requirements.

### 2) Policy Details

#### a) Appropriation Levels

- i) Only the City Council can set the annual budget appropriations.
  - (1) City Council shall set budgetary appropriations at the general ledger line item level.
    - (a) The Mayor and Department Directors are responsible for adhering to the appropriations set by the Council.

#### b) Balanced Operating Budget

- i) City will develop and approve annually a balanced budget where:
  - (1) Operating expenses requested by all departments and funds will not exceed the annual amount of revenue in accordance to [State Statute 50-1003](#) within each of the City’s funds.
    - (a) One-time revenue cannot be used to balance annual on-going operating expenses.
  - (2) If it is necessary to use fund balance resources to balance the annual budget proposal, the use of fund balance resources are limited to one-time expenses.

#### c) Balanced Revenue Budget

- i) Finance department will be responsible for developing all revenue projections to be utilized for the annual budget.
  - (1) Other revenue considerations must be presented to the Finance department for consideration prior to the development of the annual Mayor’s Budget Proposal.

#### d) Budget Adoption

- i) City will develop annually a balanced budget adhering to all applicable [Idaho Code and City policies](#).
- ii) City Council will approve annually a balanced budget adhering to all applicable [Idaho Code and City policies](#).
  - (1) City Council will be responsible for approving the annual budget ordinance.
- iii) Finance department will develop annually an amendment to the annual City budget adhering to all applicable [Idaho Code and City policies](#).
  - (1) City Council will approve annually an amendment to the annual City budget adhering to all applicable [Idaho Code and City policies](#).
  - (2) City Council will be responsible for approving the annual budget amendment ordinance.

#### e) Budget Submission

- i) Mayor will submit the annual Mayor’s Budget Proposal to City Council for consideration.
  - (1) Other budget considerations for proposal to City Council will not be accepted unless approved by the Mayor.

#### f) Budget Surplus

- i) Finance department will be responsible for assigning all surplus revenue to the respective fund balance.
  - (1) Finance department will determine any budget surplus on an annual basis after the submission of the annual [financial audit report](#) from the prior fiscal year.

## Budget Policy

### g) Budget Transfers

- i) Finance department has the authority to transfer budgets.
  - (1) Finance department cannot transfer budgets without the formal approval of the City Council if any of the following occur (unless an error occurred during the original establishment):
    - (a) Budget moves between Personnel and Operating
    - (b) Budget moves between Personnel and Capital
    - (c) Budget moves between funds
    - (d) Budget moves change the total budget

### h) Operating Deficits

- i) At any time during the fiscal year, following the adoption of the budget, if the Chief Financial Officer/ City Treasurer determines the current year revenues will not cover the annual operating expenses, he/ she shall report to Council and recommend a spending holdback.
  - (1) City Council will approve such spending holdback up to the amount necessary to ensure current revenue will cover current operating expenses.

## 3) Policy Roles and Responsibilities

- a) Finance department will be responsible for facilitating and communicating with all City staff and Council the necessary information required during the annual budget process.
- b) Finance department will be responsible for developing and deploying all policies and procedures necessary to facilitate the annual budget process.
- c) Mayor will be responsible for communicating with the Department Directors all necessary information required to develop the annual Mayor's Budget Proposal.
- d) Finance department will be responsible for selecting, managing, and maintaining all budget software.
- e) Department Directors will be responsible for assisting the Mayor and Finance department with developing the annual Mayor's Budget Proposal.
  - i) Departments will be responsible for obtaining and providing all necessary information to the Mayor and Finance department during the development of the annual Mayor's Budget Proposal.
- f) City Council will be responsible for communicating with the Mayor, Finance department, and Department Directors during the annual budget process.
  - i) City Council will be responsible for requesting all necessary information from the Mayor, Finance department, and Department Directors during the annual budget process in a timely manner to assist them in establishing and approving the annual budget
- g) City Council will be ultimately responsible for approving, adopting, and appropriating the annual budget after holding a public hearing for citizen and community partner input.
  - i) The Mayor and Department Directors are responsible for adhering to the approved budget.



## Debt Management Policy

### 1) Policy Objective

- a) To set forth the City’s policy regarding the issuance and management of debt.
- b) To assist decision makers on the issuance, management, use, purpose, and timeline of issuing and managing debt.
- c) To establish criteria that will protect the City’s financial integrity while providing a funding mechanism to meet the City’s capital investment needs.

### 2) Policy Details

#### a) Issuance of Debt

- i) City will only issue debt for one-time long-term, non-recurrent capital investments for City public improvements only.
  - (1) City will not act as a conduit for other municipalities to issue debt.
- ii) City will not issue debt to finance current or long-term operations.
- iii) All debt issued will comply with all State of Idaho Code and can only be approved by City Council.
- iv) All debt issuance considerations must be approved by Council prior to issuance.
- v) Long-term, non-recurrent capital investments will not be debt-financed for periods exceeding the projected useful life of the capital investment.
- vi) Long-term debt will be used to finance non-recurrent capital expenditures or improvements only when it has been determined that future generations of citizens and/or taxpayers will derive benefit from the improvement.
- vii) City will seek an investment grade rating of at least Baa/BBB on any direct debt issuance.

#### b) Debt Capacity

- i) City’s General Fund long-term annual debt payments shall not exceed 5 percent of annual General Fund property tax revenues for all debt issued.
- ii) City’s Enterprise Fund long-term annual debt payments shall not exceed 5 percent of annual Enterprise Fund water and sewer revenues for all debt issued.

#### c) Debt Payment

- i) Revenue sources that will be used to pay long-term debt will be conservatively projected to ensure that such debt is adequately and soundly financed.
- ii) Long-term debt will only be considered/issued when specific revenue resources will be sufficient to service long-term debt issuance.
- iii) Chief Financial Officer/City Treasurer will be responsible for submitting all disclosure statements pursuant to [15c12-12](#).

#### d) Debt Refinancing

- i) Chief Financial Officer/City Treasurer will conduct periodic reviews of all outstanding debt to determine refinancing opportunities.
- ii) Refinancing opportunities will be considered following federal tax law under the following conditions:
  - (1) There is an economic benefit of at least a 5 percent net present value savings that can be achieved.
  - (2) It is needed to modernize covenants that are adversely affecting the City’s financial position or operations.

#### e) Allowable Debt Types

- i) Debt Issuance Types:
  - (1) General Obligation Bonds (GO’s) ([State Idaho Code: 50-1019 through 50-1026A](#))
  - (2) Revenue Bonds (RB’s) ([State Idaho Code: 50-1027 through 50-1042](#))
  - (3) Local Improvement Districts (LID’s)

## Debt Management Policy

- ii) Non-Debt Issuance Types:
  - (1) Line of Credit
  - (2) Lease Financing
- f) **Debt Arbitrage, Rebate Monitoring, and Reporting**
  - i) City will, unless otherwise justified, use bond proceeds within the established time frame pursuant to the bond ordinance, contract, or other documents to avoid arbitrage.
  - ii) If arbitrage occurs, the City will pay the amount of the arbitrage to the Federal Government as required by Internal Revenue Service Regulation [26 CFR 1.148-11](#).
  - iii) City will maintain a system of recordkeeping and reporting to meet the arbitrage rebate compliance requirement of the IRS regulation.
  - iv) For each bond issue not used within the established time frame, the recordkeeping shall include tracking investment earnings on bond proceeds, calculating rebate payments, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the outstanding debt.
- 3) **Policy Roles and Responsibilities**
  - a) City Council must approve any debt issuance considerations prior to issuance.
  - b) Only the City Council can approve any debt issuance.
  - c) Only the Mayor may submit debt issuance considerations to Council with the approval of the Chief Financial Officer/City Treasurer.
  - d) Departments are responsible for providing debt issuance considerations to the Finance department prior to submission to the Mayor.
  - e) Chief Financial Officer/City Treasurer will be responsible for submitting all official debt issuance considerations to the Mayor.
  - f) Chief Financial Officer/City Treasurer is responsible for assuring that all activities related to the issuance and payment of debt follows all State of Idaho Code.
  - g) Chief Financial Officer/City Treasurer or City Purchasing Manager must approve all Lease contracts/agreements or Lines of Credit.
  - h) Chief Financial Officer/City Treasurer is responsible for all reporting requirements associated to the issuance and payment of debt following State of Idaho Code.
  - i) Chief Financial Officer/City Treasurer is responsible for the solicitation and selection of professional services that are required to administer the City's debt.



## Financial Stability Policy

### 1) Policy Objective

- a) To set forth the City's policy regarding the Financial Stability of the City.
- b) To establish key elements for the financial stability of the City by setting policy, controls, and guidelines.

### 2) Policy Details

#### a) Long Term Financial Planning

- i) Finance department will be responsible for developing annually a 10 year Comprehensive Financial Plan (CFP) with at least the first 5 years of the 10 year plan balanced by using all available unassigned fund balance dollars adhering to the [Fund and Fund Balance policy](#).
  - (1) Finance department will be responsible for developing and maintaining the procedures associated with developing the annual CFP.
  - (2) Finance department will be responsible for facilitating the annual CFP process.
- ii) Finance department will be responsible for developing the annual revenues and expenditures necessary for the annual CFP development.
- iii) Financial department will be responsible for developing revenue and expense projections for at least 10 fiscal years from the most current fiscal year to be approved by the Mayor.

#### b) Use of One-Time Resources

- i) City will never use one-time Revenue resources to pay for on-going expenditures.

#### c) Use of Discretionary Revenues

- i) City will allocate 1% of all property taxes collected to the [Public Safety Fund](#) annually during the annual budget development process.
- ii) City will allocate up to .5% of all property taxes collected to the [Capital Improvement Fund](#) annually during the annual budget development process.

#### d) Fund Balance

- i) See [Fund Balance Policy](#)

### 3) Policy Roles and Responsibilities

- a) Finance department will be responsible for developing all financial plans for the City.
  - i) Finance department will be responsible for developing annually a 10 year Comprehensive Financial Plan (CFP).
  - ii) Finance department will be responsible for distributing all financial plans to the Mayor, Department Directors, and City Council annually.
- b) Departments are responsible for delivering all requested information to the Finance department relating to the annual development of the CFP.
- c) Mayor is responsible for approving the annual CFP.

## Funds and Fund Balances Policy

### 1) Policy Objective

- a) To set forth the City's policy regarding Funds and Fund Balances.
- b) To establish a key element of the financial stability of the City by setting guidelines for Fund management and Fund balances.
- c) To determine what Funds the City manages, what fund balances will be maintained, and determining the essential expenditures allowed for the use of spending fund balances.

### 2) Policy Details

#### a) Purpose of Maintaining a Fund Balance:

- i) The City will maintain minimum Fund Balances for:
  - (1) Economic uncertainties
  - (2) Local disasters
  - (3) Financial hardships or downturns in the local or national economy
  - (4) Contingencies for unseen operating or capital needs
  - (5) Cash flow requirements
- ii) The City does not have a maximum Fund Balance threshold.

#### b) Minimum Unassigned Fund Balance

- i) General Fund (01)
  - (1) Minimum Fund Balance
    - (a) Operating Reserve
      - (i) City will maintain a minimum Fund Balance of at least 3 months of Personnel and Operating expenses of the most current audited fiscal year.
        1. Finance department will be responsible for determining the annual amount for the minimum fund balance.
    - (b) Emergency Reserve
      - (i) City will maintain a minimum fund balance of at least 3% of the Total Capital Assets (not depreciated) of the General Fund as determined from the most current audited fiscal year.
        1. Finance department will be responsible for determining the annual amount for the minimum fund balance.
- ii) Impact Fee Fund (07)
  - (1) Minimum Fund Balance
    - (a) City will allow the Impact Fee Fund to spend 100% of the available fund balance.
    - (b) City will allow the Impact Fee Fund to borrow from the General Fund or Capital Improvement Fund with a guarantee to payback 100% of the borrowed funds within 4 years free of interest.
      - (i) Maximum combined borrow amount for the Impact Fee Fund from all funds will not be greater than 25% of the highest previous 3 years of actual revenues for the Impact Fund.
- iii) Public Safety Fund (08)
  - (1) Minimum Fund Balance
    - (a) City will allow the Public Safety Fund to spend 100% of the available fund balance.
- iv) Grants Fund (20)
  - (1) Minimum Fund Balance
    - (a) City will allow the Grant Fund to spend 100% of the available fund balance.
- v) Capital Improvement Fund (55)
  - (1) Minimum Fund Balance
    - (a) City will allow the Capital Improvement Fund to spend 100% of the available fund balance.



## Funds and Fund Balances Policy

- vi) Enterprise Fund (60)
  - (1) Minimum Fund Balance
    - (a) Operating Reserve
      - (i) City will maintain a minimum fund balance of at least 1 months of Personnel and Operating expenses of the most current audited fiscal year.
        - 1. Finance department will be responsible for determining the annual amount for the minimum fund balance.
    - (b) Emergency Reserve
      - (i) City will maintain a minimum fund balance of at least 3% of the Total Capital Assets (not depreciated) of the Enterprise Fund as determined from the most current audited fiscal year.
        - 1. Finance department will be responsible for determining the annual amount for the minimum fund balance.
  - (2) City will allow the Enterprise Fund to borrow from the General Fund with a guarantee to payback 100% of the borrowed funds within 4 years free of interest.
    - (a) Maximum combined borrow amount for the Enterprise Fund from the General Fund will not be greater than 15% of the highest previous 3 years of actual sewer and water user rate based revenues.
- vii) Enterprise Fund - Grants (61)
  - (1) Minimum Fund Balance
    - (a) City will allow the Enterprise Fund - Grants Fund to spend 100% of the available fund balance.
- c) **Assignment and Commitment of Fund Balance**
  - i) City Council is the only authorized body to Commit Fund Balance dollars.
    - (1) All Committed Fund Balance dollars must be approved by City Council during a public hearing.
      - (a) All Commitment proposals must be approved by the Chief Financial Officer/City Treasurer prior to public hearing prior to fiscal year end ([GASB 54](#)).
  - ii) Chief Financial Officer/City Treasurer is the only authorized individual to Assign Fund Balance dollars.
- d) **Use of Minimum Fund Balance**
  - i) Chief Financial Officer/City Treasurer must approve all requests to spend any fund balance amounts that would reduce the total Fund Balance below the minimum fund balance amounts as stated in this policy.
  - ii) The use of minimum fund balance dollars will only be used for one-time expenditures associated to an emergency and will not be carried into future fiscal years.
- e) **Fund Creation/Deletion**
  - i) Finance department will be responsible for the creation and or deletion of any Fund.
- f) **Capital Improvement Fund (55) Transfers**
  - i) Any excess revenues generated by the Community Development department in any fiscal year may be transferred from the General Fund to the Capital Improvement Fund.
    - (1) Chief Financial Officer/City Treasurer will propose to Council once per fiscal year with the recommended amount of excess revenue to transfer from the General Fund to the Capital Improvement Fund.
      - (a) Chief Financial Officer/City Treasurer is responsible to verify all transfers will not reduce the amount of unassigned General Fund Balance below the minimum fund balance policy for the General Fund.
    - (2) City Council is the only authorized body to authorize the transfer of funds from the General Fund to the Capital Improvement Fund.

## Funds and Fund Balances Policy

### g) Transfer of Funds

- i) Only the City Council can transfer funds from one fund to another with the approval of the Chief Financial Officer/City Treasurer.
  - (1) Chief Financial Officer/City Treasurer is responsible to verify all transfers will not reduce the amount of unassigned fund balance below the minimum fund balance policy for any Fund.
  - (2) Chief Financial Officer/City Treasurer is responsible to verify all transfer requests do not violate restricted, committee, or assigned funds.

### 3) Policy Roles and Responsibilities

- a) Finance department will be responsible for managing and maintaining the City's financial system and the funds that comprise the City's financial statements.
- b) Finance department will be responsible for calculating the necessary fund balance reserves for each fund.
- c) Finance department will be responsible for all reporting to Council, Mayor, department Directors, Citizens, and Community Partners relating to Fund Balances.
- d) City Council is the only authorized body to Commit fund balance dollars.
- e) City Council is the only authorized body to transfer unexpended fund balances from one Fund to another ([State Code Section : 50-1014](#)).
- f) City Council or the Chief Financial Officer/City Treasurer can assign available fund balance dollars.

## Budget Process

The mission of the budget is to help decision-makers make informed choices about the provision of services and capital assets to promote stakeholder participations in the process.

The budget is a plan that tells how the City will use limited financial resources to best provide for the needs of its citizens. The final budget/plan is the responsibility of the City Council and the Mayor based on the recommendations of the individual departments within the City.

The budget should be a document that can be used to inform and educate the public and elected officials about the City’s structure, achievements, challenges, and direction. A budget document should ideally be a policy document, an operations guide, a financial plan, and a communication device.

The City Council is responsible for adopting the City’s budget and for appropriating the resources required to fund the City’s plan of services and facilities. The City Council, Mayor, and Directors review monthly budgetary performance by the City departments and reviews and approves significant changes in budgets during the budget period.

The Mayor directs the staff in developing and submitting the proposed budget to the City Council. The Mayor directs City departments in managing the budget within the policy parameters set by the City Council. The Mayor and Directors recommend significant changes in the budget as required by policy.

The Department of Finance assists and supports the Mayor, the departments, Council and the citizens in developing and administering the budget. The Department of Finance manages the annual Budget Development processes, the interim budget change process and budgetary documentation, and reporting. The Department of Finance also develops and updates the Capital Improvement Plan, Comprehensive Financial Plan, Monthly Budget/Financial Reports, and multiple projection models.

The annual Budget/Fiscal Year begins on October 1 of each year. The City of Meridian annual Budget Workshops are open to the public and will occur at the City Hall Council Chambers tentatively scheduled during early summer of each year and is subject to change.



# Budget Calendar

| Month   | Assigned to:  | Budget Task Description  |
|---|---|--|
| <b>February</b><br>Su Mo Tu We Th Fr Sa<br>1<br>2 3 4 5 6 7 8<br>9 10 11 12 13 14 15<br>16 17 18 19 20 21 22<br>23 24 25 26 27 28           | <b>February</b><br>2/3/25 <b>Finance</b> Finance prepares FY26 Budget in Questica<br>2/3/25 <b>All Depts.</b> All Departments begin working with Mayor to discuss budget<br>2/3/25 <b>Finance</b> Finance to schedule preparatory meetings with each Department<br>2/10/25 <b>Finance</b> Finance to open FY26 CFP for data entry<br>2/12/25 <b>All Depts.</b> Annual Budget Development Review Course<br>2/19/25 <b>All Depts.</b> All Departments to send HR job descriptions for proposed <b>NEW</b> positions for upcoming budget year  | <b>Budget Task Description</b><br>Finance prepares FY26 Budget in Questica<br>All Departments begin working with Mayor to discuss budget<br>Finance to schedule preparatory meetings with each Department<br>Finance to open FY26 CFP for data entry<br>Annual Budget Development Review Course<br>All Departments to send HR job descriptions for proposed <b>NEW</b> positions for upcoming budget year  |
| <b>March</b><br>Su Mo Tu We Th Fr Sa<br>1<br>2 3 4 5 6 7 8<br>9 10 11 12 13 14 15<br>16 17 18 19 20 21 22<br>23 24 25 26 27 28 29<br>30 31  | <b>March</b><br>3/3/25 <b>Finance</b> Finance to request Directors & Liaisons to begin discussing Base Budget changes<br>3/3/25 <b>All Depts.</b> All Departments begin working with Council Liaisons to discuss budget<br>3/4/25 <b>All Depts.</b> All Department Directors to submit Education Reimbursement requests to HR & Finance<br>3/7/25 <b>All Depts.</b> All Departments send Employee Reclassification and Equity Adjustment requests to HR for review<br>3/11/25 <b>Finance</b> Finance to propose fund balance transfers for Fund 08 and 55 based on finalized Audit Report<br>3/14/25 <b>HR</b> HR to send salary range for <b>NEW</b> job descriptions to departments<br>3/14/25 <b>IT</b> IT to send all Departments their recommendations for electronic & software purchases   | <b>Budget Task Description</b><br>Finance to request Directors & Liaisons to begin discussing Base Budget changes<br>All Departments begin working with Council Liaisons to discuss budget<br>All Department Directors to submit Education Reimbursement requests to HR & Finance<br>All Departments send Employee Reclassification and Equity Adjustment requests to HR for review<br>Finance to propose fund balance transfers for Fund 08 and 55 based on finalized Audit Report<br>HR to send salary range for <b>NEW</b> job descriptions to departments<br>IT to send all Departments their recommendations for electronic & software purchases  |
| <b>April</b><br>Su Mo Tu We Th Fr Sa<br>1<br>2 3 4 5<br>6 7 8 9 10 11 12<br>13 14 15 16 17 18 19<br>20 21 22 23 24 25 26<br>27 28 29 30     | <b>April</b><br>4/4/25 <b>Finance</b> Finance to submit Budget Request lists to Mayor for review<br>4/4/25 <b>Finance</b> Finance to request Directors & Liaisons begin discussing New Budget Requests<br>4/4/25 <b>HR</b> HR to send Employee Reclassification and Equity Adjustment decisions to Finance<br>4/11/25 <b>All Depts.</b> All Departments confirm final Budget Requests to Finance<br>4/11/25 <b>All Depts.</b> Last day to submit Replacement Requests into CFP for consideration<br>4/11/25 <b>IT</b> IT to submit Replacement Requests for Computers & Printers into CFP<br>4/18/25 <b>Clerk</b> Clerk to notify County Clerk of City Budget Hearing (No later than April 30 I.C. 63-802A)<br>4/25/25 <b>Finance</b> Budget Request Summary due to Mayor and Directors   | <b>Budget Task Description</b><br>Finance to submit Budget Request lists to Mayor for review<br>Finance to request Directors & Liaisons begin discussing New Budget Requests<br>HR to send Employee Reclassification and Equity Adjustment decisions to Finance<br>All Departments confirm final Budget Requests to Finance<br>Last day to submit Replacement Requests into CFP for consideration<br>IT to submit Replacement Requests for Computers & Printers into CFP<br>Clerk to notify County Clerk of City Budget Hearing (No later than April 30 I.C. 63-802A)<br>Budget Request Summary due to Mayor and Directors   |
| <b>May</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3<br>4 5 6 7 8 9 10<br>11 12 13 14 15 16 17<br>18 19 20 21 22 23 24<br>25 26 27 28 29 30 31       | <b>May</b><br>5/2/25 <b>HR</b> HR to deliver compensation memo proposal to Finance<br>5/2/25 <b>HR</b> HR to deliver insurance change proposal to Finance<br>5/2/25 <b>Mayor</b> Mayor and Department Directors finalize all department budget reviews<br>5/5/25 <b>Finance</b> Finance to publish Annual Revenue Report<br>5/5/25 <b>Finance</b> Finance to deliver Growth Demographics Slides to Council and Directors<br>5/7/25 <b>All Depts.</b> All Departments verify they have reviewed the Base Budget & notified Finance of changes<br>5/9/25 <b>Finance</b> Finance to finalize Budget Draft for Mayor and Directors to review<br>5/16/25 <b>All Depts.</b> Finalize review of the Budget Draft and submit all changes to Finance prior to publication<br>5/19/25 <b>Finance</b> Finance to send import finalized budget data into Budget Book Software<br>5/30/25 <b>Finance</b> Finance to deliver Mayor's Budget Draft Proposal to Mayor and Council | <b>Budget Task Description</b><br>HR to deliver compensation memo proposal to Finance<br>HR to deliver insurance change proposal to Finance<br>Mayor and Department Directors finalize all department budget reviews<br>Finance to publish Annual Revenue Report<br>Finance to deliver Growth Demographics Slides to Council and Directors<br>All Departments verify they have reviewed the Base Budget & notified Finance of changes<br>Finance to finalize Budget Draft for Mayor and Directors to review<br>Finalize review of the Budget Draft and submit all changes to Finance prior to publication<br>Finance to send import finalized budget data into Budget Book Software<br>Finance to deliver Mayor's Budget Draft Proposal to Mayor and Council |
| <b>June</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3 4 5 6 7<br>8 9 10 11 12 13 14<br>15 16 17 18 19 20 21<br>22 23 24 25 26 27 28<br>29 30         | <b>June</b><br>6/3/25 <b>Clerk</b> Clerk to post a notice for the Budget Workshops<br>6/10/25 <b>All Depts.</b> Last day for FY2025 Amendments to be submitted to Finance<br>6/23/25 <b>All Depts.</b> <b>Budget Workshop</b><br>6/28/25 <b>All Depts.</b> FY2026 Carry forward Amount(s) for Capital Projects Due to Finance<br>6/29/25 <b>Finance</b> GFOA Conference 6/25/25 - 7/2/25  | <b>Budget Task Description</b><br>Clerk to post a notice for the Budget Workshops<br>Last day for FY2025 Amendments to be submitted to Finance<br><b>Budget Workshop</b><br>FY2026 Carry forward Amount(s) for Capital Projects Due to Finance<br>GFOA Conference 6/25/25 - 7/2/25   |
| <b>July</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3 4 5<br>6 7 8 9 10 11 12<br>13 14 15 16 17 18 19<br>20 21 22 23 24 25 26<br>27 28 29 30 31      | <b>July</b><br>7/14/25 <b>All Depts.</b> <b>Budget Workshop (if needed)</b><br>7/22/25 <b>Council</b> Council to Adopt Tentative Budget for both FY2026 (I.C.50-1002) and FY2025 Amendments (I.C.50-1003)<br>7/22/25 <b>Council</b> Council to adopt any forgone revenue (I.C.63-802)<br>7/23/25 <b>Finance</b> Finance to send Public Notices to Clerk's office<br>7/25/25 <b>Clerk</b> Clerk to post a notice for the Public Hearing on 8/19/25 - Run for two weeks   | <b>Budget Task Description</b><br><b>Budget Workshop (if needed)</b><br>Council to Adopt Tentative Budget for both FY2026 (I.C.50-1002) and FY2025 Amendments (I.C.50-1003)<br>Council to adopt any forgone revenue (I.C.63-802)<br>Finance to send Public Notices to Clerk's office<br>Clerk to post a notice for the Public Hearing on 8/19/25 - Run for two weeks   |
| <b>August</b><br>Su Mo Tu We Th Fr Sa<br>1 2<br>3 4 5 6 7 8 9<br>10 11 12 13 14 15 16<br>17 18 19 20 21 22 23<br>24 25 26 27 28 29 30<br>31 | <b>August</b><br>8/1/25 <b>County</b> Last day for County Clerk to give City current operating roll (I.C.63-1312)<br>8/8/25 <b>Finance</b> Finance to submit L2 to Clerk<br>8/19/25 <b>Council</b> Council to hold a Public Hearing for FY2026 Budget & FY2025 Amendments<br>8/26/25 <b>Council</b> Council to Approve Budget Ordinance for both FY2026 Budget and FY2025 Amendments  | <b>Budget Task Description</b><br>Last day for County Clerk to give City current operating roll (I.C.63-1312)<br>Finance to submit L2 to Clerk<br>Council to hold a Public Hearing for FY2026 Budget & FY2025 Amendments<br>Council to Approve Budget Ordinance for both FY2026 Budget and FY2025 Amendments   |
| <b>September</b><br>Su Mo Tu We Th Fr Sa<br>1 2 3 4 5 6<br>7 8 9 10 11 12 13<br>14 15 16 17 18 19 20<br>21 22 23 24 25 26 27<br>28 29 30    | <b>September</b><br>9/8/25 <b>Clerk</b> Last day to certify tax levy to county commissioners<br>(No later than the 2nd Monday in September I.C. 50-1007, 63-803 and 63-804)<br>9/23/25 <b>Clerk</b> Last day to publish annual appropriation ordinance for the City's Fiscal Year (I.C.50-1003)   | <b>Budget Task Description</b><br>Last day to certify tax levy to county commissioners<br>(No later than the 2nd Monday in September I.C. 50-1007, 63-803 and 63-804)<br>Last day to publish annual appropriation ordinance for the City's Fiscal Year (I.C.50-1003)   |

## City Strategic Goals and Strategies

In January of 2023, a plan was outlined to take the Leadership Team through strategic planning efforts. Our plan design involved regular communications and updates to the Mayor, Director Team and the City Council highlighting any changes or modifications as plan development progressed, as well as numerous collaborative meetings with key staff. The City's Strategic plan for 2024-2028 includes the following six focus areas:

- Responsible Growth
- Transportation & Infrastructure
- Business & Economic Vitality
- Public Health & Safety
- Vibrant & Sustainable Community
- Government Excellence

Our Strategic Plan's adoption by the City Council sets the stage for our departments to create the actionable strategies and tactics that will bring our goals to life. The two essential pieces of this phase of the plan are creating Strategies and the Tactics that support those strategies.

Strategies are the specific directional statements that describe the activities designed to attain the adopted strategic goals. Tactics are the actions with timeframes that will allow us to achieve the goals.

As our departments develop their strategic initiatives and actions, it will be essential to measure how the actions we are taking are meeting the goals of our strategic plan. Our departments are the owners of their initiatives and will collect data and report on the progress made, showing our staff, our leaders, and our citizens how their actions are improving outcomes.

The Strategic Plan is governed by the City's core principles known as C.A.R.E.. These core principles guide our treatment of one another, our customers and our decisions. At the City of Meridian, we CARE, which translates to:

- Customer Service
- Accountability
- Respect
- Excellence

In order to highlight how our actions are improving outcomes, we will look to our Citizen Survey for key metrics. In order to show accountability to our community, we will build a public facing dashboard and webpage to regularly update our key performance data, illustrating the progress for our community.

A plan that is not managed well will not succeed. Clearly defined roles and responsibilities ensure that all parties involved can contribute effectively. In order for our plan to become actionable and improve outcomes for our citizens, key staff must know their role, be accountable and drive results! Through oversight and management of our city's Strategic Plan, we will ensure that the plan is executed, flexible and straightforward so that together, we can deliver results for our community.

Like all plans, the actual work to achieve the plan will require resourcing. The specifics of necessary resources will be evaluated as tactics and strategies are developed. Allocation and funding requests of resources for efforts will pass through the Mayor and City Council during normal departmental update, budgeting and amendment processes. This approach will ensure that tactics and strategies are identified, vetted and implemented with open communication and transparency.

## FY2026 Revenue Report

### City of Meridian Revenue Sources Overview

The City of Meridian (the City) is a full-service municipality that delivers a wide range of essential services, programs, and resources year-round. These include critical functions such as Police and Fire protection, as well as utility services such as Water and Sewer. To effectively manage the financial activities associated with these services, the City has established a reporting structure that enables the Mayor and City Council to oversee revenues and expenditures efficiently through the creation of two primary operating funds.

The first major operating fund is the General Fund, which supports a broad array of services for the community. These services include Public Safety (Police and Fire), Parks and Recreation, Community Development, and General Administration.

The second major operating fund is the Enterprise Fund, which is primarily supported by user fees and charges for services. It includes essential utility and infrastructure services such as Potable Water, Utility Billing, City Engineering, and Wastewater Treatment.

The following pages of this Revenue Report provide a detailed overview of the various revenue sources that support each of these two major funds, offering transparency into the City's financial structure and supporting informed fiscal decision-making.

### Revenue Projections Approach

The City of Meridian relies on the expertise and analytical capabilities of its Finance Department to evaluate and forecast revenue sources throughout the fiscal year. The Finance Department collaborates with internal stakeholders and community partners to develop accurate and timely financial projections that support the City's budgeting and planning processes.

To ensure informed and data-driven projections, the City utilizes a variety of external resources, including COMPASS, the Ada County Assessor's Office, the Idaho Department of Financial Management, and the Association of Idaho Cities. These partnerships contribute to the development of reliable revenue estimates across all major funds.

Each year, the Finance Department publishes these projections in the Revenue Report, providing the Mayor and City Council with a comprehensive view of expected revenues and the assumptions supporting them.

The City's ability to develop sound financial projections is critical to its capacity to deliver consistent, high-quality services to residents, businesses, and community stakeholders. As required by statute, the Finance Department continuously monitors the City's financial position and provides timely recommendations to the City Council to ensure a balanced budget is maintained.

The Department's work is guided by principles of fiscal responsibility, conservative forecasting, ethical standards, transparency, and a commitment to safeguarding the City's limited financial resources.



### General Fund Revenue Sources

The General Fund is primarily supported by Property Tax revenue collected from assessed properties located within the City limits. In addition to property taxes, the City receives revenue from several other key sources, including State Sales Tax revenue sharing, State Liquor Sales revenue sharing, Building Permit fees, and various intergovernmental revenues.

Exhibit 1 provides a summary of the primary revenue sources that contribute to the General Fund. Exhibit 2 presents both historical data and projected totals for General Fund revenue, offering a comprehensive view of trends and expectations.

The following sections of this Revenue Report will examine the major revenue sources listed in Exhibit 1, detailing the assumptions, forecasting methods, and contributing factors that inform the City’s revenue projections for the General Fund.



Exhibit 1

\*\*Note for the reader\*\*

Line graph Legend

- Solid Line = Actual Audited Financial Results
- Dash Line = Current Year Approved Budget
- Dotted Line = Projected Revenue

Exhibit 2

Revenue History and Forecast - Total General Fund



## Property Taxes

Property tax revenue is the largest and most stable source of funding for the City's General Fund, accounting for approximately 55% of total General Fund revenue on average, as illustrated in Exhibit 3.

The City partners with Ada County to administer the collection of property taxes from properties located within City limits. In accordance with Idaho State Code, Ada County is responsible for the collection, administration, and distribution of property tax revenues on behalf of municipalities, including the City of Meridian. The County must adhere to state statutes governing the assessment and collection processes.

Each year, the City works closely with Ada County to determine the certified amount of property tax revenue to be levied and collected. Property tax payments are remitted to the City on a monthly basis, with the most substantial disbursements typically received in January and July, corresponding to the statutory property tax due dates.

Property tax revenue is composed of four primary components, each playing a critical role in the City's long-term fiscal planning and revenue sustainability:

- **Base Property Taxes:** This component represents the highest amount of property tax revenue collected by the City over the previous three fiscal years, as certified by Ada County. The Base Property Tax constitutes approximately 90–95% of the City's total annual property tax revenue and serves as the foundation for forecasting and budgeting purposes.
- **New Construction Increase:** This revenue source reflects the assessed value of newly constructed residential and commercial properties that were not on the previous year's tax roll. It is cyclical in nature and closely tied to the pace of development activity within the City. As new development occurs, this component contributes additional revenue capacity to support increased demand for City services.
- **New Property Annexation:** This includes property newly annexed into the City through the formal legal annexation process. As annexations increase the geographic boundaries of the City, they also expand the property tax base and generate additional revenue.
- **Allowable Property Tax Increase (3% Growth Cap):** Pursuant to Idaho Code §63-802, the City may increase its property tax revenue by up to 3% annually above the highest amount levied in the prior three years. This statutory allowance is intended to support inflationary growth and cost of service delivery. The decision to utilize this 3% increase is at the discretion of the City Council. Historically, the City has exercised this option in 13 of the past 20 years.

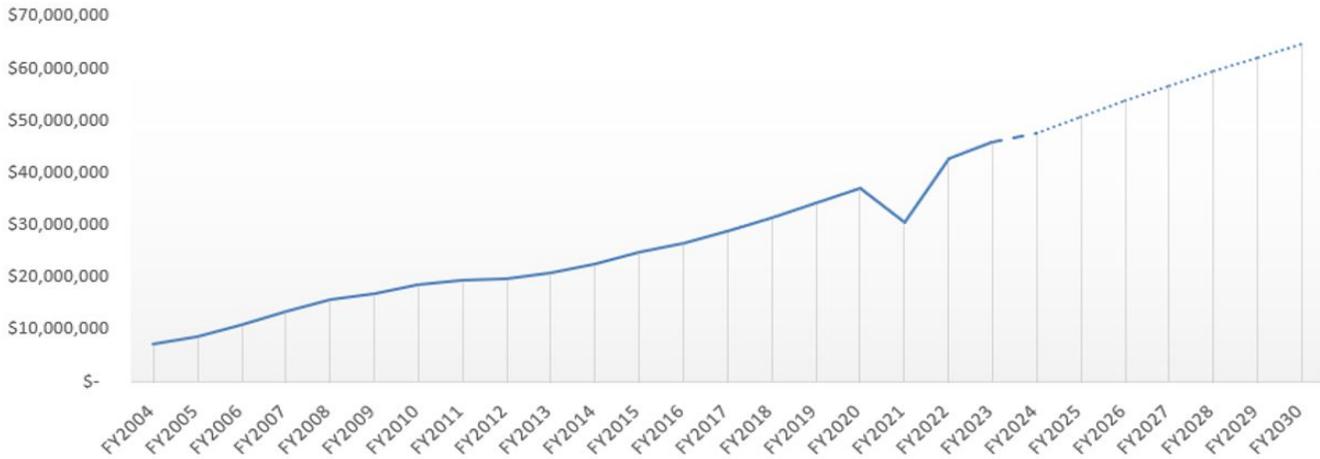
These four components collectively influence the City's capacity to fund services and respond to both operational and growth-related demands. Exhibit 3 illustrates historical trends and future projections of total property tax revenue, providing insight into the structure and trajectory of this critical funding source.

Please note that the reduction in property tax revenue for FY2021 is related to the one-time Governor's Property Tax Relief program.



Exhibit 3

Revenue History and Forecast - General Fund Property Tax



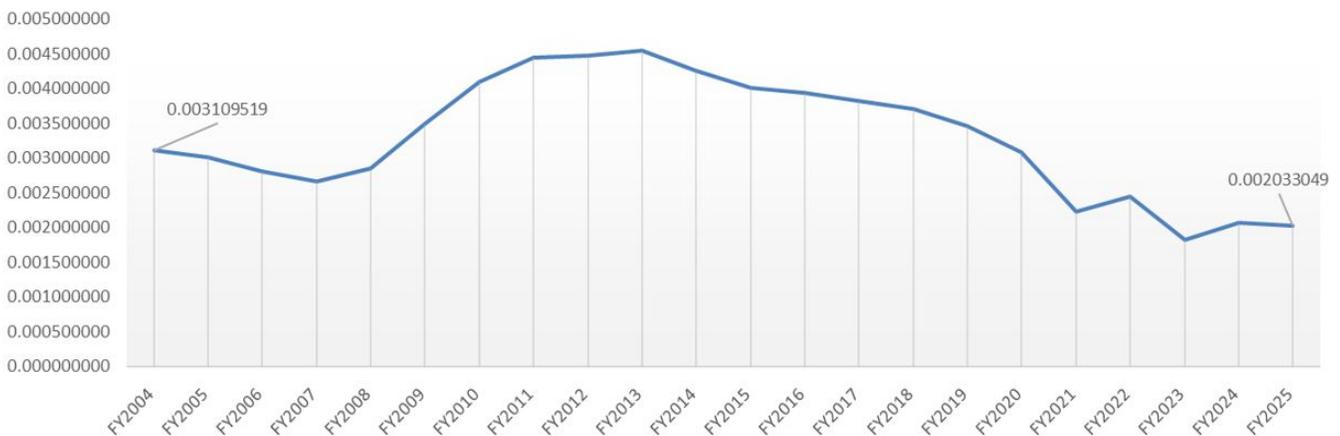
The outlook for the City of Meridian remains strong, supported by sustained population growth and development activity. The City’s population is projected to exceed 200,000 by the year 2050, up from an estimated 147,340 in 2025 (per COMPASS). As the population grows, so too will the City’s tax base, fueled by continued expansion in residential housing, commercial development, and business activity.

As shown in Exhibit 3, total property tax collections have increased steadily over time, aligning with the City’s population growth and rising property valuations. This expansion of the tax base has enabled the City to meet the increasing demand for municipal services and infrastructure investment.

Despite increases in total property tax collections, the City’s tax levy rate has declined since 2013, as illustrated in Exhibit 4. This trend reflects the effect of a broader and more valuable property base, which allows the City to generate needed revenue while reducing the burden on individual taxpayers.

Exhibit 4

City of Meridian Levy Rate History per the State - Certified



The Finance Department projects that the City will maintain a healthy growth trajectory over the next five years, supported by ongoing residential and commercial development. Beyond this five-year outlook, a moderation in the pace of growth is anticipated, with a gradual slowing of both population expansion and new construction

activity. As a result, the growth in property tax revenue is also expected to decelerate slightly in the latter half of the projection period.

Since 2010, the City has experienced remarkable population growth, increasing from approximately 75,000 residents to 147,340 in 2025. This rapid expansion has driven demand for public services, infrastructure, and staffing at a commensurate pace. In order to meet these service delivery requirements and manage the increased cost of doing business, it is critical that the City continue to generate sufficient and sustainable revenue.

For Fiscal Year 2026, a full 3% increase in property tax revenue, as permitted under Idaho Code §63-802, would generate approximately \$1.5 million. These additional funds would support the City in offsetting rising operational costs, including insurance premiums, intergovernmental service increases, utility expenses, and employee compensation commitments.

The decision to implement the full 3% allowable increase will be made by the Mayor and City Council as part of the annual budget development process, based on strategic priorities and fiscal conditions.

## Intergovernmental Revenue

### State Sales Tax Revenue Sharing

The State of Idaho imposes a 6% sales tax on the sale of taxable goods and services throughout the State. A portion of the revenue collected is distributed to municipalities and counties through the State’s Revenue Sharing Program. This distribution is governed by a statutory formula that allocates sales tax revenue to local governments based on population and other defined metrics.

The City of Meridian receives its share of State Sales Tax revenue through this program, as determined by the State of Idaho. These funds are a significant source of unrestricted revenue for the City’s General Fund and support essential services.

Exhibit 5 presents the historical and projected sales tax revenue sharing distributions to the City, illustrating trends and expected allocations over the forecast period.

Exhibit 5

Revenue History and Forecast - State Sales Tax Revenue Sharing



Over the next several years, the Finance Department anticipates continued moderate growth in State Sales Tax Revenue Sharing, consistent with the trends observed since the State of Idaho revised its revenue sharing formula in FY2021. The Treasure Valley region, including the City of Meridian, continues to experience population and economic growth, which supports moderate increases in taxable sales activity.



Based on current reports and projections, this growth trajectory is expected to persist over the near term. Accordingly, the Finance Department does not anticipate any significant deviations in State Sales Tax revenue allocations. Forecasts remain aligned with both historical data and the positive regional growth outlook, providing a stable revenue source to support ongoing City operations and services.

**State Liquor Sales Revenue Sharing**

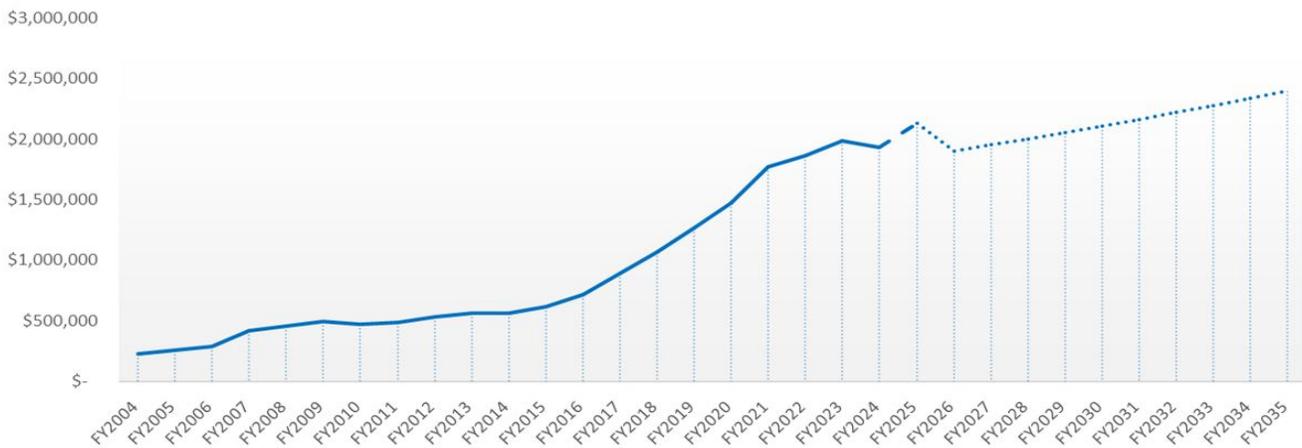
The City of Meridian receives a share of State Liquor Sales revenue distributed annually by the Idaho State Liquor Division, which operates and regulates the wholesale and retail distribution of liquor throughout the State. The amount allocated to each city and county is determined by the State through a statutory distribution formula, based in part on population and other criteria.

As illustrated in Exhibit 6, the City’s portion of State Liquor Sales Revenue Sharing historically has shown steady growth, generally correlating with population increases within the Treasure Valley region. Liquor sales revenue has proven to be a relatively stable and predictable funding source, with historical trends reflecting moderate year-over-year increases.

Going forward, the Finance Department anticipates that revenue from this source will continue to grow at a modest pace, in line with the City’s projected population growth and the broader economic conditions in the region.

Exhibit 6

Revenue History and Forecast - State Liquor Revenue Sharing



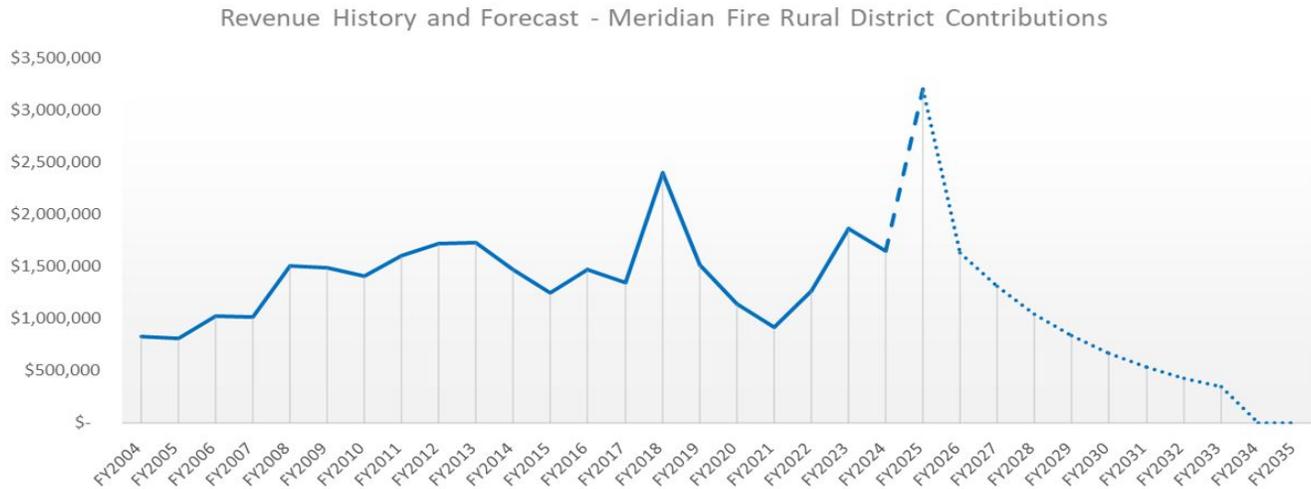
**Rural Fire Agreement**

The final component of intergovernmental revenue is derived from the Meridian Rural Fire District (the District). The City maintains a contractual agreement with the District to provide fire protection services to properties located within the District’s boundaries, which encompass unincorporated areas adjacent to the City.

This agreement is formalized through a Memorandum of Agreement (MOA), which outlines the terms and conditions of service provision, including a cost-sharing formula. Under the MOA, the District contributes a defined percentage of the City’s Fire Department operating expenses on an annual basis, based on mutually agreed-upon financial metrics and service coverage parameters.

This intergovernmental partnership supports regional fire service efficiency and helps the City recover a portion of its service delivery costs. Exhibit 7 presents the historical and projected revenue amounts received by the City in accordance with the Rural Fire Agreement.

Exhibit 7



In recent years, the allocation percentage provided under the Rural Fire Agreement to offset the City’s fire protection expenses has gradually declined. This downward trend is expected to continue as the City’s incorporated boundaries expand, reducing the geographic scope and service demand within the Meridian Rural Fire District. As annexation progresses and more properties are brought within City limits, the District’s operational needs will continue to diminish accordingly.

As a result, the Finance Department anticipates a year-over-year decrease in revenue received through the Rural Fire Agreement. Over time, this will translate to a reduced financial impact on the City’s Fire Department in terms of rural service coverage.

Exhibit 7 highlights revenue peaks in 2018 and 2023, which reflect one-time contributions from the Rural Fire District. These funds were provided to support personnel costs associated with the opening of Fire Stations #6, #7, and #8, representing a temporary increase in funding not expected to recur in future years.

**Franchise Fees**

The State of Idaho authorizes municipalities to enter into franchise agreements with utility service providers, including gas, electric, and cable companies. Under these agreements, the City collects Franchise Fee revenue based on a percentage of each provider’s gross sales within City limits. The annual percentage collected varies by provider and service type, ranging from 1% to 5%.

Franchise Fees represent a reliable, recurring revenue stream that supports the City’s General Fund and helps offset the cost of providing municipal services. These fees are governed by long-term contractual arrangements, ensuring stability and predictability in revenue collections.

Exhibit 8 presents the historical and projected Franchise Fee revenue, illustrating both past performance and expected future trends.

**Natural Gas Franchise Revenue**

Natural Gas franchise fee is 3% of gross (net of uncollected accounts) annual sales in the City of Meridian. The City currently has a 30-year franchise agreement with Intermountain Gas Company that expires 1/7/2027.

**Cable TV Franchise Revenue**

Cable franchise fee is 5% of gross sales in the City of Meridian. The City currently has a 15-year franchise agreement with Sparklight that expires on 7/11/2026. The City currently has an 8-year franchise agreement with TDS Metrocom that expires 3/4/2029.



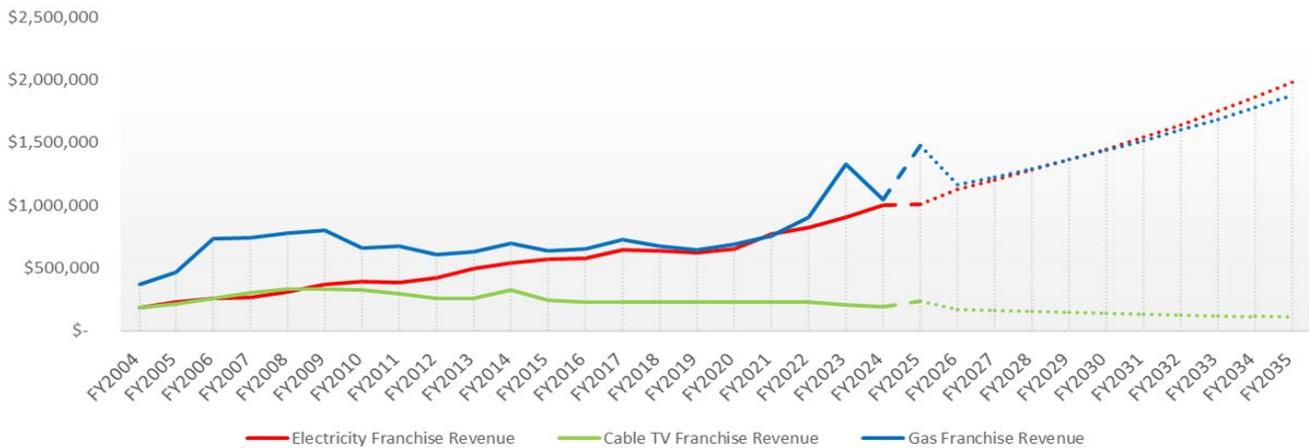
### Electricity Franchise Revenue

Electricity franchise fee is 1% of Idaho Power gross sales in the City of Meridian. The City currently has a 10-year franchise agreement with Idaho Power that expires 11/1/ 2033.

Please note that the adjustment for Gas Franchise revenues in FY2024 reflects the large increase in rates to consumers by the Gas company.

Exhibit 8

Revenue History and Forecast - Franchise Fee Revenue



Revenue generated through the State-authorized Franchise Agreements is projected to show mixed results over the next several years. Cable Franchise Fee revenue has declined in recent years, primarily due to shifting consumer behavior as households increasingly transition from traditional cable television to streaming-based entertainment platforms. The Finance Department anticipates this downward trend will continue, with cable-related franchise revenue decreasing annually as market preferences evolve.

Conversely, Electricity and Gas Franchise Fee revenues have demonstrated consistent year-over-year growth, driven by the City’s expanding population and increasing energy consumption. The Finance Department projects this upward trajectory to continue in the near term, correlating with the City’s ongoing residential and commercial development.

These diverging trends in franchise fee revenue are expected to balance overall franchise income, with utility-based growth helping to offset the decline in cable-related collections.

### Development Impact Fees

Development Impact Fees are one-time charges imposed on new development to recover the capital costs incurred by the City as a result of growth. These fees are governed by Title 67, Chapter 82 of the Idaho State Code, which authorizes municipalities to assess impact fees in accordance with strict legal and procedural guidelines. According to the statute, an impact fee is defined as “...a payment of money imposed as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve development.”

The City of Meridian administers and collects three separate impact fees to support capital improvements for Fire Services, Police Services, and Parks and Recreation. These fees are restricted in use and may only be applied toward system-wide capital investments that directly address the service demands created by new development.

Exhibit 9 presents the historical collections of Development Impact Fees, highlighting trends and illustrating the relationship between development activity and capital funding.

Exhibit 9

Revenue History and Forecast - General Fund Impact Fees



Impact Fee revenue, derived from new development activity, is expected to remain robust over the next several years, in alignment with both State and City growth projections. As with other development-related revenue streams, the future performance of Impact Fees will be highly sensitive to fluctuations in the development market, including economic, community, and political conditions.

The City Council approved rate increases in 2022, which significantly enhanced the City’s ability to generate Impact Fee revenue. The notable increase in FY2023 collections reflects the implementation of these revised rates and underscores the importance of periodic fee reassessment to ensure alignment with capital funding needs.

Despite strong development forecasts, the City maintains a conservative budgeting approach to Impact Fee revenue, ensuring fiscal stability in the event of market slowdowns. This prudent strategy helps the City mitigate potential risks associated with revenue volatility while continuing to support necessary capital investments tied to population growth.

## Licenses and Permits

### Community Building Permit Revenue

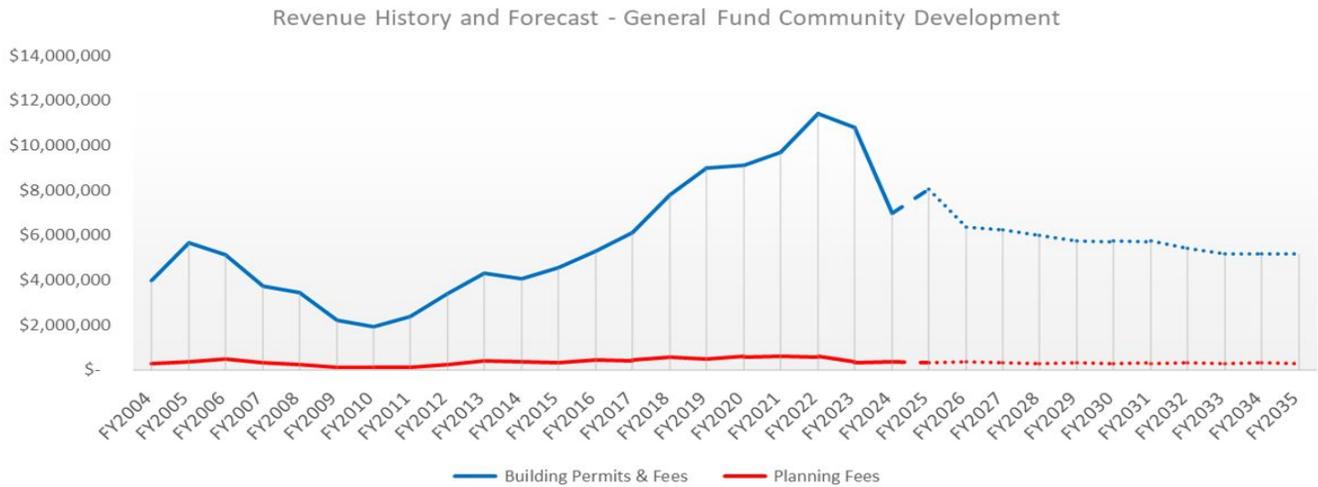
The City collects Permit Revenue from all new development activities occurring within City limits. These revenues are recorded in the General Fund and are governed by specific internal policies that ensure appropriate allocation and usage. All revenue generated through Community Development services is required to be used exclusively to support the operational costs of those services. In instances where permit revenue exceeds the annual expenditure needs of Community Development, the excess funds may be reallocated to the Capital Improvement Fund, subject to applicable guidelines.

Building Permit Revenue represents the primary source of income for Community Development, consistently accounting for over 90% of the total revenue collected by the division. Given its dependence on development activity, this revenue stream is closely monitored for fluctuations driven by economic and market conditions.

Exhibit 10 provides the historical and projected revenue figures for Community Development services, offering insight into past performance and anticipated trends based on projected growth and permitting activity.



Exhibit 10



Building Permit revenue within the Community Development Department is projected to remain healthy in the near term, despite the appearance of a downward trend in Exhibit 10. This apparent decline reflects a normalization from historically high activity levels rather than a downturn in development. Based on current State and City forecasts for population and development growth, the City anticipates continued demand for permits, which will sustain healthy revenue generation.

As illustrated in Exhibit 10, Community Development revenue is highly correlated with development activity, and therefore remains sensitive to fluctuations in market and economic conditions. Continued monitoring and forecasting will remain critical to aligning resources with service demands.

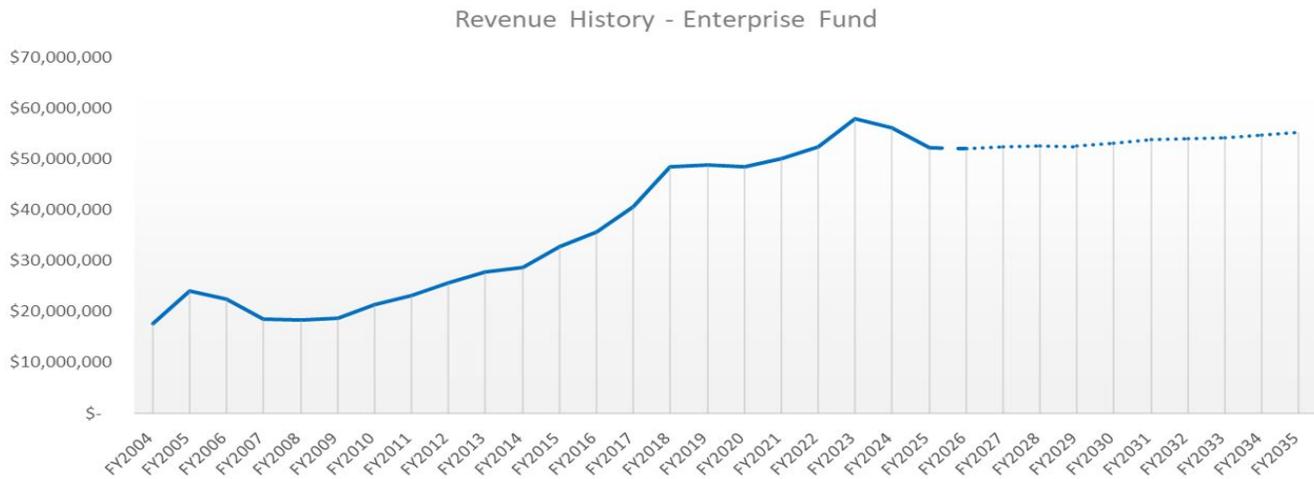
## Enterprise Fund Revenue Sources

The Enterprise Fund derives the majority of its revenue from the sale of potable water and the collection and treatment of wastewater services provided to the City's utility customers. In addition to user fees, the City also generates revenue through several other sources, including Water Connection Fees, Sewer Connection Fees, and Trash Billing Services administered on behalf of the solid waste provider.

Exhibit 11 presents a summary of the various revenue sources contributing to the Enterprise Fund. Exhibit 12 illustrates both historical trends and projected revenues for these sources over the planning horizon. The following sections of this Revenue Report will provide further analysis and context for many of the Enterprise Fund's revenue components referenced in Exhibit 11.



**Exhibit 12**





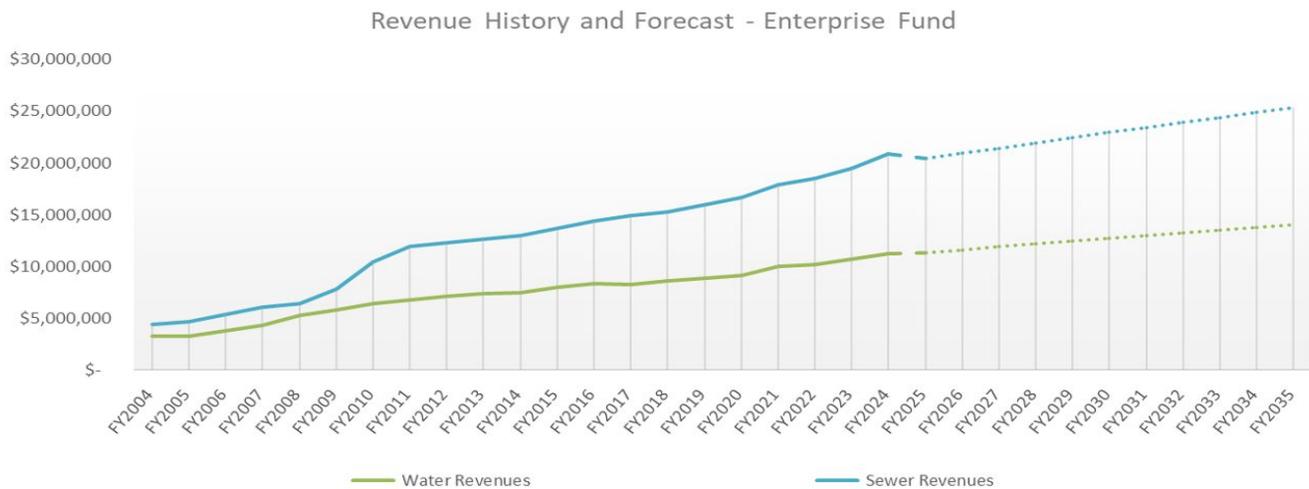
## Water & Sewer Sales Revenue

The primary revenue source for the Enterprise Fund is derived from Water Sales and Sewer Treatment Services, which collectively account for approximately 60% of the Fund’s total revenue.

Revenue is collected monthly from utility customers based on the services utilized. The City employs a dual-fee billing structure that promotes fairness and transparency in utility charges. Each customer is assessed a base fee—which reflects the fixed costs required to maintain and operate the utility infrastructure—and a usage fee, which accounts for the variable costs directly tied to individual consumption levels.

This structure ensures that the City’s utility operations remain financially sustainable while encouraging responsible resource usage. Exhibit 13 provides a detailed summary of the historical and projected revenue generated from Water and Sewer Sales.

Exhibit 13



The Enterprise Fund’s Water and Sewer Sales revenue is projected to remain strong and stable over the next several years. As illustrated in Exhibit 13, the City has experienced consistent and sustained growth in this revenue stream since the Great Recession (December 2007 – June 2009).

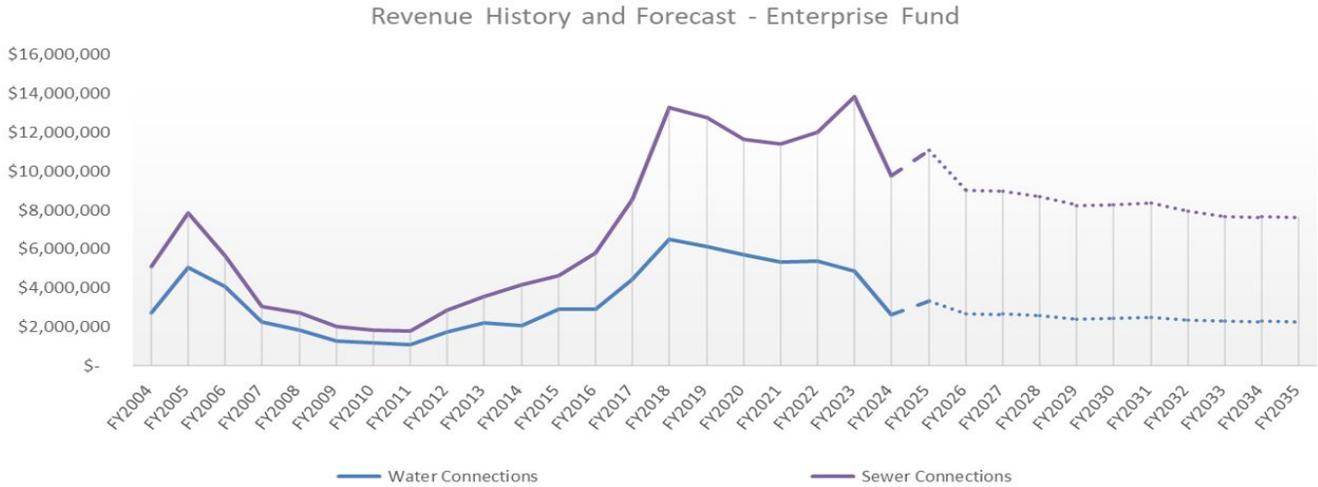
Based on current population and development forecasts from both the State and the City, the Finance Department anticipates continued upward momentum in these revenue sources. Provided that residential and commercial development remains active and population growth continues as projected, the Enterprise Fund’s primary revenue source is expected to maintain its current positive growth trajectory.

## Connection Revenue

The second-largest source of revenue for the Enterprise Fund is derived from new development within the City limits. When new residential or commercial properties request water and sewer services, the City imposes a “connection” fee to support the infrastructure demands associated with this growth. Revenues collected through these connection fees are focused on expanding and enhancing the City’s water and sewer infrastructure to accommodate increased service demands. Exhibit 14 illustrates the historical and projected revenue trends associated with Water and Sewer Connection Fees.

Looking forward, revenue projections for connection fees will be highly dependent on economic conditions and the pace of development activity within the community. As reflected in Exhibit 14, these revenues are inherently volatile and 100% contingent upon the performance and trajectory of the local development market.

Exhibit 14

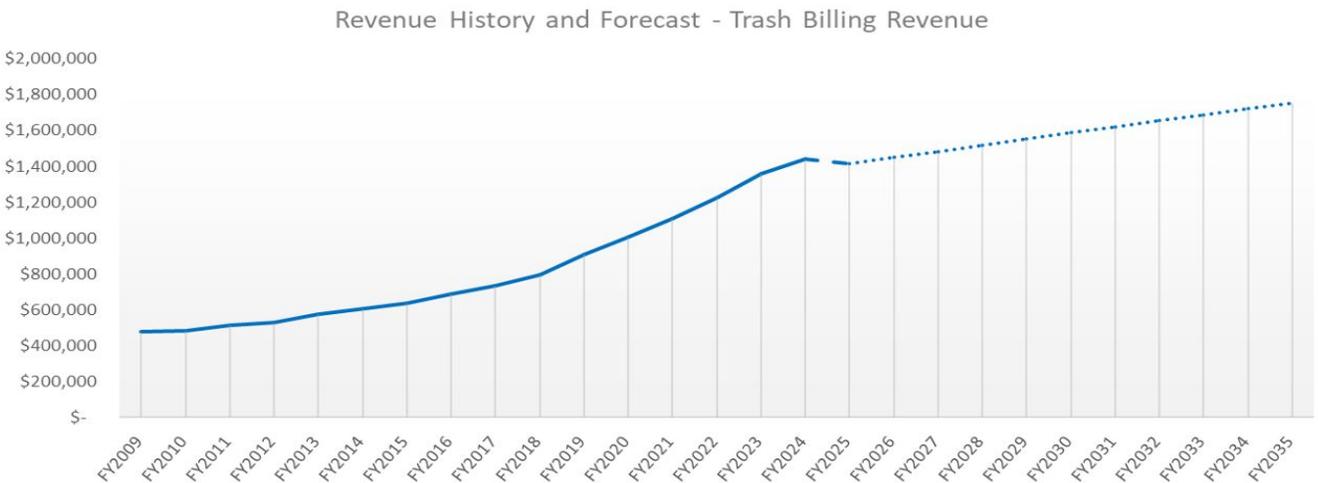


### Trash Billing Services

The City has entered into a service agreement with Republic Services, a private waste management provider, to deliver garbage and trash collection services to all properties within City limits—residential and commercial. Under the terms of this contract, the City is responsible for administering the billing and collection of fees for these services on behalf of Republic Services. In return, the City receives a nominal administrative fee as determined by contract. Exhibit 15 provides a summary of the historical and projected revenues generated from Trash Billing Services.

Over the past five years, the City has experienced consistent growth in this revenue category, as illustrated in Exhibit 15. Looking ahead, the outlook remains positive, with both the City and the State forecasting continued population and development growth, supporting a stable and dependable revenue stream for the Enterprise Fund.

Exhibit 15



## **Revenue Report Conclusion**

The City of Meridian has experienced exceptional growth in both residential and commercial development over the past several years. Looking ahead, continued strong demand throughout the Treasure Valley region is expected to positively influence the stability and sustainability of City revenues. The City will maintain its practice of projecting revenues using the most current and reliable data available, including economic indicators, demographic trends, legislative changes, and development forecasts.

The Finance Department remains committed to fiscal responsibility, employing a conservative and informed approach to revenue forecasting and the stewardship of limited resources. The revenue projections outlined in this report reflect the best available data at the time of publication. However, revenue estimates are subject to change, and the Finance Department will continue to monitor and adjust projections throughout the fiscal year as necessary to ensure sound financial management.

For further information or questions regarding this report, please contact the City of Meridian Finance Department at [finance@meridiandcity.org](mailto:finance@meridiandcity.org).

Dated: May 2, 2025 – Department of Finance

## Comprehensive Financial Plan (Long Term Development & Growth Planning)

### Comprehensive Financial Plan Introduction

A comprehensive financial plan (CFP) is both a short-term and long-term guide for capital, operating, and personnel expenditures. The CFP includes a list of capital, operating, and personnel requests that the City and its community envisions for the future. It is a plan that integrates timing of expenditures with the City's annual budget. The CFP identifies future needs that will benefit the City and its community. The CFP also indicates the priorities assigned to each requests and presents a target construction/implementation schedule.

A carefully prepared CFP has many uses. It can assist a community to:

- Anticipate and communicate community needs in advance, before needs become critical;
- Rank capital, operating, and personnel improvement needs so the higher priority requests are given consideration for funding before requests not as urgently needed;
- Plan for maintenance and operations costs so expenses are budgeted in advance and requests that communities cannot afford to operate are avoided;
- Provide a written description and justification for requests submitted for funding so the Council, Mayor, and appropriate agencies have the information necessary to make informed decisions about funding capital, operating, and personnel requests; and
- Provide the basis for capital, operating, and personnel requests as part of the annual budget.

A capital CFP request is one that warrants special attention in the annual City budget. Ideally, public funds are not expended if the capital request is not listed in the City CFP. A capital expenditure should be a major, nonrecurring budget item that results in a fixed asset with an anticipated life of at least three years. Capital requests eligible for inclusion into the CFP have a minimum cost of \$10,000.

The CFP is updated annually, since only some of the requests are funded and completed each year. The process to update the CFP will begin in August of each year and conclude in January with the final report submitted to Council. The final CFP will assist departments with their annual budget requests due in April.

The CFP integrates the City's annual budget with planning for larger requests that meet City and community goals. The CFP program involves a process where the City Council compiles a viable way to implement goals for the City and community using technical support from the City departments and suggestions from the public.

## Comprehensive Financial Plan (Long-Term Plan)

| Fund FY                          | Request Title                                     | Personnel             | On Going Operating  | One Time Operating  | Transfers     | Capital                | Total                  |
|----------------------------------|---|-----------------------|---------------------|---------------------|---------------|------------------------|------------------------|
| <b>ADMINISTRATION DEPARTMENT</b> |   |                       |                     |                     |               |                        |                        |
| 2027                             | City Hall HVAC Recommissioning                    | \$0.00                | \$0.00              | \$50,000.00         | \$0.00        | \$0.00                 | \$50,000.00            |
|                                  | Communications Infrastructure Extensions          | \$0.00                | \$0.00              | \$0.00              | \$0.00        | \$100,000.00           | \$100,000.00           |
|                                  | Communications Specialist                         | \$116,322.49          | \$2,235.00          | \$3,300.00          | \$0.00        | \$0.00                 | \$121,857.49           |
|                                  | Downtown Meridian Parking Garage                  | \$0.00                | \$0.00              | \$0.00              | \$0.00        | \$14,000,000.00        | \$14,000,000.00        |
|                                  | Equip. Replace.-City Hall-Computers               | \$0.00                | \$0.00              | \$11,800.00         | \$0.00        | \$0.00                 | \$11,800.00            |
|                                  | Equip. Replace.-City Hall-LED Retrofit Project-P1 | \$0.00                | \$0.00              | \$70,000.00         | \$0.00        | \$0.00                 | \$70,000.00            |
|                                  | Equip. Replace.-CityHall-Security Cameras         | \$0.00                | \$0.00              | \$6,000.00          | \$0.00        | \$0.00                 | \$6,000.00             |
|                                  | Equip. Replace.-Finance-Computers                 | \$0.00                | \$0.00              | \$3,600.00          | \$0.00        | \$0.00                 | \$3,600.00             |
|                                  | Equip. Replace.-IT-Computers                      | \$0.00                | \$0.00              | \$8,900.00          | \$0.00        | \$0.00                 | \$8,900.00             |
|                                  | Equip. Replace.-IT-Network Equipment              | \$0.00                | \$0.00              | \$0.00              | \$0.00        | \$192,000.00           | \$192,000.00           |
|                                  | Equip. Replace.-IT-Wireless Router                | \$0.00                | \$0.00              | \$2,800.00          | \$0.00        | \$0.00                 | \$2,800.00             |
|                                  | Equip. Replace.-Mayor-Computers                   | \$0.00                | \$0.00              | \$1,800.00          | \$0.00        | \$0.00                 | \$1,800.00             |
|                                  | GIS Analyst                                       | \$100,720.15          | \$85.00             | \$11,750.00         | \$0.00        | \$0.00                 | \$112,555.15           |
|                                  | PERSI Adjustments                                 | \$1,000,000.00        | \$0.00              | \$0.00              | \$0.00        | \$0.00                 | \$1,000,000.00         |
|                                  | Street Light Fixture Upgrade to LED               | \$0.00                | \$0.00              | \$260,000.00        | \$0.00        | \$0.00                 | \$260,000.00           |
|                                  | Street Lights - Supplemental Projects             | \$0.00                | \$0.00              | \$63,250.00         | \$0.00        | \$0.00                 | \$63,250.00            |
| <b>Total</b>                     |   | <b>\$1,217,042.64</b> | <b>\$2,320.00</b>   | <b>\$493,200.00</b> | <b>\$0.00</b> | <b>\$14,292,000.00</b> | <b>\$16,004,562.64</b> |
| 2028                             | Citizen Survey                                    | \$0.00                | \$0.00              | \$25,000.00         | \$0.00        | \$0.00                 | \$25,000.00            |
|                                  | Communications Infrastructure Extensions          | \$0.00                | \$0.00              | \$0.00              | \$0.00        | \$100,000.00           | \$100,000.00           |
|                                  | Data/Reporting Analyst                            | \$122,512.88          | \$3,335.00          | \$9,650.00          | \$0.00        | \$0.00                 | \$135,497.88           |
|                                  | Downtown Meridian Parking Garage                  | \$0.00                | \$126,000.00        | \$0.00              | \$0.00        | \$0.00                 | \$126,000.00           |
|                                  | Equip. Replace.-CapitalProjects-Computers         | \$0.00                | \$0.00              | \$1,900.00          | \$0.00        | \$0.00                 | \$1,900.00             |
|                                  | Equip. Replace.-City Hall-Computers               | \$0.00                | \$0.00              | \$3,800.00          | \$0.00        | \$0.00                 | \$3,800.00             |
|                                  | Equip. Replace.-CityHall-Security Cameras         | \$0.00                | \$0.00              | \$6,000.00          | \$0.00        | \$0.00                 | \$6,000.00             |
|                                  | Equip. Replace.-Clerks-Computers                  | \$0.00                | \$0.00              | \$3,600.00          | \$0.00        | \$0.00                 | \$3,600.00             |
|                                  | Equip. Replace.-Finance-Computers                 | \$0.00                | \$0.00              | \$10,800.00         | \$0.00        | \$0.00                 | \$10,800.00            |
|                                  | Equip. Replace.-IT-Computers                      | \$0.00                | \$0.00              | \$10,000.00         | \$0.00        | \$0.00                 | \$10,000.00            |
|                                  | Equip. Replace.-IT-Firewall                       | \$0.00                | \$0.00              | \$30,000.00         | \$0.00        | \$0.00                 | \$30,000.00            |
|                                  | Equip. Replace.-IT-Network Equipment              | \$0.00                | \$0.00              | \$0.00              | \$0.00        | \$116,750.00           | \$116,750.00           |
|                                  | Equip. Replace.-IT-UPS / PDU at City Hall         | \$0.00                | \$0.00              | \$10,000.00         | \$0.00        | \$0.00                 | \$10,000.00            |
|                                  | Equip. Replace.-IT-UPS / PDU at PD                | \$0.00                | \$0.00              | \$4,000.00          | \$0.00        | \$0.00                 | \$4,000.00             |
|                                  | Equip. Replace.-Legal-Computers                   | \$0.00                | \$0.00              | \$4,900.00          | \$0.00        | \$0.00                 | \$4,900.00             |
|                                  | Equip. Replace.-Mayor-Computers                   | \$0.00                | \$0.00              | \$4,200.00          | \$0.00        | \$0.00                 | \$4,200.00             |
|                                  | SCADA Infrastructure Replacements                 | \$0.00                | \$0.00              | \$78,000.00         | \$0.00        | \$85,000.00            | \$163,000.00           |
|                                  | Street Light Fixture Upgrade to LED               | \$0.00                | \$0.00              | \$260,000.00        | \$0.00        | \$0.00                 | \$260,000.00           |
|                                  | Street Lights - Supplemental Projects             | \$0.00                | \$0.00              | \$63,250.00         | \$0.00        | \$0.00                 | \$63,250.00            |
| <b>Total</b>                     |   | <b>\$122,512.88</b>   | <b>\$129,335.00</b> | <b>\$525,100.00</b> | <b>\$0.00</b> | <b>\$301,750.00</b>    | <b>\$1,078,697.88</b>  |
| 2029                             | Communications Infrastructure Extensions          | \$0.00                | \$0.00              | \$0.00              | \$0.00        | \$100,000.00           | \$100,000.00           |
|                                  | Equip. Replace.-CityHall-Security Cameras         | \$0.00                | \$0.00              | \$6,000.00          | \$0.00        | \$0.00                 | \$6,000.00             |
|                                  | Equip. Replace.-Clerks-Computers                  | \$0.00                | \$0.00              | \$1,800.00          | \$0.00        | \$0.00                 | \$1,800.00             |
|                                  | Equip. Replace.-Finance-Computers                 | \$0.00                | \$0.00              | \$3,600.00          | \$0.00        | \$0.00                 | \$3,600.00             |
|                                  | Equip. Replace.-HR-Computers                      | \$0.00                | \$0.00              | \$3,600.00          | \$0.00        | \$0.00                 | \$3,600.00             |
|                                  | Equip. Replace.-IT-Computers                      | \$0.00                | \$0.00              | \$7,700.00          | \$0.00        | \$0.00                 | \$7,700.00             |
|                                  | Equip. Replace.-IT-Converged Infrastructure       | \$0.00                | \$0.00              | \$0.00              | \$0.00        | \$400,000.00           | \$400,000.00           |
|                                  | Equip. Replace.-IT-Network Equipment              | \$0.00                | \$0.00              | \$0.00              | \$0.00        | \$41,250.00            | \$41,250.00            |
|                                  | Equip. Replace.-Legal-Computers                   | \$0.00                | \$0.00              | \$1,800.00          | \$0.00        | \$0.00                 | \$1,800.00             |
|                                  | Equip. Replace.-Mayor-Computers                   | \$0.00                | \$0.00              | \$1,800.00          | \$0.00        | \$0.00                 | \$1,800.00             |
|                                  | PERSI Adjustments                                 | \$1,200,000.00        | \$0.00              | \$0.00              | \$0.00        | \$0.00                 | \$1,200,000.00         |
|                                  | Street Light Fixture Upgrade to LED               | \$0.00                | \$0.00              | \$260,000.00        | \$0.00        | \$0.00                 | \$260,000.00           |
|                                  | Street Lights - Supplemental Projects             | \$0.00                | \$0.00              | \$63,250.00         | \$0.00        | \$0.00                 | \$63,250.00            |
| <b>Total</b>                     |   | <b>\$1,200,000.00</b> | <b>\$0.00</b>       | <b>\$349,550.00</b> | <b>\$0.00</b> | <b>\$541,250.00</b>    | <b>\$2,090,800.00</b>  |
| 2030                             | Communications Infrastructure Extensions          | \$0.00                | \$0.00              | \$0.00              | \$0.00        | \$100,000.00           | \$100,000.00           |
|                                  | Equip. Replace.-City Hall-Computers               | \$0.00                | \$0.00              | \$2,800.00          | \$0.00        | \$0.00                 | \$2,800.00             |
|                                  | Equip. Replace.-CityHall-Security Cameras         | \$0.00                | \$0.00              | \$6,000.00          | \$0.00        | \$0.00                 | \$6,000.00             |

## Comprehensive Financial Plan (Long-Term Plan)

| Fund FY                                 | Request Title                                     | Personnel             | On Going Operating  | One Time Operating    | Transfers     | Capital                | Total                  |
|---|---|-----------------------|---------------------|-----------------------|---------------|------------------------|------------------------|
|   | Equip. Replace.-Clerks-Computers                  | \$0.00                | \$0.00              | \$2,200.00            | \$0.00        | \$0.00                 | \$2,200.00             |
|   | Equip. Replace.-HR-Computers                      | \$0.00                | \$0.00              | \$1,200.00            | \$0.00        | \$0.00                 | \$1,200.00             |
|   | Equip. Replace.-IT-City Phone System              | \$0.00                | \$54,000.00         | \$0.00                | \$0.00        | \$0.00                 | \$54,000.00            |
|   | Equip. Replace.-IT-Computers                      | \$0.00                | \$0.00              | \$11,400.00           | \$0.00        | \$0.00                 | \$11,400.00            |
|   | Equip. Replace.-IT-VPN Appliance                  | \$0.00                | \$0.00              | \$15,000.00           | \$0.00        | \$0.00                 | \$15,000.00            |
|   | Equip. Replace.-IT-Windows/SQL/RDS Server         | \$0.00                | \$0.00              | \$75,000.00           | \$0.00        | \$0.00                 | \$75,000.00            |
|   | IT Support Specialist                             | \$91,931.57           | \$3,695.00          | \$8,500.00            | \$0.00        | \$0.00                 | \$104,126.57           |
|   | Street Light Fixture Upgrade to LED               | \$0.00                | \$0.00              | \$260,000.00          | \$0.00        | \$0.00                 | \$260,000.00           |
|   | Street Lights - Supplemental Projects             | \$0.00                | \$0.00              | \$63,250.00           | \$0.00        | \$0.00                 | \$63,250.00            |
|   | <b>Total</b>                                      | <b>\$91,931.57</b>    | <b>\$57,695.00</b>  | <b>\$445,350.00</b>   | <b>\$0.00</b> | <b>\$100,000.00</b>    | <b>\$694,976.57</b>    |
| <b>2031</b>                             | City Hall Historical Center Tenant Improvement    | \$0.00                | \$0.00              | \$150,000.00          | \$0.00        | \$0.00                 | \$150,000.00           |
|   | Equip. Replace.-City Hall-Computers               | \$0.00                | \$0.00              | \$1,800.00            | \$0.00        | \$0.00                 | \$1,800.00             |
|   | Equip. Replace.-Clerks-Computers                  | \$0.00                | \$0.00              | \$8,400.00            | \$0.00        | \$0.00                 | \$8,400.00             |
|   | Equip. Replace.-Finance-Computers                 | \$0.00                | \$0.00              | \$5,400.00            | \$0.00        | \$0.00                 | \$5,400.00             |
|   | Equip. Replace.-HR-Computers                      | \$0.00                | \$0.00              | \$10,800.00           | \$0.00        | \$0.00                 | \$10,800.00            |
|   | Equip. Replace.-IT-Computers                      | \$0.00                | \$0.00              | \$9,600.00            | \$0.00        | \$0.00                 | \$9,600.00             |
|   | Equip. Replace.-IT-Firewall                       | \$0.00                | \$0.00              | \$40,000.00           | \$0.00        | \$0.00                 | \$40,000.00            |
|   | Equip. Replace.-IT-Windows/SQL/RDS Server         | \$0.00                | \$0.00              | \$75,000.00           | \$0.00        | \$0.00                 | \$75,000.00            |
|   | Equip. Replace.-Legal-Computers                   | \$0.00                | \$0.00              | \$4,800.00            | \$0.00        | \$0.00                 | \$4,800.00             |
|   | Equip. Replace.-Mayor-Computers                   | \$0.00                | \$0.00              | \$8,100.00            | \$0.00        | \$0.00                 | \$8,100.00             |
|   | HR Generalist                                     | \$98,363.84           | \$1,910.00          | \$8,550.00            | \$0.00        | \$0.00                 | \$108,823.84           |
|   | Janitorial Staff (5) and Equipment                | \$364,382.86          | \$3,225.98          | \$113,077.99          | \$0.00        | \$0.00                 | \$480,686.83           |
|   | Replacement-Clerks-Front Counter                  | \$0.00                | \$0.00              | \$23,000.00           | \$0.00        | \$0.00                 | \$23,000.00            |
|   | Senior Accountant                                 | \$108,452.52          | \$1,610.00          | \$3,250.00            | \$0.00        | \$0.00                 | \$113,312.52           |
|   | Street Light Fixture Upgrade to LED               | \$0.00                | \$0.00              | \$260,000.00          | \$0.00        | \$0.00                 | \$260,000.00           |
|   | Street Lights - Supplemental Projects             | \$0.00                | \$0.00              | \$63,250.00           | \$0.00        | \$0.00                 | \$63,250.00            |
|   | Streetlight Program Coordinator                   | \$115,818.46          | \$2,135.00          | \$5,950.00            | \$0.00        | \$0.00                 | \$123,903.46           |
|   | <b>Total</b>                                      | <b>\$687,017.68</b>   | <b>\$8,880.98</b>   | <b>\$790,977.99</b>   | <b>\$0.00</b> | <b>\$0.00</b>          | <b>\$1,486,876.65</b>  |
| <b>Total</b>                            |   | <b>\$3,318,504.77</b> | <b>\$198,230.98</b> | <b>\$2,604,177.99</b> | <b>\$0.00</b> | <b>\$15,235,000.00</b> | <b>\$21,355,913.74</b> |
| <b>COMMUNITY DEVELOPMENT DEPARTMENT</b> |   |                       |                     |                       |               |                        |                        |
| <b>2027</b>                             | City Zoning Code Re-write                         | \$0.00                | \$0.00              | \$100,000.00          | \$0.00        | \$0.00                 | \$100,000.00           |
|   | Equip. Replace.-Building-Computers                | \$0.00                | \$0.00              | \$7,200.00            | \$0.00        | \$0.00                 | \$7,200.00             |
|   | Equip. Replace.-Building-Wireless Router          | \$0.00                | \$0.00              | \$16,800.00           | \$0.00        | \$0.00                 | \$16,800.00            |
|   | <b>Total</b>                                      | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$124,000.00</b>   | <b>\$0.00</b> | <b>\$0.00</b>          | <b>\$124,000.00</b>    |
| <b>2028</b>                             | Equip. Replace.-Building-Computers                | \$0.00                | \$0.00              | \$43,900.00           | \$0.00        | \$0.00                 | \$43,900.00            |
|   | Equip. Replace.-Building-Wireless Router          | \$0.00                | \$0.00              | \$16,800.00           | \$0.00        | \$0.00                 | \$16,800.00            |
|   | Equip. Replace.-Planning-Computers                | \$0.00                | \$0.00              | \$11,500.00           | \$0.00        | \$0.00                 | \$11,500.00            |
|   | <b>Total</b>                                      | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$72,200.00</b>    | <b>\$0.00</b> | <b>\$0.00</b>          | <b>\$72,200.00</b>     |
| <b>2029</b>                             | Equip. Replace.-EconDev-Computers                 | \$0.00                | \$0.00              | \$1,800.00            | \$0.00        | \$0.00                 | \$1,800.00             |
|   | Equip. Replace.-Planning-Computers                | \$0.00                | \$0.00              | \$1,800.00            | \$0.00        | \$0.00                 | \$1,800.00             |
|   | <b>Total</b>                                      | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$3,600.00</b>     | <b>\$0.00</b> | <b>\$0.00</b>          | <b>\$3,600.00</b>      |
| <b>2030</b>                             | Equip. Replace.-Building-Computers                | \$0.00                | \$0.00              | \$7,500.00            | \$0.00        | \$0.00                 | \$7,500.00             |
|   | Equip. Replace.-Building-Wireless Router          | \$0.00                | \$0.00              | \$10,800.00           | \$0.00        | \$0.00                 | \$10,800.00            |
|   | Equip. Replace.-EconDev-Computers                 | \$0.00                | \$0.00              | \$1,800.00            | \$0.00        | \$0.00                 | \$1,800.00             |
|   | Vehicle Replace.-Com Dev-2010 Ranger #T4          | \$0.00                | \$0.00              | \$40,000.00           | \$0.00        | \$0.00                 | \$40,000.00            |
|   | Vehicle Replace.-Com Dev-2019 Equinox #11         | \$0.00                | \$0.00              | \$40,000.00           | \$0.00        | \$0.00                 | \$40,000.00            |
|   | <b>Total</b>                                      | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$100,100.00</b>   | <b>\$0.00</b> | <b>\$0.00</b>          | <b>\$100,100.00</b>    |
| <b>2031</b>                             | Equip. Replace.-Building-Computers                | \$0.00                | \$0.00              | \$22,000.00           | \$0.00        | \$0.00                 | \$22,000.00            |
|   | Equip. Replace.-EconDev-Computers                 | \$0.00                | \$0.00              | \$1,800.00            | \$0.00        | \$0.00                 | \$1,800.00             |
|   | Equip. Replace.-Planning-Computers                | \$0.00                | \$0.00              | \$4,600.00            | \$0.00        | \$0.00                 | \$4,600.00             |
|   | Vehicle Replace.-Com Dev-2018 Equinox #3          | \$0.00                | \$0.00              | \$40,000.00           | \$0.00        | \$0.00                 | \$40,000.00            |
|   | Vehicle Replace.-Com Dev-2019 Equinox #8          | \$0.00                | \$0.00              | \$40,000.00           | \$0.00        | \$0.00                 | \$40,000.00            |
|   | <b>Total</b>                                      | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$108,400.00</b>   | <b>\$0.00</b> | <b>\$0.00</b>          | <b>\$108,400.00</b>    |
| <b>Total</b>                            |   | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$408,300.00</b>   | <b>\$0.00</b> | <b>\$0.00</b>          | <b>\$408,300.00</b>    |
| <b>FIRE DEPARTMENT</b>                  |   |                       |                     |                       |               |                        |                        |
| <b>2027</b>                             | Equip. Replace - Fire-Hydraulic Extrication Tools | \$0.00                | \$0.00              | \$0.00                | \$0.00        | \$250,000.00           | \$250,000.00           |

## Comprehensive Financial Plan (Long-Term Plan)

| Fund FY                                  | Request Title                                    | Personnel          | On Going Operating | One Time Operating    | Transfers     | Capital                | Total                  |
|--|--|--------------------|--------------------|-----------------------|---------------|------------------------|------------------------|
|  | Equip. Replace.-Fire-Computers                   | \$0.00             | \$0.00             | \$13,100.00           | \$0.00        | \$0.00                 | \$13,100.00            |
|  | Equip. Replace.-Fire-Wireless Router             | \$0.00             | \$0.00             | \$39,200.00           | \$0.00        | \$0.00                 | \$39,200.00            |
|  | New Service - Ladder Truck                       | \$0.00             | \$16,000.00        | \$390,594.00          | \$0.00        | \$2,000,000.00         | \$2,406,594.00         |
|  | Station Remodel                                  | \$0.00             | \$0.00             | \$10,000.00           | \$0.00        | \$2,000,000.00         | \$2,010,000.00         |
|  | Vehicle Replace.-Fire-Engine MF019               | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$801,037.00           | \$801,037.00           |
|  | Vehicle Replace.-Fire-MF023                      | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$86,968.00            | \$86,968.00            |
|  | Vehicle Replace.-Fire-MF026                      | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$41,600.00            | \$41,600.00            |
|  | Vehicle Replace.-Fire-MF036                      | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$86,960.00            | \$86,960.00            |
|  | Vehicle Replace.-Fire-MF038                      | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$86,968.00            | \$86,968.00            |
|  | Vehicle Replace.-Fire-MF039                      | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$89,968.00            | \$89,968.00            |
|  | Vehicle Replace.-Fire-MF042                      | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$76,484.00            | \$76,484.00            |
|  | Vehicle Replace.-Fire-MF043                      | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$76,484.00            | \$76,484.00            |
|  | Vehicle Replace.-Fire-MF044                      | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$62,000.00            | \$62,000.00            |
|  | <b>Total</b>                                     | <b>\$0.00</b>      | <b>\$16,000.00</b> | <b>\$452,894.00</b>   | <b>\$0.00</b> | <b>\$5,658,469.00</b>  | <b>\$6,127,363.00</b>  |
| <b>2028</b>                              | Equip. Replace-Fire-SCBA Breathing AirCompressor | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$75,000.00            | \$75,000.00            |
|  | Equip. Replace.-Fire-Computers                   | \$0.00             | \$0.00             | \$43,800.00           | \$0.00        | \$0.00                 | \$43,800.00            |
|  | Equip. Replace.-Fire-Wireless Router             | \$0.00             | \$0.00             | \$53,200.00           | \$0.00        | \$0.00                 | \$53,200.00            |
|  | Station Remodel                                  | \$0.00             | \$0.00             | \$10,000.00           | \$0.00        | \$2,000,000.00         | \$2,010,000.00         |
|  | <b>Total</b>                                     | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$107,000.00</b>   | <b>\$0.00</b> | <b>\$2,075,000.00</b>  | <b>\$2,182,000.00</b>  |
| <b>2029</b>                              | Equip. Replace.-Fire-Computers                   | \$0.00             | \$0.00             | \$28,200.00           | \$0.00        | \$0.00                 | \$28,200.00            |
|  | Station Remodel                                  | \$0.00             | \$0.00             | \$10,000.00           | \$0.00        | \$2,000,000.00         | \$2,010,000.00         |
|  | <b>Total</b>                                     | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$38,200.00</b>    | <b>\$0.00</b> | <b>\$2,000,000.00</b>  | <b>\$2,038,200.00</b>  |
| <b>2030</b>                              | Equip. Replace.-Fire-Computers                   | \$0.00             | \$0.00             | \$30,300.00           | \$0.00        | \$0.00                 | \$30,300.00            |
|  | Equip. Replace.-Fire-Wireless Router             | \$0.00             | \$0.00             | \$2,800.00            | \$0.00        | \$0.00                 | \$2,800.00             |
|  | Fire Station #9 - Design                         | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$720,000.00           | \$720,000.00           |
|  | Fire Station #9 - Ladder Truck                   | \$0.00             | \$16,000.00        | \$390,594.00          | \$0.00        | \$2,000,000.00         | \$2,406,594.00         |
|  | Fire Station #9 - Land Acquisition               | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$800,000.00           | \$800,000.00           |
|  | Station Remodel                                  | \$0.00             | \$0.00             | \$10,000.00           | \$0.00        | \$2,000,000.00         | \$2,010,000.00         |
|  | Vehicle Replace.-Fire-Brush Engine MF022         | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$368,801.00           | \$368,801.00           |
|  | Vehicle Replace.-Fire-Engine MF037               | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$733,961.00           | \$733,961.00           |
|  | <b>Total</b>                                     | <b>\$0.00</b>      | <b>\$16,000.00</b> | <b>\$433,694.00</b>   | <b>\$0.00</b> | <b>\$6,622,762.00</b>  | <b>\$7,072,456.00</b>  |
| <b>2031</b>                              | Equip. Replace.-Fire-Computers                   | \$0.00             | \$0.00             | \$100,300.00          | \$0.00        | \$0.00                 | \$100,300.00           |
|  | Equip. Replace.-Fire-Wireless Router             | \$0.00             | \$0.00             | \$8,400.00            | \$0.00        | \$0.00                 | \$8,400.00             |
|  | Fire Station #9 - Construction                   | \$0.00             | \$28,900.00        | \$0.00                | \$0.00        | \$7,000,000.00         | \$7,028,900.00         |
|  | Station Remodel                                  | \$0.00             | \$0.00             | \$10,000.00           | \$0.00        | \$2,000,000.00         | \$2,010,000.00         |
|  | Vehicle Replace.-Fire-Engine MF040               | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$733,961.00           | \$733,961.00           |
|  | Vehicle Replace.-Fire-Engine MF041               | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$733,961.00           | \$733,961.00           |
|  | Vehicle Replace.-Fire-MF049                      | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$62,000.00            | \$62,000.00            |
|  | Vehicle Replace.-Fire-MF051                      | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$62,000.00            | \$62,000.00            |
|  | <b>Total</b>                                     | <b>\$0.00</b>      | <b>\$28,900.00</b> | <b>\$118,700.00</b>   | <b>\$0.00</b> | <b>\$10,591,922.00</b> | <b>\$10,739,522.00</b> |
| <b>Total</b>                             |  | <b>\$0.00</b>      | <b>\$60,900.00</b> | <b>\$1,150,488.00</b> | <b>\$0.00</b> | <b>\$26,948,153.00</b> | <b>\$28,159,541.00</b> |
| <b>PARKS &amp; RECREATION DEPARTMENT</b> |  |                    |                    |                       |               |                        |                        |
| <b>2027</b>                              | Equip. Replace.-Parks-Computers                  | \$0.00             | \$0.00             | \$11,500.00           | \$0.00        | \$0.00                 | \$11,500.00            |
|  | Linder Road Overpass Landscape Medians           | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$300,000.00           | \$300,000.00           |
|  | Park Facility Life Cycle Replacements            | \$0.00             | \$0.00             | \$406,000.00          | \$0.00        | \$606,800.00           | \$1,012,800.00         |
|  | Pathway Connections                              | \$1,500.00         | \$4,000.00         | \$0.00                | \$0.00        | \$250,000.00           | \$255,500.00           |
|  | Settlers Park Expansion Operating                | \$74,774.00        | \$27,750.00        | \$55,000.00           | \$0.00        | \$0.00                 | \$157,524.00           |
|  | Shade Structure in Existing Parks                | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$200,000.00           | \$200,000.00           |
|  | Ustick Road-Three Miles of Landscape Medians     | \$0.00             | \$6,500.00         | \$0.00                | \$0.00        | \$184,182.00           | \$190,682.00           |
|  | Vehicle & Equipment Replace.-Parks               | \$0.00             | \$0.00             | \$104,000.00          | \$0.00        | \$160,000.00           | \$264,000.00           |
|  | <b>Total</b>                                     | <b>\$76,274.00</b> | <b>\$38,250.00</b> | <b>\$576,500.00</b>   | <b>\$0.00</b> | <b>\$1,700,982.00</b>  | <b>\$2,392,006.00</b>  |
| <b>2028</b>                              | Community Center - Building Operations           | \$0.00             | \$185,392.20       | \$0.00                | \$0.00        | \$0.00                 | \$185,392.20           |
|  | Community Center - Staffing                      | \$117,839.71       | \$3,585.00         | \$8,100.00            | \$0.00        | \$0.00                 | \$129,524.71           |
|  | Discovery Park, Phase 3 - Design                 | \$0.00             | \$0.00             | \$0.00                | \$0.00        | \$500,000.00           | \$500,000.00           |
|  | Equip. Replace.-Parks-Computers                  | \$0.00             | \$0.00             | \$23,600.00           | \$0.00        | \$0.00                 | \$23,600.00            |

## Comprehensive Financial Plan (Long-Term Plan)

| Fund FY                  | Request Title                                     | Personnel             | On Going Operating  | One Time Operating    | Transfers     | Capital                | Total                  |
|--------------------------|---|-----------------------|---------------------|-----------------------|---------------|------------------------|------------------------|
|                          | Graycliff Park - Design                           | \$0.00                | \$0.00              | \$0.00                | \$0.00        | \$185,000.00           | \$185,000.00           |
|                          | Impact Fee Eligible Park Land                     | \$0.00                | \$0.00              | \$0.00                | \$0.00        | \$2,500,000.00         | \$2,500,000.00         |
|                          | Linder Road Overpass Landscape Medians            | \$0.00                | \$8,250.00          | \$0.00                | \$0.00        | \$0.00                 | \$8,250.00             |
|                          | Park Facility Life Cycle Replacements             | \$0.00                | \$0.00              | \$269,000.00          | \$0.00        | \$386,800.00           | \$655,800.00           |
|                          | Park Identity/Theming Reinforcement               | \$0.00                | \$0.00              | \$50,000.00           | \$0.00        | \$0.00                 | \$50,000.00            |
|                          | Parks Maintenance Equipment & Vehicle Purchases   | \$0.00                | \$0.00              | \$45,000.00           | \$0.00        | \$0.00                 | \$45,000.00            |
|                          | Pathway Connections                               | \$0.00                | \$0.00              | \$0.00                | \$0.00        | \$50,000.00            | \$50,000.00            |
|                          | Vehicle & Equipment Replace.-Parks                | \$0.00                | \$0.00              | \$130,000.00          | \$0.00        | \$200,000.00           | \$330,000.00           |
|                          | <b>Total</b>                                      | <b>\$117,839.71</b>   | <b>\$197,227.20</b> | <b>\$525,700.00</b>   | <b>\$0.00</b> | <b>\$3,821,800.00</b>  | <b>\$4,662,566.91</b>  |
| 2029                     | Discovery Park, Phase 3 - Construction (Staff)    | \$85,077.47           | \$91,351.50         | \$40,632.00           | \$0.00        | \$5,619,500.00         | \$5,836,560.97         |
|                          | Equip. Replace.-Park Wifi Equipment               | \$0.00                | \$0.00              | \$40,000.00           | \$0.00        | \$0.00                 | \$40,000.00            |
|                          | Equip. Replace.-Parks-Computers                   | \$0.00                | \$0.00              | \$4,200.00            | \$0.00        | \$0.00                 | \$4,200.00             |
|                          | Fields District Community Park Phase 1 - Design   | \$0.00                | \$0.00              | \$0.00                | \$0.00        | \$1,109,700.00         | \$1,109,700.00         |
|                          | Graycliff Park - Construction (Staff)             | \$39,416.50           | \$41,037.00         | \$2,500.00            | \$0.00        | \$4,594,000.00         | \$4,676,953.50         |
|                          | Graycliff/Discovery -Maint Tech Staff & Vehicle   | \$69,266.03           | \$5,641.00          | \$45,700.00           | \$0.00        | \$0.00                 | \$120,607.03           |
|                          | Meridian Parks & Recreation Master Plan Update    | \$0.00                | \$0.00              | \$150,000.00          | \$0.00        | \$0.00                 | \$150,000.00           |
|                          | Park Facility Life Cycle Replacements             | \$0.00                | \$0.00              | \$180,000.00          | \$0.00        | \$386,800.00           | \$566,800.00           |
|                          | Pathway Connections                               | \$1,500.00            | \$5,000.00          | \$0.00                | \$0.00        | \$500,000.00           | \$506,500.00           |
|                          | Pathway Development -Maint Tech Staff & Vehicle   | \$69,266.03           | \$4,765.00          | \$61,700.00           | \$0.00        | \$0.00                 | \$135,731.03           |
|                          | Shade Structure in Existing Parks                 | \$0.00                | \$0.00              | \$0.00                | \$0.00        | \$100,000.00           | \$100,000.00           |
|                          | Vehicle & Equipment Replace.-Parks                | \$0.00                | \$0.00              | \$165,000.00          | \$0.00        | \$275,000.00           | \$440,000.00           |
|                          | <b>Total</b>                                      | <b>\$264,526.03</b>   | <b>\$147,794.50</b> | <b>\$689,732.00</b>   | <b>\$0.00</b> | <b>\$12,585,000.00</b> | <b>\$13,687,052.53</b> |
| 2030                     | Community Center - Staffing                       | \$77,050.44           | \$85.00             | \$5,036.00            | \$0.00        | \$0.00                 | \$82,171.44            |
|                          | Equip. Replace.-Parks-Computers                   | \$0.00                | \$0.00              | \$10,800.00           | \$0.00        | \$0.00                 | \$10,800.00            |
|                          | Fields District Community Park Ph 1-Construction  | \$104,672.49          | \$86,626.00         | \$67,500.00           | \$0.00        | \$12,450,000.00        | \$12,708,798.49        |
|                          | Impact Fee Eligible Park Land                     | \$0.00                | \$0.00              | \$0.00                | \$0.00        | \$3,000,000.00         | \$3,000,000.00         |
|                          | Park Facility Life Cycle Replacements             | \$0.00                | \$0.00              | \$0.00                | \$0.00        | \$771,800.00           | \$771,800.00           |
|                          | Park Identity/Theming Reinforcement               | \$0.00                | \$0.00              | \$100,000.00          | \$0.00        | \$0.00                 | \$100,000.00           |
|                          | Park Scheduling Specialist Staff                  | \$101,132.62          | \$1,210.00          | \$9,700.00            | \$0.00        | \$0.00                 | \$112,042.62           |
|                          | Pathway Connections                               | \$0.00                | \$0.00              | \$0.00                | \$0.00        | \$300,000.00           | \$300,000.00           |
|                          | Vehicle & Equipment Replace.-Parks                | \$0.00                | \$0.00              | \$92,000.00           | \$0.00        | \$0.00                 | \$92,000.00            |
|                          | <b>Total</b>                                      | <b>\$282,855.55</b>   | <b>\$87,921.00</b>  | <b>\$285,036.00</b>   | <b>\$0.00</b> | <b>\$16,521,800.00</b> | <b>\$17,177,612.55</b> |
| 2031                     | Community Center - Staffing                       | \$77,050.44           | \$85.00             | \$5,036.00            | \$0.00        | \$0.00                 | \$82,171.44            |
|                          | Equip. Replace.-Parks-Computers                   | \$0.00                | \$0.00              | \$25,300.00           | \$0.00        | \$0.00                 | \$25,300.00            |
|                          | Fields District Park Ph 1-Sr Maint Tech           | \$69,266.03           | \$4,765.00          | \$46,650.00           | \$0.00        | \$0.00                 | \$120,681.03           |
|                          | Forestry Assistant Staff & Vehicle                | \$81,776.58           | \$3,616.00          | \$49,324.00           | \$0.00        | \$0.00                 | \$134,716.58           |
|                          | Meridian Chamber of Commerce Building Acquisition | \$0.00                | \$0.00              | \$0.00                | \$0.00        | \$200,000.00           | \$200,000.00           |
|                          | Park Facility Life Cycle Replacements             | \$0.00                | \$0.00              | \$0.00                | \$0.00        | \$1,886,800.00         | \$1,886,800.00         |
|                          | Pathway Connections                               | \$0.00                | \$0.00              | \$0.00                | \$0.00        | \$300,000.00           | \$300,000.00           |
|                          | Vehicle & Equipment Replace.-Parks                | \$0.00                | \$0.00              | \$220,000.00          | \$0.00        | \$440,000.00           | \$660,000.00           |
|                          | Volunteer Coordinator Staff                       | \$84,648.82           | \$1,060.00          | \$9,950.00            | \$0.00        | \$0.00                 | \$95,658.82            |
|                          | <b>Total</b>                                      | <b>\$312,741.87</b>   | <b>\$9,526.00</b>   | <b>\$356,260.00</b>   | <b>\$0.00</b> | <b>\$2,826,800.00</b>  | <b>\$3,505,327.87</b>  |
| <b>Total</b>             |   | <b>\$1,054,237.16</b> | <b>\$480,718.70</b> | <b>\$2,433,228.00</b> | <b>\$0.00</b> | <b>\$37,456,382.00</b> | <b>\$41,424,565.86</b> |
| <b>POLICE DEPARTMENT</b> |   |                       |                     |                       |               |                        |                        |
| 2027                     | CID & OPS Administrative Assistant                | \$77,207.35           | \$585.00            | \$6,525.00            | \$0.00        | \$0.00                 | \$84,317.35            |
|                          | Community Service Officer with Vehicle            | \$96,164.41           | \$10,167.00         | \$17,890.00           | \$0.00        | \$77,900.00            | \$202,121.41           |
|                          | Drone Replacements                                | \$0.00                | \$0.00              | \$40,000.00           | \$0.00        | \$0.00                 | \$40,000.00            |
|                          | Equip. Replace.-Police-Armor Vests                | \$0.00                | \$0.00              | \$106,400.00          | \$0.00        | \$10,300.00            | \$116,700.00           |
|                          | Equip. Replace.-Police-Canine (2)                 | \$0.00                | \$0.00              | \$32,000.00           | \$0.00        | \$0.00                 | \$32,000.00            |
|                          | Equip. Replace.-Police-Computers                  | \$0.00                | \$0.00              | \$67,000.00           | \$0.00        | \$0.00                 | \$67,000.00            |
|                          | Equip. Replace.-Police-Wireless Router            | \$0.00                | \$0.00              | \$70,000.00           | \$0.00        | \$0.00                 | \$70,000.00            |
|                          | Equip. Replace.-PSTC-Chairs Classroom B & SIM     | \$0.00                | \$0.00              | \$15,000.00           | \$0.00        | \$0.00                 | \$15,000.00            |

## Comprehensive Financial Plan (Long-Term Plan)

| Fund FY                        | Request Title                               | Personnel             | On Going Operating | One Time Operating    | Transfers     | Capital                | Total                  |
|--------------------------------|---|-----------------------|--------------------|-----------------------|---------------|------------------------|------------------------|
|                                | Public Safety Training Center (Phase 3)     | \$0.00                | \$0.00             | \$0.00                | \$0.00        | \$11,220,000.00        | \$11,220,000.00        |
|                                | Records Clerk                               | \$75,565.31           | \$2,193.00         | \$8,050.00            | \$0.00        | \$0.00                 | \$85,808.31            |
|                                | Vehicle Replace.-Police-Fleet Vehicles      | \$0.00                | \$0.00             | \$0.00                | \$0.00        | \$1,025,000.00         | \$1,025,000.00         |
|                                | <b>Total</b>                                | <b>\$248,937.07</b>   | <b>\$12,945.00</b> | <b>\$362,865.00</b>   | <b>\$0.00</b> | <b>\$12,333,200.00</b> | <b>\$12,957,947.07</b> |
| <b>2028</b>                    | Design Fees for PD Admin TI project         | \$0.00                | \$0.00             | \$400,000.00          | \$0.00        | \$0.00                 | \$400,000.00           |
|                                | Drone Replacements                          | \$0.00                | \$0.00             | \$25,000.00           | \$0.00        | \$0.00                 | \$25,000.00            |
|                                | Equip. Replace.-Police-Armor Vests          | \$0.00                | \$0.00             | \$24,300.00           | \$0.00        | \$0.00                 | \$24,300.00            |
|                                | Equip. Replace.-Police-Computers            | \$0.00                | \$0.00             | \$73,100.00           | \$0.00        | \$0.00                 | \$73,100.00            |
|                                | Equip. Replace.-Police-Wireless Router      | \$0.00                | \$0.00             | \$75,600.00           | \$0.00        | \$0.00                 | \$75,600.00            |
|                                | Mental Health Clinician                     | \$129,559.25          | \$1,745.00         | \$14,165.00           | \$0.00        | \$0.00                 | \$145,469.25           |
|                                | School Resource Officer and Vehicle         | \$137,444.68          | \$12,179.00        | \$22,749.00           | \$0.00        | \$94,440.00            | \$266,812.68           |
|                                | Vehicle Replace.-Police-Fleet Vehicles      | \$0.00                | \$0.00             | \$0.00                | \$0.00        | \$1,012,000.00         | \$1,012,000.00         |
|                                | <b>Total</b>                                | <b>\$267,003.93</b>   | <b>\$13,924.00</b> | <b>\$634,914.00</b>   | <b>\$0.00</b> | <b>\$1,106,440.00</b>  | <b>\$2,022,281.93</b>  |
| <b>2029</b>                    | Drone Replacements                          | \$0.00                | \$0.00             | \$25,000.00           | \$0.00        | \$0.00                 | \$25,000.00            |
|                                | Equip. Replace.-Police-Armor Vests          | \$0.00                | \$0.00             | \$24,300.00           | \$0.00        | \$0.00                 | \$24,300.00            |
|                                | Equip. Replace.-Police-Computers            | \$0.00                | \$0.00             | \$25,300.00           | \$0.00        | \$0.00                 | \$25,300.00            |
|                                | Equip. Replace.-Police-Wireless Router      | \$0.00                | \$0.00             | \$25,200.00           | \$0.00        | \$0.00                 | \$25,200.00            |
|                                | Mental Health Clinician                     | \$0.00                | \$500.00           | \$0.00                | \$0.00        | \$0.00                 | \$500.00               |
|                                | Police Admin. Building - Tenant Improvement | \$0.00                | \$0.00             | \$0.00                | \$0.00        | \$1,000,000.00         | \$1,000,000.00         |
|                                | Police Officers (2) and Vehicle             | \$281,170.00          | \$22,394.00        | \$36,032.00           | \$0.00        | \$102,733.00           | \$442,329.00           |
|                                | Vehicle Replace.-Police-Fleet Vehicles      | \$0.00                | \$0.00             | \$0.00                | \$0.00        | \$1,014,000.00         | \$1,014,000.00         |
|                                | <b>Total</b>                                | <b>\$281,170.00</b>   | <b>\$22,894.00</b> | <b>\$135,832.00</b>   | <b>\$0.00</b> | <b>\$2,116,733.00</b>  | <b>\$2,556,629.00</b>  |
| <b>2030</b>                    | Drone Replacements                          | \$0.00                | \$0.00             | \$40,000.00           | \$0.00        | \$0.00                 | \$40,000.00            |
|                                | Equip. Replace.-Police-Armor Vests          | \$0.00                | \$0.00             | \$65,900.00           | \$0.00        | \$0.00                 | \$65,900.00            |
|                                | Equip. Replace.-Police-Computers            | \$0.00                | \$0.00             | \$80,500.00           | \$0.00        | \$0.00                 | \$80,500.00            |
|                                | Equip. Replace.-Police-Wireless Router      | \$0.00                | \$0.00             | \$22,400.00           | \$0.00        | \$0.00                 | \$22,400.00            |
|                                | Police Detectives (2) and Vehicles (2)      | \$258,908.72          | \$16,776.00        | \$122,368.00          | \$0.00        | \$0.00                 | \$398,052.72           |
|                                | Specialty Vehicle Technician                | \$96,815.88           | \$7,585.00         | \$16,330.00           | \$0.00        | \$0.00                 | \$120,730.88           |
|                                | Vehicle Replace.-Police-Fleet Vehicles      | \$0.00                | \$0.00             | \$0.00                | \$0.00        | \$1,759,000.00         | \$1,759,000.00         |
|                                | <b>Total</b>                                | <b>\$355,724.60</b>   | <b>\$24,361.00</b> | <b>\$347,498.00</b>   | <b>\$0.00</b> | <b>\$1,759,000.00</b>  | <b>\$2,486,583.60</b>  |
| <b>2031</b>                    | Deputy Chief of Police and Vehicle          | \$220,269.47          | \$12,209.00        | \$22,749.00           | \$0.00        | \$85,600.00            | \$340,827.47           |
|                                | Drone Replacements                          | \$0.00                | \$0.00             | \$40,000.00           | \$0.00        | \$0.00                 | \$40,000.00            |
|                                | Equip. Replace.-Police-Armor Vests          | \$0.00                | \$0.00             | \$23,400.00           | \$0.00        | \$0.00                 | \$23,400.00            |
|                                | Equip. Replace.-Police-Computers            | \$0.00                | \$0.00             | \$320,400.00          | \$0.00        | \$0.00                 | \$320,400.00           |
|                                | Equip. Replace.-Police-Wireless Router      | \$0.00                | \$0.00             | \$39,200.00           | \$0.00        | \$0.00                 | \$39,200.00            |
|                                | Vehicle Replace.-Police-Fleet Vehicles      | \$0.00                | \$0.00             | \$0.00                | \$0.00        | \$1,202,000.00         | \$1,202,000.00         |
|                                | <b>Total</b>                                | <b>\$220,269.47</b>   | <b>\$12,209.00</b> | <b>\$445,749.00</b>   | <b>\$0.00</b> | <b>\$1,287,600.00</b>  | <b>\$1,965,827.47</b>  |
| <b>Total</b>                   |   | <b>\$1,373,105.07</b> | <b>\$86,333.00</b> | <b>\$1,926,858.00</b> | <b>\$0.00</b> | <b>\$18,602,973.00</b> | <b>\$21,989,269.07</b> |
| <b>PUBLIC WORKS DEPARTMENT</b> |   |                       |                    |                       |               |                        |                        |
| <b>2027</b>                    | Equip. Replace.-PW-Computers                | \$0.00                | \$0.00             | \$3,600.00            | \$0.00        | \$0.00                 | \$3,600.00             |
|                                | Equip. Replace.-PW-Wireless Router          | \$0.00                | \$0.00             | \$11,200.00           | \$0.00        | \$0.00                 | \$11,200.00            |
|                                | It Starts at Home Video Updates             | \$0.00                | \$0.00             | \$25,000.00           | \$0.00        | \$0.00                 | \$25,000.00            |
|                                | Regulatory Compliance Analyst               | \$128,501.32          | \$2,135.00         | \$3,675.00            | \$0.00        | \$0.00                 | \$134,311.32           |
|                                | Replacement- SCADA Water                    | \$0.00                | \$0.00             | \$150,000.00          | \$0.00        | \$0.00                 | \$150,000.00           |
|                                | Replacement-SCADA Wastewater                | \$0.00                | \$0.00             | \$240,000.00          | \$0.00        | \$0.00                 | \$240,000.00           |
|                                | Vehicle Replace.-PW-2002 Chevrolet Blazer   | \$0.00                | \$0.00             | \$55,000.00           | \$0.00        | \$0.00                 | \$55,000.00            |
|                                | Vehicle Replace.-PW-2014 Ford F-150         | \$0.00                | \$0.00             | \$55,000.00           | \$0.00        | \$0.00                 | \$55,000.00            |
|                                | <b>Total</b>                                | <b>\$128,501.32</b>   | <b>\$2,135.00</b>  | <b>\$543,475.00</b>   | <b>\$0.00</b> | <b>\$0.00</b>          | <b>\$674,111.32</b>    |
| <b>2028</b>                    | Cost of Service Study                       | \$0.00                | \$0.00             | \$125,000.00          | \$0.00        | \$0.00                 | \$125,000.00           |
|                                | Equip. Replace.-Land Dev.-Computers         | \$0.00                | \$0.00             | \$5,400.00            | \$0.00        | \$0.00                 | \$5,400.00             |
|                                | Equip. Replace.-PW-Computers                | \$0.00                | \$0.00             | \$25,200.00           | \$0.00        | \$0.00                 | \$25,200.00            |
|                                | Equip. Replace.-PW-Wireless Router          | \$0.00                | \$0.00             | \$8,400.00            | \$0.00        | \$0.00                 | \$8,400.00             |
|                                | Inspector II and Vehicle                    | \$85,896.74           | \$8,450.00         | \$61,360.00           | \$0.00        | \$0.00                 | \$155,706.74           |
|                                | It Starts at Home Video Updates             | \$0.00                | \$0.00             | \$25,000.00           | \$0.00        | \$0.00                 | \$25,000.00            |
|                                | Public Works GIS Analyst                    | \$100,737.31          | \$85.00            | \$8,500.00            | \$0.00        | \$0.00                 | \$109,322.31           |
|                                | Replacement- SCADA Water                    | \$0.00                | \$0.00             | \$150,000.00          | \$0.00        | \$0.00                 | \$150,000.00           |

## Comprehensive Financial Plan (Long-Term Plan)

| Fund FY                 | Request Title                                     | Personnel           | On Going Operating  | One Time Operating    | Transfers     | Capital               | Total                 |
|-------------------------|---|---------------------|---------------------|-----------------------|---------------|-----------------------|-----------------------|
|                         | Replacement-SCADA Wastewater                      | \$0.00              | \$0.00              | \$240,000.00          | \$0.00        | \$0.00                | \$240,000.00          |
|                         | <b>Total</b>                                      | <b>\$186,634.05</b> | <b>\$8,535.00</b>   | <b>\$648,860.00</b>   | <b>\$0.00</b> | <b>\$0.00</b>         | <b>\$844,029.05</b>   |
| 2029                    | Equip. Replace.-PW-Computers                      | \$0.00              | \$0.00              | \$20,800.00           | \$0.00        | \$0.00                | \$20,800.00           |
|                         | LIMS/WIMS Software Programmer                     | \$116,322.59        | \$1,135.00          | \$4,925.00            | \$0.00        | \$0.00                | \$122,382.59          |
|                         | Replacement- SCADA Water                          | \$0.00              | \$0.00              | \$150,000.00          | \$0.00        | \$0.00                | \$150,000.00          |
|                         | Replacement-SCADA Wastewater                      | \$0.00              | \$0.00              | \$390,000.00          | \$0.00        | \$0.00                | \$390,000.00          |
|                         | SCADA Master Plan - Wastewater                    | \$0.00              | \$0.00              | \$100,000.00          | \$0.00        | \$0.00                | \$100,000.00          |
|                         | SCADA Master Plan - Water                         | \$0.00              | \$0.00              | \$100,000.00          | \$0.00        | \$0.00                | \$100,000.00          |
|                         | SCADA System Programmer                           | \$121,970.29        | \$2,585.00          | \$4,600.00            | \$0.00        | \$0.00                | \$129,155.29          |
|                         | <b>Total</b>                                      | <b>\$238,292.88</b> | <b>\$3,720.00</b>   | <b>\$770,325.00</b>   | <b>\$0.00</b> | <b>\$0.00</b>         | <b>\$1,012,337.88</b> |
| 2030                    | Equip. Replace.-Land Dev.-Computers               | \$0.00              | \$0.00              | \$3,600.00            | \$0.00        | \$0.00                | \$3,600.00            |
|                         | Equip. Replace.-PW-Computers                      | \$0.00              | \$0.00              | \$35,100.00           | \$0.00        | \$0.00                | \$35,100.00           |
|                         | Replacement- SCADA Water                          | \$0.00              | \$0.00              | \$150,000.00          | \$0.00        | \$0.00                | \$150,000.00          |
|                         | Replacement-SCADA Wastewater                      | \$0.00              | \$0.00              | \$250,000.00          | \$0.00        | \$0.00                | \$250,000.00          |
|                         | <b>Total</b>                                      | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$438,700.00</b>   | <b>\$0.00</b> | <b>\$0.00</b>         | <b>\$438,700.00</b>   |
| 2031                    | Equip. Replace.-Land Dev.-Computers               | \$0.00              | \$0.00              | \$1,800.00            | \$0.00        | \$0.00                | \$1,800.00            |
|                         | Equip. Replace.-PW-Computers                      | \$0.00              | \$0.00              | \$16,200.00           | \$0.00        | \$0.00                | \$16,200.00           |
|                         | Replacement- SCADA Water                          | \$0.00              | \$0.00              | \$100,000.00          | \$0.00        | \$0.00                | \$100,000.00          |
|                         | Replacement-SCADA Wastewater                      | \$0.00              | \$0.00              | \$265,000.00          | \$0.00        | \$0.00                | \$265,000.00          |
|                         | Vehicle Replace.-PW-2015 Ford F-150               | \$0.00              | \$0.00              | \$55,000.00           | \$0.00        | \$0.00                | \$55,000.00           |
|                         | Vehicle Replace.-PW-2017 Chevrolet 1500           | \$0.00              | \$0.00              | \$55,000.00           | \$0.00        | \$0.00                | \$55,000.00           |
|                         | <b>Total</b>                                      | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$493,000.00</b>   | <b>\$0.00</b> | <b>\$0.00</b>         | <b>\$493,000.00</b>   |
| <b>Total</b>            |   | <b>\$553,428.25</b> | <b>\$14,390.00</b>  | <b>\$2,894,360.00</b> | <b>\$0.00</b> | <b>\$0.00</b>         | <b>\$3,462,178.25</b> |
| <b>WATER DEPARTMENT</b> |   |                     |                     |                       |               |                       |                       |
| 2027                    | Chemicals for Well Treatment                      | \$0.00              | \$20,000.00         | \$0.00                | \$0.00        | \$0.00                | \$20,000.00           |
|                         | Cross Connection Control Inspector II and Vehicle | \$94,096.74         | \$59,385.00         | \$5,520.00            | \$0.00        | \$0.00                | \$159,001.74          |
|                         | Equip. Replace.-Water-Computers                   | \$0.00              | \$0.00              | \$16,100.00           | \$0.00        | \$0.00                | \$16,100.00           |
|                         | Equip. Replace.-Water-Meters                      | \$0.00              | \$23,219.00         | \$0.00                | \$0.00        | \$0.00                | \$23,219.00           |
|                         | Equip. Replace.-Water-Wireless Router             | \$0.00              | \$0.00              | \$126,000.00          | \$0.00        | \$0.00                | \$126,000.00          |
|                         | PRV - SCADA                                       | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$150,000.00          | \$150,000.00          |
|                         | Replacement-Water-Water Main(s)                   | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$640,000.00          | \$640,000.00          |
|                         | Replacement-Water-Well 11B                        | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$900,000.00          | \$900,000.00          |
|                         | Unidirectional Flushing Program                   | \$0.00              | \$0.00              | \$50,000.00           | \$0.00        | \$0.00                | \$50,000.00           |
|                         | Vehicle Replace.-Water-2000 Ford F350             | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$55,000.00           | \$55,000.00           |
|                         | Vehicle Replace.-Water-2015 Ford 3/4 Ton          | \$0.00              | \$0.00              | \$55,000.00           | \$0.00        | \$0.00                | \$55,000.00           |
|                         | Water Main Extensions / Adjustments               | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$500,000.00          | \$500,000.00          |
|                         | <b>Total</b>                                      | <b>\$94,096.74</b>  | <b>\$102,604.00</b> | <b>\$252,620.00</b>   | <b>\$0.00</b> | <b>\$2,245,000.00</b> | <b>\$2,694,320.74</b> |
| 2028                    | Equip. Replace.-Water-Computers                   | \$0.00              | \$0.00              | \$25,200.00           | \$0.00        | \$0.00                | \$25,200.00           |
|                         | Equip. Replace.-Water-Wireless Router             | \$0.00              | \$0.00              | \$58,800.00           | \$0.00        | \$0.00                | \$58,800.00           |
|                         | Replacement-Water-Water Main(s)                   | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$1,270,000.00        | \$1,270,000.00        |
|                         | Replacement-Water-Well 11B                        | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$1,000,000.00        | \$1,000,000.00        |
|                         | Vehicle Replace.-Water-2003 Chevrolet 1/2 Ton     | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$55,000.00           | \$55,000.00           |
|                         | Vehicle Replace.-Water-2005 GMC 2500 3/4 Ton      | \$0.00              | \$0.00              | \$55,000.00           | \$0.00        | \$0.00                | \$55,000.00           |
|                         | Victory Booster Jockey Pump Upgrade               | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$190,000.00          | \$190,000.00          |
|                         | Water Main Extensions / Adjustments               | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$4,630,000.00        | \$4,630,000.00        |
|                         | Well 30 Pump Upgrade                              | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$500,000.00          | \$500,000.00          |
|                         | Well 32 Water Treatment                           | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$25,000.00           | \$25,000.00           |
|                         | Well 33 - Bridgetower                             | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$100,000.00          | \$100,000.00          |
|                         | <b>Total</b>                                      | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$139,000.00</b>   | <b>\$0.00</b> | <b>\$7,770,000.00</b> | <b>\$7,909,000.00</b> |
| 2029                    | Equip. Replace.-Water-Computers                   | \$0.00              | \$0.00              | \$8,400.00            | \$0.00        | \$0.00                | \$8,400.00            |
|                         | Equip. Replace.-Water-Wireless Router             | \$0.00              | \$0.00              | \$2,800.00            | \$0.00        | \$0.00                | \$2,800.00            |
|                         | Replacement-Water-Water Main(s)                   | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$900,000.00          | \$900,000.00          |
|                         | Replacement-Water-Well 11B                        | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$2,000,000.00        | \$2,000,000.00        |
|                         | Sampling UCMRs                                    | \$0.00              | \$0.00              | \$60,000.00           | \$0.00        | \$0.00                | \$60,000.00           |
|                         | Vehicle Replace.-Water-1984 Intl. Dump Truck      | \$0.00              | \$0.00              | \$0.00                | \$0.00        | \$250,000.00          | \$250,000.00          |

## Comprehensive Financial Plan (Long-Term Plan)

| Fund FY                      | Request Title                                | Personnel           | On Going Operating    | One Time Operating    | Transfers     | Capital                | Total                  |
|------------------------------|--|---------------------|-----------------------|-----------------------|---------------|------------------------|------------------------|
|                              | Water Administration & Operations Facility   | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$75,000.00            | \$75,000.00            |
|                              | Water Main Extensions / Adjustments          | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$1,025,000.00         | \$1,025,000.00         |
|                              | Well 32 Water Treatment                      | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$1,400,000.00         | \$1,400,000.00         |
|                              | Well 33 - Bridgetower                        | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$1,050,000.00         | \$1,050,000.00         |
|                              | <b>Total</b>                                 | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$71,200.00</b>    | <b>\$0.00</b> | <b>\$6,700,000.00</b>  | <b>\$6,771,200.00</b>  |
| 2030                         | Equip. Replace.-Water-Computers              | \$0.00              | \$0.00                | \$12,300.00           | \$0.00        | \$0.00                 | \$12,300.00            |
|                              | Equip. Replace.-Water-Meters                 | \$0.00              | \$(235,015.00)        | \$0.00                | \$0.00        | \$0.00                 | \$(235,015.00)         |
|                              | New Source Sampling                          | \$0.00              | \$0.00                | \$12,000.00           | \$0.00        | \$0.00                 | \$12,000.00            |
|                              | Overland Well                                | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$900,000.00           | \$900,000.00           |
|                              | Replacement-Water-Water Main(s)              | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$2,654,000.00         | \$2,654,000.00         |
|                              | Replacement-Water-Well 11B                   | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$150,000.00           | \$150,000.00           |
|                              | Replacement-Water-Well 12 Treatment          | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$900,000.00           | \$900,000.00           |
|                              | Vehicle Replace.-Water-2018 Ford Escape      | \$0.00              | \$0.00                | \$55,000.00           | \$0.00        | \$0.00                 | \$55,000.00            |
|                              | Water Administration & Operations Facility   | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$400,000.00           | \$400,000.00           |
|                              | Water Main Extensions / Adjustments          | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$75,000.00            | \$75,000.00            |
|                              | Water Master Plan Update                     | \$0.00              | \$0.00                | \$400,000.00          | \$0.00        | \$0.00                 | \$400,000.00           |
|                              | Water Operator III and Vehicle               | \$94,056.18         | \$4,773.00            | \$59,300.00           | \$0.00        | \$0.00                 | \$158,129.18           |
|                              | Well 32 Water Treatment                      | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$2,200,000.00         | \$2,200,000.00         |
|                              | Well 33 - Bridgetower                        | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$1,400,000.00         | \$1,400,000.00         |
|                              | <b>Total</b>                                 | <b>\$94,056.18</b>  | <b>\$(230,242.00)</b> | <b>\$538,600.00</b>   | <b>\$0.00</b> | <b>\$8,679,000.00</b>  | <b>\$9,081,414.18</b>  |
| 2031                         | Arc Flash Study (Water)                      | \$0.00              | \$0.00                | \$20,000.00           | \$0.00        | \$0.00                 | \$20,000.00            |
|                              | Chemicals for Well Treatment                 | \$0.00              | \$20,000.00           | \$0.00                | \$0.00        | \$0.00                 | \$20,000.00            |
|                              | Equip. Replace.-Water-Computers              | \$0.00              | \$0.00                | \$14,300.00           | \$0.00        | \$0.00                 | \$14,300.00            |
|                              | Equip. Replace.-Water-Wireless Router        | \$0.00              | \$0.00                | \$5,600.00            | \$0.00        | \$0.00                 | \$5,600.00             |
|                              | Overland Well                                | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$1,000,000.00         | \$1,000,000.00         |
|                              | Pressure Zone 6 Booster Station              | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$300,000.00           | \$300,000.00           |
|                              | Pressure Zone Development                    | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$250,000.00           | \$250,000.00           |
|                              | Replacement-Water-Water Main(s)              | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$1,810,000.00         | \$1,810,000.00         |
|                              | Unidirectional Flushing Program              | \$0.00              | \$0.00                | \$50,000.00           | \$0.00        | \$0.00                 | \$50,000.00            |
|                              | Vehicle Replace.-Water-2017 Ford 3/4 Ton     | \$0.00              | \$0.00                | \$55,000.00           | \$0.00        | \$0.00                 | \$55,000.00            |
|                              | Vehicle Replace.-Water-2018 Hino Valve Truck | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$250,000.00           | \$250,000.00           |
|                              | Water Administration & Operations Facility   | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$2,500,000.00         | \$2,500,000.00         |
|                              | Water Main Extensions / Adjustments          | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$100,000.00           | \$100,000.00           |
|                              | Water Operator III and Vehicle               | \$94,056.18         | \$4,953.00            | \$59,120.00           | \$0.00        | \$0.00                 | \$158,129.18           |
|                              | Well 22 Water Quality Improvement            | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$200,000.00           | \$200,000.00           |
|                              | Well 33 - Bridgetower                        | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$2,300,000.00         | \$2,300,000.00         |
|                              | <b>Total</b>                                 | <b>\$94,056.18</b>  | <b>\$24,953.00</b>    | <b>\$204,020.00</b>   | <b>\$0.00</b> | <b>\$8,710,000.00</b>  | <b>\$9,033,029.18</b>  |
| <b>Total</b>                 |  | <b>\$282,209.10</b> | <b>\$(102,685.00)</b> | <b>\$1,205,440.00</b> | <b>\$0.00</b> | <b>\$34,104,000.00</b> | <b>\$35,488,964.10</b> |
| <b>WASTEWATER DEPARTMENT</b> |  |                     |                       |                       |               |                        |                        |
| 2027                         | Digester #3 - Cleaning                       | \$0.00              | \$0.00                | \$125,000.00          | \$0.00        | \$0.00                 | \$125,000.00           |
|                              | Drying Bed Repair                            | \$0.00              | \$0.00                | \$50,000.00           | \$0.00        | \$0.00                 | \$50,000.00            |
|                              | Equip. Replace.-WRRF-Computers               | \$0.00              | \$0.00                | \$11,700.00           | \$0.00        | \$0.00                 | \$11,700.00            |
|                              | Equip. Replace.-WRRF-Wireless Router         | \$0.00              | \$0.00                | \$16,800.00           | \$0.00        | \$0.00                 | \$16,800.00            |
|                              | Final Limits - Chemicals                     | \$0.00              | \$700,000.00          | \$0.00                | \$0.00        | \$0.00                 | \$700,000.00           |
|                              | McDermott Road Trunk Sewer Project           | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$500,000.00           | \$500,000.00           |
|                              | NPDES Permit Compliance Projects             | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$1,400,000.00         | \$1,400,000.00         |
|                              | Replacement-WRRF-Ferric Tank and Building    | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$150,000.00           | \$150,000.00           |
|                              | Replacement-WRRF-Sewer Main(s)               | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$665,000.00           | \$665,000.00           |
|                              | Resurfacing / Slurry Coat of WRRF Asphalt    | \$0.00              | \$0.00                | \$200,000.00          | \$0.00        | \$0.00                 | \$200,000.00           |
|                              | Sewer Line Extensions / Adjustments          | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$159,000.00           | \$159,000.00           |
|                              | Sewer Master Plan                            | \$0.00              | \$0.00                | \$75,000.00           | \$0.00        | \$0.00                 | \$75,000.00            |
|                              | Vehicle Replace.-WRRF-2002 Ford F-250        | \$0.00              | \$0.00                | \$55,000.00           | \$0.00        | \$0.00                 | \$55,000.00            |
|                              | WRRF Old UV Channel Upgrades                 | \$0.00              | \$0.00                | \$0.00                | \$0.00        | \$750,000.00           | \$750,000.00           |
|                              | <b>Total</b>                                 | <b>\$0.00</b>       | <b>\$700,000.00</b>   | <b>\$533,500.00</b>   | <b>\$0.00</b> | <b>\$3,624,000.00</b>  | <b>\$4,857,500.00</b>  |
| 2028                         | Digester #4 - Cleaning                       | \$0.00              | \$0.00                | \$125,000.00          | \$0.00        | \$0.00                 | \$125,000.00           |
|                              | Equip. Replace.-WRRF-CCTV Cable              | \$0.00              | \$0.00                | \$10,000.00           | \$0.00        | \$0.00                 | \$10,000.00            |

## Comprehensive Financial Plan (Long-Term Plan)

| Fund FY     | Request Title                               | Personnel          | On Going Operating | One Time Operating  | Transfers     | Capital                | Total                  |
|-------------|---|--------------------|--------------------|---------------------|---------------|------------------------|------------------------|
|             | Equip. Replace.-WRRF-Computers              | \$0.00             | \$0.00             | \$24,600.00         | \$0.00        | \$0.00                 | \$24,600.00            |
|             | Equip. Replace.-WRRF-Hydrocleaner Hose      | \$0.00             | \$0.00             | \$10,000.00         | \$0.00        | \$0.00                 | \$10,000.00            |
|             | Equip. Replace.-WRRF-Wireless Router        | \$0.00             | \$0.00             | \$8,400.00          | \$0.00        | \$0.00                 | \$8,400.00             |
|             | Lab Equipment                               | \$0.00             | \$0.00             | \$100,000.00        | \$0.00        | \$0.00                 | \$100,000.00           |
|             | Laboratory Retrofit                         | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$50,000.00            | \$50,000.00            |
|             | LIMS Software Replacement                   | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$125,000.00           | \$125,000.00           |
|             | McDermott Road Trunk Sewer Project          | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$5,550,000.00         | \$5,550,000.00         |
|             | NPDES Permit Compliance Plan Renewal        | \$0.00             | \$0.00             | \$250,000.00        | \$0.00        | \$0.00                 | \$250,000.00           |
|             | NPDES Permit Compliance Projects            | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$7,900,000.00         | \$7,900,000.00         |
|             | Replacement-WRRF-Ferric Tank and Building   | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$600,000.00           | \$600,000.00           |
|             | Replacement-WRRF-Primary 3/4 Pumps & Bldg.  | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$200,000.00           | \$200,000.00           |
|             | Replacement-WRRF-Sewer Main(s)              | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$767,000.00           | \$767,000.00           |
|             | Sewer Line Extensions / Adjustments         | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$252,000.00           | \$252,000.00           |
|             | Sewer Master Plan                           | \$0.00             | \$0.00             | \$200,000.00        | \$0.00        | \$0.00                 | \$200,000.00           |
|             | WRRF Old UV Channel Upgrades                | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$1,000,000.00         | \$1,000,000.00         |
|             | <b>Total</b>                                | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$728,000.00</b> | <b>\$0.00</b> | <b>\$16,444,000.00</b> | <b>\$17,172,000.00</b> |
| <b>2029</b> | Backup Generator Modifications              | \$0.00             | \$0.00             | \$100,000.00        | \$0.00        | \$0.00                 | \$100,000.00           |
|             | Critical WRRF Equipment                     | \$0.00             | \$0.00             | \$42,000.00         | \$0.00        | \$0.00                 | \$42,000.00            |
|             | Digester #5 - Cleaning                      | \$0.00             | \$0.00             | \$125,000.00        | \$0.00        | \$0.00                 | \$125,000.00           |
|             | Equip. Replace.-WRRF-CCTV Cable             | \$0.00             | \$0.00             | \$10,000.00         | \$0.00        | \$0.00                 | \$10,000.00            |
|             | Equip. Replace.-WRRF-Computers              | \$0.00             | \$0.00             | \$29,400.00         | \$0.00        | \$0.00                 | \$29,400.00            |
|             | Equip. Replace.-WRRF-Wireless Router        | \$0.00             | \$0.00             | \$2,800.00          | \$0.00        | \$0.00                 | \$2,800.00             |
|             | Lab Analyst II                              | \$87,305.88        | \$1,545.00         | \$2,932.00          | \$0.00        | \$0.00                 | \$91,782.88            |
|             | Lab Equipment                               | \$0.00             | \$0.00             | \$45,000.00         | \$0.00        | \$0.00                 | \$45,000.00            |
|             | Laboratory Retrofit                         | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$550,000.00           | \$550,000.00           |
|             | McDermott Road Trunk Sewer Project          | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$7,300,000.00         | \$7,300,000.00         |
|             | NPDES Permit Compliance Plan Renewal        | \$0.00             | \$0.00             | \$250,000.00        | \$0.00        | \$0.00                 | \$250,000.00           |
|             | NPDES Permit Compliance Projects            | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$1,000,000.00         | \$1,000,000.00         |
|             | Oaks Lift Station Upgrade                   | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$1,500,000.00         | \$1,500,000.00         |
|             | Replacement-WRRF-Flare                      | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$150,000.00           | \$150,000.00           |
|             | Replacement-WRRF-Plant Drain                | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$100,000.00           | \$100,000.00           |
|             | Replacement-WRRF-Primary 3/4 Pumps & Bldg.  | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$800,000.00           | \$800,000.00           |
|             | Replacement-WRRF-Sewer Main(s)              | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$1,035,000.00         | \$1,035,000.00         |
|             | Sewer Line Extensions / Adjustments         | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$850,000.00           | \$850,000.00           |
|             | Tertiary Filter Expansion                   | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$1,400,000.00         | \$1,400,000.00         |
|             | Vehicle Replace.-WRRF-2005 Front-end Loader | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$200,000.00           | \$200,000.00           |
|             | WRRF Boiler                                 | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$300,000.00           | \$300,000.00           |
|             | WRRF Facility Plan Update                   | \$0.00             | \$0.00             | \$150,000.00        | \$0.00        | \$0.00                 | \$150,000.00           |
|             | WRRF Odor Control                           | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$1,400,000.00         | \$1,400,000.00         |
|             | <b>Total</b>                                | <b>\$87,305.88</b> | <b>\$1,545.00</b>  | <b>\$757,132.00</b> | <b>\$0.00</b> | <b>\$16,585,000.00</b> | <b>\$17,430,982.88</b> |
| <b>2030</b> | Critical WRRF Equipment                     | \$0.00             | \$0.00             | \$42,000.00         | \$0.00        | \$0.00                 | \$42,000.00            |
|             | DAFT #3                                     | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$250,000.00           | \$250,000.00           |
|             | Digester #6 - Cleaning                      | \$0.00             | \$0.00             | \$125,000.00        | \$0.00        | \$0.00                 | \$125,000.00           |
|             | Equip. Replace.-WRRF-Computers              | \$0.00             | \$0.00             | \$29,700.00         | \$0.00        | \$0.00                 | \$29,700.00            |
|             | Equip. Replace.-WRRF-Hydrocleaner Hose      | \$0.00             | \$0.00             | \$10,000.00         | \$0.00        | \$0.00                 | \$10,000.00            |
|             | Fermentation Upgrades                       | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$250,000.00           | \$250,000.00           |
|             | McDermott Road Trunk Sewer Project          | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$5,300,000.00         | \$5,300,000.00         |
|             | NPDES Permit Compliance Projects            | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$1,000,000.00         | \$1,000,000.00         |
|             | Oaks Lift Station Upgrade                   | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$6,000,000.00         | \$6,000,000.00         |
|             | Replacement-WRRF-Biofilter Media            | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$500,000.00           | \$500,000.00           |
|             | Replacement-WRRF-Plant Drain                | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$600,000.00           | \$600,000.00           |
|             | Replacement-WRRF-Secondary 4/5 Valve        | \$0.00             | \$0.00             | \$150,000.00        | \$0.00        | \$0.00                 | \$150,000.00           |
|             | Replacement-WRRF-Sewer Main(s)              | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$1,465,000.00         | \$1,465,000.00         |
|             | S. McDermott Lift Station (Victory)         | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$400,000.00           | \$400,000.00           |
|             | Sewer Line Extensions / Adjustments         | \$0.00             | \$0.00             | \$0.00              | \$0.00        | \$105,000.00           | \$105,000.00           |



## Comprehensive Financial Plan (Long-Term Plan)

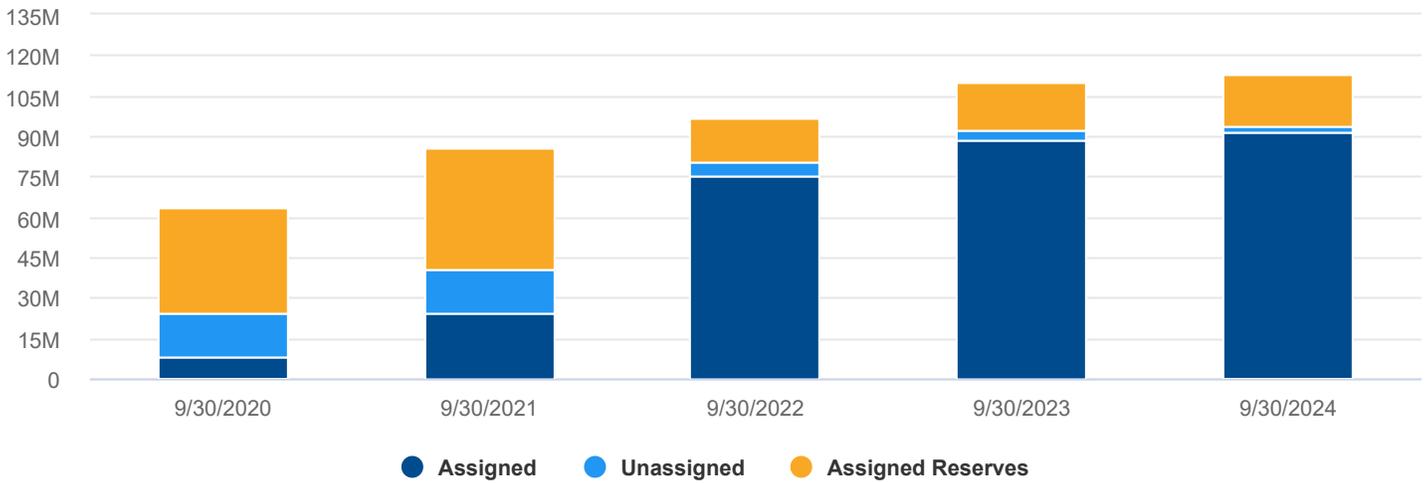
| Fund FY                           | Request Title                                   | Personnel             | On Going Operating    | One Time Operating     | Transfers     | Capital                 | Total                   |
|-----------------------------------|---|-----------------------|-----------------------|------------------------|---------------|-------------------------|-------------------------|
|                                   | Vehicle Replace.-WRRF-2009 Camel Intl. Hydrocl. | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$720,000.00            | \$720,000.00            |
|                                   | WRRF Boiler                                     | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$2,100,000.00          | \$2,100,000.00          |
|                                   | WRRF Facility Plan Update                       | \$0.00                | \$0.00                | \$475,000.00           | \$0.00        | \$0.00                  | \$475,000.00            |
|                                   | WRRF Odor Control                               | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$1,600,000.00          | \$1,600,000.00          |
|                                   | <b>Total</b>                                    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$831,700.00</b>    | <b>\$0.00</b> | <b>\$20,290,000.00</b>  | <b>\$21,121,700.00</b>  |
| <b>2031</b>                       | Arc Flash Study (WRRF)                          | \$0.00                | \$0.00                | \$20,000.00            | \$0.00        | \$0.00                  | \$20,000.00             |
|                                   | Centrifuge #3 Piping and Pumping Upgrades       | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$300,000.00            | \$300,000.00            |
|                                   | DAFT #3   | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$1,750,000.00          | \$1,750,000.00          |
|                                   | Digester #7 - Construction                      | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$1,230,000.00          | \$1,230,000.00          |
|                                   | Equip. Replace.-WRRF-CCTV Camera / Transporter  | \$0.00                | \$0.00                | \$73,000.00            | \$0.00        | \$0.00                  | \$73,000.00             |
|                                   | Equip. Replace.-WRRF-Computers                  | \$0.00                | \$0.00                | \$10,800.00            | \$0.00        | \$0.00                  | \$10,800.00             |
|                                   | Equip. Replace.-WRRF-Wireless Router            | \$0.00                | \$0.00                | \$5,600.00             | \$0.00        | \$0.00                  | \$5,600.00              |
|                                   | Fermentation Upgrades                           | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$2,110,000.00          | \$2,110,000.00          |
|                                   | McDermott Road Trunk Sewer Project              | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$4,300,000.00          | \$4,300,000.00          |
|                                   | Mechanic IV and Vehicle                         | \$100,710.37          | \$2,535.00            | \$17,132.00            | \$0.00        | \$0.00                  | \$120,377.37            |
|                                   | NPDES Permit Compliance Projects                | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$1,000,000.00          | \$1,000,000.00          |
|                                   | Oaks Lift Station Upgrade                       | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$4,000,000.00          | \$4,000,000.00          |
|                                   | Replacement-WRRF-Sewer Main(s)                  | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$2,249,000.00          | \$2,249,000.00          |
|                                   | S. McDermott Lift Station (Victory)             | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$3,900,000.00          | \$3,900,000.00          |
|                                   | Senior Collections Technician                   | \$93,431.88           | \$1,867.00            | \$2,860.00             | \$0.00        | \$0.00                  | \$98,158.88             |
|                                   | Sewer Line Extensions / Adjustments             | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$65,000.00             | \$65,000.00             |
|                                   | Vehicle Replace.-WRRF-2006 Ford Ranger          | \$0.00                | \$0.00                | \$55,000.00            | \$0.00        | \$0.00                  | \$55,000.00             |
|                                   | Vehicle Replace.-WRRF-2009 Ford E450 CCTV Van   | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$375,000.00            | \$375,000.00            |
|                                   | WRRF Odor Control                               | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$600,000.00            | \$600,000.00            |
|                                   | WRRF Plant Capacity Project                     | \$0.00                | \$0.00                | \$0.00                 | \$0.00        | \$2,000,000.00          | \$2,000,000.00          |
|                                   | <b>Total</b>                                    | <b>\$194,142.25</b>   | <b>\$4,402.00</b>     | <b>\$184,392.00</b>    | <b>\$0.00</b> | <b>\$23,879,000.00</b>  | <b>\$24,261,936.25</b>  |
| <b>Total</b>                      |   | <b>\$281,448.13</b>   | <b>\$705,947.00</b>   | <b>\$3,034,724.00</b>  | <b>\$0.00</b> | <b>\$80,822,000.00</b>  | <b>\$84,844,119.13</b>  |
| <b>Utility Billing Department</b> |   |                       |                       |                        |               |                         |                         |
| <b>2028</b>                       | Equip. Replace.-MUBS-Computers                  | \$0.00                | \$0.00                | \$3,600.00             | \$0.00        | \$0.00                  | \$3,600.00              |
|                                   | <b>Total</b>                                    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$3,600.00</b>      | <b>\$0.00</b> | <b>\$0.00</b>           | <b>\$3,600.00</b>       |
| <b>2030</b>                       | Equip. Replace.-MUBS-Computers                  | \$0.00                | \$0.00                | \$1,800.00             | \$0.00        | \$0.00                  | \$1,800.00              |
|                                   | <b>Total</b>                                    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$1,800.00</b>      | <b>\$0.00</b> | <b>\$0.00</b>           | <b>\$1,800.00</b>       |
| <b>2031</b>                       | Equip. Replace.-MUBS-Computers                  | \$0.00                | \$0.00                | \$8,400.00             | \$0.00        | \$0.00                  | \$8,400.00              |
|                                   | Utility Billing Account Clerk                   | \$75,930.17           | \$1,320.00            | \$7,950.00             | \$0.00        | \$0.00                  | \$85,200.17             |
|                                   | <b>Total</b>                                    | <b>\$75,930.17</b>    | <b>\$1,320.00</b>     | <b>\$16,350.00</b>     | <b>\$0.00</b> | <b>\$0.00</b>           | <b>\$93,600.17</b>      |
| <b>Total</b>                      |   | <b>\$75,930.17</b>    | <b>\$1,320.00</b>     | <b>\$21,750.00</b>     | <b>\$0.00</b> | <b>\$0.00</b>           | <b>\$99,000.17</b>      |
| <b>TOTAL</b>                      |   | <b>\$6,938,862.65</b> | <b>\$1,445,154.68</b> | <b>\$15,679,325.99</b> | <b>\$0.00</b> | <b>\$213,168,508.00</b> | <b>\$237,231,851.32</b> |

## Fund Balance Report

### General Fund Balance Allocations



### Enterprise Fund Balance Allocations





## City Debt Schedule

The City currently has zero debt to report.





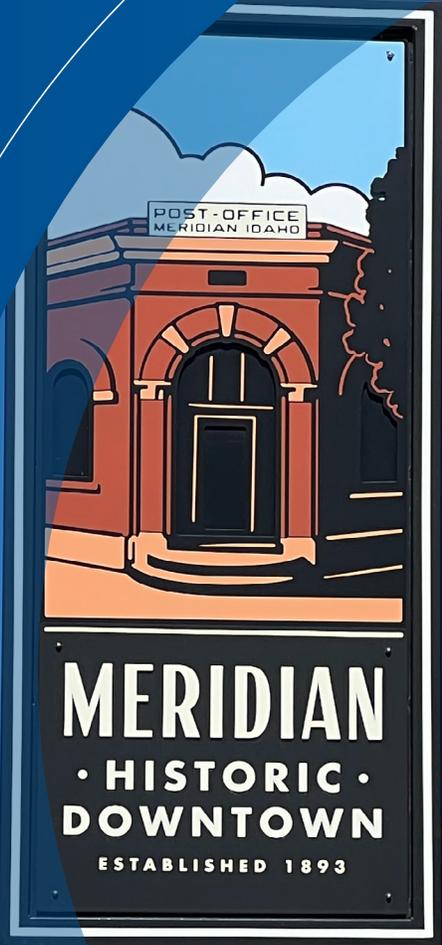
# FINANCIAL SUMMARIES



PROPOSED BUDGET  
CITY OF MERIDIAN



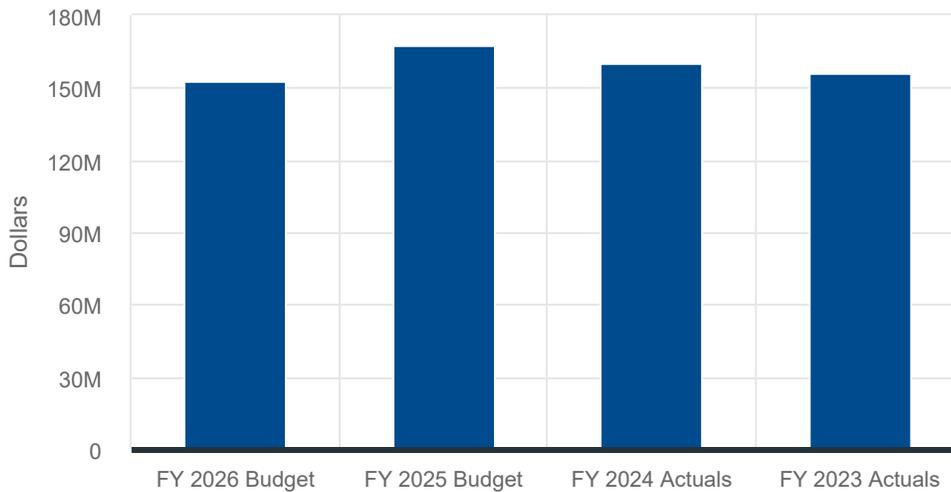
# BUDGET SUMMARY TOTAL CITY



## Total City Revenues

|                        | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025            |               | FY 2024<br>Actuals    | FY 2023<br>Actuals    |
|------------------------|-----------------------|-----------------------|-------------------------|---------------|-----------------------|-----------------------|
|                        |                       |                       | Budget Change<br>Amount | Percent       |                       |                       |
| <b>Revenues</b>        |                       |                       |                         |               |                       |                       |
| Assessment Revenue     | \$ 12,041,831         | \$ 14,382,397         | \$ (2,340,566)          | (16.3)%       | \$ 12,405,548         | \$ 18,704,661         |
| Charges for Services   | 5,012,788             | 4,930,889             | 81,899                  | 1.7%          | 8,380,417             | 7,543,241             |
| Donations              | -                     | 250,131               | (250,131)               | (100.0)%      | 317,797               | 303,346               |
| Engineering Fees       | 471,114               | 180,066               | 291,048                 | 161.6%        | 363,600               | 296,699               |
| Fines and Forfeitures  | 488,251               | 500,984               | (12,733)                | (2.5)%        | 999,482               | 637,351               |
| Franchise Fees         | 2,463,220             | 2,724,776             | (261,556)               | (9.6)%        | 2,231,298             | 2,447,941             |
| Garbage Admin Fee      | 1,449,514             | 1,414,850             | 34,664                  | 2.5%          | 1,443,166             | 1,356,780             |
| Impact Fees            | 9,359,468             | 12,005,888            | (2,646,420)             | (22.0)%       | 9,292,419             | 9,633,342             |
| Interest Revenues      | 7,424,465             | 5,866,404             | 1,558,061               | 26.6%         | 9,880,868             | 7,839,210             |
| Intergovernmental      | 21,191,376            | 33,776,077            | (12,584,701)            | (37.3)%       | 23,172,851            | 18,592,806            |
| Licenses & Permits     | 6,928,023             | 8,623,908             | (1,695,885)             | (19.7)%       | 7,597,341             | 11,385,356            |
| Miscellaneous Revenues | 112,000               | 55,600                | 56,400                  | 101.4%        | 3,207,636             | 826,899               |
| Taxes                  | 53,176,026            | 50,922,084            | 2,253,942               | 4.4%          | 48,282,079            | 45,983,863            |
| Utility Sales Revenue  | 32,543,761            | 31,765,506            | 778,255                 | 2.5%          | 32,081,265            | 30,155,603            |
| Sale of Meters         | 393,855               | 501,279               | (107,424)               | (21.4)%       | 598,971               | 626,592               |
| <b>Total Revenues</b>  | <b>\$ 153,055,692</b> | <b>\$ 167,900,839</b> | <b>\$ (14,845,147)</b>  | <b>(8.8)%</b> | <b>\$ 160,254,738</b> | <b>\$ 156,333,690</b> |

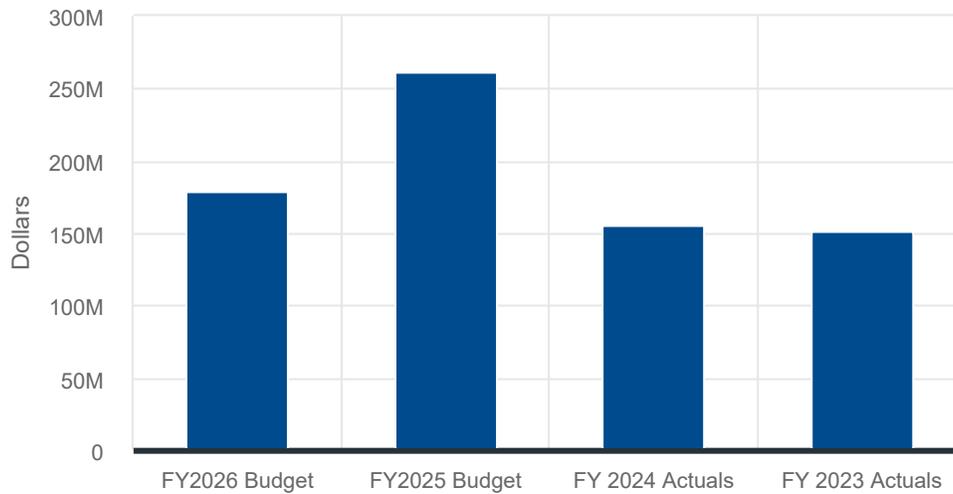
Total Revenues



## Total City Expenditures

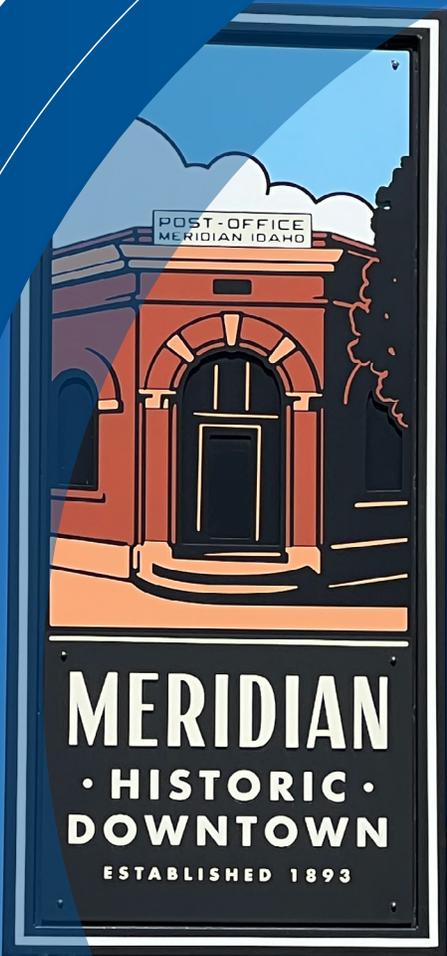
|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025            |                | FY 2024<br>Actuals    | FY 2023<br>Actuals    |
|---|-----------------------|-----------------------|-------------------------|----------------|-----------------------|-----------------------|
|   |                       |                       | Budget Change<br>Amount | Percent        |                       |                       |
| <b>Expenditures</b>                     |                       |                       |                         |                |                       |                       |
| Personnel                               | \$ 91,370,104         | \$ 89,216,380         | \$ 2,153,724            | 2.4%           | \$ 78,346,200         | \$ 69,157,104         |
| Operating                               | 32,762,961            | 44,588,800            | (11,825,839)            | (26.5)%        | 35,598,770            | 31,988,321            |
| Capital                                 | 54,934,181            | 127,003,226           | (72,069,045)            | (56.7)%        | 41,230,361            | 50,402,410            |
| <b>Total Expenditures</b>               | <b>179,067,246</b>    | <b>260,808,406</b>    | <b>(81,741,160)</b>     | <b>(31.3)%</b> | <b>155,175,331</b>    | <b>151,547,835</b>    |
| <b>Expenditures including Transfers</b> | <b>\$ 179,067,246</b> | <b>\$ 260,808,406</b> | <b>\$ (81,741,160)</b>  | <b>(31.3)%</b> | <b>\$ 155,175,331</b> | <b>\$ 151,547,835</b> |

Total Expenditures





# BUDGET SUMMARY GENERAL FUND



## General Fund Budget

The General Fund serves as the primary operating fund for the City of Meridian, primarily supported by property taxes. This fund is essential for financing a broad range of core services, including Public Safety, Parks and Recreation, Community Development, and General Administration, all of which are critical to maintaining the quality of life for City residents.

### Objectives:

- ✓ Meridian will responsibly promote growth that enhances its long-term comprehensive vision and prioritizes infill development. City will encourage affordable, diverse housing options and high quality communities.
- ✓ Maintain interactive community engagement with effective outreach efforts.
- ✓ Meridian will maintain its status as one of the safest communities in the West by investing in services and infrastructure that are essential to public health and safety. City will provide timely services, safe drinking water, and regulatory compliant wastewater services. City will evaluate the environmental impacts and our decisions, using data to inform our decision making. City will partner with our health community to ensure access to quality care for our citizens.
- ✓ To ensure essential processes and operations are clear and efficient; so all staff, systems, and policies align to provide the maximum department productivity while achieving the highest quality and value.
- ✓ Support technology improvements to enable more remote and efficient service delivery.
- ✓ Provide effective and efficient legal services for the organization.
- ✓ Manage and coordinate with inter-governmental agencies on the proper use of financial Investments.
- ✓ Develop and maintain a diverse and well-trained workforce.
- ✓ Install new streetlights in underserved areas of the City to enhance public safety.
- ✓ Provide strategic communications to promote City programs and services.
- ✓ Leverage technology to reduce the operating costs of the City's street lights.

### Justification:

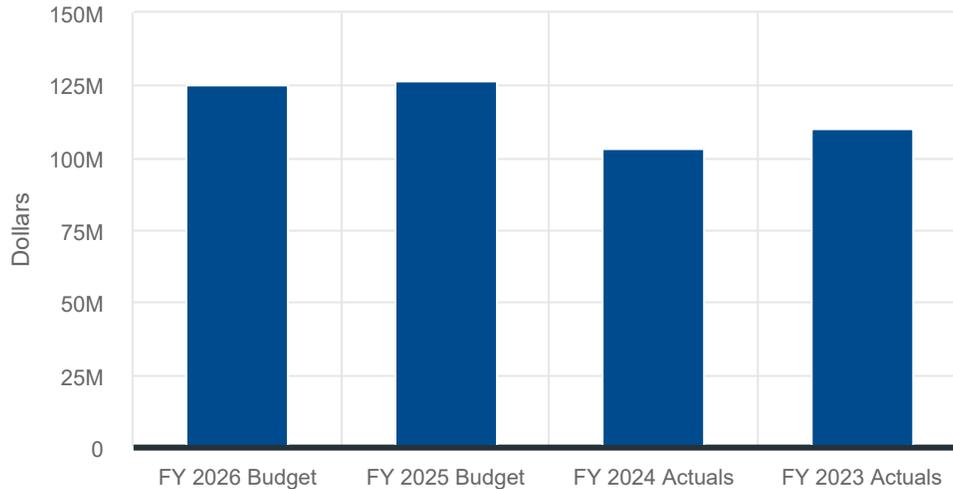
The FY2026 General Fund budget was developed in alignment with the City Strategic Plan, ensuring that it meets the evolving needs of the growing community. Public Safety will continue to address the increasing demand driven by both residential and non-residential development through prudent staff management and strategic infrastructure investment. Meanwhile, the Parks system will further enhance its assets, guided by valuable community input. General Administration will continue to invest in technology and staff development to foster a more efficient and responsive government.

## General Fund Budget

|   | FY 2026 Budget         | FY 2025 Budget         | 2026 to 2025 Budget Change |                | FY 2024 Actuals     | FY 2023 Actuals       |
|---|------------------------|------------------------|----------------------------|----------------|---------------------|-----------------------|
|   |                        |                        | Amount                     | Percent        |                     |                       |
| <b>Revenue</b>                                | \$ 100,626,776         | \$109,088,967          | \$ (8,462,191)             | (7.8)%         | \$ 102,351,425      | \$ 98,119,110         |
| <b>Expenditures</b>                           |                        |                        |                            |                |                     |                       |
| Personnel                                     | 75,690,604             | 74,172,558             | 1,518,046                  | 2.0%           | 64,886,024          | 56,946,197            |
| Operating                                     | 22,489,851             | 32,935,491             | (10,445,640)               | (31.7)%        | 24,969,235          | 22,071,901            |
| Capital                                       | 27,079,368             | 19,155,138             | 7,924,230                  | 41.4%          | 13,693,614          | 31,063,972            |
| <b>Total Expenditures</b>                     | <b>125,259,823</b>     | <b>126,263,187</b>     | <b>(1,003,364)</b>         | <b>(0.8)%</b>  | <b>103,548,873</b>  | <b>110,082,070</b>    |
| Transfers                                     | (3,948,422)            | (4,443,945)            | 495,523                    | (11.2)%        | (3,625,473)         | (3,369,331)           |
| <b>Total Expenditures including Transfers</b> | <b>121,311,401</b>     | <b>121,819,242</b>     | <b>(507,841)</b>           | <b>(0.4)%</b>  | <b>99,923,400</b>   | <b>106,712,739</b>    |
| <b>Net Income (Loss)</b>                      | <b>\$ (20,684,625)</b> | <b>\$ (12,730,275)</b> | <b>\$ (7,954,350)</b>      | <b>(62.5)%</b> | <b>\$ 2,428,025</b> | <b>\$ (8,593,629)</b> |

| Personnel              |               |               |
|------------------------|---------------|---------------|
| Full-Time              | 488.00        | 488.00        |
| Part-Time              | 1.50          | 1.50          |
| Elected Officials      | 6.00          | 6.00          |
| <b>Total Personnel</b> | <b>495.50</b> | <b>495.50</b> |

Total Expenditures



## General Fund Budget Requests

| Budget Replacement Request Title                  | Budget Amount       |
|---|---------------------|
| Equip. Replace.-City Hall-Computers               | \$ 1,000            |
| Equip. Replace.-City Hall-Meeting Room Chairs     | 11,100              |
| Equip. Replace.-CityHall-Security Cameras         | 6,000               |
| Equip. Replace.-Clerks-Computers                  | 7,800               |
| Equip. Replace.-Finance-Computers                 | 5,400               |
| Equip. Replace.-HR-Computers                      | 12,800              |
| Equip. Replace.-IT-Computers                      | 7,800               |
| Equip. Replace.-IT-Disk Based Backup System       | 157,375             |
| Equip. Replace.-IT-Network Equipment              | 227,500             |
| Equip. Replace.-Legal-Computers                   | 3,600               |
| Equip. Replace.-Mayor-Computers                   | 5,400               |
| Equip. Replace.-Street Lights-Computers           | 1,800               |
| Equip. Replace.-Building-Computers                | 23,000              |
| Equip. Replace.-Comm. Dev.-Computers              | 2,800               |
| Equip. Replace.-Econ.Dev.-Computers               | 1,800               |
| Equip. Replace.-Planning-Computers                | 4,600               |
| Equip. Replace.-Police-Armor Vests                | 29,900              |
| Equip. Replace.-Police-Computers                  | 305,200             |
| Equip. Replace.-Police-Media Room AV System       | 25,000              |
| Equip. Replace.-Police-Motorola Mobile Radios(2)  | 14,421              |
| Equip. Replace.-Police-Wireless Router            | 3,400               |
| Equip. Replace.-PSTC- Chairs Classroom A          | 12,000              |
| Vehicle Replace.-Police-Fleet Vehicles            | 702,000             |
| Equip. Replace.-Fire-Computers                    | 75,730              |
| Equip. Replace.-Fire-Thermal Imaging Cameras (13) | 83,200              |
| Vehicle Replace.-Fire-MF028                       | 105,797             |
| Equip. Replace.-Parks-Computers                   | 22,300              |
| Park Facility Life Cycle Replacements             | 342,450             |
| Vehicle & Equipment Replace.-Parks                | 638,000             |
| <b>Total Budget Replacement Requests</b>          | <b>\$ 2,839,173</b> |

| Budget Change Request Title              | Revenue     | Personnel | Operating | Capital    | Net Rev-Cost  |
|--|-------------|-----------|-----------|------------|---------------|
|  |             |           |           |            | Budget Amount |
| Communications Infrastructure Extensions | \$ -        | \$ -      | \$ -      | \$ 200,000 | \$ 200,000    |
| Personnel Reclassification - IT          | -           | 11,718    | -         | -          | 11,718        |
| 9 Mile Creek Restoration Project         | (1,630,000) | -         | 1,630,000 | -          | -             |
| Citizen Survey                           | -           | -         | 25,000    | -          | 25,000        |
| Water Operator III and Vehicle           | -           | -         | 10        | -          | 10            |
| Mechanic II                              | -           | -         | 10        | -          | 10            |
| Operator III                             | -           | -         | 10        | -          | 10            |
| Personnel Reclassification - Planning    | -           | 13,579    | -         | -          | 13,579        |
| Personnel Reclassification - Building    | -           | 5,993     | -         | -          | 5,993         |
| Rescue and Response Vehicle              | -           | -         | 17,400    | 361,042    | 378,442       |
| Traffic Motorcycle                       | -           | -         | 41,500    | -          | 41,500        |
| Personnel Reclassification - Police      | -           | 2,303     | -         | -          | 2,303         |

## General Fund Budget Requests

| Budget Change Request Title                     | Revenue               | Personnel        | Operating           | Capital              | Net Rev-Cost Budget Amount |
|---|-----------------------|------------------|---------------------|----------------------|----------------------------|
| Design Fees for PSTC (Phase 3)                  | -                     | -                | 655,000             | -                    | 655,000                    |
| Personnel Reclassification - Fire Department    | -                     | 6,331            | -                   | -                    | 6,331                      |
| Station Remodel                                 | -                     | -                | 88,000              | 2,000,000            | 2,088,000                  |
| Upfitting MF059                                 | -                     | -                | 30,000              | -                    | 30,000                     |
| Upfitting MF067                                 | -                     | -                | 30,000              | -                    | 30,000                     |
| Fire Safety Center - Meridian Community Center  | -                     | -                | -                   | 2,510,000            | 2,510,000                  |
| Community Center - Construction                 | -                     | -                | -                   | 15,870,310           | 15,870,310                 |
| Pathway Connections                             | -                     | -                | 45,000              | -                    | 45,000                     |
| Personnel Reclassification - Parks & Recreation | -                     | 12,636           | -                   | -                    | 12,636                     |
| Wi-Fi for Kleiner Park                          | -                     | -                | 200,000             | -                    | 200,000                    |
| Discovery Dog Park Expansion                    | -                     | -                | -                   | 85,000               | 85,000                     |
| Park Identity/Theming Reinforcement             | -                     | -                | 150,000             | -                    | 150,000                    |
| Settlers Park Expansion Construction            | -                     | -                | -                   | 3,850,000            | 3,850,000                  |
| Tammy Street Park Playground                    | -                     | -                | 145,000             | -                    | 145,000                    |
| Ustick Road-Three Miles of Landscape Medians    | -                     | -                | 13,000              | 513,344              | 526,344                    |
| Lakeview Golf Course Improvements               | -                     | -                | 134,500             | -                    | 134,500                    |
| Lakeview Golf Course Software                   | -                     | -                | 1,900               | -                    | 1,900                      |
| Parks Maintenance Equipment & Vehicle Purchases | -                     | -                | 14,900              | -                    | 14,900                     |
| <b>Total Budget Change Requests</b>             | <b>\$ (1,630,000)</b> | <b>\$ 52,560</b> | <b>\$ 3,221,230</b> | <b>\$ 25,389,696</b> | <b>\$ 27,033,486</b>       |



# ADMINISTRATION DEPARTMENTS

City Council

City Clerk

Mayor's Office

Mayor's Youth Advisory Council

Finance Department

Information Technology Department

Legal Department

Human Resource Department

Other Government

Communications Division

Capital Projects

City Hall

Streetlights

## Administration Departments Budget

The Administration Departments of the City provide essential general administration services, including Legal, Human Resources, Accounting, and Technology support, which are integral to the operation of all City activities and programs. Additionally, the City Council functions as the legislative branch, offering public access through weekly public hearings to ensure transparency and community engagement.

### Objectives:

- ✓ Meridian will responsibly promote growth that enhances its long-term comprehensive vision and prioritizes infill development. City will encourage affordable, diverse housing options and high quality communities.
- ✓ Maintain interactive community engagement with effective outreach efforts.
- ✓ Meridian will maintain its status as one of the safest communities in the West by investing in services and infrastructure that are essential to public health and safety. City will provide timely services, safe drinking water, and regulatory compliant wastewater services. City will evaluate the environmental impacts and our decisions, using data to inform our decision making. City will partner with our health community to ensure access to quality care for our citizens.
- ✓ To ensure essential processes and operations are clear and efficient; so all staff, systems, and policies align to provide the maximum department productivity while achieving the highest quality and value.
- ✓ Support technology improvements to enable more remote and efficient service delivery.
- ✓ Provide effective and efficient legal services for the organization.
- ✓ Install new streetlights in underserved areas of the City to enhance public safety.
- ✓ Manage and coordinate with inter-governmental agencies on the proper use of financial Investments.
- ✓ Develop and maintain a diverse and well-trained workforce.
- ✓ Provide strategic communications to promote City programs and services.
- ✓ Leverage technology to reduce the operating costs of the City's street lights.

### Justification:

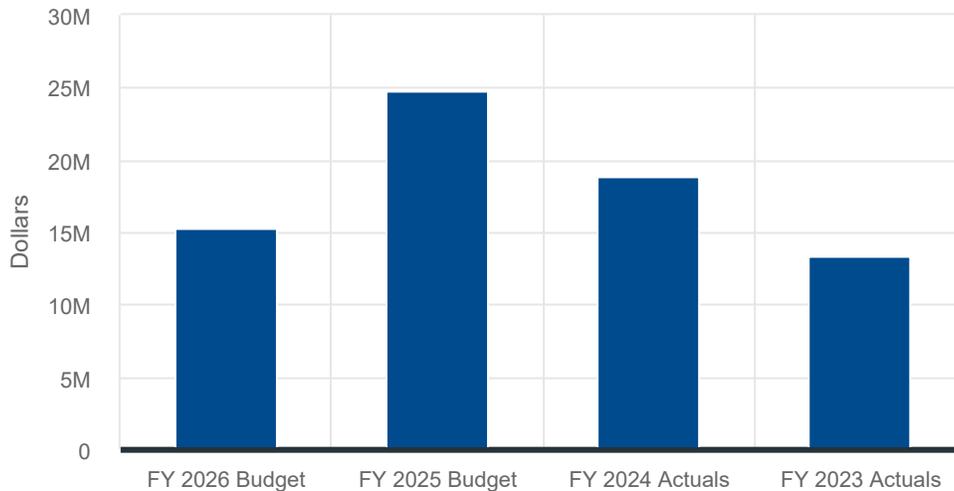
The FY2026 Administration Department budget was developed to address the needs of the growing community, with a particular focus on supporting the expansion of Public Safety. FY2026 Budget requests include investments in essential infrastructure, software upgrades aimed at improving long-term efficiency, as well as technology upgrades to enhance the protection of both the City and its residents.

## Administration Departments Budget

|   | FY 2026<br>Budget    | FY 2025<br>Budget    | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals   | FY 2023<br>Actuals   |
|---|----------------------|----------------------|-------------------------------|----------------|----------------------|----------------------|
|   |                      |                      | Amount                        | Percent        |                      |                      |
| <b>Revenue</b>                                | \$ 75,672,820        | \$ 78,354,383        | \$ (2,681,563)                | (3.4)%         | \$ 75,984,034        | \$ 68,423,546        |
| <b>Expenditures</b>                           |                      |                      |                               |                |                      |                      |
| Personnel                                     | 8,853,621            | 8,619,466            | 234,155                       | 2.7%           | 7,601,492            | 6,932,369            |
| Operating                                     | 5,815,008            | 14,325,585           | (8,510,577)                   | (59.4)%        | 10,093,068           | 6,124,897            |
| Capital                                       | 584,875              | 1,882,583            | (1,297,708)                   | (68.9)%        | 1,189,841            | 237,494              |
| <b>Total Expenditures</b>                     | <b>15,253,504</b>    | <b>24,827,634</b>    | <b>(9,574,130)</b>            | <b>(38.6)%</b> | <b>18,884,401</b>    | <b>13,294,760</b>    |
| Transfers                                     | (4,264,851)          | (4,864,702)          | 599,851                       | (12.3)%        | (3,873,091)          | (7,328,466)          |
| <b>Total Expenditures including Transfers</b> | <b>10,988,653</b>    | <b>19,962,932</b>    | <b>(8,974,279)</b>            | <b>(45.0)%</b> | <b>15,011,310</b>    | <b>5,966,294</b>     |
| <b>Net Income (Loss)</b>                      | <b>\$ 64,684,167</b> | <b>\$ 58,391,451</b> | <b>\$ 6,292,716</b>           | <b>10.8%</b>   | <b>\$ 60,972,724</b> | <b>\$ 62,457,252</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 64.00        | 64.00        |
| Part-Time              | 0.50         | 0.50         |
| Elected Officials      | 6.00         | 6.00         |
| <b>Total Personnel</b> | <b>70.50</b> | <b>70.50</b> |

Total Expenditures



## Administration Departments Budget Requests

| Budget Replacement Request Title              | Budget Amount     |
|---|-------------------|
| Equip. Replace.-City Hall-Computers           | \$ 1,000          |
| Equip. Replace.-City Hall-Meeting Room Chairs | 11,100            |
| Equip. Replace.-CityHall-Security Cameras     | 6,000             |
| Equip. Replace.-Clerks-Computers              | 7,800             |
| Equip. Replace.-Finance-Computers             | 5,400             |
| Equip. Replace.-HR-Computers                  | 12,800            |
| Equip. Replace.-IT-Computers                  | 7,800             |
| Equip. Replace.-IT-Disk Based Backup System   | 157,375           |
| Equip. Replace.-IT-Network Equipment          | 227,500           |
| Equip. Replace.-Legal-Computers               | 3,600             |
| Equip. Replace.-Mayor-Computers               | 5,400             |
| Equip. Replace.-Street Lights-Computers       | 1,800             |
| <b>Total Budget Replacement Requests</b>      | <b>\$ 447,575</b> |

| Budget Change Request Title              | Revenue              | Personnel        | Operating           | Capital           | Net Rev-Cost Budget Amount |
|--|----------------------|------------------|---------------------|-------------------|----------------------------|
| Communications Infrastructure Extensions | \$ -                 | \$ -             | \$ -                | \$ 200,000        | \$ 200,000                 |
| Personnel Reclassification - IT          | -                    | 11,718           | -                   | -                 | 11,718                     |
| 9 Mile Creek Restoration Project         | (1,630,000)          | -                | 1,630,000           | -                 | -                          |
| Citizen Survey                           | -                    | -                | 25,000              | -                 | 25,000                     |
| Water Operator III and Vehicle           | -                    | -                | 10                  | -                 | 10                         |
| Mechanic II                              | -                    | -                | 10                  | -                 | 10                         |
| Operator III                             | -                    | -                | 10                  | -                 | 10                         |
| <b>Total Budget Change Requests</b>      | <b>\$(1,630,000)</b> | <b>\$ 11,718</b> | <b>\$ 1,655,030</b> | <b>\$ 200,000</b> | <b>\$ 236,748</b>          |

## City Council Budget

The City of Meridian operates under a strong mayor form of government. Under the strong mayor model, the elected members of the City Council are the legislative and policy-making branch of the local government. They are responsible for the passing of ordinances (laws), resolutions, annual budgets, and overseeing work done for the City according to the responsibilities of the committees which they serve on.

The City Council is comprised of six members, each is elected by District and serves a four-year term.

### Objectives:

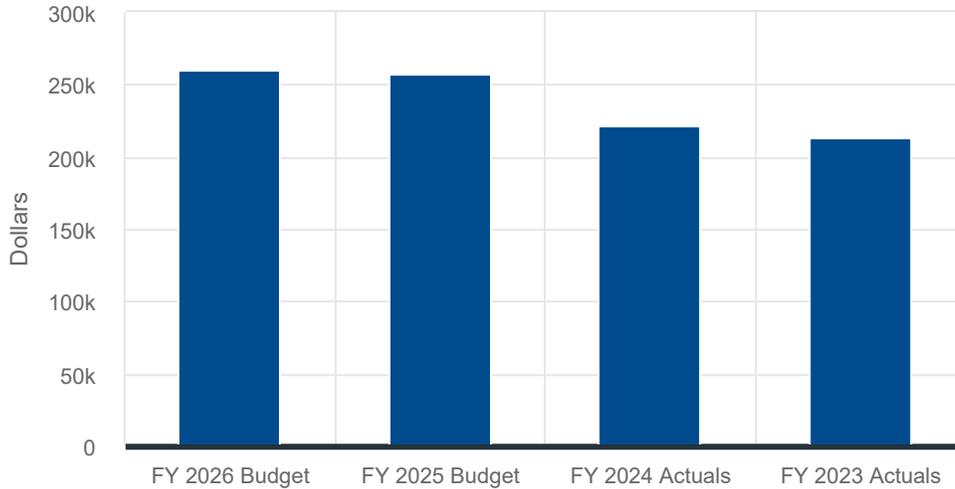
- ✓ Plan and provide for the efficient and effective use of tax dollars utilizing an open and transparent budgeting process to set fiscally responsible annual budgets.
- ✓ Ensure sound legislative practice through the adoption of ordinances and resolutions that promote open, transparent and approachable government, and fiscal accountability to the citizens of Meridian.
- ✓ Develop policies that encourage premier public safety, utility services, parks, and support services through investment in employees and shared partnership agency relationships.

## City Council Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|---------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent       |                     |                     |
| <b>Expenditures</b>                           |                     |                     |                               |               |                     |                     |
| Personnel                                     | \$ 244,375          | \$ 240,372          | \$ 4,003                      | 1.7%          | \$ 210,144          | \$ 201,485          |
| Operating                                     | 15,321              | 16,581              | (1,260)                       | (7.6)%        | 12,011              | 12,049              |
| <b>Total Expenditures</b>                     | <b>259,696</b>      | <b>256,953</b>      | <b>2,743</b>                  | <b>1.1%</b>   | <b>222,155</b>      | <b>213,534</b>      |
| <b>Total Expenditures including Transfers</b> | <b>259,696</b>      | <b>256,953</b>      | <b>2,743</b>                  | <b>1.1%</b>   | <b>222,155</b>      | <b>213,534</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (259,696)</b> | <b>\$ (256,953)</b> | <b>\$ (2,743)</b>             | <b>(1.1)%</b> | <b>\$ (222,155)</b> | <b>\$ (213,534)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 0.00        | 0.00        |
| Part-Time              | 0.00        | 0.00        |
| Intern                 | 0.00        | 0.00        |
| Elected Officials      | 6.00        | 6.00        |
| <b>Total Personnel</b> | <b>6.00</b> | <b>6.00</b> |

Total Expenditures



## City Clerk Budget

The City Clerk's Office serves as the vital link between the public and the elected officials of the City of Meridian. As the custodian of all public records, the City Clerk ensures that city records are managed in compliance with state statutes. The City Clerk responds to public records requests and assists citizens and other interested parties in locating and accessing the records and information they need.

The City Clerk's Office is responsible for issuing special event permits, including for large-scale events, alcohol catering, and fireworks. The office also issues various licenses, such as for mobile sales units, alcohol, dogs, vehicle immobilization, pawnbrokers, and precious metal dealers.

Additionally, the City Clerk manages legal noticing and publishing duties on behalf of the City, which includes preparing meeting agendas and minutes, public hearing notices, and other notices as required by state, federal, or local law. The Robert D. Corrie Community Conference Room, managed by the Clerk's Office, is available for use by local agencies, including Ada County Elections and neighborhood HOAs.

The City Clerk is the official custodian of the city seal and is responsible for signing and attesting to contracts on behalf of the City. The office also maintains the City Code and all adopted ordinances. As part of this role, the City Clerk receives legal documents filed with the City, as well as tort claims made against the City. The Clerk's Office also manages City Elections in collaboration with the Ada County Clerk.

In addition to these responsibilities, the City Clerk's Office serves as the only Passport Acceptance Facility in the City of Meridian.

### Objectives:

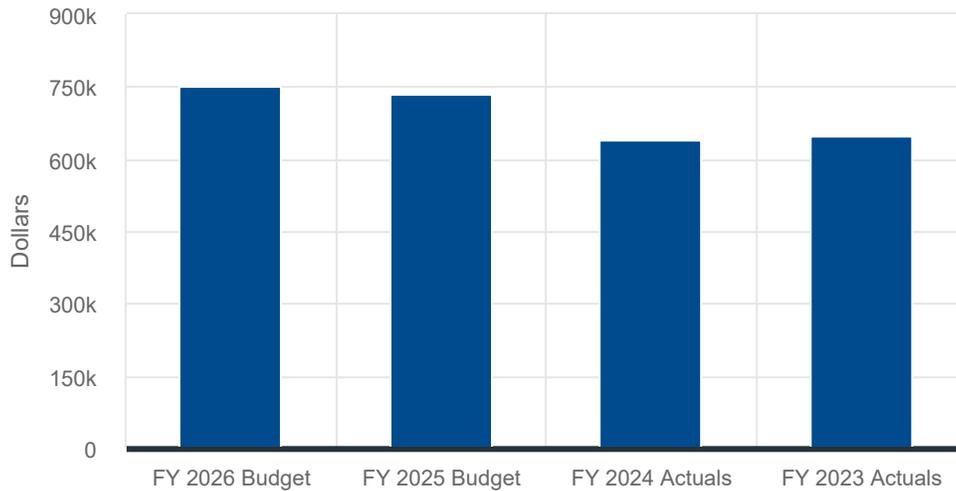
- ✓ Maintain accurate records of all public meetings of the city, including City Council, City Commissions, and other public meetings held on behalf of the city.
- ✓ Increase transparency by increasing the types of public records available via the city's records repository.
- ✓ Streamline permit and license application process to allow customers to submit applications at any time online, as well as be able to issue permits and licenses electronically – eliminating the need for the customer to be physically present at City Hall during operating hours.
- ✓ Respond to public records requests accurately and quickly, exceeding the requirements as outlined in Idaho Code.

## City Clerk Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|---------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent       |                     |                     |
| <b>Revenue</b>                                    | \$ 201,882          | \$ 203,651          | \$ (1,769)                    | (0.9)%        | \$ 206,758          | \$ 195,862          |
| <b>Expenditures</b>                               |                     |                     |                               |               |                     |                     |
| Personnel   | 665,965             | 653,932             | 12,033                        | 1.8%          | 586,041             | 553,690             |
| Operating   | 85,059              | 81,826              | 3,233                         | 4.0%          | 53,542              | 92,625              |
| <b>Total Expenditures</b>                         | <b>751,024</b>      | <b>735,758</b>      | <b>15,266</b>                 | <b>2.1%</b>   | <b>639,583</b>      | <b>646,315</b>      |
| Transfers   | (74,322)            | (73,576)            | (746)                         | 1.0%          | (96,373)            | (96,947)            |
| <b>Total Expenditures<br/>including Transfers</b> | <b>676,702</b>      | <b>662,182</b>      | <b>14,520</b>                 | <b>2.2%</b>   | <b>543,210</b>      | <b>549,368</b>      |
| <b>Net Income (Loss)</b>                          | <b>\$ (474,820)</b> | <b>\$ (458,531)</b> | <b>\$ (16,289)</b>            | <b>(3.6)%</b> | <b>\$ (336,452)</b> | <b>\$ (353,506)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 7.00        | 7.00        |
| <b>Total Personnel</b> | <b>7.00</b> | <b>7.00</b> |

Total Expenditures



## Mayor's Office Budget

The City of Meridian operates under a strong mayor form of government, where the Mayor serves as the chief administrative officer of the city. The Mayor presides over City Council meetings, oversees all city departments and affairs, and ensures that city ordinances, policies, and relevant state laws are followed. Additionally, the Mayor is responsible for developing the annual budget, setting the strategic vision for Meridian, and executing the policies approved by the City Council.

The Mayor and their staff provide organizational leadership, strategic direction, and support to city departments. They also engage with the community, civic partners, and the City Council, responding to citizen concerns to ensure the efficient and effective delivery of services. City elections for Mayor are held every four years.

### Objectives:

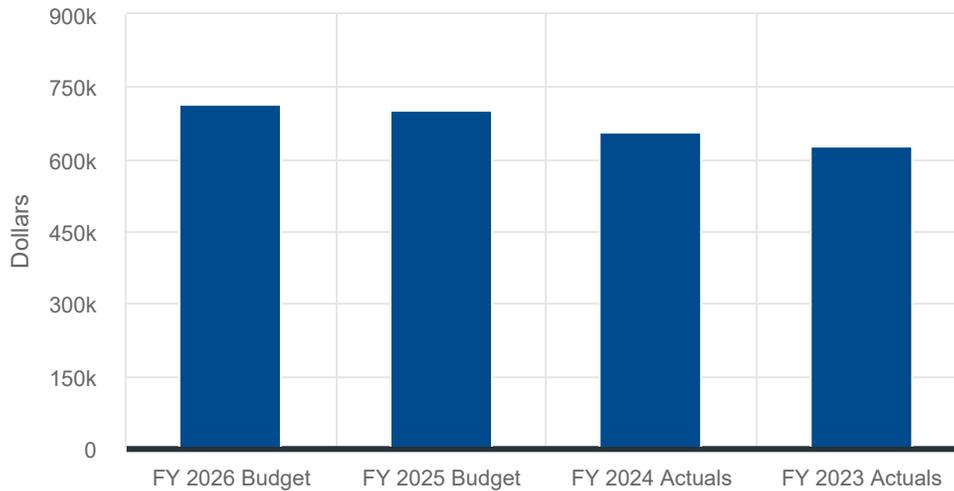
- ✓ Preside over and determine the order of business subject to rules as the Council may prescribe, all City Council meetings to ensure effective, open, and transparent conduct of city business.
- ✓ Sign for, on behalf of the city, all contracts, agreements, documents and other papers that the city is party to, and require that the conditions therein are faithfully performed.
- ✓ Provide strategic direction, management oversight and support for all city departments and their officers to ensure the effective delivery of city services and execution of all adopted policies.
- ✓ Develop and recommend annual budgets of all departments to the Council for their consideration and approval, and execute adopted budgets through management oversight of all departments.
- ✓ Examine and investigate grounds of all complaints against the city to determine the existence of a violation or neglect of duty and report any evidence thereof to the Council.

## Mayor's Office Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|---------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent       |                     |                     |
| <b>Revenue</b>                                | \$ -                | \$ 9,000            | \$ (9,000)                    | (100.0)%      | \$ 6,650            | \$ 6,650            |
| <b>Expenditures</b>                           |                     |                     |                               |               |                     |                     |
| Personnel                                     | 691,621             | 675,949             | 15,672                        | 2.3%          | 624,069             | 597,985             |
| Operating                                     | 24,522              | 25,142              | (620)                         | (2.5)%        | 33,120              | 31,148              |
| <b>Total Expenditures</b>                     | <b>716,143</b>      | <b>701,091</b>      | <b>15,052</b>                 | <b>2.1%</b>   | <b>657,189</b>      | <b>629,133</b>      |
| Transfers                                     | (103,743)           | (101,392)           | (2,351)                       | 2.3%          | (66,886)            | (65,265)            |
| <b>Total Expenditures including Transfers</b> | <b>612,400</b>      | <b>599,699</b>      | <b>12,701</b>                 | <b>2.1%</b>   | <b>590,303</b>      | <b>563,868</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (612,400)</b> | <b>\$ (590,699)</b> | <b>\$ (21,701)</b>            | <b>(3.7)%</b> | <b>\$ (583,653)</b> | <b>\$ (557,218)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 5.00        | 5.00        |
| <b>Total Personnel</b> | <b>5.00</b> | <b>5.00</b> |

Total Expenditures



## Mayor's Youth Advisory Council Budget

The Mayor's Youth Advisory Council (MYAC) aims to develop youth members' leadership skills while promoting the application of these skills through active participation in community events and government processes. Through voluntary efforts, MYAC provides leadership development instruction and organizes community service and government volunteer opportunities. The council partners with local groups and entities to create opportunities that help youth members build and practice essential life skills.

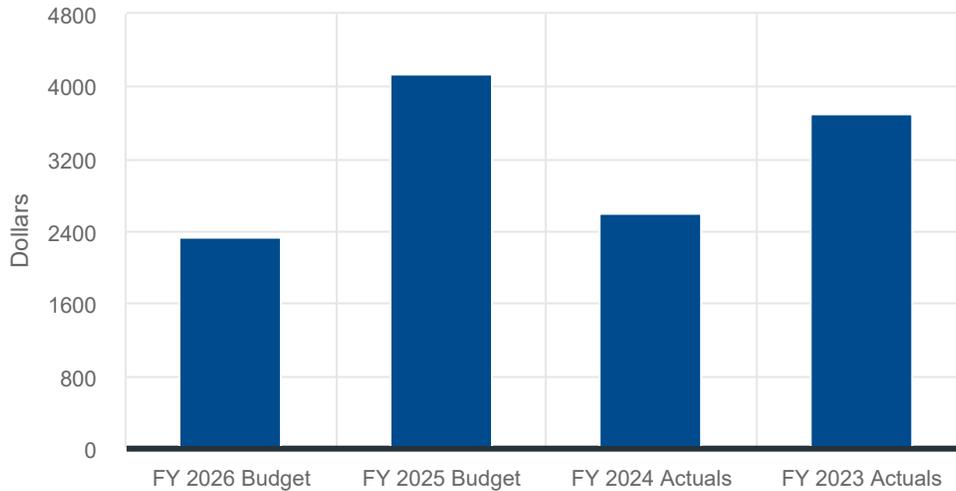
### Objectives:

- ✓ Equip youth members with professional leadership skills that are transferable into higher education and future professional efforts.
- ✓ Create awareness for youth of state and local government processes through interaction of youth at these levels of government.
- ✓ Engage youth to help community groups in need and provide youth exposure to community volunteer process.

## Mayor's Youth Advisory Council Budget

|   | FY 2026<br>Budget | FY 2025<br>Budget | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|-------------------|-------------------|-------------------------------|----------------|--------------------|--------------------|
|   |                   |                   | Amount                        | Percent        |                    |                    |
| <b>Revenue</b>                                    | \$ -              | \$ -              | \$ -                          | -%             | \$ -               | \$ 4,150           |
| <b>Expenditures</b>                               |                   |                   |                               |                |                    |                    |
| Operating   | 2,337             | 4,137             | (1,800)                       | (43.5)%        | 2,600              | 3,695              |
| <b>Total Expenditures</b>                         | <b>2,337</b>      | <b>4,137</b>      | <b>(1,800)</b>                | <b>(43.5)%</b> | <b>2,600</b>       | <b>3,695</b>       |
| <b>Total Expenditures<br/>including Transfers</b> | <b>2,337</b>      | <b>4,137</b>      | <b>(1,800)</b>                | <b>(43.5)%</b> | <b>2,600</b>       | <b>3,695</b>       |
| <b>Net Income (Loss)</b>                          | <b>\$ (2,337)</b> | <b>\$ (4,137)</b> | <b>\$ 1,800</b>               | <b>43.5%</b>   | <b>\$ (2,600)</b>  | <b>\$ 455</b>      |

**Total Expenditures**



## Finance Department Budget

The Finance Department provides essential guidance and support to all City of Meridian departments in areas such as accounting, procurement, contract management, financial reporting, audits, treasury, and budgeting. It oversees all financial functions of the City, ensuring the integrity of the City's financial records and that public funds are spent in accordance with the approved budget.

Finance staff assist other departments with budgeting, financial reporting, planning, and project analysis. They also manage purchasing and bidding regulations, ensure compliance with grant requirements, and support the financing of capital projects. Additionally, the Finance Department is responsible for processing timely and accurate payments to vendors and ensuring City employees are paid promptly and correctly.

The Finance Department maintains the City's accounting system in line with generally accepted accounting principles to meet the requirements of the annual financial audit. It prepares reports on the City's financial condition and informs the Mayor and City Council of any financial concerns. The Finance staff also coordinate the annual audit with an outside third-party firm.

### Objectives:

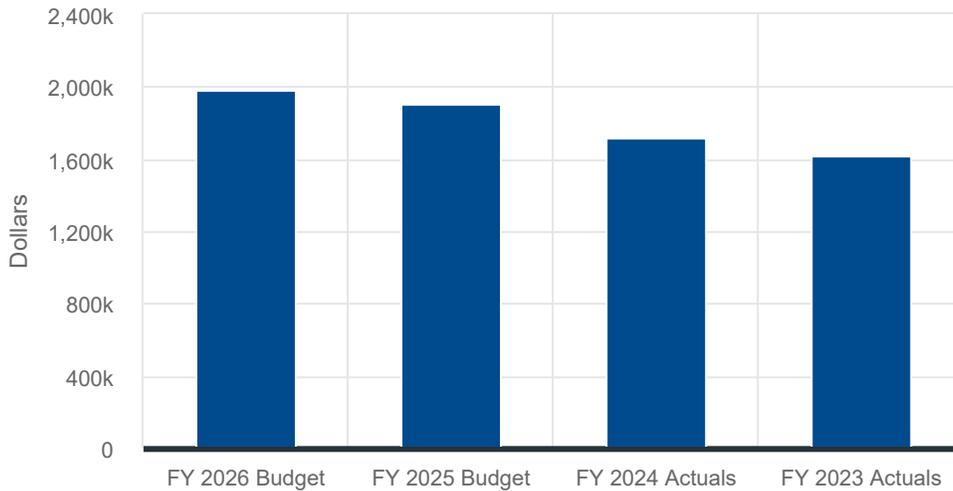
- ✓ To ensure essential processes and operations are clear and efficient; so all staff, systems, and policies align to provide the maximum department productivity while achieving the highest quality and value.
- ✓ To develop and foster a positive environment promoting trust, support, diversity, empathy, empowerment, nurturing, fun, and clear communications. Shape a culture of efficiency both within and beyond the Finance department in which people collaborate on new ideas, methods and processes to increase productivity, improve accuracy, and improve customer satisfaction.
- ✓ To lead the City's efforts towards financial sustainability, integrity, transparency, responsibility, compliance, and accountability.
- ✓ To manage financial business activities of the City through innovative methods and best practices.
- ✓ Provide a structure within the Finance department that supports and cultivates our people through professional and personal development, recognizes and rewards the contributions made towards achieving the mission of the department and the vision of the City, and offers opportunities that position our people, as well as the department, for success.

## Finance Department Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|-----------------------|---------------------|-------------------------------|---------------|---------------------|---------------------|
|   |                       |                     | Amount                        | Percent       |                     |                     |
| <b>Revenue</b>                                    | \$ -                  | \$ -                | \$ -                          | -%            | \$ 8                | \$ 2,059            |
| <b>Expenditures</b>                               |                       |                     |                               |               |                     |                     |
| Personnel   | 1,678,964             | 1,625,315           | 53,649                        | 3.3%          | 1,510,946           | 1,297,697           |
| Operating   | 302,787               | 273,790             | 28,997                        | 10.6%         | 210,590             | 318,650             |
| <b>Total Expenditures</b>                         | <b>1,981,751</b>      | <b>1,899,105</b>    | <b>82,646</b>                 | <b>4.4%</b>   | <b>1,721,536</b>    | <b>1,616,347</b>    |
| Transfers   | (948,649)             | (904,370)           | (44,279)                      | 4.9%          | (808,794)           | (743,520)           |
| <b>Total Expenditures<br/>including Transfers</b> | <b>1,033,102</b>      | <b>994,735</b>      | <b>38,367</b>                 | <b>3.9%</b>   | <b>912,742</b>      | <b>872,827</b>      |
| <b>Net Income (Loss)</b>                          | <b>\$ (1,033,102)</b> | <b>\$ (994,735)</b> | <b>\$ (38,367)</b>            | <b>(3.9)%</b> | <b>\$ (912,734)</b> | <b>\$ (870,768)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 12.00        | 12.00        |
| <b>Total Personnel</b> | <b>12.00</b> | <b>12.00</b> |

Total Expenditures



## Information Technology Department Budget

The Information Technology Department is responsible for developing city-wide strategies that align with the Mayor and City Council's strategic focus areas. This is achieved by leveraging technology to reduce government costs, increase operational efficiencies, enhance services for citizens, and make government more accessible in today's connected world. The department ensures that technology investments are collaborative, reflect the City's CARE values, and remain operationally sustainable both now and in the future.

### Objectives:

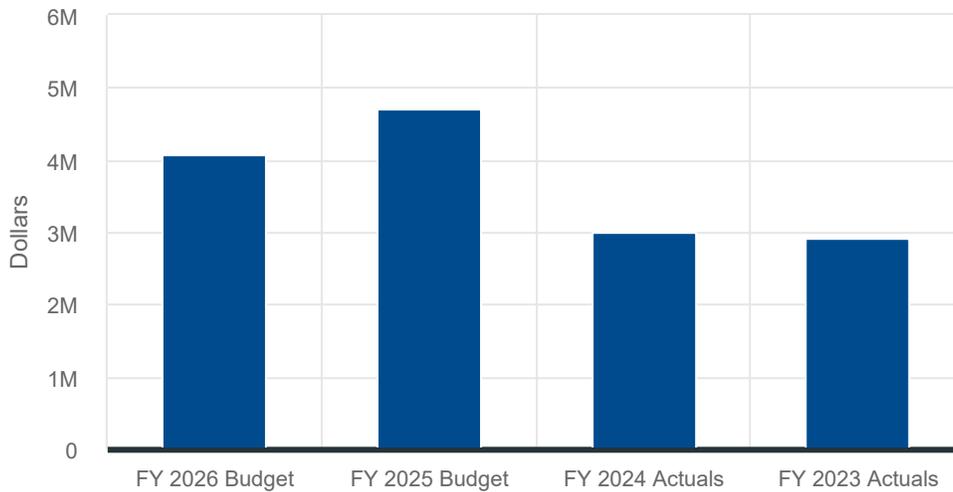
- ✓ Deliver and support outstanding technology solutions.
- ✓ Maintain robust connectivity and information systems.
- ✓ Deliver excellent customer service.
- ✓ Be a business partner and innovator.
- ✓ Protect data and information systems against risk.
- ✓ Establish strong IT Governance.

## Information Technology Department Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals    | FY 2023<br>Actuals    |
|---|-----------------------|-----------------------|-------------------------------|----------------|-----------------------|-----------------------|
|   |                       |                       | Amount                        | Percent        |                       |                       |
| <b>Revenue</b>                                | \$ -                  | \$ -                  | \$ -                          | -%             | \$ -                  | \$ 4,494              |
| <b>Expenditures</b>                           |                       |                       |                               |                |                       |                       |
| Personnel                                     | 2,582,702             | 2,496,136             | 86,566                        | 3.5%           | 2,161,450             | 1,997,762             |
| Operating                                     | 896,188               | 1,399,640             | (503,452)                     | (36.0)%        | 473,801               | 778,958               |
| Capital                                       | 584,875               | 798,040               | (213,165)                     | (26.7)%        | 354,368               | 141,494               |
| <b>Total Expenditures</b>                     | <b>4,063,765</b>      | <b>4,693,816</b>      | <b>(630,051)</b>              | <b>(13.4)%</b> | <b>2,989,619</b>      | <b>2,918,214</b>      |
| Transfers                                     | (1,591,312)           | (1,794,357)           | 203,045                       | (11.3)%        | (1,400,952)           | (1,341,000)           |
| <b>Total Expenditures including Transfers</b> | <b>2,472,453</b>      | <b>2,899,459</b>      | <b>(427,006)</b>              | <b>(14.7)%</b> | <b>1,588,667</b>      | <b>1,577,214</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (2,472,453)</b> | <b>\$ (2,899,459)</b> | <b>\$ 427,006</b>             | <b>14.7%</b>   | <b>\$ (1,588,667)</b> | <b>\$ (1,572,720)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 19.00        | 19.00        |
| <b>Total Personnel</b> | <b>19.00</b> | <b>19.00</b> |

Total Expenditures



## Information Technology Department Budget Request Detail

**Budget Request Title: Communications Infrastructure Extensions**

**Narrative:** As the City continues to grow, it is critical that our communication infrastructure evolves to meet increasing demands for speed, reliability, and security. Currently, a significant portion of our network relies on leased lines, which present long-term financial and operational challenges. Additionally, some critical facilities lack needed redundancy. To address this, we continue to request funding to support the next phase in extending and improving the City’s communication infrastructure.

The purpose of this budget request is to design, construct, and install key components of a robust, city-owned communication network. This includes the installation of conduit, fiber optic cable, equipment, and other associated labor required to support the expansion. These enhancements will help us build network redundancy, complete existing connections, and improve overall connectivity across departments and facilities.

Where possible, we intend to collaborate with ACHD and Public Works on construction efforts to minimize costs and reduce the impact of roadwork and other disruptions. This investment will move us closer to our goal of building redundancy, eliminating dependency on leased lines, ensuring a more secure, cost-effective, and scalable communication infrastructure for the City.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 200,000              |
| <b>Total Budget Request</b> | <b>\$ 200,000</b>    |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | Yes |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City’s or Department’s Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Information Technology Department Budget Request Detail

**Budget Request Title: Personnel Reclassification - IT**

**Narrative:** This request will address employee / position reclassifications for the fiscal year 2026. A reclassification occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and /or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requested for a review of general employee positions and applies the City’s Salary Administration Guideline to establish proper salary placement in the new range.

This addresses 1 IT Department/Division employees.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 11,718               |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 11,718</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City’s or Department’s Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Legal Department Budget

The Legal Department provides in-house legal services to the City of Meridian. The City Attorney also acts as the City's Risk Manager, overseeing the Risk Management program. Attorneys in the Legal Department handle a broad range of issues, including code enforcement, contracts, land use regulations, personnel matters, procurement, public records, public works, real estate transactions, and economic development. The City Attorney serves as a legal advisor to the City Council, Mayor, City boards and commissions, and City staff on various City-related matters. This department helps facilitate City business while minimizing legal risks. It handles civil litigation, prepares and reviews Council agenda items, contracts, and interagency agreements, ensures compliance with laws and regulations, recommends updates to the Meridian Municipal Code, and advises staff on various City-related issues.

### Objectives:

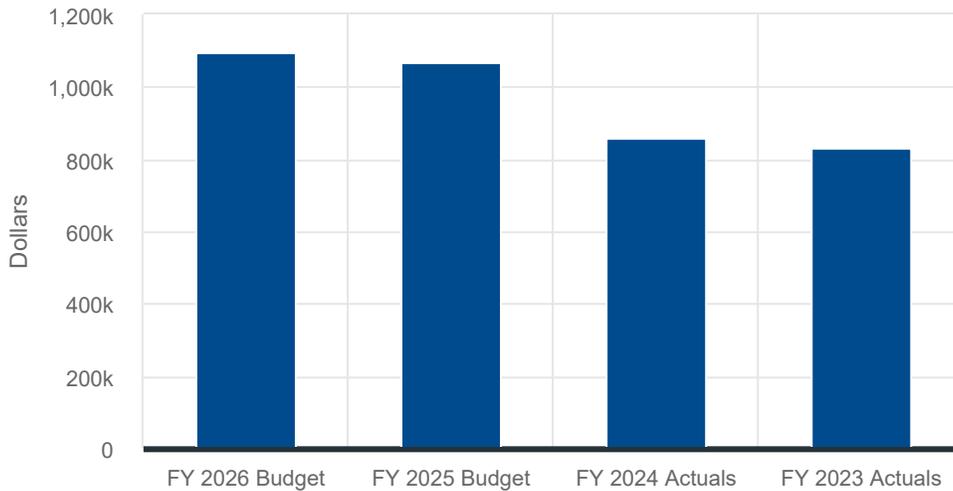
- ✓ Provide effective and efficient legal services for the organization.
- ✓ Improve the communication and decision-making processes related to legal matters.
- ✓ Reduce the City's exposure to compliance related issues.
- ✓ Provide advice, counsel and representation to the City in civil cases.
- ✓ Promote and support a safe and healthy workforce.
- ✓ Minimize the City's exposure to legal costs.
- ✓ Continue involvement with the legal aspects of Human Resources, including leading collective bargaining efforts.
- ✓ Continue primary responsibility for Risk Management.
- ✓ Prepare ordinances and resolutions on multiple topics.
- ✓ Effectively respond to questions and issues raised by City staff, citizens, and customers.
- ✓ Provide quality service and exceed expectations within the Legal Department.

## Legal Department Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|---------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent       |                     |                     |
| <b>Expenditures</b>                               |                     |                     |                               |               |                     |                     |
| Personnel   | \$ 1,031,060        | \$ 991,531          | \$ 39,529                     | 4.0%          | \$ 838,200          | \$ 799,097          |
| Operating   | 66,634              | 77,075              | (10,441)                      | (13.5)%       | 18,895              | 32,477              |
| <b>Total Expenditures</b>                         | <b>1,097,694</b>    | <b>1,068,606</b>    | <b>29,088</b>                 | <b>2.7%</b>   | <b>857,095</b>      | <b>831,574</b>      |
| Transfers   | (547,048)           | (533,228)           | (13,820)                      | 2.6%          | (394,586)           | (382,524)           |
| <b>Total Expenditures<br/>including Transfers</b> | <b>550,646</b>      | <b>535,378</b>      | <b>15,268</b>                 | <b>2.9%</b>   | <b>462,509</b>      | <b>449,050</b>      |
| <b>Net Income (Loss)</b>                          | <b>\$ (550,646)</b> | <b>\$ (535,378)</b> | <b>\$ (15,268)</b>            | <b>(2.9)%</b> | <b>\$ (462,509)</b> | <b>\$ (449,050)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 6.00        | 6.00        |
| <b>Total Personnel</b> | <b>6.00</b> | <b>6.00</b> |

Total Expenditures



## Human Resource Department Budget

The Human Resources Department oversees all personnel functions for City government, including staffing, recruitment, compensation, benefits, labor relations, negotiations, employee relations, civil service, training, policy development, and interpretation, among other programs. The HR staff provides support to departmental teams and offers consulting services for cross-functional human resources initiatives and special projects across the organization. They are responsible for maintaining the integrity of HR data and transactions, supporting management and regulatory reporting, fulfilling public information requests, and managing both physical and electronic personnel records. The Human Resources Department is also proactive in mitigating legal risks by providing education on legal, policy, compliance, and diversity matters.

### Objectives:

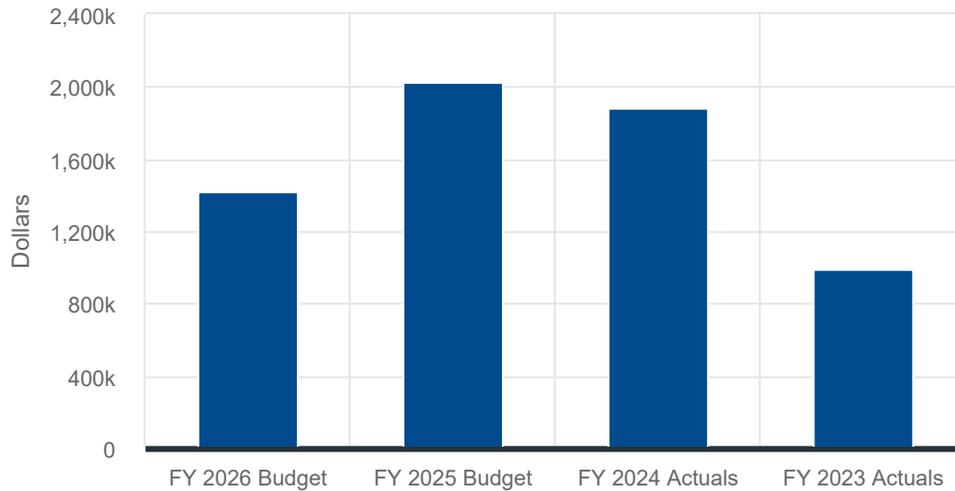
- ✓ Be a resource for our employees, supervisors, managers, leaders and the public. Continue to ensure the City Compensation Programs are fair and equitable.
- ✓ Assist with departments in accessing personnel needs as the City grows.
- ✓ Demonstrate commitment to exceptional service delivery.
- ✓ Attract, develop and retain a diverse and well-trained workforce.
- ✓ Reduce the City's exposure to compliance related issues.

## Human Resource Department Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget     | 2026 to 2025            |                          | FY 2024<br>Actuals    | FY 2023<br>Actuals  |
|---|---------------------|-----------------------|-------------------------|--------------------------|-----------------------|---------------------|
|   |                     |                       | Budget Change<br>Amount | Budget Change<br>Percent |                       |                     |
| <b>Expenditures</b>                               |                     |                       |                         |                          |                       |                     |
| Personnel   | \$ 933,861          | \$ 922,864            | \$ 10,997               | 1.2%                     | \$ 843,572            | \$ 716,976          |
| Operating   | 481,217             | 470,509               | 10,708                  | 2.3%                     | 207,227               | 268,626             |
| Capital   | -                   | 627,527               | (627,527)               | (100.0)%                 | 835,473               | -                   |
| <b>Total Expenditures</b>                         | <b>1,415,078</b>    | <b>2,020,900</b>      | <b>(605,822)</b>        | <b>(30.0)%</b>           | <b>1,886,272</b>      | <b>985,602</b>      |
| Transfers   | (568,146)           | (554,251)             | (13,895)                | 2.5%                     | (489,489)             | (449,557)           |
| <b>Total Expenditures<br/>including Transfers</b> | <b>846,932</b>      | <b>1,466,649</b>      | <b>(619,717)</b>        | <b>(42.3)%</b>           | <b>1,396,783</b>      | <b>536,045</b>      |
| <b>Net Income (Loss)</b>                          | <b>\$ (846,932)</b> | <b>\$ (1,466,649)</b> | <b>\$ 619,717</b>       | <b>42.3%</b>             | <b>\$ (1,396,783)</b> | <b>\$ (536,045)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 7.00        | 7.00        |
| <b>Total Personnel</b> | <b>7.00</b> | <b>7.00</b> |

Total Expenditures



## Other Government Budget

The Other Government Department represents the shared benefits and costs for city-wide operations.

### Objectives:

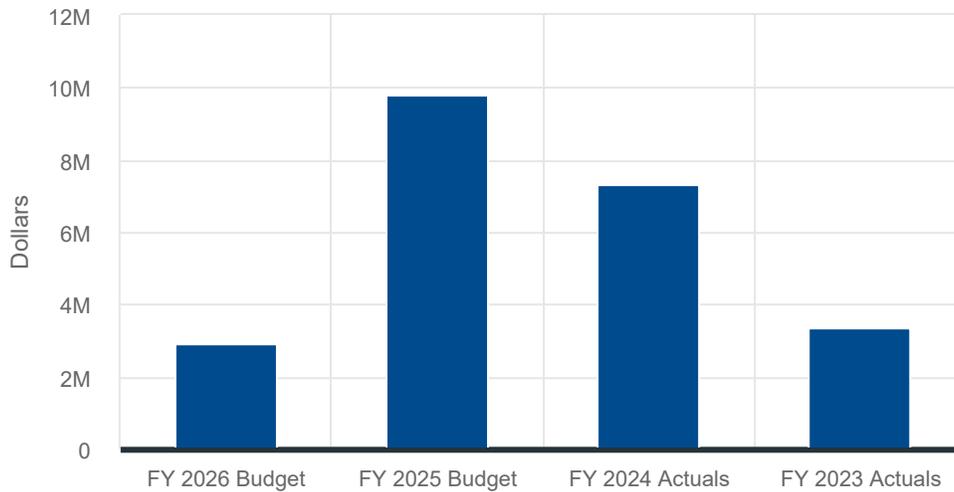
- ✓ Support local agencies with mass-transportation needs for the citizens of Meridian
- ✓ Support local agencies with supporting at risk citizens for mental health and addiction
- ✓ Support statewide organizations for cities and counties for continued improvements to legislative requirements
- ✓ Support Meridian business development and downtown growth

## Other Government Budget

|   | FY 2026<br>Budget    | FY 2025<br>Budget    | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals   | FY 2023<br>Actuals   |
|---|----------------------|----------------------|-------------------------------|----------------|----------------------|----------------------|
|   |                      |                      | Amount                        | Percent        |                      |                      |
| <b>Revenue</b>                                    | \$ 75,470,938        | \$ 78,009,162        | \$ (2,538,224)                | (3.3)%         | \$ 75,356,366        | \$ 68,102,153        |
| <b>Expenditures</b>                               |                      |                      |                               |                |                      |                      |
| Personnel   | 146,284              | 141,405              | 4,879                         | 3.5%           | 134,155              | 3,009                |
| Operating   | 2,788,006            | 9,508,652            | (6,720,646)                   | (70.7)%        | 7,160,218            | 3,277,157            |
| Capital   | -                    | 143,741              | (143,741)                     | (100.0)%       | -                    | 96,000               |
| <b>Total Expenditures</b>                         | <b>2,934,290</b>     | <b>9,793,798</b>     | <b>(6,859,508)</b>            | <b>(70.0)%</b> | <b>7,294,373</b>     | <b>3,376,166</b>     |
| Transfers   | 268,267              | (35,351)             | 303,618                       | (858.9)%       | -                    | (3,647,538)          |
| <b>Total Expenditures<br/>including Transfers</b> | <b>3,202,557</b>     | <b>9,758,447</b>     | <b>(6,555,890)</b>            | <b>(67.2)%</b> | <b>7,294,373</b>     | <b>(271,372)</b>     |
| <b>Net Income (Loss)</b>                          | <b>\$ 72,268,381</b> | <b>\$ 68,250,715</b> | <b>\$ 4,017,666</b>           | <b>5.9%</b>    | <b>\$ 68,061,993</b> | <b>\$ 68,373,525</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 1.00        | 1.00        |
| <b>Total Personnel</b> | <b>1.00</b> | <b>1.00</b> |

Total Expenditures



## Other Government Budget Request Detail

**Budget Request Title: 9 Mile Creek Restoration Project**

**Narrative:** This budget request is for an MDC project/grant application to fund 9-Mile Creek Floodplain Hazard Mitigation through the FEMA Hazard Mitigation Grant Program. The City is aiding and acting as the intermediary in terms of administration for this effort. The IOEM acts as the recipient, the City acts as the subrecipient and MDC is a partner providing additional funding. This is a 90/10 split between federal money/MDC funds to complete the project. Phase I (Design and Permitting) was awarded (\$135,321.36) and is in progress. We anticipate the Phase II (Construction) application to be completed by 6/1/25. If awarded, the same 90/10 split arrangement would exist for Phase II. It is not anticipated the City will have any impact in terms of cost provided the Grant is awarded. If it is not awarded, MDC has funds set aside (~\$3M) for this project. In that event it is possible the City could be requested to assist in any funding gap that exists.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ (1,630,000)       |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 1,630,000            |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ -</b>          |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | Yes |
| Does the request address a safety concern for employees or citizens?                        | Yes |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Other Government Budget Request Detail

**Budget Request Title:** Citizen Survey

**Narrative:** Bi Annual funding for citizen survey.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 25,000               |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 25,000</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Communications Budget

The Communications Division serves as the primary link and central source of information between the City, the public, and media outlets. This program manages all communications for the City, including print, video, television, radio, social media, live productions, and websites. It is responsible for developing and distributing news releases, executing strategic marketing campaigns, and maintaining the City's digital media presence. Additionally, the Communications Division handles all internal communications, offering guidance and advice to City Departments, the City Council, and the Mayor on communication strategies, change management efforts, and messaging to employees.

### Objectives:

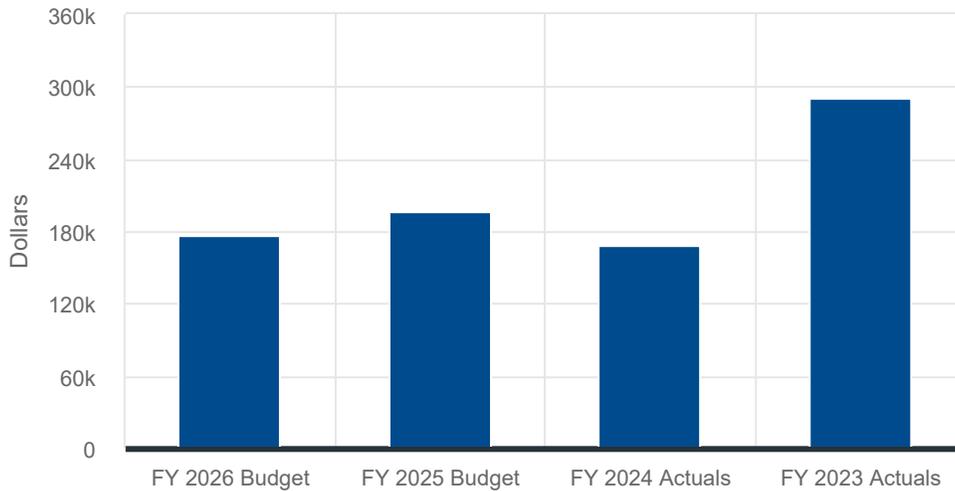
- ✓ Plan and execute external and internal communications for the City using appropriate media sources including broadcast, print, social media, email and website.
- ✓ Respond to and interact with all media outlets for timely, accurate and relevant news stories and requests informing the community.
- ✓ Promote city news, events and community services, outreach and engagement programs to constituents through all forms of media.
- ✓ Develop and manage City branding, marketing and public and media relations, ensuring all communication is consistent, and advises City management and elected officials in external and internal communications efforts.
- ✓ Manage digital media platforms to ensure accurate communications for Meridian citizens.

## Communications Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|----------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent        |                     |                     |
| <b>Expenditures</b>                           |                     |                     |                               |                |                     |                     |
| Personnel                                     | \$ 152,973          | \$ 161,937          | \$ (8,964)                    | (5.5)%         | \$ 146,274          | \$ 262,084          |
| Operating                                     | 22,928              | 34,395              | (11,467)                      | (33.3)%        | 22,517              | 28,717              |
| <b>Total Expenditures</b>                     | <b>175,901</b>      | <b>196,332</b>      | <b>(20,431)</b>               | <b>(10.4)%</b> | <b>168,791</b>      | <b>290,801</b>      |
| Transfers                                     | (43,975)            | (49,639)            | 5,664                         | (11.4)%        | (42,303)            | (72,700)            |
| <b>Total Expenditures including Transfers</b> | <b>131,926</b>      | <b>146,693</b>      | <b>(14,767)</b>               | <b>(10.1)%</b> | <b>126,488</b>      | <b>218,101</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (131,926)</b> | <b>\$ (146,693)</b> | <b>\$ 14,767</b>              | <b>10.1%</b>   | <b>\$ (126,488)</b> | <b>\$ (218,101)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 1.00        | 1.00        |
| Part-Time              | 0.50        | 0.50        |
| <b>Total Personnel</b> | <b>1.50</b> | <b>1.50</b> |

Total Expenditures



## Capital Projects Budget

The Capital Projects Division is led by the Facilities Project Manager, who oversees all phases of project development for construction and facility improvement projects of varying sizes and complexities for non-Enterprise Fund activities. This includes providing technical support and services related to planning, design, construction management, and inspection for a range of City-owned building and facility projects.

### Objectives:

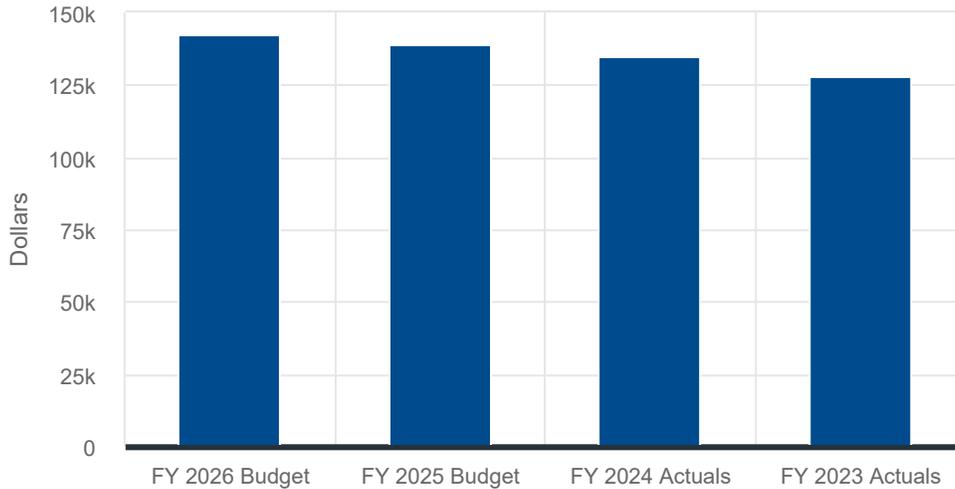
- ✓ Deliver completed projects as assigned on schedule, within budget and scope to the best of their ability.

## Capital Projects Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals |
|---|---------------------|---------------------|-------------------------------|---------------|---------------------|--------------------|
|   |                     |                     | Amount                        | Percent       |                     |                    |
| <b>Expenditures</b>                           |                     |                     |                               |               |                     |                    |
| Personnel                                     | \$ 141,208          | \$ 136,685          | \$ 4,523                      | 3.3%          | \$ 132,757          | \$ 124,294         |
| Operating                                     | 1,213               | 2,607               | (1,394)                       | (53.5)%       | 2,174               | 3,817              |
| <b>Total Expenditures</b>                     | <b>142,421</b>      | <b>139,292</b>      | <b>3,129</b>                  | <b>2.2%</b>   | <b>134,931</b>      | <b>128,111</b>     |
| Transfers                                     | (35,605)            | (34,824)            | (781)                         | 2.2%          | (33,732)            | (32,027)           |
| <b>Total Expenditures including Transfers</b> | <b>106,816</b>      | <b>104,468</b>      | <b>2,348</b>                  | <b>2.2%</b>   | <b>101,199</b>      | <b>96,084</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (106,816)</b> | <b>\$ (104,468)</b> | <b>\$ (2,348)</b>             | <b>(2.2)%</b> | <b>\$ (101,199)</b> | <b>\$ (96,084)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 1.00        | 1.00        |
| <b>Total Personnel</b> | <b>1.00</b> | <b>1.00</b> |

Total Expenditures



## City Hall Budget

The City Hall Department houses the City's Facilities Maintenance Team which is responsible for all aspects of building lifecycle needs for a majority of City-owned properties.

### Objectives:

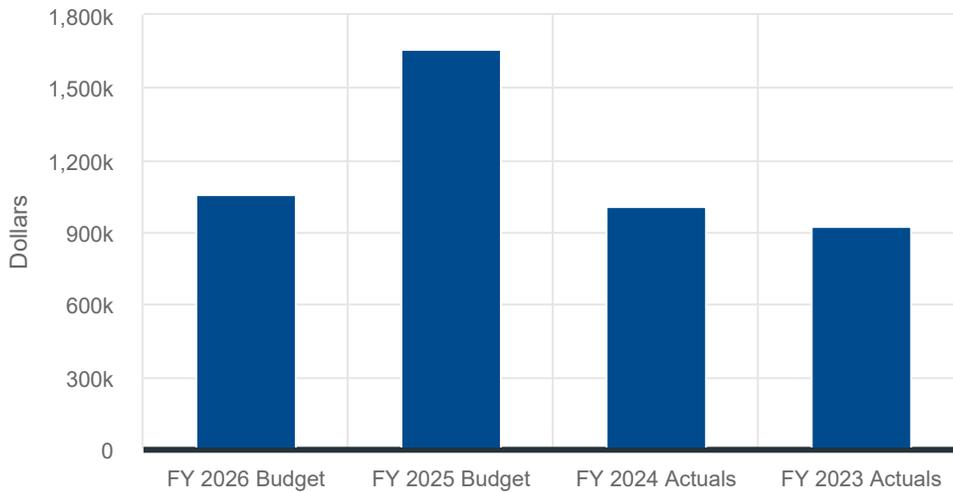
- ✓ Provide response to Facilities submitted cases from customers.
- ✓ Provide maintenance and repair services to City facilities including, but not limited to: basic electrical, plumbing, HVAC, life/safety, alarms and monitoring, inspections, capital planning and tenant improvement activities.
- ✓ Provide contract management for 3rd party vendor services such as Janitorial, HVAC and Life/Safety needs.
- ✓ Maintain stock for Janitorial, maintenance and repair items.
- ✓ Employ strategies to improve efficiencies and cost savings in the operation of the City facilities.

## City Hall Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|----------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent        |                     |                     |
| <b>Revenue</b>                                    | \$ -                | \$ 132,570          | \$ (132,570)                  | (100.0)%       | \$ 22,572           | \$ 22,572           |
| <b>Expenditures</b>                               |                     |                     |                               |                |                     |                     |
| Personnel   | 456,882             | 449,672             | 7,210                         | 1.6%           | 413,884             | 378,290             |
| Operating   | 597,450             | 894,613             | (297,163)                     | (33.2)%        | 591,098             | 547,429             |
| Capital   | -                   | 313,275             | (313,275)                     | (100.0)%       | -                   | -                   |
| <b>Total Expenditures</b>                         | <b>1,054,332</b>    | <b>1,657,560</b>    | <b>(603,228)</b>              | <b>(36.4)%</b> | <b>1,004,982</b>    | <b>925,719</b>      |
| Transfers   | (556,455)           | (721,880)           | 165,425                       | (22.9)%        | (539,976)           | (497,388)           |
| <b>Total Expenditures<br/>including Transfers</b> | <b>497,877</b>      | <b>935,680</b>      | <b>(437,803)</b>              | <b>(46.8)%</b> | <b>465,006</b>      | <b>428,331</b>      |
| <b>Net Income (Loss)</b>                          | <b>\$ (497,877)</b> | <b>\$ (803,110)</b> | <b>\$ 305,233</b>             | <b>38.0%</b>   | <b>\$ (442,434)</b> | <b>\$ (405,759)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 4.00        | 4.00        |
| <b>Total Personnel</b> | <b>4.00</b> | <b>4.00</b> |

Total Expenditures



## Streetlights Budget

Public Works Street Lighting resources plan, design, construct, operate and maintain the City's streetlight system and coordinate, review, approve and inspect streetlight work related to new development.

### Objectives:

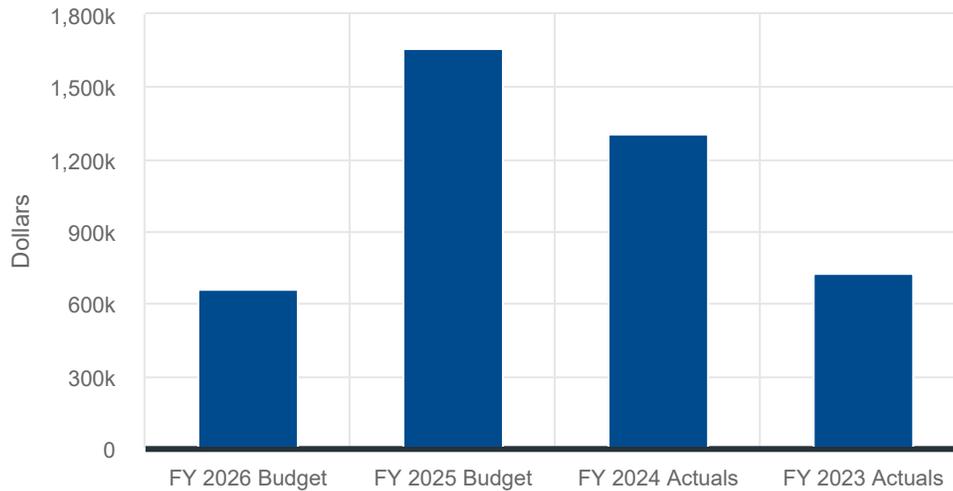
- ✓ Enhance pedestrian and vehicular safety by providing an adequate street lighting system.
- ✓ Deter neighborhood crime through appropriate lighting.
- ✓ Focus City investments in school zones and walking routes to school, and to bring lighting to underserved areas.
- ✓ Reduce power consumption and cost by leveraging new technology when found cost effective.

## Streetlights Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|-----------------------|-------------------------------|----------------|---------------------|---------------------|
|   |                     |                       | Amount                        | Percent        |                     |                     |
| <b>Revenue</b>                                    | \$ -                | \$ -                  | \$ -                          | -%             | \$ 391,680          | \$ 85,606           |
| <b>Expenditures</b>                               |                     |                       |                               |                |                     |                     |
| Personnel   | 127,726             | 123,668               | 4,058                         | 3.3%           | -                   | -                   |
| Operating   | 531,346             | 1,536,618             | (1,005,272)                   | (65.4)%        | 1,305,275           | 729,549             |
| <b>Total Expenditures</b>                         | <b>659,072</b>      | <b>1,660,286</b>      | <b>(1,001,214)</b>            | <b>(60.3)%</b> | <b>1,305,275</b>    | <b>729,549</b>      |
| Transfers   | (63,863)            | (61,834)              | (2,029)                       | 3.3%           | -                   | -                   |
| <b>Total Expenditures<br/>including Transfers</b> | <b>595,209</b>      | <b>1,598,452</b>      | <b>(1,003,243)</b>            | <b>(62.8)%</b> | <b>1,305,275</b>    | <b>729,549</b>      |
| <b>Net Income (Loss)</b>                          | <b>\$ (595,209)</b> | <b>\$ (1,598,452)</b> | <b>\$ 1,003,243</b>           | <b>62.8%</b>   | <b>\$ (913,595)</b> | <b>\$ (643,943)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 1.00        | 1.00        |
| <b>Total Personnel</b> | <b>1.00</b> | <b>1.00</b> |

Total Expenditures



The logo consists of a yellow rounded rectangle containing the text 'COMMUNITY DEVELOPMENT DEPARTMENT' in blue, uppercase, sans-serif font. Below the logo is a large graphic of three overlapping blue circles of varying shades, with the largest circle being a dark blue and the others being lighter shades of blue.

# COMMUNITY DEVELOPMENT DEPARTMENT

Administration Division

Planning Department

Economic Development Division

Building Department

## Community Development Department Budget

The Community Development Department provides essential services to the development community, including Planning, Land Development, and Building, all aligned with the City's C.A.R.E. values and City Strategic Plan. Planning serves as the initial point of contact, ensuring that new development, land use changes, and designs comply with federal and state laws, the City's Comprehensive Plan, specific area plans, and City Codes. Land Development ensures that future developments are equipped with the necessary utilities, while Building conducts plan reviews and inspections to guarantee the safety of all buildings within the City for occupancy.

### Objectives:

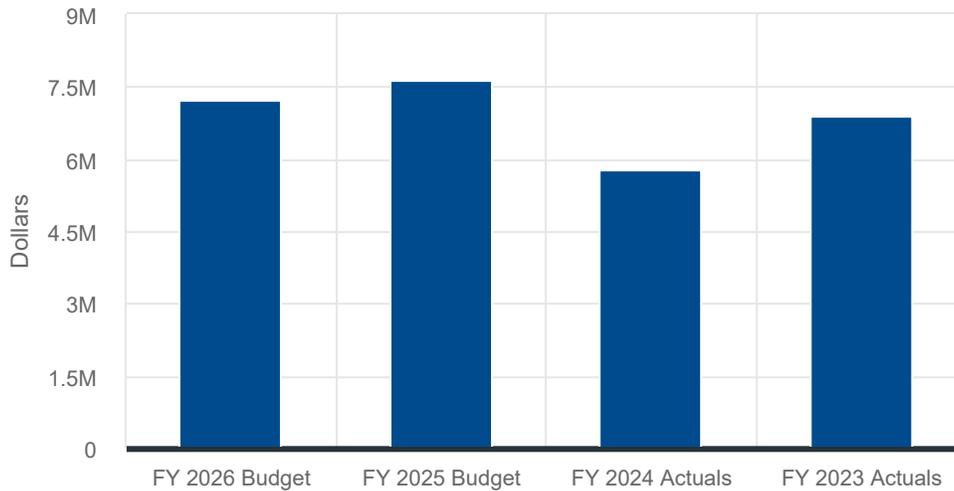
- ✓ Continue to update development regulations to maintain consistency with the Comprehensive Plan and make the framework user friendly.
- ✓ Provide support to economic development, affordable housing and other citywide community development initiatives.
- ✓ Provide yearly update and accurate reporting for Community Development.
- ✓ Continue to provide quality Customer Service and care for our citizen complaints/inquiries.

## Community Development Department Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget | 2026 to 2025            |                          | FY 2024<br>Actuals  | FY 2023<br>Actuals |
|---|---------------------|-------------------|-------------------------|--------------------------|---------------------|--------------------|
|   |                     |                   | Budget Change<br>Amount | Budget Change<br>Percent |                     |                    |
| <b>Revenue</b>                                    | \$ 6,697,246        | \$ 8,421,271      | \$ (1,724,025)          | (20.5)%                  | \$ 7,378,357        | \$ 11,178,098      |
| <b>Expenditures</b>                               |                     |                   |                         |                          |                     |                    |
| Personnel   | 5,310,507           | 5,169,084         | 141,423                 | 2.7%                     | 4,162,283           | 3,738,902          |
| Operating   | 1,902,206           | 2,478,235         | (576,029)               | (23.2)%                  | 1,636,329           | 3,149,369          |
| <b>Total Expenditures</b>                         | <b>7,212,713</b>    | <b>7,647,319</b>  | <b>(434,606)</b>        | <b>(5.7)%</b>            | <b>5,798,612</b>    | <b>6,888,271</b>   |
| Transfers   | 130,597             | 179,681           | (49,084)                | (27.3)%                  | 67,525              | 3,793,246          |
| <b>Total Expenditures<br/>including Transfers</b> | <b>7,343,310</b>    | <b>7,827,000</b>  | <b>(483,690)</b>        | <b>(6.2)%</b>            | <b>5,866,137</b>    | <b>10,681,517</b>  |
| <b>Net Income (Loss)</b>                          | <b>\$ (646,064)</b> | <b>\$ 594,271</b> | <b>\$ (1,240,335)</b>   | <b>(208.7)%</b>          | <b>\$ 1,512,220</b> | <b>\$ 496,581</b>  |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 47.00        | 47.00        |
| <b>Total Personnel</b> | <b>47.00</b> | <b>47.00</b> |

Total Expenditures





## Community Development Department Budget Requests

| <b>Budget Replacement Request Title</b>  | <b>Budget Amount</b> |
|--|----------------------|
| Equip. Replace.-Building-Computers       | \$ 23,000            |
| Equip. Replace.-Comm. Dev.-Computers     | 2,800                |
| Equip. Replace.-Econ.Dev.-Computers      | 1,800                |
| Equip. Replace.-Planning-Computers       | 4,600                |
| <b>Total Budget Replacement Requests</b> | <b>\$ 32,200</b>     |

| <b>Budget Change Request Title</b>    | <b>Personnel</b> | <b>Operating</b> | <b>Capital</b> | <b>Net Rev-Cost Budget Amount</b> |
|---------------------------------------|------------------|------------------|----------------|-----------------------------------|
| Personnel Reclassification - Planning | \$ 13,579        | \$ -             | \$ -           | \$ 13,579                         |
| Personnel Reclassification - Building | 5,993            | -                | -              | 5,993                             |
| <b>Total Budget Change Requests</b>   | <b>\$ 19,572</b> | <b>\$ -</b>      | <b>\$ -</b>    | <b>\$ 19,572</b>                  |

## Community Development Administration Division Budget

The Community Development Administration fosters economic and social conditions that generate tangible, sustainable benefits for both the community and the City as a whole. This responsibility includes overseeing the City's land use policies and regulations, such as the Comprehensive Plan, zoning and subdivision codes, environmental plans and ordinances, as well as land development, and building and fire codes.

### Objectives:

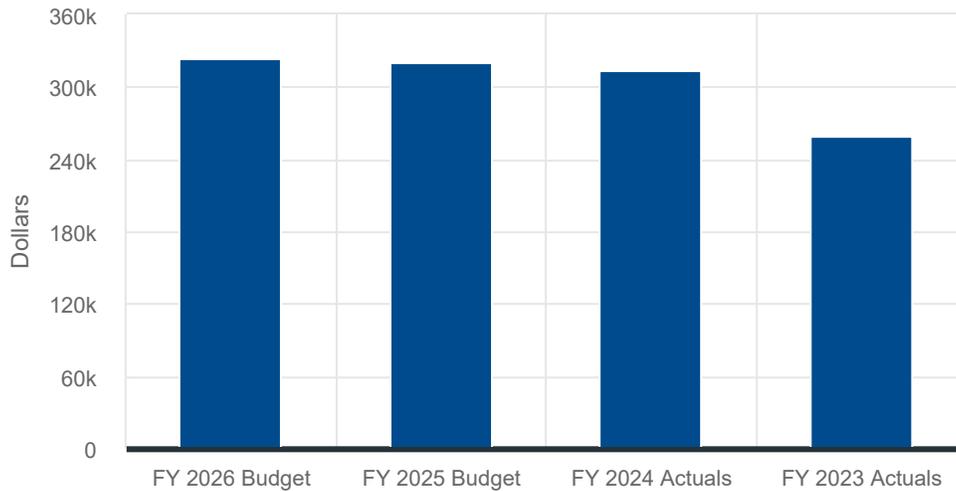
- ✓ Continue to update development regulations to maintain consistency with the Comprehensive Plan and make the framework user friendly.
- ✓ Provide support to economic development, affordable housing and other citywide community development initiatives.
- ✓ Provide yearly update and accurate reporting for Community Development activity.
- ✓ Continue to provide quality Customer Service and C.A.R.E. for our citizen complaints/inquiries.

## Community Development Administration Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals    |
|---|---------------------|---------------------|-------------------------------|---------------|---------------------|-----------------------|
|   |                     |                     | Amount                        | Percent       |                     |                       |
| <b>Expenditures</b>                           |                     |                     |                               |               |                     |                       |
| Personnel                                     | \$ 293,262          | \$ 282,912          | \$ 10,350                     | 3.7%          | \$ 290,604          | \$ 230,859            |
| Operating                                     | 30,302              | 37,869              | (7,567)                       | (20.0)%       | 22,535              | 28,818                |
| <b>Total Expenditures</b>                     | <b>323,564</b>      | <b>320,781</b>      | <b>2,783</b>                  | <b>0.9%</b>   | <b>313,139</b>      | <b>259,677</b>        |
| Transfers                                     | 162,991             | 211,446             | (48,455)                      | (22.9)%       | 158,184             | 3,793,246             |
| <b>Total Expenditures including Transfers</b> | <b>486,555</b>      | <b>532,227</b>      | <b>(45,672)</b>               | <b>(8.6)%</b> | <b>471,323</b>      | <b>4,052,923</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (486,555)</b> | <b>\$ (532,227)</b> | <b>\$ 45,672</b>              | <b>8.6%</b>   | <b>\$ (471,323)</b> | <b>\$ (4,052,923)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 2.00        | 2.00        |
| <b>Total Personnel</b> | <b>2.00</b> | <b>2.00</b> |

Total Expenditures



## Planning Department Budget

The Planning Department, part of the Community Development Department, serves as the first point of contact to ensure that proposed residential, commercial, and industrial developments comply with federal and state regulations, the City's Comprehensive Plan, specific area plans, and City land use codes.

The department shapes the City's future through long-range and strategic planning, assists the community in navigating development and permit review processes, and creates and implements plans in key areas. It also provides data, analysis, and guidance to decision-makers and the public to support responsible, high-quality growth.

In addition, the Planning Department partners with agencies such as ACHD, ITD, the School District, and utility providers to help maintain—and enhance—the high quality of life enjoyed by Meridian's residents and businesses through well-coordinated and sustainable development.

### Objectives:

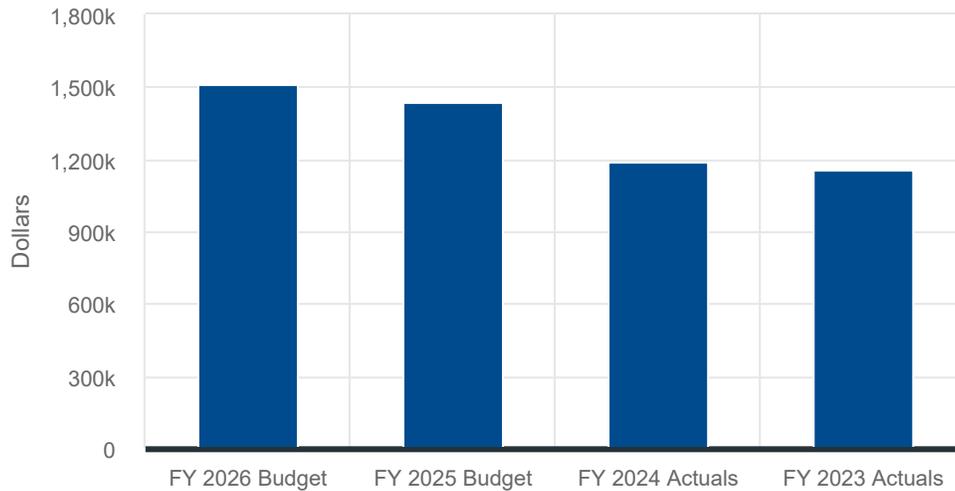
- ✓ Provide accurate, timely, helpful information and analysis to decision makers and the public that supports quality growth and development of a premier community.
- ✓ Maintain development regulations consistent with the Comprehensive Plan, Strategic Plan and make the development framework user friendly.
- ✓ Provide excellent customer service and problem-solving approaches that promote quality growth and development throughout the city.
- ✓ Collect, maintain, and share data, information and analysis regarding Meridian's growth and development trends.
- ✓ Ensure proposed projects contribute to the livable, vibrant and connected community vision.

## Planning Department Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|-----------------------|-----------------------|-------------------------------|---------------|---------------------|---------------------|
|   |                       |                       | Amount                        | Percent       |                     |                     |
| <b>Revenue</b>                                | \$ 351,333            | \$ 306,066            | \$ 45,267                     | 14.8%         | \$ 362,593          | \$ 340,406          |
| <b>Expenditures</b>                           |                       |                       |                               |               |                     |                     |
| Personnel                                     | 1,388,560             | 1,336,406             | 52,154                        | 3.9%          | 1,166,813           | 1,097,491           |
| Operating                                     | 124,326               | 100,592               | 23,734                        | 23.6%         | 24,783              | 60,909              |
| <b>Total Expenditures</b>                     | <b>1,512,886</b>      | <b>1,436,998</b>      | <b>75,888</b>                 | <b>5.3%</b>   | <b>1,191,596</b>    | <b>1,158,400</b>    |
| <b>Total Expenditures including Transfers</b> | <b>1,512,886</b>      | <b>1,436,998</b>      | <b>75,888</b>                 | <b>5.3%</b>   | <b>1,191,596</b>    | <b>1,158,400</b>    |
| <b>Net Income (Loss)</b>                      | <b>\$ (1,161,553)</b> | <b>\$ (1,130,932)</b> | <b>\$ (30,621)</b>            | <b>(2.7)%</b> | <b>\$ (829,003)</b> | <b>\$ (817,994)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 10.00        | 10.00        |
| <b>Total Personnel</b> | <b>10.00</b> | <b>10.00</b> |

Total Expenditures



## Planning Department Budget Request Detail

**Budget Request Title: Personnel Reclassification - Planning**

**Narrative:** This request will address employee / position reclassifications for the fiscal year 2026. A reclassification occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and /or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requested for a review of general employee positions and applies the City’s Salary Administration Guideline to establish proper salary placement in the new range.

This addresses 3 Community Development Department/ Planning Division employees.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 13,579               |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 13,579</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City’s or Department’s Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Economic Development Division Budget

Economic Development drives business growth and private investment within the community, aiming to create job opportunities and generate tax revenue to support the needs of the community.

### Objectives:

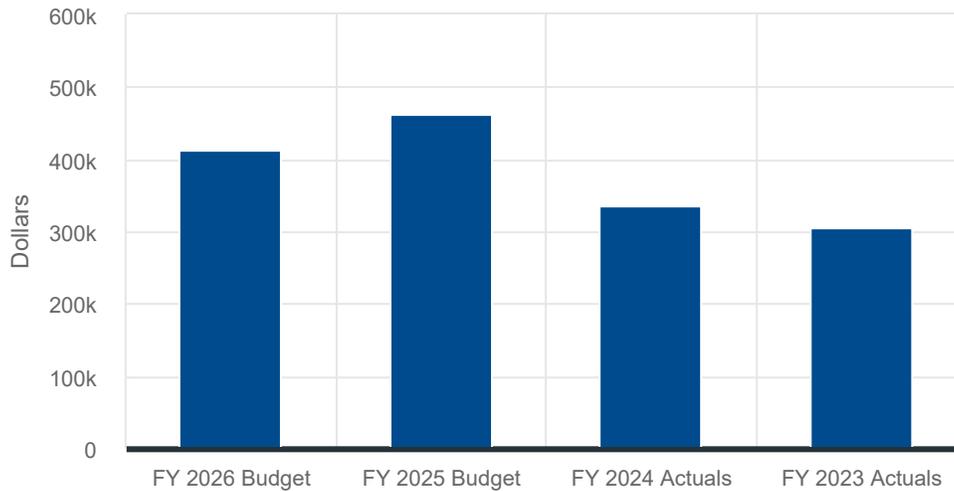
- ✓ Support business development that increases the number of family wage jobs in the community.
- ✓ Retain and recruit businesses in target industries including professional services, technology, advanced manufacturing, and healthcare industries.
- ✓ Utilize urban renewal areas and specific area plans to promote business investment in targeted areas.
- ✓ Pursue downtown development that ensures a balance of residential and business uses to serve the community.

## Economic Development Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|----------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent        |                     |                     |
| <b>Revenue</b>                                | \$ -                | \$ 56,785           | \$ (56,785)                   | (100.0)%       | \$ 21,198           | \$ 39,663           |
| <b>Expenditures</b>                           |                     |                     |                               |                |                     |                     |
| Personnel                                     | 383,268             | 373,235             | 10,033                        | 2.7%           | 288,076             | 225,645             |
| Operating                                     | 28,203              | 88,429              | (60,226)                      | (68.1)%        | 48,409              | 81,133              |
| <b>Total Expenditures</b>                     | <b>411,471</b>      | <b>461,664</b>      | <b>(50,193)</b>               | <b>(10.9)%</b> | <b>336,485</b>      | <b>306,778</b>      |
| <b>Total Expenditures including Transfers</b> | <b>411,471</b>      | <b>461,664</b>      | <b>(50,193)</b>               | <b>(10.9)%</b> | <b>336,485</b>      | <b>306,778</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (411,471)</b> | <b>\$ (404,879)</b> | <b>\$ (6,592)</b>             | <b>(1.6)%</b>  | <b>\$ (315,287)</b> | <b>\$ (267,115)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 3.00        | 3.00        |
| <b>Total Personnel</b> | <b>3.00</b> | <b>3.00</b> |

Total Expenditures



## Building Division Budget

The Building Division serves the citizens of Meridian by ensuring the safety, health, and general welfare of building occupants, as well as the protection of firefighters and emergency responders during building emergencies. The division is dedicated to safeguarding lives, supporting the well-being of residents and visitors within Meridian's jurisdiction, preserving the community's quality of life, and contributing to responsible economic development.

### Objectives:

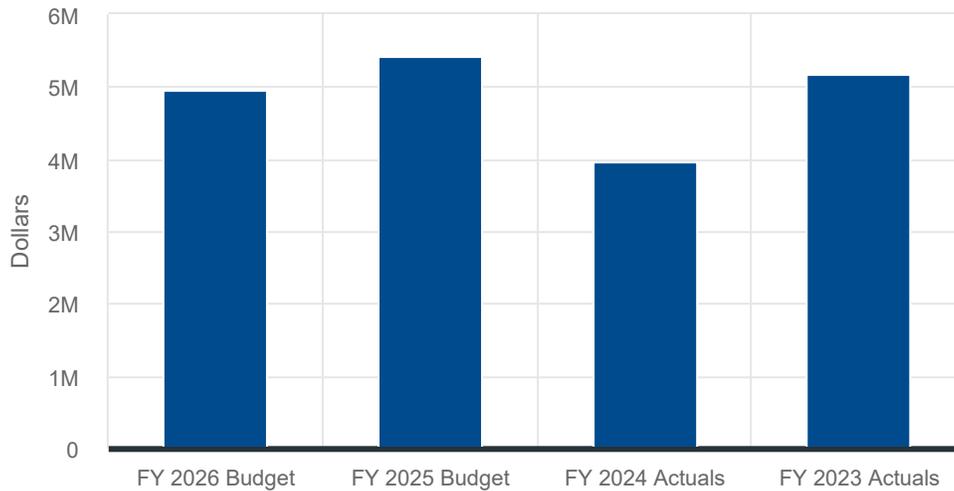
- ✓ Public safety is our number one concern. We place the Public's welfare above all other interests and recognize that the chief function of government is to serve the best interests of all people.
- ✓ Be responsible for human safety associated with buildings or structures. Ensure the economic well-being of the community by reducing potential spread of fire and disease.
- ✓ Demonstrate integrity, honesty and fairness in all transactions and constantly strive for excellence in all matters of ethical conduct.
- ✓ Support the uniformity and consistency in administering adopted codes for code enforcement, plans examining and building inspections for the City of Meridian.
- ✓ Be responsible for all activities associated with structural, fire, electrical, mechanical and plumbing permits within the City of Meridian for residential, commercial and industrial projects. These activities include permit application, plan review, permit issuance and field inspection.
- ✓ Be responsible for the development, administration, interpretation, application, and enforcement of the codes adopted by our jurisdiction.
- ✓ Provide great customer service to gain the public trust, build credibility for the department and achieve the ultimate goal of ensuring safe, healthy and durable buildings in our community.
- ✓ Ensure that all buildings, including homes, businesses, and places of public assembly, are built to required minimum building safety codes, which address structural stability, fire safety, exits, sanitation, electricity, energy efficiency, and more.

## Building Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|----------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent        |                     |                     |
| <b>Revenue</b>                                    | \$ 6,345,913        | \$ 8,058,420        | \$ (1,712,507)                | (21.3)%        | \$ 6,994,566        | \$ 10,798,029       |
| <b>Expenditures</b>                               |                     |                     |                               |                |                     |                     |
| Personnel   | 3,245,417           | 3,176,531           | 68,886                        | 2.2%           | 2,416,790           | 2,184,907           |
| Operating   | 1,719,375           | 2,251,345           | (531,970)                     | (23.6)%        | 1,540,602           | 2,978,509           |
| <b>Total Expenditures</b>                         | <b>4,964,792</b>    | <b>5,427,876</b>    | <b>(463,084)</b>              | <b>(8.5)%</b>  | <b>3,957,392</b>    | <b>5,163,416</b>    |
| Transfers   | (32,394)            | (31,765)            | (629)                         | 2.0%           | (90,659)            | -                   |
| <b>Total Expenditures<br/>including Transfers</b> | <b>4,932,398</b>    | <b>5,396,111</b>    | <b>(463,713)</b>              | <b>(8.6)%</b>  | <b>3,866,733</b>    | <b>5,163,416</b>    |
| <b>Net Income (Loss)</b>                          | <b>\$ 1,413,515</b> | <b>\$ 2,662,309</b> | <b>\$ (1,248,794)</b>         | <b>(46.9)%</b> | <b>\$ 3,127,833</b> | <b>\$ 5,634,613</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 32.00        | 32.00        |
| <b>Total Personnel</b> | <b>32.00</b> | <b>32.00</b> |

Total Expenditures



## Building Division Budget Request Detail

**Budget Request Title: Personnel Reclassification - Building**

**Narrative:** This request will address employee / position reclassifications for the fiscal year 2026. A reclassification occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and /or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requested for a review of general employee positions and applies the City’s Salary Administration Guideline to establish proper salary placement in the new range.

This addresses 1 Community Development Department/Building Division employee.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 5,993                |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 5,993</b>      |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City’s or Department’s Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

# POLICE DEPARTMENT

Administration Division

Uniform Patrol Division

Records Division

Criminal Investigations Division

Support Services Division

North West Police Station

Public Safety Training Center

Code Enforcement Division

## Police Department Budget

The Meridian Police Department is a premier organization recognized for its innovation, positive culture, strong community partnerships, and commitment to core values. We are dedicated to delivering the highest quality service to the community we serve, while continuously investing in the growth and development of our staff to uphold a standard of accountability, respect, and excellence.

Guided by our CARE values, the Meridian Way reflects our commitment to treating everyone with respect and focusing on the “little things” that contribute to overall quality of life. We believe there is no such thing as a non-police problem. Our community trusts that the Meridian Police Department is always ready and willing to assist those in need. As problem solvers and community partners, one of our top priorities is being a reliable resource. Even when we don’t have the answer, we are committed to working diligently to find one.

### Objectives:

- ✓ The mission of the City’s police department is to partner with our community in preserving the peace and reducing the incidence of crime for everyone who lives, works, and visits the City.

### Justification:

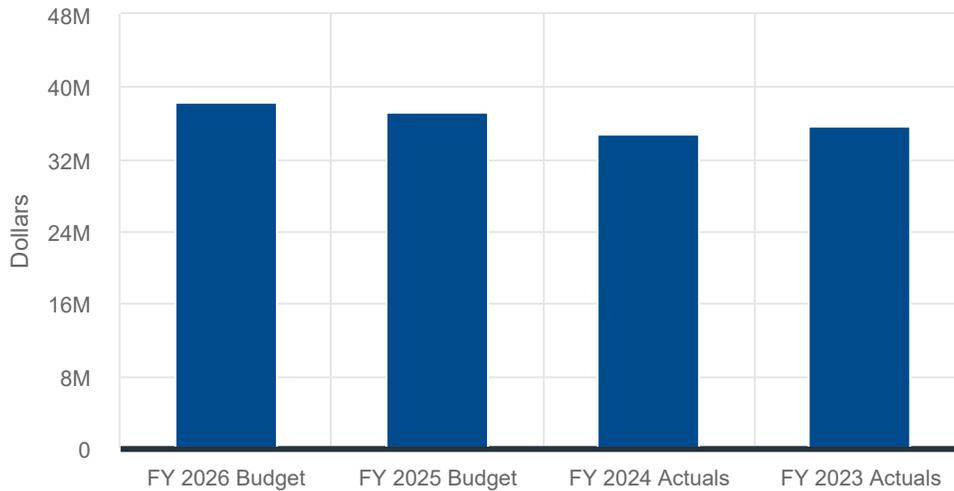
The Meridian Police Department developed this budget in response to the City’s ongoing growth and increasing call volume, while maintaining a strong commitment to fiscal responsibility. Budget priorities were set with a focus on meeting the evolving safety needs of our community and employees, while also enhancing the overall efficiency and effectiveness of our operations as a modern law enforcement agency.

## Police Department Budget

|   | FY 2026<br>Budget      | FY 2025<br>Budget      | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals     | FY 2023<br>Actuals     |
|---|------------------------|------------------------|-------------------------------|---------------|------------------------|------------------------|
|   |                        |                        | Amount                        | Percent       |                        |                        |
| <b>Revenue</b>                                | \$ 2,433,414           | \$ 2,646,422           | \$ (213,008)                  | (8.0)%        | \$ 2,520,360           | \$ 2,619,978           |
| <b>Expenditures</b>                           |                        |                        |                               |               |                        |                        |
| Personnel                                     | 31,046,646             | 30,165,168             | 881,478                       | 2.9%          | 26,527,626             | 24,926,889             |
| Operating                                     | 6,170,777              | 5,614,349              | 556,428                       | 9.9%          | 5,192,685              | 4,744,561              |
| Capital                                       | 992,042                | 1,446,625              | (454,583)                     | (31.4)%       | 3,130,031              | 6,011,537              |
| <b>Total Expenditures</b>                     | <b>38,209,465</b>      | <b>37,226,142</b>      | <b>983,323</b>                | <b>2.6%</b>   | <b>34,850,342</b>      | <b>35,682,987</b>      |
| <b>Total Expenditures including Transfers</b> | <b>38,209,465</b>      | <b>37,226,142</b>      | <b>983,323</b>                | <b>2.6%</b>   | <b>34,850,342</b>      | <b>35,682,987</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (35,776,051)</b> | <b>\$ (34,579,720)</b> | <b>\$ (1,196,331)</b>         | <b>(3.5)%</b> | <b>\$ (32,329,982)</b> | <b>\$ (33,063,009)</b> |

| Personnel              |               |               |
|------------------------|---------------|---------------|
| Full-Time              | 197.00        | 197.00        |
| <b>Total Personnel</b> | <b>197.00</b> | <b>197.00</b> |

Total Expenditures



## Police Department Budget Requests

| <b>Budget Replacement Request Title</b>          | <b>Budget Amount</b> |
|--|----------------------|
| Equip. Replace.-Police-Armor Vests               | \$ 29,900            |
| Equip. Replace.-Police-Computers                 | 305,200              |
| Equip. Replace.-Police-Media Room AV System      | 25,000               |
| Equip. Replace.-Police-Motorola Mobile Radios(2) | 14,421               |
| Equip. Replace.-Police-Wireless Router           | 3,400                |
| Equip. Replace.-PSTC- Chairs Classroom A         | 12,000               |
| Vehicle Replace.-Police-Fleet Vehicles           | 702,000              |
| <b>Total Budget Replacement Requests</b>         | <b>\$ 1,091,921</b>  |

| <b>Budget Change Request Title</b>  | <b>Net Rev-Cost Budget Amount</b> |                   |                   |                     |
|-------------------------------------|-----------------------------------|-------------------|-------------------|---------------------|
|                                     | <b>Personnel</b>                  | <b>Operating</b>  | <b>Capital</b>    | <b>Amount</b>       |
| Rescue and Response Vehicle         | \$ -                              | \$ 17,400         | \$ 361,042        | \$ 378,442          |
| Traffic Motorcycle                  | -                                 | 41,500            | -                 | 41,500              |
| Personnel Reclassification - Police | 2,303                             | -                 | -                 | 2,303               |
| Design Fees for PSTC (Phase 3)      | -                                 | 655,000           | -                 | 655,000             |
| <b>Total Budget Change Requests</b> | <b>\$ 2,303</b>                   | <b>\$ 713,900</b> | <b>\$ 361,042</b> | <b>\$ 1,077,245</b> |

## Police Administration Division Budget

The Administration Division is led by a Captain who provides comprehensive management, strategic direction, and oversight for key functions such as budgeting, strategic planning, research, compliance, and accreditation.

The Professional Standards and Training Division is overseen by a Captain and two Lieutenants, who are responsible for the division's overall management and operational control. This division encompasses Internal Investigations, Hiring, Background Investigations, Training, and includes support from an Administrative Assistant.

### Objectives:

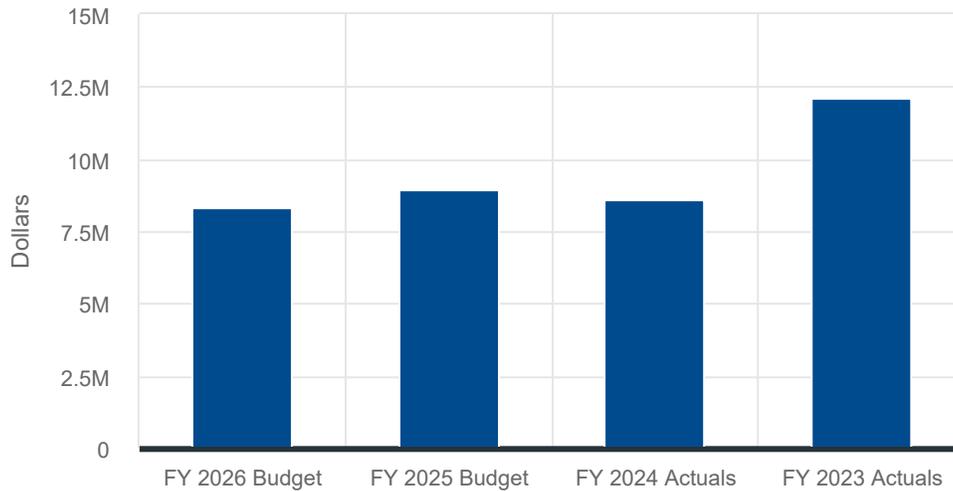
- ✓ The Chief of Police is responsible for administering and managing the Meridian Police Department.

## Police Administration Division Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025            |                          | FY 2024<br>Actuals    | FY 2023<br>Actuals     |
|---|-----------------------|-----------------------|-------------------------|--------------------------|-----------------------|------------------------|
|   |                       |                       | Budget Change<br>Amount | Budget Change<br>Percent |                       |                        |
| <b>Revenue</b>                                | \$ 1,469,307          | \$ 1,734,755          | \$ (265,448)            | (15.3)%                  | \$ 1,635,949          | \$ 1,803,448           |
| <b>Expenditures</b>                           |                       |                       |                         |                          |                       |                        |
| Personnel                                     | 2,627,792             | 2,741,525             | (113,733)               | (4.1)%                   | 2,864,366             | 2,055,369              |
| Operating                                     | 4,706,076             | 4,772,334             | (66,258)                | (1.4)%                   | 4,206,795             | 4,041,827              |
| Capital                                       | 992,042               | 1,446,625             | (454,583)               | (31.4)%                  | 1,521,377             | 6,011,537              |
| <b>Total Expenditures</b>                     | <b>8,325,910</b>      | <b>8,960,484</b>      | <b>(634,574)</b>        | <b>(7.1)%</b>            | <b>8,592,538</b>      | <b>12,108,733</b>      |
| <b>Total Expenditures including Transfers</b> | <b>8,325,910</b>      | <b>8,960,484</b>      | <b>(634,574)</b>        | <b>(7.1)%</b>            | <b>8,592,538</b>      | <b>12,108,733</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (6,856,603)</b> | <b>\$ (7,225,729)</b> | <b>\$ 369,126</b>       | <b>5.1%</b>              | <b>\$ (6,956,589)</b> | <b>\$ (10,305,285)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 14.00        | 15.00        |
| <b>Total Personnel</b> | <b>14.00</b> | <b>15.00</b> |

Total Expenditures



## Police Administration Division Budget Request Detail

**Budget Request Title: Rescue and Response Vehicle**

**Narrative:** Overview of the Armored Rescue Vehicle:  
 This armored rescue vehicle is a gas-fueled, four-wheel-drive armored rescue and response vehicle built on a Ford F-550 chassis. Designed to hold 1214 personnel comfortably, it can be driven by any licensed driver. This essential piece of equipment provides enhanced protection for officers and civilians against ballistic threats while enabling safe and effective responses to high-risk situations, including armed barricaded subjects, hostage incidents, high-risk search warrants, terrorist attacks, mass shootings, and other critical emergencies. Additionally, it enhances cooperation with other area first responders when needed.

Enhanced Tactical Capabilities for SWAT Operations:  
 The Meridian Police Department recently established its own highly trained SWAT team in collaboration with the Garden City Police Department. Currently, the team relies on a covert rescue vehicle with significant tactical and operational limitations compared to a traditional armored rescue vehicle like the Lenco Bearcat or Armored Group B.A.T.T. These types of armored rescue vehicles increases law enforcements flexibility in strategic resource deployment, more robust platform and capabilities, enhances officer and civilian safety, ability to navigate off-road terrain, and provides a staging area for emergency entry teams close to crisis sites, enabling a more rapid and effective response.

Addressing Growth and Increasing Threats:  
 With continued growth in Meridian and across the Treasure Valley, alongside an increase in armed confrontations, this armored rescue vehicle ensures faster response times by eliminating reliance on armored vehicles from other jurisdictions. It can also be used alongside the existing covert rescue vehicle to provide layered support for complex operations.

A Commitment to Safety:  
 Possessing this piece of equipment is not only a strategic advantage but a vital liability decision that prioritizes saving lives and increasing safety. Its capabilities will enhance the departments ability to respond to critical incidents, protect personnel, and ensure the safety of the community.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 17,400               |
| Total Capital Outlay        | 361,042              |
| <b>Total Budget Request</b> | <b>\$ 378,442</b>    |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | Yes |
| Is the request needed to accomodate and support growth?                                     | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Police Administration Division Budget Request Detail

**Budget Request Title: Traffic Motorcycle**

**Narrative:** Add a 2026 Harley to the police traffic team fleet and keep the 2021 Harley #530 fully equipped as a spare bike to use when one is in the shop and also for use at training.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 41,500               |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 41,500</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | Yes |
| Is the request needed to accomodate and support growth?                                     | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Uniform Patrol Division Budget

The Uniform Patrol Division is commanded by a Captain and four (4) Lieutenants, whose primary responsibility is to provide strategic management, direction, and oversight for the division. It encompasses several specialized units, including Uniformed Patrol Teams, the DRE/DUI Team, Bike Team, Traffic Team, Patrol, Canine Unit, Special Tactics Group (STG), Crisis/Hostage Negotiations Team, School Resource Officer (SRO) Team, Crisis Intervention Team (CIT), and the Mobile Field Force Team.

### Objectives:

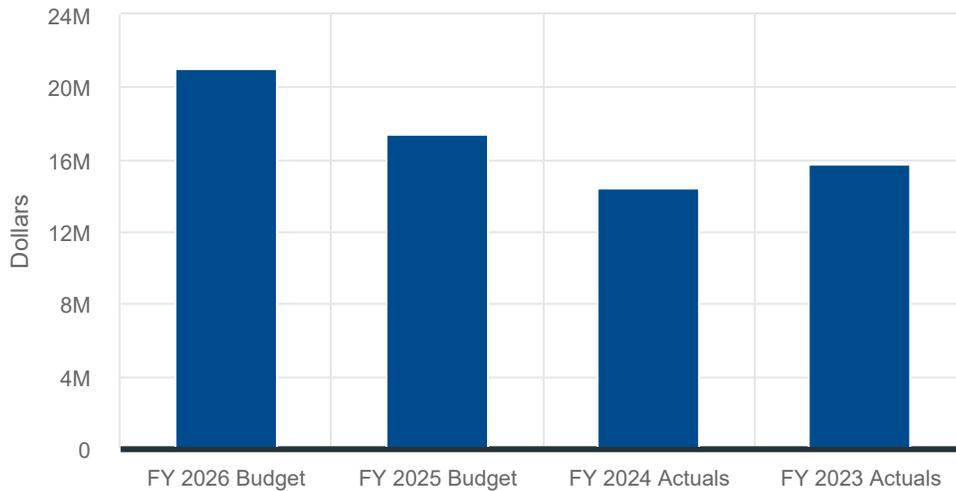
- ✓ The mission of the City's police department is to partner with our community in preserving the peace and reducing the incidence of crime for everyone who lives, works, and visits the City.

## Uniform Patrol Division Budget

|   | FY 2026 Budget         | FY 2025 Budget         | 2026 to 2025 Budget Change |                | FY 2024 Actuals        | FY 2023 Actuals        |
|---|------------------------|------------------------|----------------------------|----------------|------------------------|------------------------|
|   |                        |                        | Amount                     | Percent        |                        |                        |
| <b>Revenue</b>                                | \$ -                   | \$ -                   | \$ -                       | -%             | \$ 75,912              | \$ 71,992              |
| <b>Expenditures</b>                           |                        |                        |                            |                |                        |                        |
| Personnel                                     | 20,583,556             | 16,898,686             | 3,684,870                  | 21.8%          | 13,801,907             | 15,267,284             |
| Operating                                     | 485,470                | 518,342                | (32,872)                   | (6.3)%         | 617,155                | 519,466                |
| <b>Total Expenditures</b>                     | <b>21,069,026</b>      | <b>17,417,028</b>      | <b>3,651,998</b>           | <b>21.0%</b>   | <b>14,419,062</b>      | <b>15,786,750</b>      |
| <b>Total Expenditures including Transfers</b> | <b>21,069,026</b>      | <b>17,417,028</b>      | <b>3,651,998</b>           | <b>21.0%</b>   | <b>14,419,062</b>      | <b>15,786,750</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (21,069,026)</b> | <b>\$ (17,417,028)</b> | <b>\$ (3,651,998)</b>      | <b>(21.0)%</b> | <b>\$ (14,343,150)</b> | <b>\$ (15,714,758)</b> |

| Personnel              |               |               |
|------------------------|---------------|---------------|
| Full-Time              | 125.00        | 107.00        |
| <b>Total Personnel</b> | <b>125.00</b> | <b>107.00</b> |

Total Expenditures



## Records Division Budget

The Records Division serves both internal and external customers in person, by phone, and electronically, assisting with police report filings, public records requests, parking citations and payments, and a variety of general inquiries. The division processes incoming crime reports and performs data entry for non-NIBRS reports into the Records Management System. It also manages stolen property and missing persons entries in accordance with strict Idaho State Police and FBI guidelines.

The Public Records Request team handles requests for police reports, associated audio and video recordings, background checks, and statistical data. They work closely with the Prosecutor's Office to ensure all requests are fulfilled in compliance with Idaho Public Records Law. This team also supports the Office of Professional Standards and Training in managing the department's Body Worn Camera program.

### Objectives:

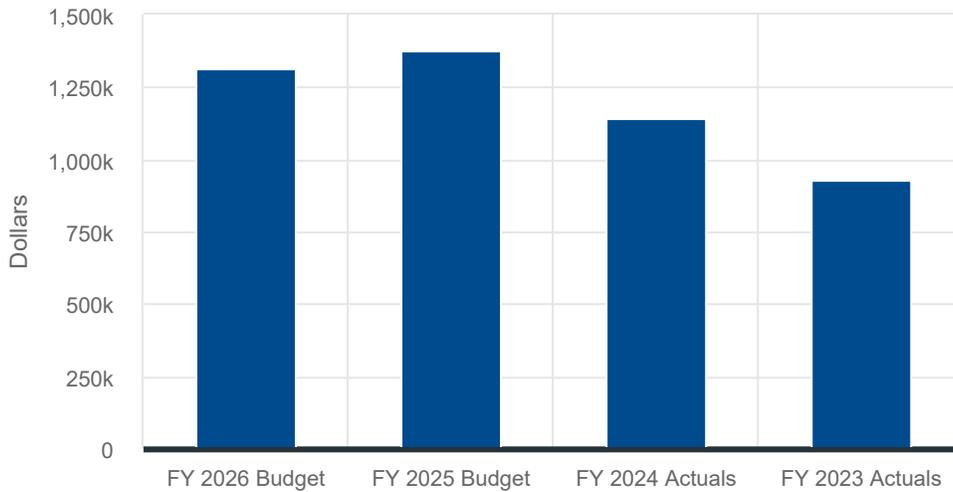
- ✓ The Records Unit is committed to providing courteous and timely customer service to both our internal and external customers, while also ensuring accurate information is delivered.

## Records Division Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals    | FY 2023<br>Actuals  |
|---|-----------------------|-----------------------|-------------------------------|---------------|-----------------------|---------------------|
|   |                       |                       | Amount                        | Percent       |                       |                     |
| <b>Expenditures</b>                           |                       |                       |                               |               |                       |                     |
| Personnel                                     | \$ 1,311,455          | \$ 1,372,395          | \$ (60,940)                   | (4.4)%        | \$ 1,139,021          | \$ 910,048          |
| Operating                                     | 3,600                 | 3,600                 | -                             | -%            | 2,200                 | 22,252              |
| <b>Total Expenditures</b>                     | <b>1,315,055</b>      | <b>1,375,995</b>      | <b>(60,940)</b>               | <b>(4.4)%</b> | <b>1,141,221</b>      | <b>932,300</b>      |
| <b>Total Expenditures including Transfers</b> | <b>1,315,055</b>      | <b>1,375,995</b>      | <b>(60,940)</b>               | <b>(4.4)%</b> | <b>1,141,221</b>      | <b>932,300</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (1,315,055)</b> | <b>\$ (1,375,995)</b> | <b>\$ 60,940</b>              | <b>4.4%</b>   | <b>\$ (1,141,221)</b> | <b>\$ (932,300)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 14.00        | 15.00        |
| <b>Total Personnel</b> | <b>14.00</b> | <b>15.00</b> |

Total Expenditures



## Criminal Investigations Division Budget

The Criminal Investigations Division is commanded by a Captain and (1) Lieutenant, who is responsible for overseeing the division's management, direction, and operational control. This division comprises multiple specialized units, including Fraud Investigations, Property Investigations, Special Victims Investigations, Major Crime Investigations, the Impact Team Unit, Narcotics & Violent Crime Task Force Members, the ICAC Task Force, the Victim/Witness Unit, the Evidence/Crime Scene Unit, and an Administrative Assistant.

### Objectives:

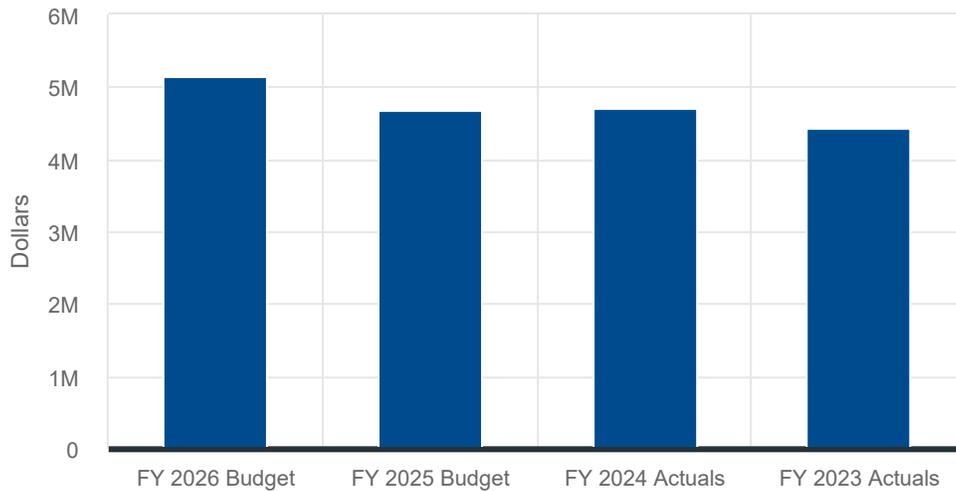
- ✓ The Criminal Investigations Division is committed to providing accurate, timely, and professional investigative support to the citizens of Meridian.
- ✓ The division will continue to improve capabilities and leverage technology to meet the challenges of a rapidly growing community.

## Criminal Investigations Division Budget

|   | FY 2026 Budget        | FY 2025 Budget        | 2026 to 2025 Budget Change |                | FY 2024 Actuals       | FY 2023 Actuals       |
|---|-----------------------|-----------------------|----------------------------|----------------|-----------------------|-----------------------|
|   |                       |                       | Amount                     | Percent        |                       |                       |
| <b>Revenue</b>                                | \$ -                  | \$ -                  | \$ -                       | -%             | \$ 17,162             | \$ 38,504             |
| <b>Expenditures</b>                           |                       |                       |                            |                |                       |                       |
| Personnel                                     | 5,119,335             | 4,619,938             | 499,397                    | 10.8%          | 4,644,084             | 4,363,379             |
| Operating                                     | 34,194                | 46,967                | (12,773)                   | (27.2)%        | 52,171                | 54,171                |
| <b>Total Expenditures</b>                     | <b>5,153,529</b>      | <b>4,666,905</b>      | <b>486,624</b>             | <b>10.4%</b>   | <b>4,696,255</b>      | <b>4,417,550</b>      |
| <b>Total Expenditures including Transfers</b> | <b>5,153,529</b>      | <b>4,666,905</b>      | <b>486,624</b>             | <b>10.4%</b>   | <b>4,696,255</b>      | <b>4,417,550</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (5,153,529)</b> | <b>\$ (4,666,905)</b> | <b>\$ (486,624)</b>        | <b>(10.4)%</b> | <b>\$ (4,679,093)</b> | <b>\$ (4,379,046)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 32.00        | 29.00        |
| <b>Total Personnel</b> | <b>32.00</b> | <b>29.00</b> |

Total Expenditures



## Support Services Division Budget

The Community Services Division is commanded by a Support Services Commander, who is responsible for overseeing the division's management, direction, and operational control. This division includes the Crime Prevention Unit, Records Unit, Crime Analysis Unit, Drug Prevention Program, Code Enforcement, and the Substance Abuse Prevention Coordinator.

The division is dedicated in its internal support and education, prevention and enforcement efforts for our community as a whole to maintain the cities commitment to being the West's premier community in which to live, work and raise a family.

The Drug Prevention Unit provides prevention education and resources through a comprehensive set of prevention strategies, defined by the Substance Abuse and Mental Health Services of Administration (SAMHSA).

The Analytical Services Unit is responsible for the management and execution of Criminal and Business Intelligence (BI), the management of numerous reporting and analytics for various State and Federal agencies, and leadership of the Department's Idaho Law Enforcement Telecommunications System (ILETS) & National Crime Information Center (NCIC) Programs.

### Objectives:

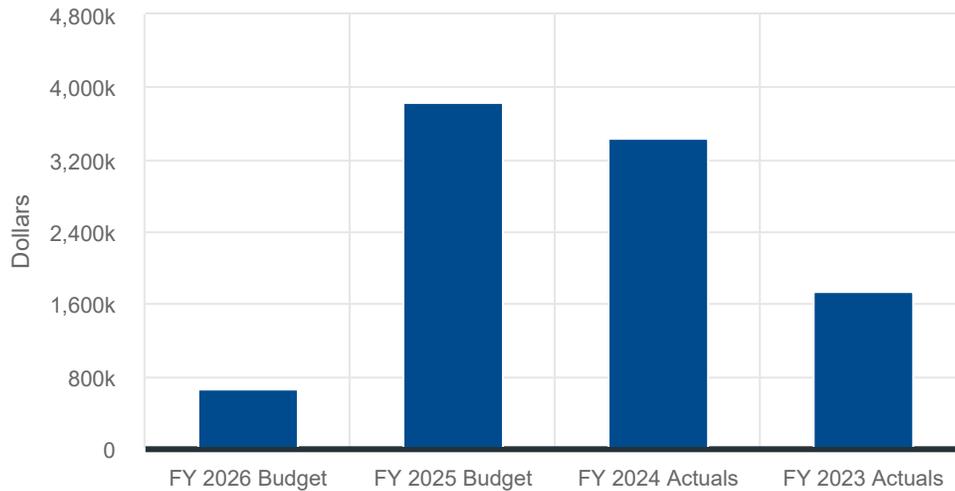
- ✓ The Community Services Division is committed to providing dedicated, friendly, fair and timely service to our external and internal customers while also being proactive in responding to the needs of our community.
- ✓ The Community Services Division strives for quality in our actions by setting the highest goals within the Meridian Police Department.
- ✓ The Drug Prevention Units mission is to strengthen our community through substance abuse prevention. This aligns with the prevention and education included in the mission of the Meridian Police Department.
- ✓ The Analytical Services Units mission is to generate reliable, accurate and timely Criminal and Business Intelligence (BI) that supports our internal and external customers and sustainable initiatives for use in administration, operation and management of Public Safety for Meridian Police Department, the City of Meridian, or our Community as a whole; Together, we are Meridian.

## Support Services Division Budget

|   | FY 2026<br>Budget | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals    | FY 2023<br>Actuals    |
|---|-------------------|-----------------------|-------------------------------|----------------|-----------------------|-----------------------|
|   |                   |                       | Amount                        | Percent        |                       |                       |
| <b>Revenue</b>                                | \$ 964,107        | \$ 911,667            | \$ 52,440                     | 5.8%           | \$ 786,542            | \$ 705,294            |
| <b>Expenditures</b>                           |                   |                       |                               |                |                       |                       |
| Personnel                                     | 638,393           | 3,802,925             | (3,164,532)                   | (83.2)%        | 3,404,096             | 1,695,473             |
| Operating                                     | 20,132            | 27,694                | (7,562)                       | (27.3)%        | 24,967                | 34,108                |
| <b>Total Expenditures</b>                     | <b>658,525</b>    | <b>3,830,619</b>      | <b>(3,172,094)</b>            | <b>(82.8)%</b> | <b>3,429,063</b>      | <b>1,729,581</b>      |
| <b>Total Expenditures including Transfers</b> | <b>658,525</b>    | <b>3,830,619</b>      | <b>(3,172,094)</b>            | <b>(82.8)%</b> | <b>3,429,063</b>      | <b>1,729,581</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ 305,582</b> | <b>\$ (2,918,952)</b> | <b>\$ 3,224,534</b>           | <b>110.5%</b>  | <b>\$ (2,642,521)</b> | <b>\$ (1,024,287)</b> |

| Personnel              |             |              |
|------------------------|-------------|--------------|
| Full-Time              | 5.00        | 24.00        |
| <b>Total Personnel</b> | <b>5.00</b> | <b>24.00</b> |

Total Expenditures



## Support Services Division Budget Request Detail

**Budget Request Title: Personnel Reclassification - Police**

**Narrative:** This request will address employee / position reclassifications for the fiscal year 2026. A reclassification occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and /or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requested for a review of general employee positions and applies the City’s Salary Administration Guideline to establish proper salary placement in the new range.

This addresses 1 Police Department/Community Division employee.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 2,303                |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 2,303</b>      |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City’s or Department’s Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## North West Police Station

This facility will support the department's ability to sustain current response times and ensure continued public safety in the area, while also having a positive and lasting impact on the community. This is a rapidly growing area of the City, with several large commercial developments, housing projects, schools, and office complexes currently under construction.

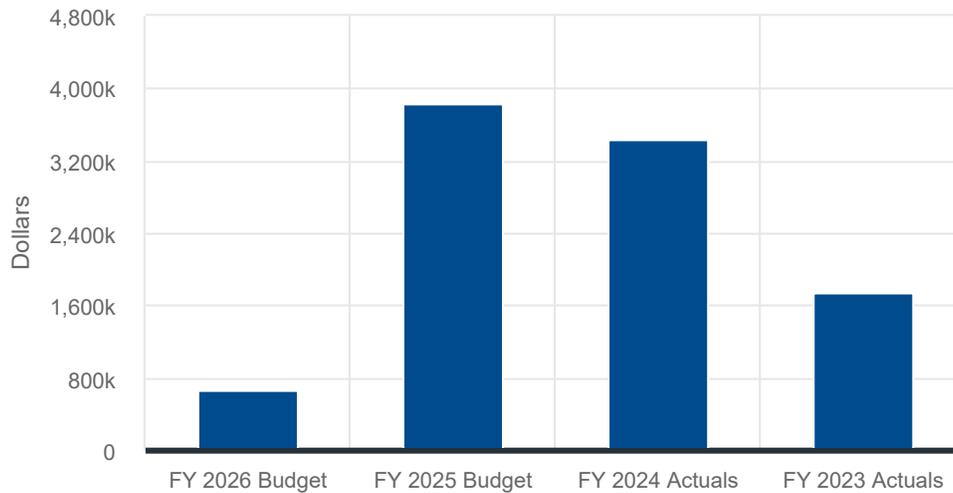
### Objectives:

- ✓ The North West Station will help meet the challenges of a rapidly growing community and decrease response time to calls.
- ✓ The North West Station will provide additional support, education, prevention and enforcement efforts for this area of the City.
- ✓ Provide a positive impact to the community and provide more support to the growing community.

## North West Police Station

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals    | FY 2023<br>Actuals |
|---|---------------------|---------------------|-------------------------------|---------------|-----------------------|--------------------|
|   |                     |                     | Amount                        | Percent       |                       |                    |
| <b>Expenditures</b>                               |                     |                     |                               |               |                       |                    |
| Operating   | \$ 137,473          | \$ 137,789          | \$ (316)                      | (0.2)%        | \$ 101,123            | \$ -               |
| Capital   | -                   | -                   | -                             | -%            | 1,608,654             | -                  |
| <b>Total Expenditures</b>                         | <b>137,473</b>      | <b>137,789</b>      | <b>(316)</b>                  | <b>(0.2)%</b> | <b>1,709,777</b>      | <b>-</b>           |
| <b>Total Expenditures<br/>including Transfers</b> | <b>137,473</b>      | <b>137,789</b>      | <b>(316)</b>                  | <b>(0.2)%</b> | <b>1,709,777</b>      | <b>-</b>           |
| <b>Net Income (Loss)</b>                          | <b>\$ (137,473)</b> | <b>\$ (137,789)</b> | <b>\$ 316</b>                 | <b>0.2%</b>   | <b>\$ (1,709,777)</b> | <b>\$ -</b>        |

**Total Expenditures**



## Public Safety Training Center Budget

The Public Safety Training Center is designed to meet the ongoing training and support needs of public safety employees. The center offers a range of training facilities, including traditional classroom settings, monitored testing locations, self-defense and combat rooms, as well as scenario-based training environments.

The Professional Standards and Training Division, commanded by a Lieutenant, is responsible for overseeing the division's operations, management, and direction. This division includes Internal Investigations, Hiring and Background Investigations, the Joint Meridian/Nampa Academy, ongoing staff training, policy and procedure development, and body camera administration.

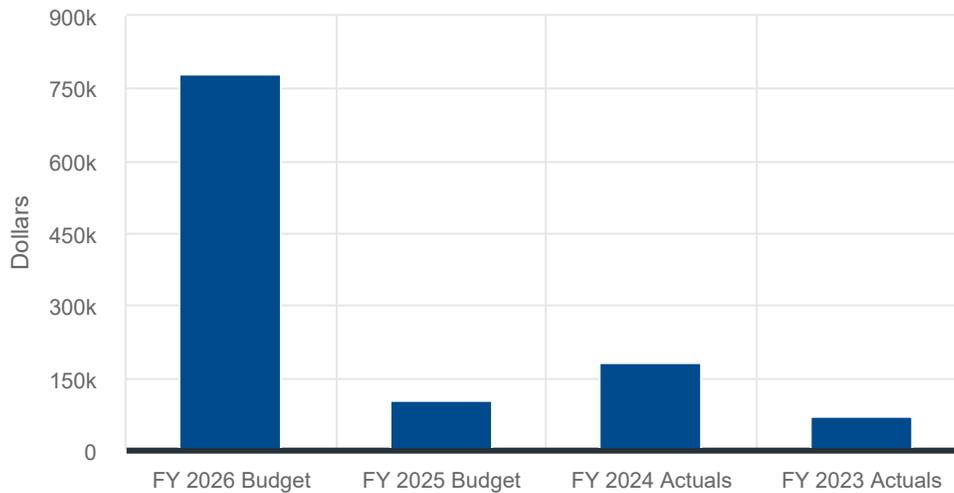
### Objectives:

- ✓ The Professional Standards and Training Division is tasked with training new and existing staff to meet Peace Officer Standards Training standards.

## Public Safety Training Center Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                 | FY 2024<br>Actuals  | FY 2023<br>Actuals |
|---|---------------------|---------------------|-------------------------------|-----------------|---------------------|--------------------|
|   |                     |                     | Amount                        | Percent         |                     |                    |
| <b>Revenue</b>                                    | \$ -                | \$ -                | \$ -                          | -%              | \$ -                | \$ 140             |
| <b>Expenditures</b>                               |                     |                     |                               |                 |                     |                    |
| Operating   | 782,267             | 104,858             | 677,409                       | 646.0%          | 182,168             | 71,086             |
| <b>Total Expenditures</b>                         | <b>782,267</b>      | <b>104,858</b>      | <b>677,409</b>                | <b>646.0%</b>   | <b>182,168</b>      | <b>71,086</b>      |
| <b>Total Expenditures<br/>including Transfers</b> | <b>782,267</b>      | <b>104,858</b>      | <b>677,409</b>                | <b>646.0%</b>   | <b>182,168</b>      | <b>71,086</b>      |
| <b>Net Income (Loss)</b>                          | <b>\$ (782,267)</b> | <b>\$ (104,858)</b> | <b>\$ (677,409)</b>           | <b>(646.0)%</b> | <b>\$ (182,168)</b> | <b>\$ (70,946)</b> |

Total Expenditures



## Public Safety Training Center Budget Request Detail

**Budget Request Title: Design Fees for PSTC (Phase 3)**

**Narrative:** Estimate based on previous costs and 3% yearly market increase each year per Stacy Redman.

Design contract for Police Precinct: \$596,681.00  
 Design contract for Fire Station #7: \$636,800.00

These are buildings that are approx. 11,500 sf.

Should add a yearly market rate percent increase of 3% which is standard.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 655,000              |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 655,000</b>    |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | Yes |
| Is the request needed to accomodate and support growth?                                     | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Code Enforcement Division Budget

The Code Enforcement Division investigates potential violations of City ordinances on both residential and commercial properties. This process includes conducting field investigations, interviewing witnesses, collecting statements, taking photographs, monitoring activity, and thoroughly documenting findings in a centralized database. These case files may be used to support citations, legal actions, or the revocation of permits and licenses.

Code Enforcement Officers play a vital role in preserving community standards by addressing issues such as abandoned vehicles, nuisance conditions on private and commercial properties, and illegal commercial activity in residential areas. The division also maintains strong partnerships with local organizations that provide abatement services at no cost to residents in need, helping to ensure a cleaner and safer community for all.

### Objectives:

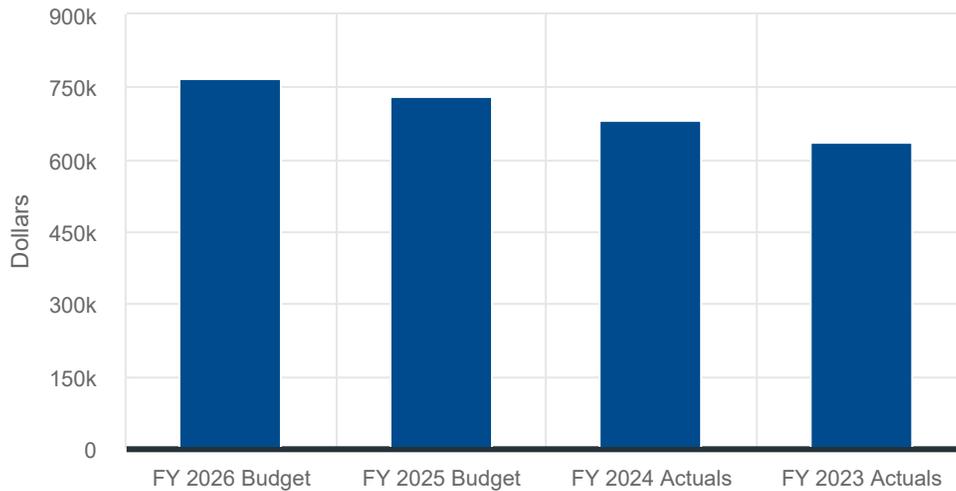
- ✓ The Code Enforcement Unit is committed to providing dedicated, friendly, fair and timely service to external and internal customers while also being proactive in responding to the needs of our community.
- ✓ The Code Enforcement Unit strives for quality in our actions by setting the highest goals and standards in order to maintain the beauty of Meridian.

## Code Enforcement Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|---------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent       |                     |                     |
| <b>Revenue</b>                                | \$ -                | \$ -                | \$ -                          | -%            | \$ 4,795            | \$ 600              |
| <b>Expenditures</b>                           |                     |                     |                               |               |                     |                     |
| Personnel                                     | 766,115             | 729,699             | 36,416                        | 5.0%          | 674,152             | 635,336             |
| Operating                                     | 1,565               | 2,765               | (1,200)                       | (43.4)%       | 6,106               | 1,651               |
| <b>Total Expenditures</b>                     | <b>767,680</b>      | <b>732,464</b>      | <b>35,216</b>                 | <b>4.8%</b>   | <b>680,258</b>      | <b>636,987</b>      |
| <b>Total Expenditures including Transfers</b> | <b>767,680</b>      | <b>732,464</b>      | <b>35,216</b>                 | <b>4.8%</b>   | <b>680,258</b>      | <b>636,987</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (767,680)</b> | <b>\$ (732,464)</b> | <b>\$ (35,216)</b>            | <b>(4.8)%</b> | <b>\$ (675,463)</b> | <b>\$ (636,387)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 7.00        | 7.00        |
| <b>Total Personnel</b> | <b>7.00</b> | <b>7.00</b> |

Total Expenditures



# FIRE DEPARTMENT

## Fire Administration Division

Fire Station #1

Fire Station #2

Fire Station #3

Fire Station #4

Fire Station #5

Fire Station #6

Fire Station #7

Fire Station #8

## Fire Health and Safety Division

Fire Training Division

Fire Logistics Division

Fire Prevention Division

Fire EMS Division

Fire Community Risk Reduction Division

## Fire Department Budget

The Meridian Fire Department's mission is to protect and enhance the community through professionalism and compassion. As an all-hazards emergency response agency, the department provides critical services including fire suppression, emergency medical response, hazardous materials mitigation, fire prevention, and public education.

In addition to emergency response, the department plays an active role in community engagement and safety initiatives. Fire personnel respond to major incidents such as ice storms, snowstorms, extended power outages, floods, and other urgent needs affecting residents. The department also provides a variety of proactive community programs, such as: Fall Prevention, In-Home Safety Assessments, Smoke Alarm Assistance, CPR and AED Training, Fire Safety Education for Businesses, including Fire Extinguisher Training, Car Seat Installation and Safety Checks. Through these strategic risk mitigation efforts, we are committed to reducing both the frequency and impact of emergency incidents in Meridian.

### Objectives:

- ✓ Provide property fire protection to reduce fire loss and to minimize the dollar amount of property value lost to fire damage in commercial and residential structures.
- ✓ Meet or exceed City Council adopted standards for alarm handling and response times.
- ✓ Maintain emergency response effectiveness.
- ✓ Reduce or eliminate the recurrence of fires and minimize arson.
- ✓ Provide proper tools, equipment, training and policy to reduce accidents and injuries to firefighters.

### Justification:

The FY2026 budget for the Meridian Fire Department reflects the City's ongoing commitment to strengthening and enhancing public safety service delivery and emergency preparedness. As Meridian continues to experience steady growth, investing in public safety through strategic staffing and infrastructure development is essential to maintaining effective and timely emergency response capabilities.

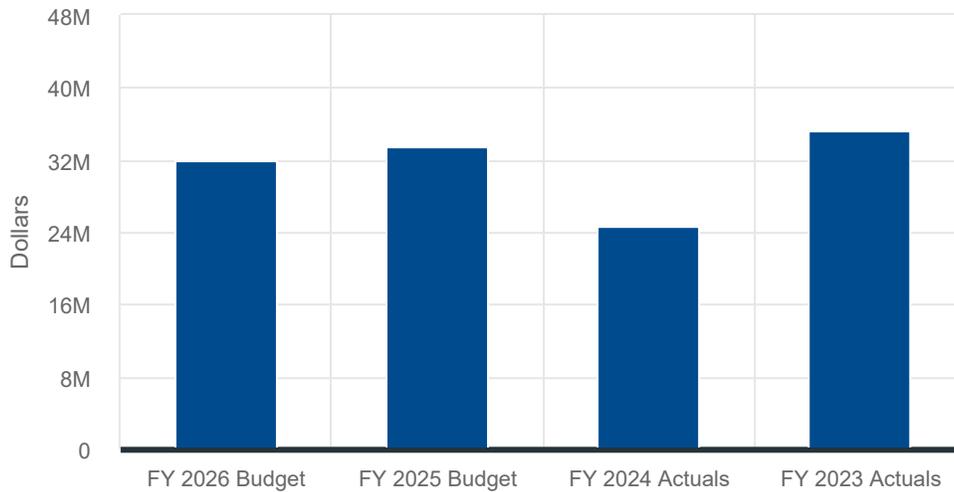
This budget—and those that follow—will continue to prioritize these critical initiatives. It directly supports the mission of the City of Meridian and aligns with the Fire Department's dedication to protecting and serving the community. On behalf of the Meridian Fire Department, we are proud to present this budget for your consideration.

## Fire Department Budget

|   | FY 2026<br>Budget      | FY 2025<br>Budget      | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals     | FY 2023<br>Actuals     |
|---|------------------------|------------------------|-------------------------------|---------------|------------------------|------------------------|
|   |                        |                        | Amount                        | Percent       |                        |                        |
| <b>Revenue</b>                                | \$ 6,181,466           | \$ 6,846,464           | \$ (664,998)                  | (9.7)%        | \$ 4,995,118           | \$ 4,921,325           |
| <b>Expenditures</b>                           |                        |                        |                               |               |                        |                        |
| Personnel                                     | 24,109,050             | 23,979,254             | 129,796                       | 0.5%          | 20,543,799             | 16,257,560             |
| Operating                                     | 3,183,906              | 4,728,390              | (1,544,484)                   | (32.7)%       | 2,760,467              | 3,241,738              |
| Capital                                       | 4,615,797              | 4,774,671              | (158,874)                     | (3.3)%        | 1,440,893              | 15,731,444             |
| <b>Total Expenditures</b>                     | <b>31,908,753</b>      | <b>33,482,315</b>      | <b>(1,573,562)</b>            | <b>(4.7)%</b> | <b>24,745,159</b>      | <b>35,230,742</b>      |
| Transfers                                     | 111,084                | 144,107                | (33,023)                      | (22.9)%       | 107,734                | 99,237                 |
| <b>Total Expenditures including Transfers</b> | <b>32,019,837</b>      | <b>33,626,422</b>      | <b>(1,606,585)</b>            | <b>(4.8)%</b> | <b>24,852,893</b>      | <b>35,329,979</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (25,838,371)</b> | <b>\$ (26,779,958)</b> | <b>\$ 941,587</b>             | <b>3.5%</b>   | <b>\$ (19,857,775)</b> | <b>\$ (30,408,654)</b> |

| Personnel              |               |               |
|------------------------|---------------|---------------|
| Full-Time              | 147.00        | 147.00        |
| <b>Total Personnel</b> | <b>147.00</b> | <b>147.00</b> |

Total Expenditures



## Fire Department Budget Requests

| Budget Replacement Request Title                  | Budget Amount     |
|---|-------------------|
| Equip. Replace.-Fire-Computers                    | \$ 75,730         |
| Equip. Replace.-Fire-Thermal Imaging Cameras (13) | 83,200            |
| Vehicle Replace.-Fire-MF028                       | 105,797           |
| <b>Total Budget Replacement Requests</b>          | <b>\$ 264,727</b> |

| Budget Change Request Title                    | Revenue     | Personnel       | Operating         | Capital             | Net Rev-Cost Budget Amount |
|--|-------------|-----------------|-------------------|---------------------|----------------------------|
| Personnel Reclassification - Fire Department   | \$ -        | \$ 6,331        | \$ -              | \$ -                | \$ 6,331                   |
| Station Remodel                                | -           | -               | 88,000            | 2,000,000           | 2,088,000                  |
| Upfitting MF059                                | -           | -               | 30,000            | -                   | 30,000                     |
| Upfitting MF067                                | -           | -               | 30,000            | -                   | 30,000                     |
| Fire Safety Center - Meridian Community Center | -           | -               | -                 | 2,510,000           | 2,510,000                  |
| <b>Total Budget Change Requests</b>            | <b>\$ -</b> | <b>\$ 6,331</b> | <b>\$ 148,000</b> | <b>\$ 4,510,000</b> | <b>\$ 4,664,331</b>        |

## Fire Administration Division Budget

The Fire Administration Division provides oversight and strategic direction for all major functions of the Meridian Fire Department, including Operations, Administrative Services, Prevention, Public Education, Community Risk Reduction, Health and Safety, Training, EMS, and Logistics. It also manages all Fire Stations (1–8) and related fire facilities. The Fire Department is responsible for preparing for, responding to, and resolving fire, rescue, medical, and environmental emergencies, as well as providing public assistance in non-emergency situations throughout the community.

### Objectives:

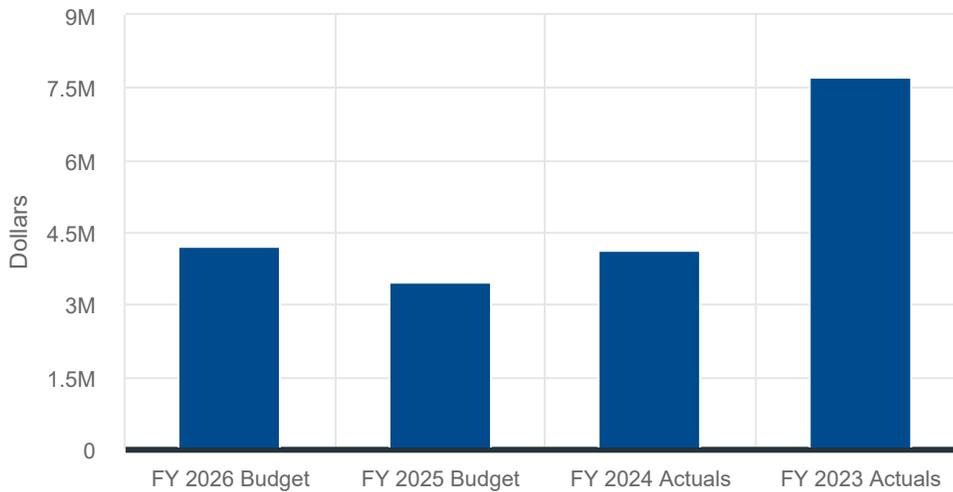
- ✓ Provide property fire protection to reduce fire loss and to minimize the dollar amount of property value lost to fire damage in commercial and residential structures.
- ✓ To be prepared for and respond to emergency medical incidents and provide exceptional care to those in need.
- ✓ Meet or exceed City Council adopted standards for alarm handling and response times.
- ✓ Maintain emergency response effectiveness.
- ✓ Reduce or eliminate the recurrence of fires and minimize arson.
- ✓ Provide proper tools, equipment, training and policy to reduce accidents and injuries to firefighters.

## Fire Administration Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget | 2026 to 2025            |                          | FY 2024<br>Actuals | FY 2023<br>Actuals    |
|---|---------------------|-------------------|-------------------------|--------------------------|--------------------|-----------------------|
|   |                     |                   | Budget Change<br>Amount | Budget Change<br>Percent |                    |                       |
| <b>Revenue</b>                                    | \$ 3,974,468        | \$ 4,502,580      | \$ (528,112)            | (11.7)%                  | \$ 4,489,859       | \$ 4,905,075          |
| <b>Expenditures</b>                               |                     |                   |                         |                          |                    |                       |
| Personnel   | 1,258,673           | 1,287,724         | (29,051)                | (2.3)%                   | 1,702,634          | 1,625,804             |
| Operating   | 946,019             | 2,014,547         | (1,068,528)             | (53.0)%                  | 2,300,930          | 2,733,571             |
| Capital   | 2,000,000           | 158,760           | 1,841,240               | 1,159.8%                 | 104,371            | 3,374,134             |
| <b>Total Expenditures</b>                         | <b>4,204,692</b>    | <b>3,461,031</b>  | <b>743,661</b>          | <b>21.5%</b>             | <b>4,107,935</b>   | <b>7,733,509</b>      |
| Transfers   | 111,084             | 144,107           | (33,023)                | (22.9)%                  | 107,734            | 99,237                |
| <b>Total Expenditures<br/>including Transfers</b> | <b>4,315,776</b>    | <b>3,605,138</b>  | <b>710,638</b>          | <b>19.7%</b>             | <b>4,215,669</b>   | <b>7,832,746</b>      |
| <b>Net Income (Loss)</b>                          | <b>\$ (341,308)</b> | <b>\$ 897,442</b> | <b>\$ (1,238,750)</b>   | <b>(138.0)%</b>          | <b>\$ 274,190</b>  | <b>\$ (2,927,671)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 8.00        | 8.00        |
| <b>Total Personnel</b> | <b>8.00</b> | <b>8.00</b> |

Total Expenditures



## Fire Administration Division Budget Request Detail

**Budget Request Title: Personnel Reclassification - Fire Department**

**Narrative:** This request will address employee / position reclassifications for the fiscal year 2026. A reclassification occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and /or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requested for a review of general employee positions and applies the City’s Salary Administration Guideline to establish proper salary placement in the new range.

This addresses 1 Fire Department employee.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 6,331                |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 6,331</b>      |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City’s or Department’s Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Fire Administration Division Budget Request Detail

**Budget Request Title: Station Remodel**

**Narrative:** We aim to support our city’s growth by moving towards four (4) person staff and co-locating crews and apparatus at our stations. In order to accommodate the increase, we need to remodel our stations. The need for this upgrade was also identified as a recommendation from the accreditation process. Our primary goal is to remove bunker gear from our stations, so that the health and safety of our members can be prioritized.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 88,000               |
| Total Capital Outlay        | 2,000,000            |
| <b>Total Budget Request</b> | <b>\$ 2,088,000</b>  |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | Yes |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City’s or Department’s Strategic Plan?               | No  |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Fire Administration Division Budget Request Detail

**Budget Request Title:** **Upfitting MF059**

**Narrative:** MF059 Reserve Chief Officer / Pool Vehicle

Vehicle MF059 was originally placed in service without several critical components required for Code 3 emergency response operations, including Code 3 lighting, an 800MHz radio, a KNOX Box, and a department-issued flashlight. At the time of procurement and placement into service, MF059 was not designated for emergency response purposes, which led to these omissions. However, this vehicle is now serving a dual role:

**Primary Function:** Reserve Chief Officer Vehicle for the newly established Duty Chief Program, which was created following an internal review of the Departments Effective Response Force and the need to enhance Chief Officer response capabilities within the City of Meridian.

**Secondary Function:** When not assigned to a Duty Chief, MF059 functions as a shared pool vehicle for department operations.

Given its current assignment, MF059 must be properly equipped to support emergency incident response at a moments notice. Moreover, since this vehicle bears the Meridian Fire Department branding, it is expected to stop and assist when encountering emergencies even when operating as a pool vehicle.

Remaining Equipment Needs for MF059:

800MHz Emergency Radio

Code 3 Lighting Package

KNOX Box

Department-Issued Flashlight

Estimated Cost (including installation and labor): \$30,000

Both MF059 and MF067 are critical to the success of the Fire Departments Duty Chief Program, which enhances the Citys ability to ensure timely and effective Chief Officer response to major incidents. Equipping these vehicles to full Code 3 response standards aligns with public safety expectations, operational readiness, and departmental accountability.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 30,000               |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 30,000</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | Yes |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Fire Administration Division Budget Request Detail

**Budget Request Title: Upfitting MF067**

**Narrative:** MF067 Meridian Rural Fire Protection District Funded Vehicle for Duty Chief Program Vehicle MF067 was funded and initially outfitted by the Meridian Rural Fire Protection District. Their contribution covered the cost of the vehicle and its basic outfitting, including a shell, slide tray, running boards, vehicle wrap (logos), and all-weather floor matstotaling approximately \$60,000. To complete the transition of MF067 to an operational Duty Chief Response Vehicle, it must be equipped with the same emergency response components outlined above.

Remaining Equipment Needs for MF067:  
 800MHz Emergency Radio  
 Code 3 Lighting Package  
 KNOX Box  
 Department-Issued Flashlight  
 Estimated Cost (including installation and labor): \$30,000

Both MF059 and MF067 are critical to the success of the Fire Departments Duty Chief Program, which enhances the City's ability to ensure timely and effective Chief Officer response to major incidents. Equipping these vehicles to full Code 3 response standards aligns with public safety expectations, operational readiness, and departmental accountability.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 30,000               |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 30,000</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | Yes |
| Is the request needed to accommodate and support growth?                                    | No  |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Fire Station #1 Budget

The Meridian Fire Department provides fire suppression, first-response emergency medical services, and fire safety education to residents and visitors. Our primary mission is to save lives and protect property from the impacts of fires, medical emergencies, and other hazards. To ensure rapid and effective response, fire stations are strategically located throughout the city to serve the community efficiently.

Fire Station 1 is located at 540 E Franklin Rd. It houses a training room, conference room, and state of the art Training Tower.

### Objectives:

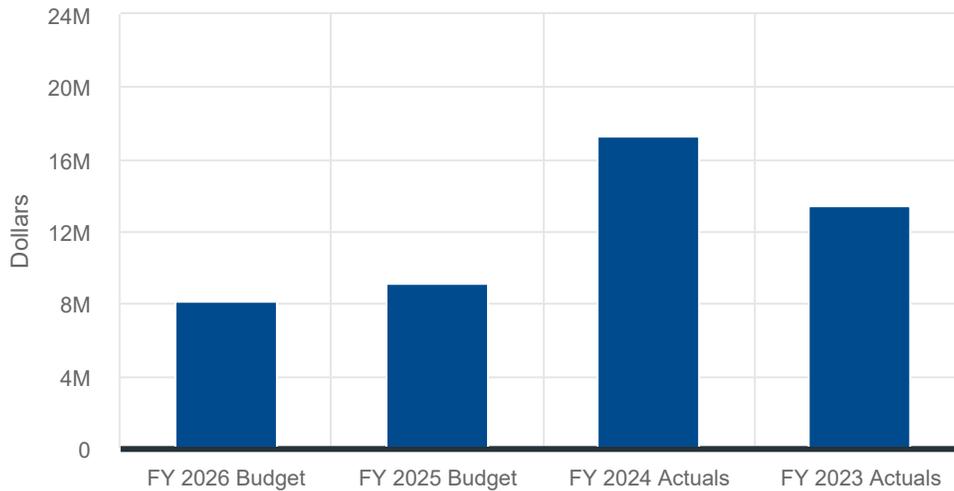
- ✓ Provide property fire protection to reduce fire loss and to minimize the dollar amount of property value lost to fire damage in commercial and residential structures.
- ✓ Provide advanced life support services (ALS) for medical emergency incidents.
- ✓ Meet or exceed City Council adopted standards for alarm handling and response times.
- ✓ Maintain emergency response effectiveness.
- ✓ Reduce or eliminate the recurrence of fires and minimize arson.
- ✓ Provide proper tools, equipment, adequate training and policy to reduce accidents and injuries to firefighters.

## Fire Station #1 Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals     | FY 2023<br>Actuals     |
|---|-----------------------|-----------------------|-------------------------------|----------------|------------------------|------------------------|
|   |                       |                       | Amount                        | Percent        |                        |                        |
| <b>Revenue</b>                                | \$ 2,206,998          | \$ 2,095,383          | \$ 111,615                    | 5.3%           | \$ 467,990             | \$ -                   |
| <b>Expenditures</b>                           |                       |                       |                               |                |                        |                        |
| Personnel                                     | 7,973,038             | 9,060,108             | (1,087,070)                   | (12.0)%        | 17,228,332             | 13,390,028             |
| Operating                                     | 151,618               | 107,823               | 43,795                        | 40.6%          | 21,246                 | 17,803                 |
| Capital                                       | -                     | -                     | -                             | -%             | -                      | 70,836                 |
| <b>Total Expenditures</b>                     | <b>8,124,656</b>      | <b>9,167,931</b>      | <b>(1,043,275)</b>            | <b>(11.4)%</b> | <b>17,249,578</b>      | <b>13,478,667</b>      |
| <b>Total Expenditures including Transfers</b> | <b>8,124,656</b>      | <b>9,167,931</b>      | <b>(1,043,275)</b>            | <b>(11.4)%</b> | <b>17,249,578</b>      | <b>13,478,667</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (5,917,658)</b> | <b>\$ (7,072,548)</b> | <b>\$ 1,154,890</b>           | <b>16.3%</b>   | <b>\$ (16,781,588)</b> | <b>\$ (13,478,667)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 50.00        | 59.00        |
| <b>Total Personnel</b> | <b>50.00</b> | <b>59.00</b> |

Total Expenditures



## Fire Station #2 Budget

The Meridian Fire Department provides fire suppression, first-response emergency medical services, and fire safety education to residents and visitors. Our primary mission is to save lives and protect property from the impacts of fires, medical emergencies, and other hazards. To ensure rapid and effective response, fire stations are strategically located throughout the city to serve the community efficiently.

Fire Station 2 is located at 2401 N Ten Mile Road, Meridian.

### Objectives:

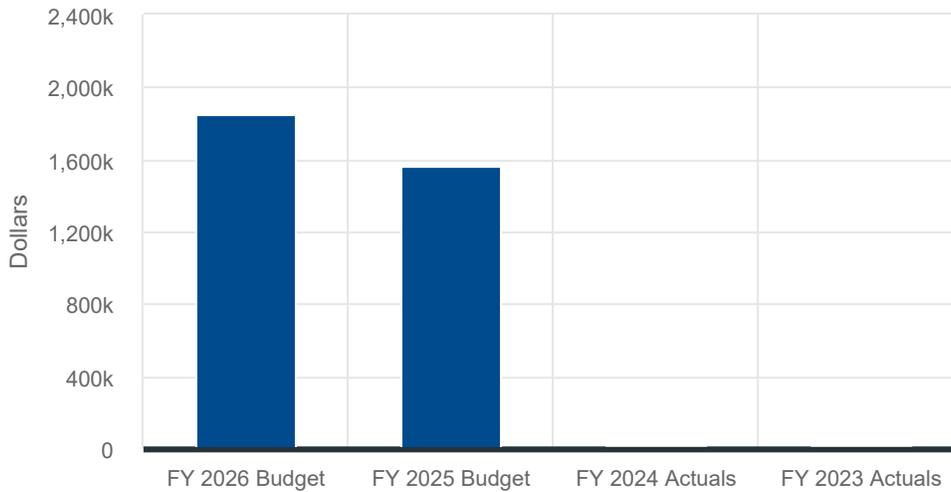
- ✓ Provide property fire protection to reduce fire loss and to minimize the dollar amount of property value lost to fire damage in commercial and residential structures.
- ✓ Provide advanced life support services (ALS) for medical emergency incidents.
- ✓ Meet or exceed City Council adopted standards for alarm handling and response times.
- ✓ Maintain emergency response effectiveness.
- ✓ Reduce or eliminate the recurrence of fires and minimize arson.
- ✓ Provide proper tools, equipment, adequate training and policy to reduce accidents and injuries to firefighters.

## Fire Station #2 Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025            |                          | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|-----------------------|-----------------------|-------------------------|--------------------------|--------------------|--------------------|
|   |                       |                       | Budget Change<br>Amount | Budget Change<br>Percent |                    |                    |
| <b>Expenditures</b>                               |                       |                       |                         |                          |                    |                    |
| Personnel   | \$ 1,802,232          | \$ 1,519,709          | \$ 282,523              | 18.6%                    | \$ -               | \$ -               |
| Operating   | 49,291                | 48,270                | 1,021                   | 2.1%                     | 10,729             | 11,566             |
| <b>Total Expenditures</b>                         | <b>1,851,523</b>      | <b>1,567,979</b>      | <b>283,544</b>          | <b>18.1%</b>             | <b>10,729</b>      | <b>11,566</b>      |
| <b>Total Expenditures<br/>including Transfers</b> | <b>1,851,523</b>      | <b>1,567,979</b>      | <b>283,544</b>          | <b>18.1%</b>             | <b>10,729</b>      | <b>11,566</b>      |
| <b>Net Income (Loss)</b>                          | <b>\$ (1,851,523)</b> | <b>\$ (1,567,979)</b> | <b>\$ (283,544)</b>     | <b>(18.1)%</b>           | <b>\$ (10,729)</b> | <b>\$ (11,566)</b> |

| Personnel              |              |             |
|------------------------|--------------|-------------|
| Full-Time              | 11.00        | 9.00        |
| <b>Total Personnel</b> | <b>11.00</b> | <b>9.00</b> |

Total Expenditures



## Fire Station #3 Budget

The Meridian Fire Department provides fire suppression, first-response emergency medical services, and fire safety education to residents and visitors. Our primary mission is to save lives and protect property from the impacts of fires, medical emergencies, and other hazards. To ensure rapid and effective response, fire stations are strategically located throughout the city to serve the community efficiently.

Fire Station 3 is located at 3545 N Locust Grove Rd.

### Objectives:

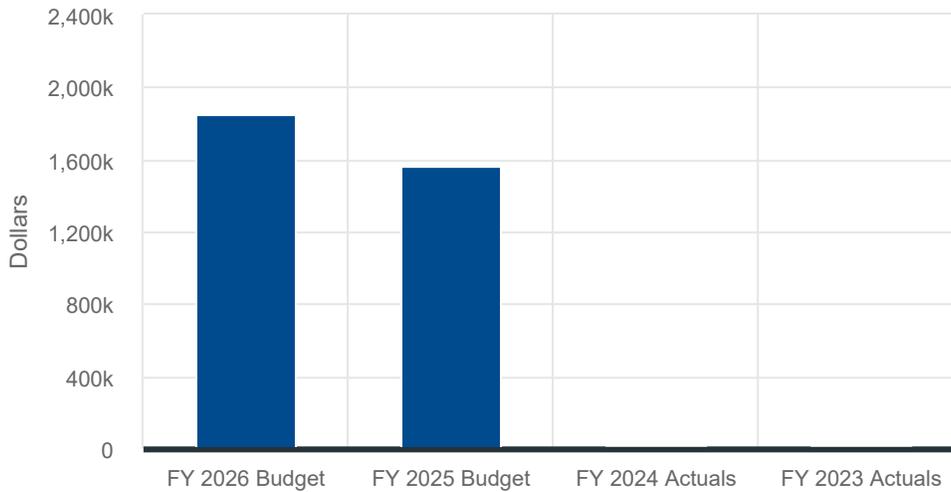
- ✓ Provide property fire protection to reduce fire loss and to minimize the dollar amount of property value lost to fire damage in commercial and residential structures.
- ✓ Provide advanced life support services (ALS) for medical emergency incidents.
- ✓ Meet or exceed City Council adopted standards for alarm handling and response times.
- ✓ Maintain emergency response effectiveness.
- ✓ Reduce or eliminate the recurrence of fires and minimize arson.
- ✓ Provide proper tools, equipment, adequate training and policy to reduce accidents and injuries to firefighters.

## Fire Station #3 Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|-----------------------|-----------------------|-------------------------------|----------------|--------------------|--------------------|
|   |                       |                       | Amount                        | Percent        |                    |                    |
| <b>Expenditures</b>                           |                       |                       |                               |                |                    |                    |
| Personnel                                     | \$ 1,803,818          | \$ 1,512,579          | \$ 291,239                    | 19.3%          | \$ -               | \$ -               |
| Operating                                     | 47,304                | 45,507                | 1,797                         | 3.9%           | 10,008             | 10,586             |
| <b>Total Expenditures</b>                     | <b>1,851,122</b>      | <b>1,558,086</b>      | <b>293,036</b>                | <b>18.8%</b>   | <b>10,008</b>      | <b>10,586</b>      |
| <b>Total Expenditures including Transfers</b> | <b>1,851,122</b>      | <b>1,558,086</b>      | <b>293,036</b>                | <b>18.8%</b>   | <b>10,008</b>      | <b>10,586</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (1,851,122)</b> | <b>\$ (1,558,086)</b> | <b>\$ (293,036)</b>           | <b>(18.8)%</b> | <b>\$ (10,008)</b> | <b>\$ (10,586)</b> |

| Personnel              |              |             |
|------------------------|--------------|-------------|
| Full-Time              | 11.00        | 9.00        |
| <b>Total Personnel</b> | <b>11.00</b> | <b>9.00</b> |

Total Expenditures



## Fire Station #4 Budget

The Meridian Fire Department provides fire suppression, first-response emergency medical services, and fire safety education to residents and visitors. Our primary mission is to save lives and protect property from the impacts of fires, medical emergencies, and other hazards. To ensure rapid and effective response, fire stations are strategically located throughout the city to serve the community efficiently.

Fire Station 4 is located at 2515 S. Eagle Rd.

### Objectives:

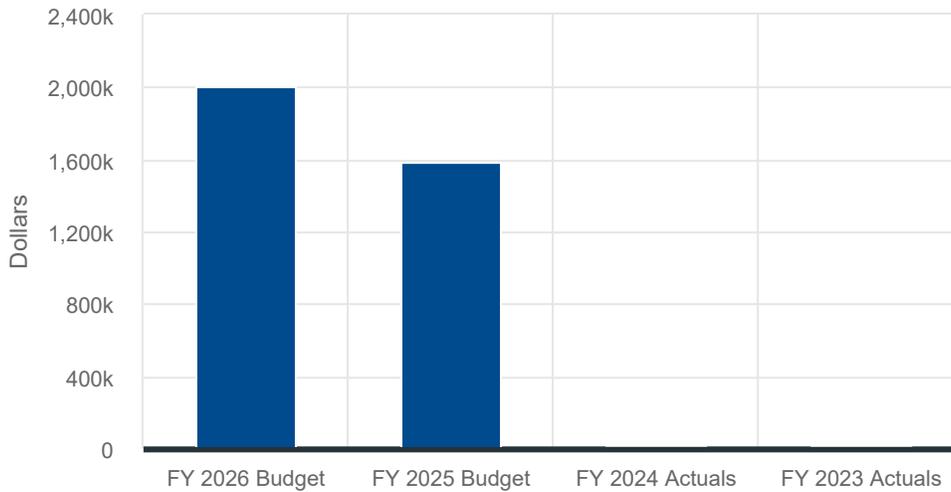
- ✓ Provide property fire protection to reduce fire loss and to minimize the dollar amount of property value lost to fire damage in commercial and residential structures.
- ✓ Provide advanced life support services (ALS) for medical emergency incidents.
- ✓ Meet or exceed City Council adopted standards for alarm handling and response times.
- ✓ Maintain emergency response effectiveness.
- ✓ Reduce or eliminate the recurrence of fires and minimize arson.
- ✓ Provide proper tools, equipment, adequate training and policy to reduce accidents and injuries to firefighters.

## Fire Station #4 Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|-----------------------|-----------------------|-------------------------------|----------------|--------------------|--------------------|
|   |                       |                       | Amount                        | Percent        |                    |                    |
| <b>Expenditures</b>                           |                       |                       |                               |                |                    |                    |
| Personnel                                     | \$ 1,954,907          | \$ 1,537,401          | \$ 417,506                    | 27.2%          | \$ -               | \$ -               |
| Operating                                     | 50,824                | 48,921                | 1,903                         | 3.9%           | 11,681             | 12,829             |
| <b>Total Expenditures</b>                     | <b>2,005,731</b>      | <b>1,586,322</b>      | <b>419,409</b>                | <b>26.4%</b>   | <b>11,681</b>      | <b>12,829</b>      |
| <b>Total Expenditures including Transfers</b> | <b>2,005,731</b>      | <b>1,586,322</b>      | <b>419,409</b>                | <b>26.4%</b>   | <b>11,681</b>      | <b>12,829</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (2,005,731)</b> | <b>\$ (1,586,322)</b> | <b>\$ (419,409)</b>           | <b>(26.4)%</b> | <b>\$ (11,681)</b> | <b>\$ (12,829)</b> |

| Personnel              |              |             |
|------------------------|--------------|-------------|
| Full-Time              | 12.00        | 9.00        |
| <b>Total Personnel</b> | <b>12.00</b> | <b>9.00</b> |

Total Expenditures



## Fire Station #5 Budget

The Meridian Fire Department provides fire suppression, first-response emergency medical services, and fire safety education to residents and visitors. Our primary mission is to save lives and protect property from the impacts of fires, medical emergencies, and other hazards. To ensure rapid and effective response, fire stations are strategically located throughout the city to serve the community efficiently.

Fire Station 5 is located at 6001 N Linder Rd..

### Objectives:

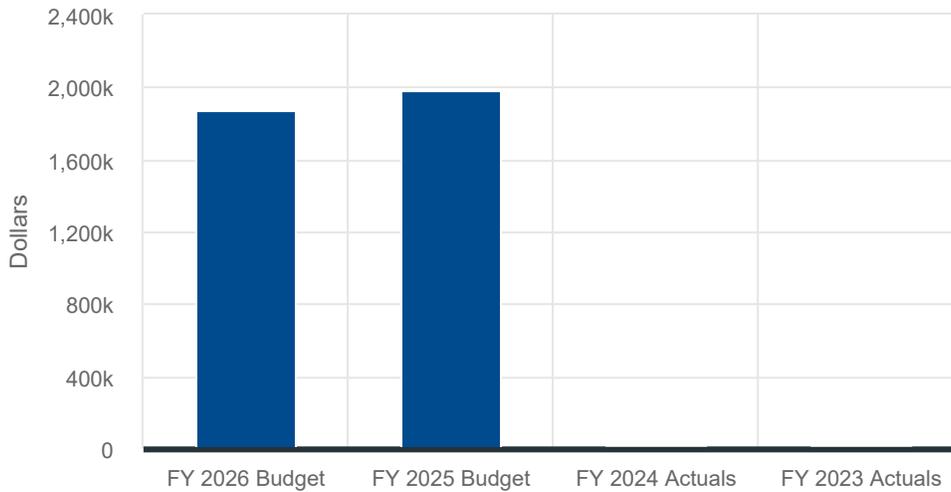
- ✓ Provide property fire protection to reduce fire loss and to minimize the dollar amount of property value lost to fire damage in commercial and residential structures.
- ✓ Provide advanced life support services (ALS) for medical emergency incidents.
- ✓ Meet or exceed City Council adopted standards for alarm handling and response times.
- ✓ Maintain emergency response effectiveness.
- ✓ Reduce or eliminate the recurrence of fires and minimize arson.
- ✓ Provide proper tools, equipment, adequate training and policy to reduce accidents and injuries to firefighters.

## Fire Station #5 Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|-----------------------|-----------------------|-------------------------------|---------------|--------------------|--------------------|
|   |                       |                       | Amount                        | Percent       |                    |                    |
| <b>Expenditures</b>                           |                       |                       |                               |               |                    |                    |
| Personnel                                     | \$ 1,814,921          | \$ 1,934,716          | \$ (119,795)                  | (6.2)%        | \$ -               | \$ -               |
| Operating                                     | 54,030                | 50,980                | 3,050                         | 6.0%          | 11,704             | 11,055             |
| <b>Total Expenditures</b>                     | <b>1,868,951</b>      | <b>1,985,696</b>      | <b>(116,745)</b>              | <b>(5.9)%</b> | <b>11,704</b>      | <b>11,055</b>      |
| <b>Total Expenditures including Transfers</b> | <b>1,868,951</b>      | <b>1,985,696</b>      | <b>(116,745)</b>              | <b>(5.9)%</b> | <b>11,704</b>      | <b>11,055</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (1,868,951)</b> | <b>\$ (1,985,696)</b> | <b>\$ 116,745</b>             | <b>5.9%</b>   | <b>\$ (11,704)</b> | <b>\$ (11,055)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 11.00        | 12.00        |
| <b>Total Personnel</b> | <b>11.00</b> | <b>12.00</b> |

Total Expenditures



## Fire Station #6 Budget

The Meridian Fire Department provides fire suppression, first-response emergency medical services, and fire safety education to residents and visitors. Our primary mission is to save lives and protect property from the impacts of fires, medical emergencies, and other hazards. To ensure rapid and effective response, fire stations are strategically located throughout the city to serve the community efficiently.

Fire Station 6 is located at 1435 W Overland Rd

### Objectives:

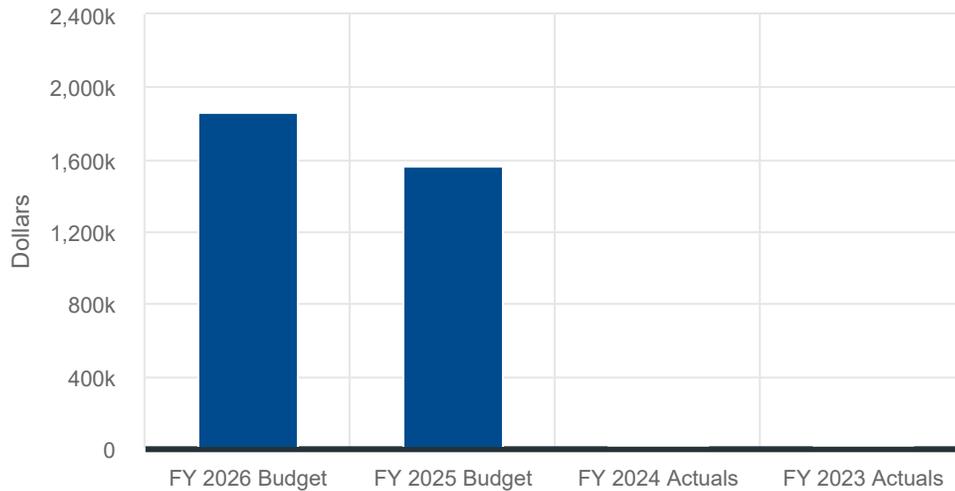
- ✓ Provide property fire protection to reduce fire loss and to minimize the dollar amount of property value lost to fire damage in commercial and residential structures.
- ✓ Provide advanced life support services (ALS) for medical emergency incidents.
- ✓ Meet or exceed City Council adopted standards for alarm handling and response times.
- ✓ Maintain emergency response effectiveness.
- ✓ Reduce or eliminate the recurrence of fires and minimize arson.
- ✓ Provide proper tools, equipment, adequate training and policy to reduce accidents and injuries to firefighters.

## Fire Station #6 Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|-----------------------|-----------------------|-------------------------------|----------------|--------------------|--------------------|
|   |                       |                       | Amount                        | Percent        |                    |                    |
| <b>Revenue</b>                                | \$ -                  | \$ -                  | \$ -                          | -%             | \$ 7,164           | \$ -               |
| <b>Expenditures</b>                           |                       |                       |                               |                |                    |                    |
| Personnel                                     | 1,808,169             | 1,510,030             | 298,139                       | 19.7%          | -                  | -                  |
| Operating                                     | 52,164                | 49,963                | 2,201                         | 4.4%           | 15,777             | 15,768             |
| <b>Total Expenditures</b>                     | <b>1,860,333</b>      | <b>1,559,993</b>      | <b>300,340</b>                | <b>19.3%</b>   | <b>15,777</b>      | <b>15,768</b>      |
| <b>Total Expenditures including Transfers</b> | <b>1,860,333</b>      | <b>1,559,993</b>      | <b>300,340</b>                | <b>19.3%</b>   | <b>15,777</b>      | <b>15,768</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (1,860,333)</b> | <b>\$ (1,559,993)</b> | <b>\$ (300,340)</b>           | <b>(19.3)%</b> | <b>\$ (8,613)</b>  | <b>\$ (15,768)</b> |

| Personnel              |              |             |
|------------------------|--------------|-------------|
| Full-Time              | 11.00        | 9.00        |
| <b>Total Personnel</b> | <b>11.00</b> | <b>9.00</b> |

Total Expenditures



## Fire Station #7 Budget

The Meridian Fire Department provides fire suppression, first-response emergency medical services, and fire safety education to residents and visitors. Our primary mission is to save lives and protect property from the impacts of fires, medical emergencies, and other hazards. To ensure rapid and effective response, fire stations are strategically located throughout the city to serve the community efficiently.

Fire Station 7 is located at 6343 S. Recreation Ave.

### Objectives:

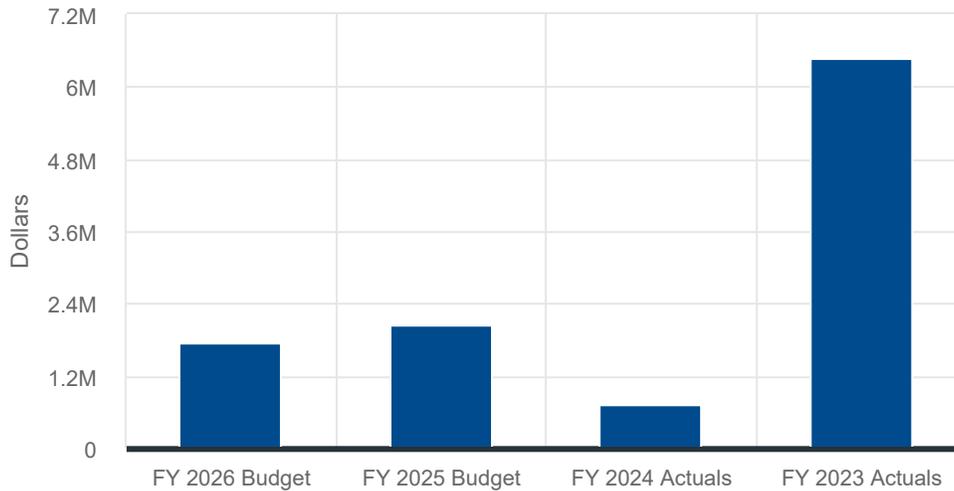
- ✓ Provide property fire protection to reduce fire loss and to minimize the dollar amount of property value lost to fire damage in commercial and residential structures.
- ✓ Provide advanced life support services (ALS) for medical emergency incidents.
- ✓ Meet or exceed City Council adopted standards for alarm handling and response times.
- ✓ Maintain emergency response effectiveness.
- ✓ Reduce or eliminate the recurrence of fires and minimize arson.
- ✓ Provide proper tools, equipment, adequate training and policy to reduce accidents and injuries to firefighters.

## Fire Station #7 Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals    |
|---|-----------------------|-----------------------|-------------------------------|----------------|---------------------|-----------------------|
|   |                       |                       | Amount                        | Percent        |                     |                       |
| <b>Revenue</b>                                | \$ -                  | \$ -                  | \$ -                          | -%             | \$ 6,272            | \$ -                  |
| <b>Expenditures</b>                           |                       |                       |                               |                |                     |                       |
| Personnel                                     | 1,685,323             | 1,522,447             | 162,876                       | 10.7%          | -                   | -                     |
| Operating                                     | 57,208                | 64,682                | (7,474)                       | (11.6)%        | 20,400              | 93,578                |
| Capital                                       | -                     | 452,557               | (452,557)                     | (100.0)%       | 692,759             | 6,388,649             |
| <b>Total Expenditures</b>                     | <b>1,742,531</b>      | <b>2,039,686</b>      | <b>(297,155)</b>              | <b>(14.6)%</b> | <b>713,159</b>      | <b>6,482,227</b>      |
| <b>Total Expenditures including Transfers</b> | <b>1,742,531</b>      | <b>2,039,686</b>      | <b>(297,155)</b>              | <b>(14.6)%</b> | <b>713,159</b>      | <b>6,482,227</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (1,742,531)</b> | <b>\$ (2,039,686)</b> | <b>\$ 297,155</b>             | <b>14.6%</b>   | <b>\$ (706,887)</b> | <b>\$ (6,482,227)</b> |

| Personnel              |              |             |
|------------------------|--------------|-------------|
| Full-Time              | 10.00        | 9.00        |
| <b>Total Personnel</b> | <b>10.00</b> | <b>9.00</b> |

Total Expenditures



## Fire Station #8 Budget

The Meridian Fire Department provides fire suppression, first-response emergency medical services, and fire safety education to residents and visitors. Our primary mission is to save lives and protect property from the impacts of fires, medical emergencies, and other hazards. To ensure rapid and effective response, fire stations are strategically located throughout the city to serve the community efficiently.

Fire Station 8 is located at 4250 N. Owyhee Storm Avenue.

### Objectives:

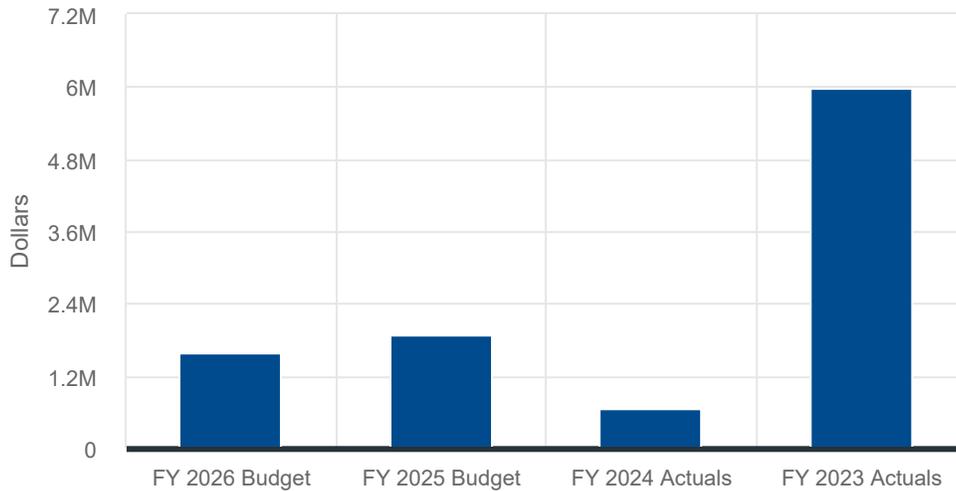
- ✓ Provide property fire protection to reduce fire loss and to minimize the dollar amount of property value lost to fire damage in commercial and residential structures.
- ✓ Provide advanced life support services (ALS) for medical emergency incidents.
- ✓ Meet or exceed City Council adopted standards for alarm handling and response times.
- ✓ Maintain emergency response effectiveness.
- ✓ Reduce or eliminate the recurrence of fires and minimize arson.
- ✓ Provide proper tools, equipment, adequate training and policy to reduce accidents and injuries to firefighters.

## Fire Station #8 Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals    |
|---|-----------------------|-----------------------|-------------------------------|----------------|---------------------|-----------------------|
|   |                       |                       | Amount                        | Percent        |                     |                       |
| <b>Revenue</b>                                | \$ -                  | \$ -                  | \$ -                          | -%             | \$ 6,272            | \$ -                  |
| <b>Expenditures</b>                           |                       |                       |                               |                |                     |                       |
| Personnel                                     | 1,532,592             | 1,499,247             | 33,345                        | 2.2%           | -                   | -                     |
| Operating                                     | 53,477                | 52,762                | 715                           | 1.4%           | 12,615              | 84,388                |
| Capital                                       | -                     | 340,960               | (340,960)                     | (100.0)%       | 643,763             | 5,897,825             |
| <b>Total Expenditures</b>                     | <b>1,586,069</b>      | <b>1,892,969</b>      | <b>(306,900)</b>              | <b>(16.2)%</b> | <b>656,378</b>      | <b>5,982,213</b>      |
| <b>Total Expenditures including Transfers</b> | <b>1,586,069</b>      | <b>1,892,969</b>      | <b>(306,900)</b>              | <b>(16.2)%</b> | <b>656,378</b>      | <b>5,982,213</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (1,586,069)</b> | <b>\$ (1,892,969)</b> | <b>\$ 306,900</b>             | <b>16.2%</b>   | <b>\$ (650,106)</b> | <b>\$ (5,982,213)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 9.00        | 9.00        |
| <b>Total Personnel</b> | <b>9.00</b> | <b>9.00</b> |

Total Expenditures



## Fire Health and Safety Division

The Health and Safety Division is dedicated to promoting the health, wellness, and safety of department personnel. Its primary goal is to ensure compliance with workplace safety laws and industry standards, provide the necessary tools and equipment to protect staff from job-related health hazards, and foster overall employee well-being. This includes a comprehensive physical fitness program designed to reduce the risk of cardiac-related illnesses and help personnel maintain a level of fitness appropriate to the physical demands of their roles.

### Objectives:

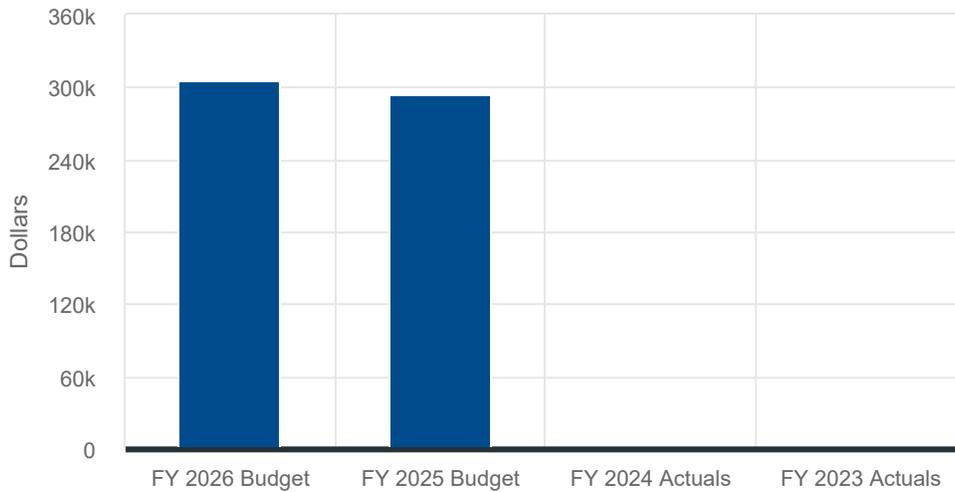
- ✓ NFPA 1581 annual standards for first responders including employee vaccinations, flu shots, and medical testing.
- ✓ Per NFPA 1582, all firefighters engaged in emergency operations should be medically examined on an annual base.
- ✓ The fitness evaluation is based on the Wellness Fitness Initiative. This expense supports the District's emphasis on promoting employee wellness and physical fitness.
- ✓ This account supports the District's Behavioral Health Program that includes Behavioral Health Site Clinician Visits, Personal Services, Family Sessions, and Peer Support Training.
- ✓ Expenses related to incident decontamination and infection control personal protective equipment.
- ✓ Peer Fitness Trainers support member's needs for improvement, continuing education is required to maintain certification.
- ✓ Regular professional maintenance and replacement of parts no longer covered by warranty will help maximize the useful life of the District's fitness equipment.

## Fire Health and Safety Division

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|---------------------|---------------------|-------------------------------|---------------|--------------------|--------------------|
|   |                     |                     | Amount                        | Percent       |                    |                    |
| <b>Expenditures</b>                           |                     |                     |                               |               |                    |                    |
| Personnel                                     | \$ 200,093          | \$ 194,077          | \$ 6,016                      | 3.1%          | \$ -               | \$ -               |
| Operating                                     | 105,223             | 100,030             | 5,193                         | 5.2%          | -                  | -                  |
| <b>Total Expenditures</b>                     | <b>305,316</b>      | <b>294,107</b>      | <b>11,209</b>                 | <b>3.8%</b>   | -                  | -                  |
| <b>Total Expenditures including Transfers</b> | <b>305,316</b>      | <b>294,107</b>      | <b>11,209</b>                 | <b>3.8%</b>   | -                  | -                  |
| <b>Net Income (Loss)</b>                      | <b>\$ (305,316)</b> | <b>\$ (294,107)</b> | <b>\$ (11,209)</b>            | <b>(3.8)%</b> | <b>\$ -</b>        | <b>\$ -</b>        |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 1.00        | 1.00        |
| <b>Total Personnel</b> | <b>1.00</b> | <b>1.00</b> |

Total Expenditures



## Fire Training Division Budget

The Fire Training Division ensures that all Fire Department personnel meet or exceed required training standards and follow industry best practices. It is responsible for coordinating and delivering comprehensive training in areas such as fire suppression, emergency medical services (EMS), hazardous materials, special operations, leadership, and other key operational disciplines. The division is staffed by a Training Division Chief and two Training Captains, operating under the Operations Division. Additionally, the Training Division oversees recruit academies for new hires and facilitates promotional examinations for existing personnel..

### Objectives:

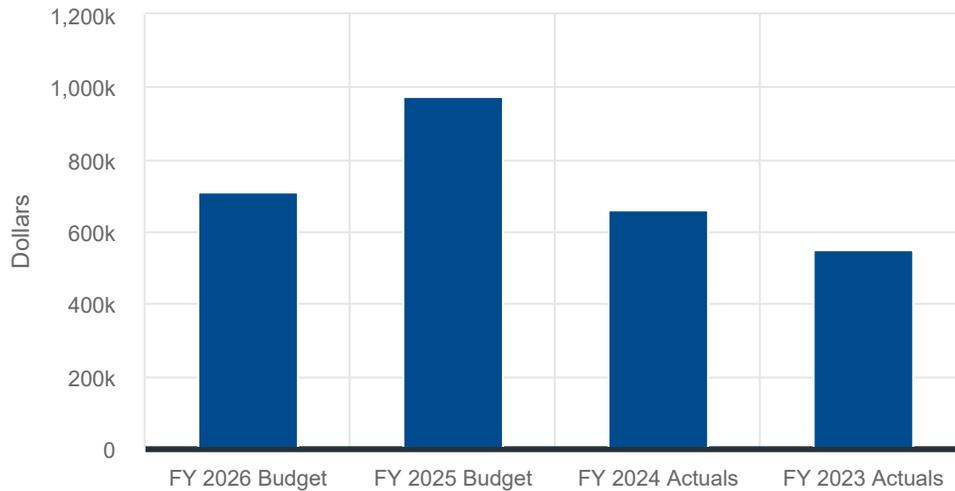
- ✓ Provide current and best practice training on firefighting, emergency medical and special operations along with professional development to all fire personnel.
- ✓ Provide the training and resources needed to properly train new incoming personnel.
- ✓ Provide a robust and fair promotional process for advancement and retention.
- ✓ Provide proper training and policy to reduce accident and injury to firefighters and to ensure a safe work environment.

## Fire Training Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|----------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent        |                     |                     |
| <b>Revenue</b>                                | \$ -                | \$ 238,501          | \$ (238,501)                  | (100.0)%       | \$ -                | \$ -                |
| <b>Expenditures</b>                           |                     |                     |                               |                |                     |                     |
| Personnel                                     | 589,055             | 747,834             | (158,779)                     | (21.2)%        | 545,600             | 456,001             |
| Operating                                     | 119,244             | 224,254             | (105,010)                     | (46.8)%        | 112,466             | 94,529              |
| <b>Total Expenditures</b>                     | <b>708,299</b>      | <b>972,088</b>      | <b>(263,789)</b>              | <b>(27.1)%</b> | <b>658,066</b>      | <b>550,530</b>      |
| <b>Total Expenditures including Transfers</b> | <b>708,299</b>      | <b>972,088</b>      | <b>(263,789)</b>              | <b>(27.1)%</b> | <b>658,066</b>      | <b>550,530</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (708,299)</b> | <b>\$ (733,587)</b> | <b>\$ 25,288</b>              | <b>3.4%</b>    | <b>\$ (658,066)</b> | <b>\$ (550,530)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 3.00        | 3.00        |
| <b>Total Personnel</b> | <b>3.00</b> | <b>3.00</b> |

Total Expenditures



## Fire Logistics Division

The Logistics Division is responsible for the procurement, maintenance, and oversight of all apparatus, vehicles, equipment, uniforms, and personal protective equipment (PPE) for the Meridian Fire Department. The division develops long-term plans and budget forecasts using the Comprehensive Financial Plan (CFP) to ensure timely replacement of fire apparatus, staff vehicles, firefighting equipment, and PPE. Additionally, the division coordinates routine maintenance and repair schedules for all department apparatus and equipment, and manages annual compliance testing for hoses, ladders, self-contained breathing apparatus (SCBA), SCBA fit testing, and apparatus performance.

### Objectives:

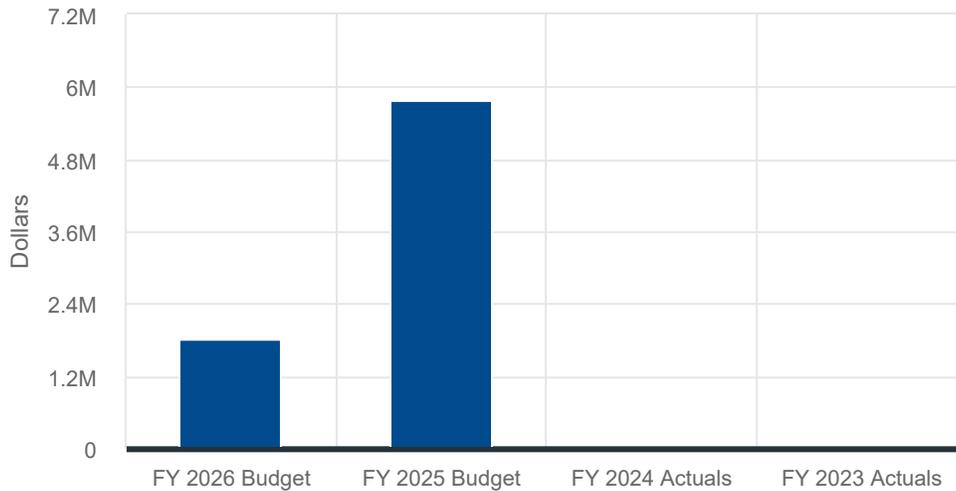
- ✓ Strategic Planning for all fire apparatus, staff vehicles, uniforms and equipment
- ✓ Budget development and forecasting for fire apparatus, staff vehicles, uniforms and equipment
- ✓ Annual testing programs for hose, ladders, aerial devices, mask fit testing and apparatus pump testing
- ✓ Managing inventory for all PPE and uniforms
- ✓ Maintenance and repair of all firefighting equipment, apparatus, and staff vehicles
- ✓ Managing procurement of all apparatus, staff vehicles, uniforms and equipment
- ✓ Assists with building maintenance of eight fire stations, training tower and training center

## Fire Logistics Division

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|-----------------------|-----------------------|-------------------------------|----------------|--------------------|--------------------|
|   |                       |                       | Amount                        | Percent        |                    |                    |
| <b>Expenditures</b>                           |                       |                       |                               |                |                    |                    |
| Personnel                                     | \$ 378,195            | \$ 354,041            | \$ 24,154                     | 6.8%           | \$ -               | \$ -               |
| Operating                                     | 1,324,828             | 1,607,389             | (282,561)                     | (17.6)%        | -                  | -                  |
| Capital                                       | 105,797               | 3,822,394             | (3,716,597)                   | (97.2)%        | -                  | -                  |
| <b>Total Expenditures</b>                     | <b>1,808,820</b>      | <b>5,783,824</b>      | <b>(3,975,004)</b>            | <b>(68.7)%</b> | -                  | -                  |
| <b>Total Expenditures including Transfers</b> | <b>1,808,820</b>      | <b>5,783,824</b>      | <b>(3,975,004)</b>            | <b>(68.7)%</b> | -                  | -                  |
| <b>Net Income (Loss)</b>                      | <b>\$ (1,808,820)</b> | <b>\$ (5,783,824)</b> | <b>\$ 3,975,004</b>           | <b>68.7%</b>   | <b>\$ -</b>        | <b>\$ -</b>        |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 2.00        | 2.00        |
| <b>Total Personnel</b> | <b>2.00</b> | <b>2.00</b> |

Total Expenditures



## Fire Prevention Division Budget

The Prevention Division is led by the Fire Marshal/Deputy Chief of Prevention and supported by three Fire Inspectors. This division also collaborates with other city departments involved in plan reviews to ensure a coordinated approach to fire and life safety. The Fire Prevention Division serves the community by inspecting new commercial construction as well as existing commercial and public buildings to identify and mitigate fire and life safety hazards. The Division maintains oversight of hood systems, hood extinguishing systems, fire sprinkler systems, and fire alarm systems within the city. Fire Inspectors are also trained in fire investigation, including incidents of suspicious origin, fatalities, and significant property loss. The primary goal of the Prevention Division is to prevent fires through proactive planning, code compliance, and cause analysis, helping to protect the community from similar future incidents.

### Objectives:

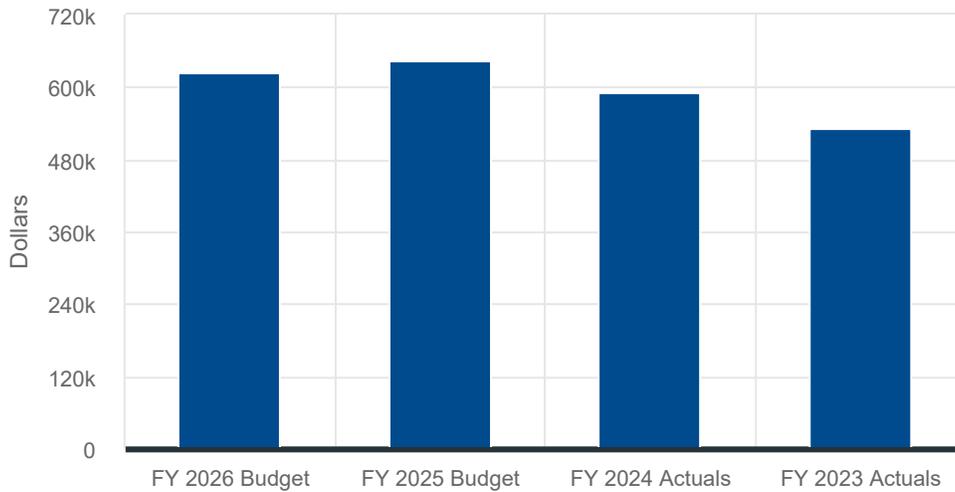
- ✓ Fire and Life Safety through comprehensive inspection programs.
- ✓ Build fire safe buildings through plan review and fire code implementation.
- ✓ Learn causes of fire to prevent future fires.

## Fire Prevention Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|---------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent       |                     |                     |
| <b>Expenditures</b>                           |                     |                     |                               |               |                     |                     |
| Personnel                                     | \$ 596,460          | \$ 618,669          | \$ (22,209)                   | (3.6)%        | \$ 554,858          | \$ 514,295          |
| Operating                                     | 27,172              | 24,116              | 3,056                         | 12.7%         | 37,075              | 17,400              |
| <b>Total Expenditures</b>                     | <b>623,632</b>      | <b>642,785</b>      | <b>(19,153)</b>               | <b>(3.0)%</b> | <b>591,933</b>      | <b>531,695</b>      |
| <b>Total Expenditures including Transfers</b> | <b>623,632</b>      | <b>642,785</b>      | <b>(19,153)</b>               | <b>(3.0)%</b> | <b>591,933</b>      | <b>531,695</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (623,632)</b> | <b>\$ (642,785)</b> | <b>\$ 19,153</b>              | <b>3.0%</b>   | <b>\$ (591,933)</b> | <b>\$ (531,695)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 3.00        | 3.00        |
| <b>Total Personnel</b> | <b>3.00</b> | <b>3.00</b> |

Total Expenditures



## Fire EMS Division Budget

The EMS Division is responsible for overseeing all Emergency Medical Services within the Meridian Fire Department. Over 70% of the department's calls are medical in nature, ranging from minor incidents such as slips, trips, and falls to complex medical emergencies and mass casualty incidents. The Division plays an active role in the ACCESS (Ada County City Emergency Services System) Joint Powers Agreement (JPA), which brings together all fire and EMS departments in Ada County for collaborative oversight, purchasing, and coordination.

In addition to managing emergency medical responses, the EMS Division ensures that all personnel meet the licensure and certification requirements set by the Idaho EMS Bureau, including tracking and facilitating required training. The Division also leads the City of Meridian's Heart Safe Initiative, managing and maintaining over 128 Automated External Defibrillators (AEDs) strategically placed throughout the city. These AEDs are located in City buildings, parks, police vehicles, and Fire Administration vehicles to ensure rapid access in cardiac emergencies.

The EMS Division also oversees the EMS Bike Team/Special Events Team, which provides standby medical coverage at city-sponsored events, helping ensure the safety of attendees and participants.

### Objectives:

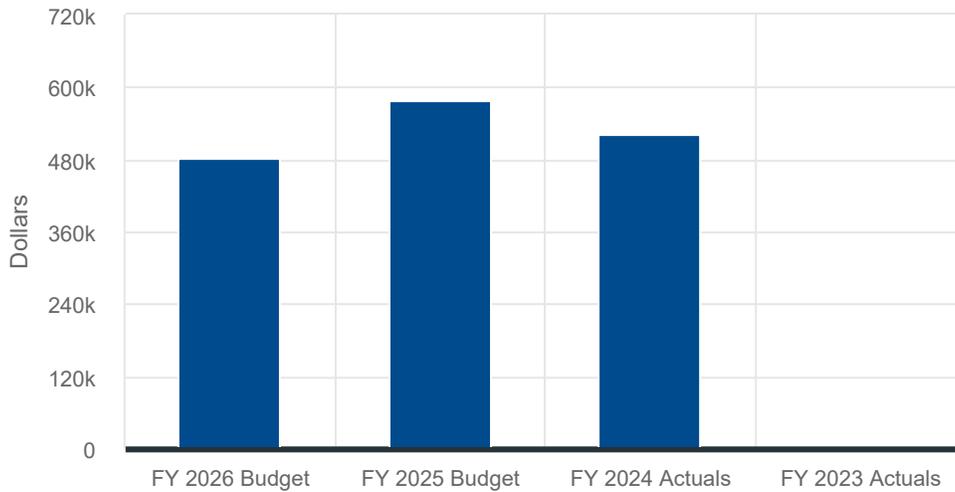
- ✓ To provide the best quality emergency medical care to the citizens of Meridian
- ✓ To be as prepared as possible for any type of emergency medical call that happens in Meridian and Ada County.
- ✓ Collaborate with our ACCESS partners to provide the best EMS system available.
- ✓ Collaborate with our Hospitals and other allied health agencies, so that the continuum of patient care is seamless.
- ✓ Provide appropriate classes and training for our personnel, so they feel confident, comfortable, and are well trained.
- ✓ Maintain appropriate training to meet or exceed required certification hours as set forth by the Idaho EMS Bureau.
- ✓ Train and equip our responders so that out of hospital cardiac arrest in the city of Meridian increases a patient's chance of survival.
- ✓ Provide our members with the best possible equipment to do their job appropriately.

## Fire EMS Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals |
|---|---------------------|---------------------|-------------------------------|----------------|---------------------|--------------------|
|   |                     |                     | Amount                        | Percent        |                     |                    |
| <b>Expenditures</b>                           |                     |                     |                               |                |                     |                    |
| Personnel                                     | \$ 384,598          | \$ 366,649          | \$ 17,949                     | 4.9%           | \$ 363,684          | \$ -               |
| Operating                                     | 96,579              | 210,248             | (113,669)                     | (54.1)%        | 159,112             | -                  |
| <b>Total Expenditures</b>                     | <b>481,177</b>      | <b>576,897</b>      | <b>(95,720)</b>               | <b>(16.6)%</b> | <b>522,796</b>      | <b>-</b>           |
| <b>Total Expenditures including Transfers</b> | <b>481,177</b>      | <b>576,897</b>      | <b>(95,720)</b>               | <b>(16.6)%</b> | <b>522,796</b>      | <b>-</b>           |
| <b>Net Income (Loss)</b>                      | <b>\$ (481,177)</b> | <b>\$ (576,897)</b> | <b>\$ 95,720</b>              | <b>16.6%</b>   | <b>\$ (522,796)</b> | <b>\$ -</b>        |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 2.00        | 2.00        |
| <b>Total Personnel</b> | <b>2.00</b> | <b>2.00</b> |

Total Expenditures



## Fire Community Risk Reduction Division Budget

The Community Risk Reduction (CRR) Division focuses on promoting safer communities through outreach, education, and the promotion of hazard mitigation. The division employs a risk assessment process to identify and prioritize local risks, followed by the strategic allocation of department resources to reduce the likelihood and impact of these risks.

In addition to continuously identifying and assessing city-wide risks, the CRR Division collaborates with local, state, and federal agencies to ensure the Department is prepared to effectively assist communities through the mitigation, preparedness, response, and recovery phases of hazards that may impact the communities it serves.

The division also provides essential fire and life safety programs for businesses, schools, and residences in both Meridian City and the Meridian Rural Fire District. The CRR Division's overarching goal is to reach individuals who live, work, and play in Meridian with key educational programs designed to train the public to prevent, respond to, and react to fire and life safety emergencies.

### Objectives:

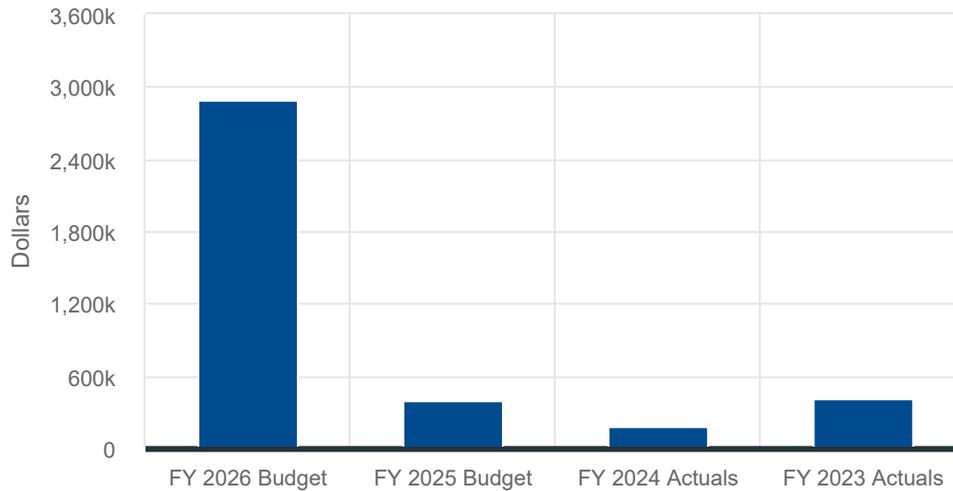
- ✓ Reducing incidents of fire loss through city-wide public fire education programs.
- ✓ Reducing incidents of death by Cardiac Arrest through Heart-Safe CPR/First Aid Classes.
- ✓ Reducing incidents of death by fire/CO by managing smoke/carbon monoxide education and maintenance programs.
- ✓ Reducing incidents of automotive collision injuries by managing child passenger seat education programs.
- ✓ Reducing incidents of older adult loss by managing older adult fire and fall programs.
- ✓ Reducing emergency responses through community risk reduction efforts..

## Fire Community Risk Reduction Division Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                 | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|-----------------------|---------------------|-------------------------------|-----------------|---------------------|---------------------|
|   |                       |                     | Amount                        | Percent         |                     |                     |
| <b>Revenue</b>                                | \$ -                  | \$ 10,000           | \$ (10,000)                   | (100.0)%        | \$ 17,561           | \$ 16,250           |
| <b>Expenditures</b>                           |                       |                     |                               |                 |                     |                     |
| Personnel                                     | 326,976               | 314,023             | 12,953                        | 4.1%            | 148,691             | 271,432             |
| Operating                                     | 48,925                | 78,898              | (29,973)                      | (38.0)%         | 36,724              | 138,665             |
| Capital                                       | 2,510,000             | -                   | 2,510,000                     | N/A             | -                   | -                   |
| <b>Total Expenditures</b>                     | <b>2,885,901</b>      | <b>392,921</b>      | <b>2,492,980</b>              | <b>634.5%</b>   | <b>185,415</b>      | <b>410,097</b>      |
| <b>Total Expenditures including Transfers</b> | <b>2,885,901</b>      | <b>392,921</b>      | <b>2,492,980</b>              | <b>634.5%</b>   | <b>185,415</b>      | <b>410,097</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (2,885,901)</b> | <b>\$ (382,921)</b> | <b>\$ (2,502,980)</b>         | <b>(653.7)%</b> | <b>\$ (167,854)</b> | <b>\$ (393,847)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 3.00        | 3.00        |
| <b>Total Personnel</b> | <b>3.00</b> | <b>3.00</b> |

Total Expenditures



## Fire Community Risk Reduction Division Budget Request Detail

**Budget Request Title: Fire Safety Center - Meridian Community Center**

**Narrative:** **Background**  
 The City of Meridian has moved forward with design for the new Community Center adjacent to Settlers Park. For this phase of the Work, the City of Meridian and Meridian Fire has asked the design team to update and modify Design and Construction services for an additional Community Outreach Facility for the Meridian Fire Department. This space will be integrated into the Community Center Site and Building. This proposal includes time for ZGA and the Consultant Team to adjust the project and design for the Services and project modifications. This will cover the coordination to provide the design package to clarify future scope.

**Change of Scope**  
 If any of the following circumstances affect our services for the project, ZGA and/or our consultants shall be entitled to an appropriate adjustment in our schedule and/or compensation:

1. Change in the instructions or approvals given by the Owner that necessitate revisions in our design/construction documents.
2. Enactment or revisions to codes, laws or regulations or official interpretations that necessitate changes to previously prepared design/construction documents.
3. Significant changes in the project including but not limited to size, quality, complexity, schedule, or budget.

|                          | <b>Budget Amount</b> |
|--------------------------|----------------------|
| Total Revenue            | \$ -                 |
| Total Personnel Costs    | -                    |
| Total Operating Expenses | -                    |
| Total Capital Outlay     | 2,510,000            |

**Total Budget Request** **\$ 2,510,000**

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |



# PARKS AND RECREATION DEPARTMENT

Administration Division

Recreation Sports Division

Recreation Community Events Division

Recreation Camps and Classes Division

Arts and Culture Division

Homecourt Division

Community Center Division

Recreation Division

Parks Division

Construction Division

Lakeview Golf Course Division

Lakeview Cart Rental Division

Lakeview Pro Shop Division

Lakeview Golfing and Grounds Maintenance Division

Lakeview Food and Beverage Division

Lakeview Capital Projects Division

Community Pool Division

## Parks and Recreation Department Budget

The Meridian Parks and Recreation Department's mission is to enhance the community's quality of life by providing innovatively designed parks, connected pathways, and diverse recreational opportunities for all citizens.

**Quality:** We provide quality parks, pathways and recreational opportunities that are beautifully designed, exceptionally maintained, safe, and create memories for the citizens and visitors to Meridian.

**Community:** We build the sense of community in Meridian by connecting people through parks, pathways, programs, and events that bring enjoyment to individuals and families of all ages and abilities.

**Fun:** We provide places and opportunities that create quality of life experiences, bring balance to working individuals and families, and are fun and enjoyable. At the end of the day, this is what it's all about!

### Objectives:

- ✓ To invest in facilities, programs, and partnerships to establish itself as an active and vibrant community that fulfills the diverse recreational needs of the City's population.
- ✓ To provide recreational facilities for sports enthusiasts to play a variety of popular sports throughout the week.
- ✓ To coordinate with community groups who provide scheduling and maintenance of various parks and leisure areas.
- ✓ To provide an affordable and accessible golf facility for the City's residents.
- ✓ To provide safe and enjoyable aquatics programming at the Meridian Pool.

### Justification:

The FY2026 budget for Parks & Recreation reflects the department's commitment to the community's priorities. Pathways remain a top priority according to community surveys, and efforts will continue to expand and enhance these connections. With the demolition of the existing Community Center scheduled for next year to make way for downtown redevelopment, planning and design for a new community center will be a key focus moving forward.

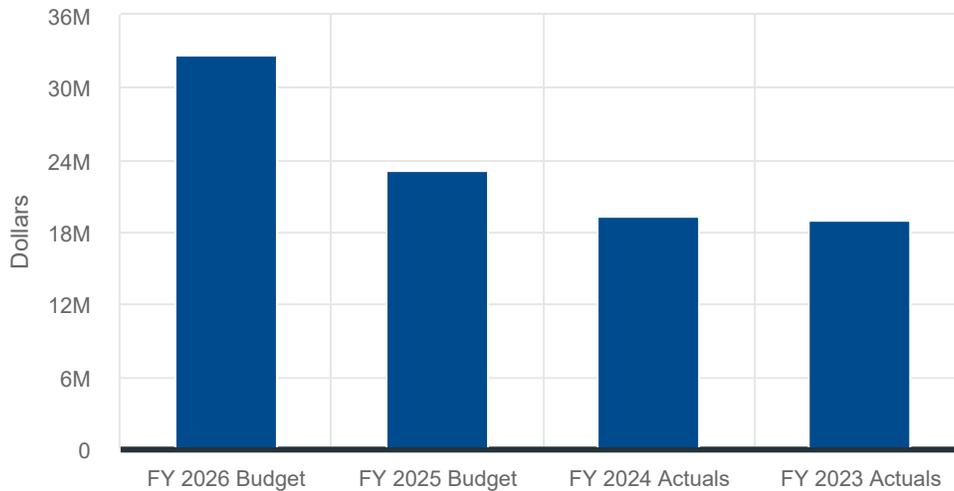
The ongoing expansion of Discovery Park and the broader park system necessitates the addition of park staff and the acquisition of necessary equipment, supplies, and maintenance resources. These improvements will ensure that the department can effectively support the growing community and meet the demand for upgraded amenities across the city's parks.

## Parks and Recreation Department Budget

|   | FY 2026<br>Budget      | FY 2025<br>Budget      | 2026 to 2025<br>Budget Change |                 | FY 2024<br>Actuals    | FY 2023<br>Actuals    |
|---|------------------------|------------------------|-------------------------------|-----------------|-----------------------|-----------------------|
|   |                        |                        | Amount                        | Percent         |                       |                       |
| <b>Revenue</b>                                    | \$ 9,641,830           | \$ 12,820,427          | \$ (3,178,597)                | (24.8)%         | \$ 11,473,556         | \$ 10,976,163         |
| <b>Expenditures</b>                               |                        |                        |                               |                 |                       |                       |
| Personnel   | 6,370,780              | 6,239,586              | 131,194                       | 2.1%            | 6,050,824             | 5,090,477             |
| Operating   | 5,417,954              | 5,788,932              | (370,978)                     | (6.4)%          | 5,286,686             | 4,811,336             |
| Capital   | 20,886,654             | 11,051,259             | 9,835,395                     | 89.0%           | 7,932,849             | 9,083,497             |
| <b>Total Expenditures</b>                         | <b>32,675,388</b>      | <b>23,079,777</b>      | <b>9,595,611</b>              | <b>41.6%</b>    | <b>19,270,359</b>     | <b>18,985,310</b>     |
| Transfers   | 74,748                 | 96,969                 | (22,221)                      | (22.9)%         | 72,359                | 66,652                |
| <b>Total Expenditures<br/>including Transfers</b> | <b>32,750,136</b>      | <b>23,176,746</b>      | <b>9,573,390</b>              | <b>41.3%</b>    | <b>19,342,718</b>     | <b>19,051,962</b>     |
| <b>Net Income (Loss)</b>                          | <b>\$ (23,108,306)</b> | <b>\$ (10,356,319)</b> | <b>\$ (12,751,987)</b>        | <b>(123.1)%</b> | <b>\$ (7,869,162)</b> | <b>\$ (8,075,799)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 51.00        | 51.00        |
| Part-Time              | 1.00         | 1.00         |
| <b>Total Personnel</b> | <b>52.00</b> | <b>52.00</b> |

Total Expenditures



## Parks and Recreation Department Budget Requests

| Budget Replacement Request Title         | Budget Amount       |
|--|---------------------|
| Equip. Replace.-Parks-Computers          | \$ 22,300           |
| Park Facility Life Cycle Replacements    | 342,450             |
| Vehicle & Equipment Replace.-Parks       | 638,000             |
| <b>Total Budget Replacement Requests</b> | <b>\$ 1,002,750</b> |

| Budget Change Request Title                     | Personnel        | Operating         | Capital              | Net Rev-Cost Budget Amount |
|---|------------------|-------------------|----------------------|----------------------------|
| Community Center - Construction                 | \$ -             | \$ -              | \$ 15,870,310        | \$ 15,870,310              |
| Pathway Connections                             | -                | 45,000            | -                    | 45,000                     |
| Personnel Reclassification - Parks & Recreation | 12,636           | -                 | -                    | 12,636                     |
| Wi-Fi for Kleiner Park                          | -                | 200,000           | -                    | 200,000                    |
| Discovery Dog Park Expansion                    | -                | -                 | 85,000               | 85,000                     |
| Park Identity/Theming Reinforcement             | -                | 150,000           | -                    | 150,000                    |
| Settlers Park Expansion Construction            | -                | -                 | 3,850,000            | 3,850,000                  |
| Tammy Street Park Playground                    | -                | 145,000           | -                    | 145,000                    |
| Ustick Road-Three Miles of Landscape Medians    | -                | 13,000            | 513,344              | 526,344                    |
| Lakeview Golf Course Improvements               | -                | 134,500           | -                    | 134,500                    |
| Lakeview Golf Course Software                   | -                | 1,900             | -                    | 1,900                      |
| Parks Maintenance Equipment & Vehicle Purchases | -                | 14,900            | -                    | 14,900                     |
| <b>Total Budget Change Requests</b>             | <b>\$ 12,636</b> | <b>\$ 704,300</b> | <b>\$ 20,318,654</b> | <b>\$ 21,035,590</b>       |

## Recreation Administration Division Budget

The Recreation Administration Division enhances the quality of life for the Meridian community by providing a wide range of diverse recreational opportunities. The division aims to offer programs and activities that foster engagement, promote wellness, and support the active lifestyle of residents of all ages.

### Objectives:

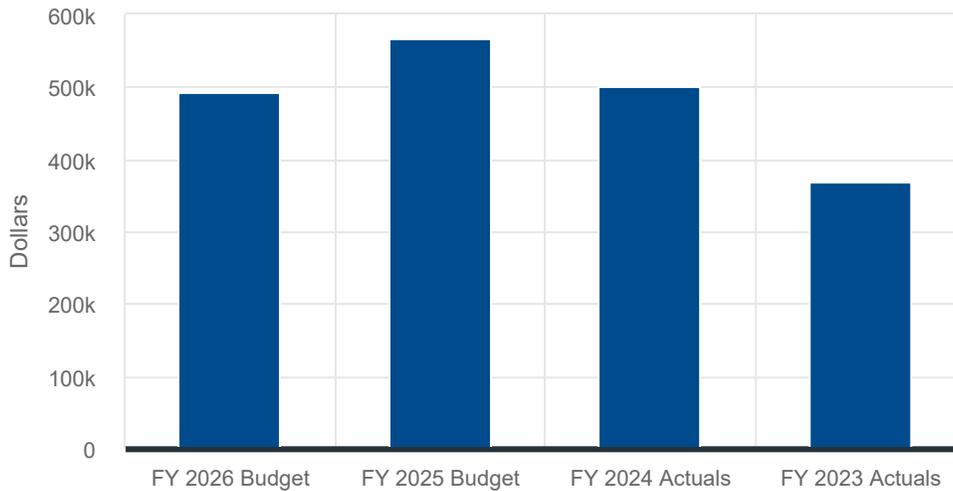
- ✓ To offer diverse classes, camps, activities, and excursions for all ages.
- ✓ To host quality special events that are fun for the whole family.
- ✓ To provide robust adult sports leagues.
- ✓ To offer ways for volunteers to connect and serve.
- ✓ To enrich the community with arts and culture.
- ✓ To identify desired uses, location, and develop a new Meridian Community Center.

## Recreation Administration Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|----------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent        |                     |                     |
| <b>Revenue</b>                                | \$ 27,348           | \$ 19,777           | \$ 7,571                      | 38.3%          | \$ 29,779           | \$ 42,000           |
| <b>Expenditures</b>                           |                     |                     |                               |                |                     |                     |
| Personnel                                     | 439,959             | 506,263             | (66,304)                      | (13.1)%        | 449,260             | 319,654             |
| Operating                                     | 54,067              | 60,376              | (6,309)                       | (10.4)%        | 52,739              | 49,766              |
| <b>Total Expenditures</b>                     | <b>494,026</b>      | <b>566,639</b>      | <b>(72,613)</b>               | <b>(12.8)%</b> | <b>501,999</b>      | <b>369,420</b>      |
| <b>Total Expenditures including Transfers</b> | <b>494,026</b>      | <b>566,639</b>      | <b>(72,613)</b>               | <b>(12.8)%</b> | <b>501,999</b>      | <b>369,420</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (466,678)</b> | <b>\$ (546,862)</b> | <b>\$ 80,184</b>              | <b>14.7%</b>   | <b>\$ (472,220)</b> | <b>\$ (327,420)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 2.00        | 3.00        |
| <b>Total Personnel</b> | <b>2.00</b> | <b>3.00</b> |

Total Expenditures





## Recreation Sports Division Budget

The Recreation Sports Division enhances the quality of life for the Meridian community by offering a variety of recreational adult sports leagues and tournaments, fostering healthy competition, physical activity, and social interaction among residents.

### Objectives:

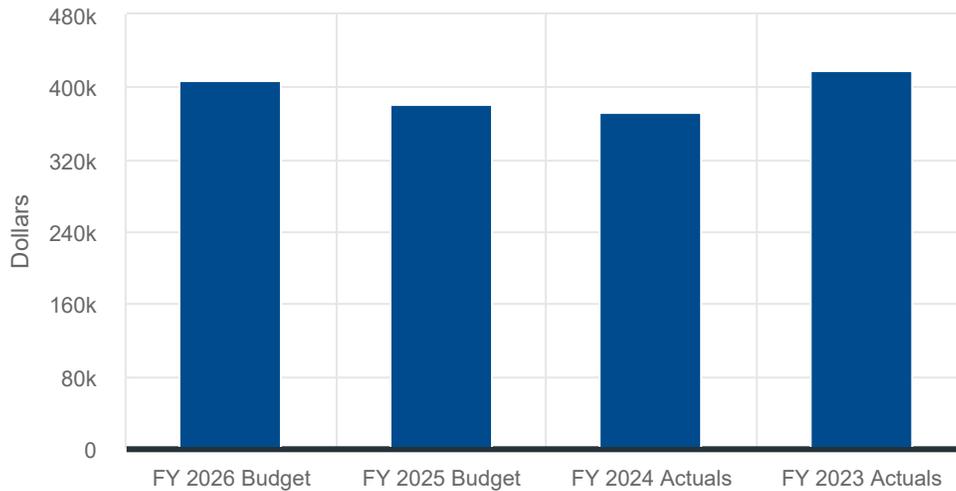
- ✓ To provide robust adult sports leagues.

## Recreation Sports Division Budget

|   | FY 2026<br>Budget | FY 2025<br>Budget | 2026 to 2025<br>Budget Change |                 | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|-------------------|-------------------|-------------------------------|-----------------|--------------------|--------------------|
|   |                   |                   | Amount                        | Percent         |                    |                    |
| <b>Revenue</b>                                | \$ 407,057        | \$ 383,977        | \$ 23,080                     | 6.0%            | \$ 411,004         | \$ 373,655         |
| <b>Expenditures</b>                           |                   |                   |                               |                 |                    |                    |
| Personnel                                     | 205,127           | 196,720           | 8,407                         | 4.3%            | 174,958            | 234,012            |
| Operating                                     | 202,639           | 184,550           | 18,089                        | 9.8%            | 196,280            | 184,363            |
| <b>Total Expenditures</b>                     | <b>407,766</b>    | <b>381,270</b>    | <b>26,496</b>                 | <b>6.9%</b>     | <b>371,238</b>     | <b>418,375</b>     |
| <b>Total Expenditures including Transfers</b> | <b>407,766</b>    | <b>381,270</b>    | <b>26,496</b>                 | <b>6.9%</b>     | <b>371,238</b>     | <b>418,375</b>     |
| <b>Net Income (Loss)</b>                      | <b>\$ (709)</b>   | <b>\$ 2,707</b>   | <b>\$ (3,416)</b>             | <b>(126.2)%</b> | <b>\$ 39,766</b>   | <b>\$ (44,720)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 2.00        | 2.00        |
| <b>Total Personnel</b> | <b>2.00</b> | <b>2.00</b> |

Total Expenditures



## Recreation Community Events Division Budget

The Recreation Community Events Division enhances the quality of life for the Meridian community by organizing and providing a variety of recreational events and activities, fostering engagement, fun, and a sense of community for residents of all ages.

### Objectives:

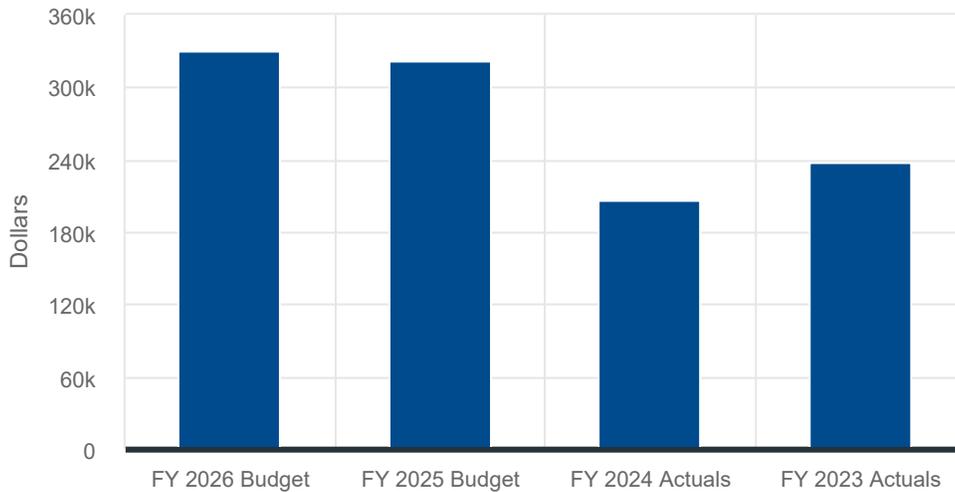
- ✓ To host quality special events that are fun for the whole family.
- ✓ To provide robust adult sports leagues.
- ✓ To offer ways for volunteers to connect and serve.
- ✓ To enrich the community with arts and culture.
- ✓ To identify desired uses, location, and develop a new Meridian Community Center.

## Recreation Community Events Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|---------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent       |                     |                     |
| <b>Revenue</b>                                | \$ 32,744           | \$ 30,825           | \$ 1,919                      | 6.2%          | \$ 37,610           | \$ 31,811           |
| <b>Expenditures</b>                           |                     |                     |                               |               |                     |                     |
| Personnel                                     | 220,940             | 212,646             | 8,294                         | 3.9%          | 124,578             | 174,780             |
| Operating                                     | 110,000             | 110,000             | -                             | -%            | 81,176              | 63,600              |
| <b>Total Expenditures</b>                     | <b>330,940</b>      | <b>322,646</b>      | <b>8,294</b>                  | <b>2.6%</b>   | <b>205,754</b>      | <b>238,380</b>      |
| <b>Total Expenditures including Transfers</b> | <b>330,940</b>      | <b>322,646</b>      | <b>8,294</b>                  | <b>2.6%</b>   | <b>205,754</b>      | <b>238,380</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (298,196)</b> | <b>\$ (291,821)</b> | <b>\$ (6,375)</b>             | <b>(2.2)%</b> | <b>\$ (168,144)</b> | <b>\$ (206,569)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 2.00        | 2.00        |
| <b>Total Personnel</b> | <b>2.00</b> | <b>2.00</b> |

Total Expenditures



## Recreation Camps and Classes Division Budget

The Recreation Camps and Classes Division offers a diverse range of community education classes, activities, and programs designed to enrich the lives of residents. Additionally, it provides week-long summer camps to keep children engaged and active throughout the summer months.

### Objectives:

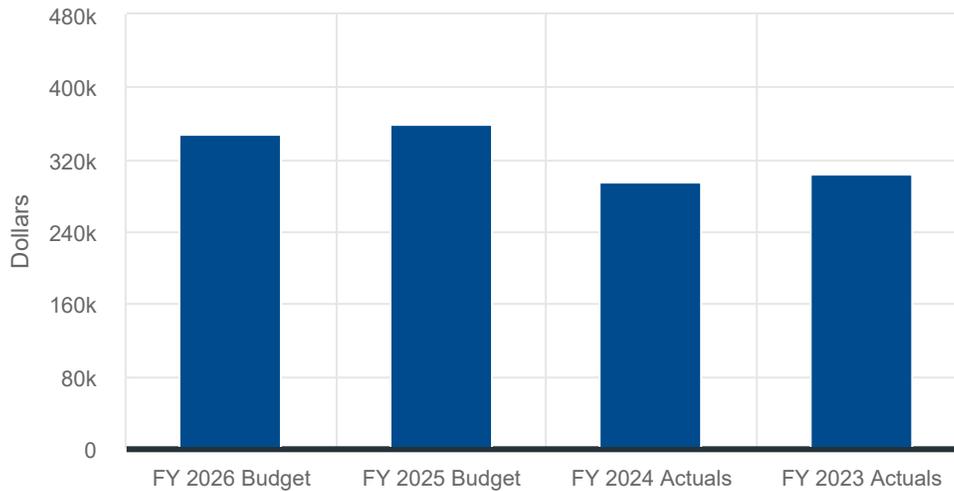
- ✓ To offer diverse classes, camps, activities, and excursions for all ages.

## Recreation Camps and Classes Division Budget

|   | FY 2026<br>Budget  | FY 2025<br>Budget  | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|--------------------|--------------------|-------------------------------|---------------|--------------------|--------------------|
|   |                    |                    | Amount                        | Percent       |                    |                    |
| <b>Revenue</b>                                | \$ 336,475         | \$ 320,770         | \$ 15,705                     | 4.9%          | \$ 336,475         | \$ 311,427         |
| <b>Expenditures</b>                           |                    |                    |                               |               |                    |                    |
| Personnel                                     | 121,960            | 118,190            | 3,770                         | 3.2%          | 93,064             | 97,618             |
| Operating                                     | 226,126            | 240,017            | (13,891)                      | (5.8)%        | 201,472            | 207,074            |
| <b>Total Expenditures</b>                     | <b>348,086</b>     | <b>358,207</b>     | <b>(10,121)</b>               | <b>(2.8)%</b> | <b>294,536</b>     | <b>304,692</b>     |
| <b>Total Expenditures including Transfers</b> | <b>348,086</b>     | <b>358,207</b>     | <b>(10,121)</b>               | <b>(2.8)%</b> | <b>294,536</b>     | <b>304,692</b>     |
| <b>Net Income (Loss)</b>                      | <b>\$ (11,611)</b> | <b>\$ (37,437)</b> | <b>\$ 25,826</b>              | <b>69.0%</b>  | <b>\$ 41,939</b>   | <b>\$ 6,735</b>    |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 1.00        | 1.00        |
| <b>Total Personnel</b> | <b>1.00</b> | <b>1.00</b> |

Total Expenditures



## Arts and Culture Division Budget

The Arts and Culture Division administers and oversees a broad range of initiatives that promote the City's artistic, cultural, and historical endeavors. This division is tasked with developing and supporting programs that enhance community engagement through the arts, cultural heritage, and historic preservation. As part of its mandate, the division allocates funding and provides operational support for both the Meridian Arts Commission and the Historic Preservation Commission, ensuring the continued advancement and sustainability of these key cultural entities within the City's broader strategic framework.

### Objectives:

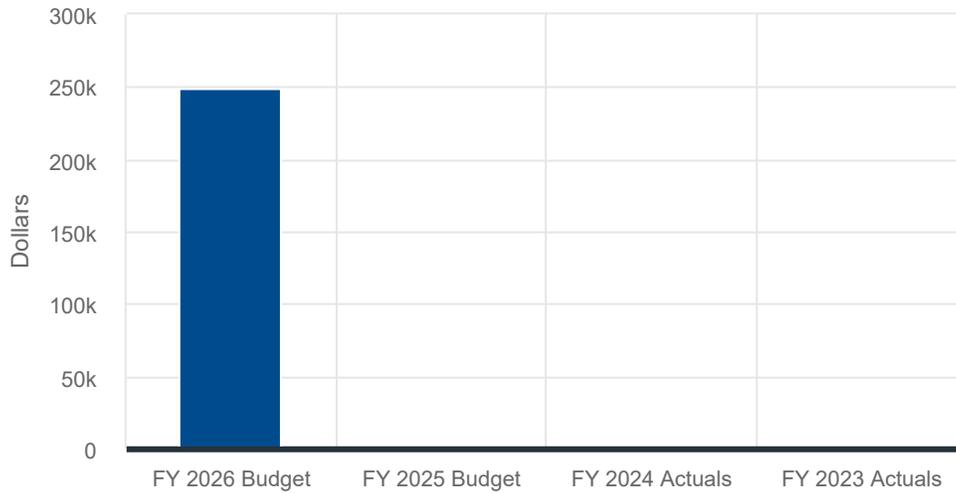
- ✓ Provide opportunities for arts and culture for the citizens of Meridian, including public art, exhibits, events, and historic preservation.

## Arts and Culture Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget | 2026 to 2025            |                          | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|---------------------|-------------------|-------------------------|--------------------------|--------------------|--------------------|
|   |                     |                   | Budget Change<br>Amount | Budget Change<br>Percent |                    |                    |
| <b>Expenditures</b>                               |                     |                   |                         |                          |                    |                    |
| Personnel   | \$ 121,670          | \$ -              | \$ 121,670              | N/A                      | \$ -               | -                  |
| Operating   | 127,135             | -                 | 127,135                 | N/A                      | -                  | -                  |
| <b>Total Expenditures</b>                         | <b>248,805</b>      | <b>-</b>          | <b>248,805</b>          | <b>N/A</b>               | <b>-</b>           | <b>-</b>           |
| <b>Total Expenditures<br/>including Transfers</b> | <b>248,805</b>      | <b>-</b>          | <b>248,805</b>          | <b>N/A</b>               | <b>-</b>           | <b>-</b>           |
| <b>Net Income (Loss)</b>                          | <b>\$ (248,805)</b> | <b>\$ -</b>       | <b>\$ (248,805)</b>     | <b>N/A</b>               | <b>\$ -</b>        | <b>-</b>           |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 1.00        | 0.00        |
| <b>Total Personnel</b> | <b>1.00</b> | <b>0.00</b> |

Total Expenditures



## Homecourt Division Budget

Meridian Homecourt serves as a premier indoor sports facility for the citizens of Meridian and the greater Treasure Valley. The goal of Meridian Parks and Recreation is to ensure fair and equal opportunities for all community members to fully utilize the facility and make the most of its offerings.

### Objectives:

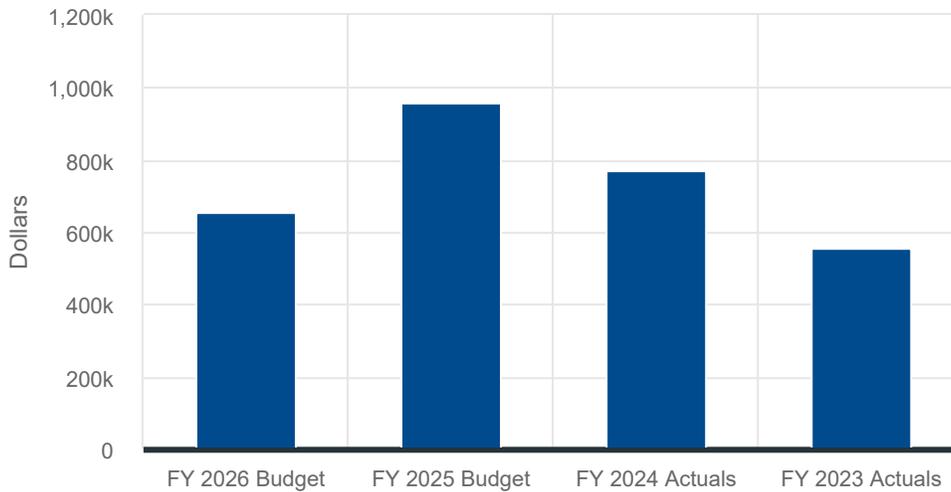
- ✓ To coordinate community recreation programs, such as Pickleball, Basketball, and Volleyball, as well as special event tournaments, and to host a wide variety of other community education classes.
- ✓ To schedule the facility for community user groups, including sport courts and class instruction areas.
- ✓ To manage and coordinate the maintenance and upkeep of the facility.

## Homecourt Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025            |                          | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------|--------------------------|---------------------|---------------------|
|   |                     |                     | Budget Change<br>Amount | Budget Change<br>Percent |                     |                     |
| <b>Revenue</b>                                | \$ 258,927          | \$ 238,226          | \$ 20,701               | 8.7%                     | \$ 278,007          | \$ 273,360          |
| <b>Expenditures</b>                           |                     |                     |                         |                          |                     |                     |
| Personnel                                     | 443,595             | 443,243             | 352                     | 0.1%                     | 398,587             | 372,640             |
| Operating                                     | 162,842             | 516,765             | (353,923)               | (68.5)%                  | 373,136             | 184,126             |
| Capital                                       | 50,000              | -                   | 50,000                  | N/A                      | -                   | -                   |
| <b>Total Expenditures</b>                     | <b>656,437</b>      | <b>960,008</b>      | <b>(303,571)</b>        | <b>(31.6)%</b>           | <b>771,723</b>      | <b>556,766</b>      |
| <b>Total Expenditures including Transfers</b> | <b>656,437</b>      | <b>960,008</b>      | <b>(303,571)</b>        | <b>(31.6)%</b>           | <b>771,723</b>      | <b>556,766</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (397,510)</b> | <b>\$ (721,782)</b> | <b>\$ 324,272</b>       | <b>44.9%</b>             | <b>\$ (493,716)</b> | <b>\$ (283,406)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 4.00        | 4.00        |
| Part-Time              | 1.00        | 1.00        |
| <b>Total Personnel</b> | <b>5.00</b> | <b>5.00</b> |

Total Expenditures



## Community Center Budget

The Meridian Community Center proudly offers a wide variety of classes, activities, and programs designed to bring people together and enrich the lives of everyone in our community.

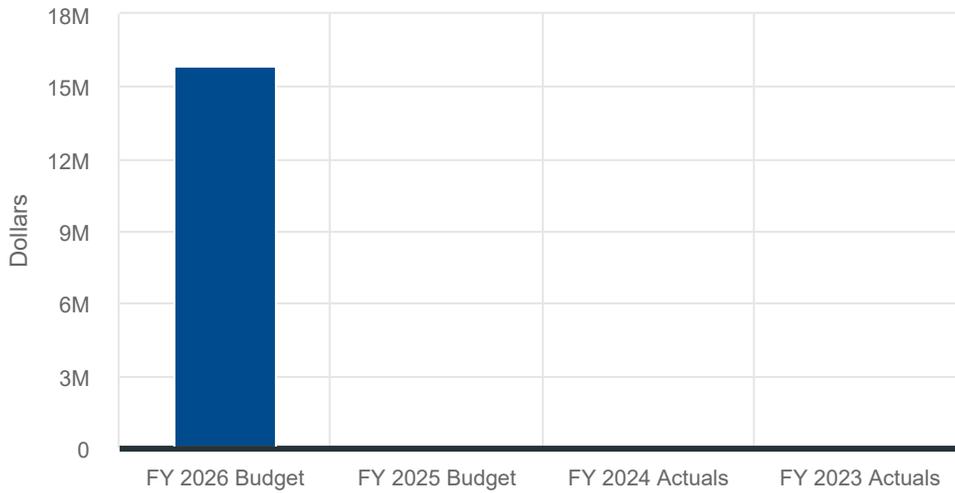
### Objectives:

- ✓ To coordinate community recreation programs, such as Pickleball, Basketball, and Volleyball, as well as special event tournaments, and to host a wide variety of other community education classes.
- ✓ To schedule the facility for community user groups, including sport courts and class instruction areas.
- ✓ To manage and coordinate the maintenance and upkeep of the facility.

## Community Center Budget

|   | FY 2026<br>Budget      | FY 2025<br>Budget | 2026 to 2025            |                          | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|------------------------|-------------------|-------------------------|--------------------------|--------------------|--------------------|
|   |                        |                   | Budget Change<br>Amount | Budget Change<br>Percent |                    |                    |
| <b>Expenditures</b>                               |                        |                   |                         |                          |                    |                    |
| Capital   | \$ 15,870,310          | \$ -              | \$ 15,870,310           | N/A                      | \$ -               | \$ -               |
| <b>Total Expenditures</b>                         | <b>15,870,310</b>      | <b>-</b>          | <b>15,870,310</b>       | <b>N/A</b>               | <b>-</b>           | <b>-</b>           |
| <b>Total Expenditures<br/>including Transfers</b> | <b>15,870,310</b>      | <b>-</b>          | <b>15,870,310</b>       | <b>N/A</b>               | <b>-</b>           | <b>-</b>           |
| <b>Net Income (Loss)</b>                          | <b>\$ (15,870,310)</b> | <b>\$ -</b>       | <b>\$ (15,870,310)</b>  | <b>N/A</b>               | <b>\$ -</b>        | <b>-</b>           |

**Total Expenditures**



## Community Center Budget Request Detail

**Budget Request Title:** Community Center - Construction

**Narrative:** Funds dedicated to new Community Center per Impact Fee Study

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 15,870,310           |
| <b>Total Budget Request</b> | <b>\$ 15,870,310</b> |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Parks and Recreation Administration Division Budget

The Parks and Recreation Administration Division oversees the day-to-day operations of the entire department. This includes managing the Recreation, Community Events, Homecourt, Sports, Parks, Construction, Pool, and Lakeview Golf Course Divisions.

### Objectives:

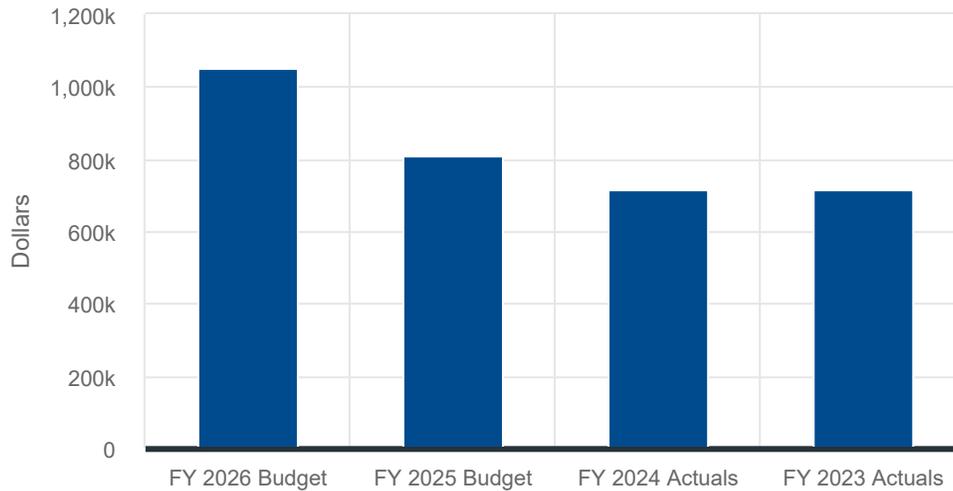
- ✓ To invest in facilities, programs, and partnerships to establish Meridian as an active and vibrant community that fulfills the diverse recreational needs of the City's population and helps our citizens build lasting, positive memories.
- ✓ To prepare short- and long-range plans for innovatively designed parks, pathway development and a variety of recreation programs.

## Parks and Recreation Administration Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|----------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent        |                     |                     |
| <b>Revenue</b>                                | \$ 6,549,917        | \$ 8,551,636        | \$ (2,001,719)                | (23.4)%        | \$ 7,596,780        | \$ 7,181,776        |
| <b>Expenditures</b>                           |                     |                     |                               |                |                     |                     |
| Personnel                                     | 636,180             | 659,507             | (23,327)                      | (3.5)%         | 590,446             | 547,660             |
| Operating                                     | 415,750             | 146,926             | 268,824                       | 183.0%         | 127,341             | 167,133             |
| <b>Total Expenditures</b>                     | <b>1,051,930</b>    | <b>806,433</b>      | <b>245,497</b>                | <b>30.4%</b>   | <b>717,787</b>      | <b>714,793</b>      |
| Transfers                                     | 74,748              | 96,969              | (22,221)                      | (22.9)%        | 72,359              | 66,652              |
| <b>Total Expenditures including Transfers</b> | <b>1,126,678</b>    | <b>903,402</b>      | <b>223,276</b>                | <b>24.7%</b>   | <b>790,146</b>      | <b>781,445</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ 5,423,239</b> | <b>\$ 7,648,234</b> | <b>\$ (2,224,995)</b>         | <b>(29.1)%</b> | <b>\$ 6,806,634</b> | <b>\$ 6,400,331</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 5.00        | 5.00        |
| <b>Total Personnel</b> | <b>5.00</b> | <b>5.00</b> |

**Total Expenditures**



## Parks and Recreation Administration Division Budget Request Detail

**Budget Request Title: Pathway Connections**

**Narrative:** \$35,000 would fund the planning and design of amenities, such as benches, outdoor fitness equipment, drinking water, or other comfort and convenience items. Additionally, this would fund the planning and design of unique wayfinding and/or placemaking signage.

\$10,000 for development of a trailhead/parking lot partnership at 25 West Spicewood Drive along the Bud Porter Pathway.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 45,000               |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 45,000</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | Yes |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | Yes |

## Parks and Recreation Administration Division Budget Request Detail

**Budget Request Title: Personnel Reclassification - Parks & Recreation**

**Narrative:** This request will address employee / position reclassifications for the fiscal year 2026. A reclassification occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and /or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requested for a review of general employee positions and applies the City’s Salary Administration Guideline to establish proper salary placement in the new range.

This addresses 1 Parks & Recreation Department employee.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 12,636               |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 12,636</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City’s or Department’s Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Parks and Recreation Administration Division Budget Request Detail

**Budget Request Title: Wi-Fi for Kleiner Park**

**Narrative:** This request would bring Wi-Fi to key areas in Kleiner Park in FY2026. This supports the City Strategic Plan:  
 Focus Area: Vibrant & Sustainable Community  
 Goal: Develop premier open spaces, indoor facilities, amenities, and public art projects to enhance the overall quality of life  
 Strategy: Implement public outdoor Wi-Fi in key gathering spaces within the City of Meridian.

Some benefits of public Wi-Fi include:  
 Internet access for under served communities  
 A digital portal for education visitors can access information about the City  
 An operational tool to monitor visitation patterns

Where should we place Wi-Fi?  
 The best locations are where theres a high concentration of pedestrian traffic and where people are likely to stay for a while, such as a visitor center, beach, playground, day-use or concession area.

Whats the range of Wi-Fi?  
 Wi-Fi has a limited range, typically no more than several hundred feet. However, the range can be extended significantly by adding multiple transmitters (commonly known as access points or APs), linked together to form a continuous “mesh” network.

Why do we need Wi-Fi if theres cell coverage?  
 Wi-Fi is free and cellular data plans can be expensive. Approximately 90 percent of tablets/ laptops are Wi-Fi-only, where cellular isnt an option.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 200,000              |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 200,000</b>    |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City’s or Department’s Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## **Parks Division Budget**

The Parks Division is tasked with the management and maintenance of Meridian’s urban forest, parks, pathways, and facilities. The division ensures that these spaces meet and exceed the growing demand for open spaces, catering to the community’s needs as the city continues to expand.

### **Objectives:**

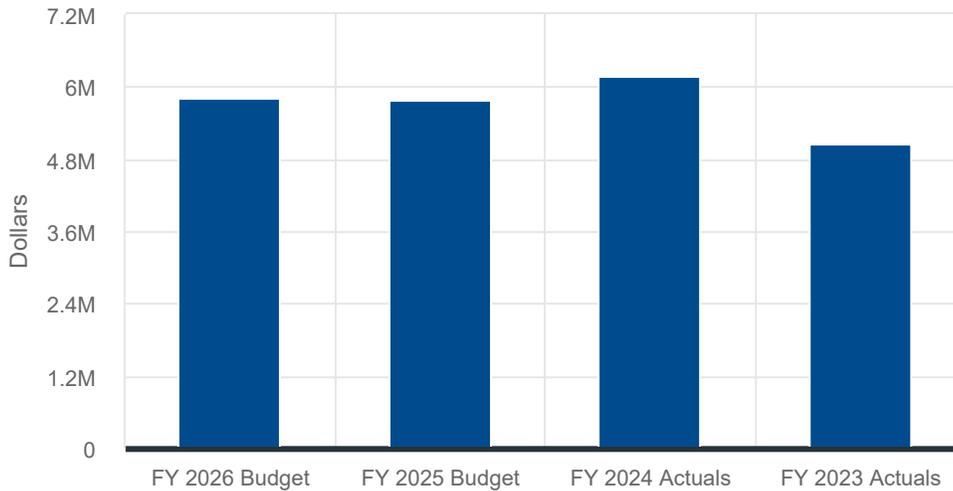
- ✓ To gain the public’s trust by providing parks and pathways that are safe and well maintained.

## Parks Division Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals    | FY 2023<br>Actuals    |
|---|-----------------------|-----------------------|-------------------------------|---------------|-----------------------|-----------------------|
|   |                       |                       | Amount                        | Percent       |                       |                       |
| <b>Revenue</b>                                | \$ -                  | \$ -                  | \$ -                          | -%            | \$ 13,221             | \$ 8,927              |
| <b>Expenditures</b>                           |                       |                       |                               |               |                       |                       |
| Personnel                                     | 2,922,689             | 2,891,004             | 31,685                        | 1.1%          | 3,029,122             | 2,366,476             |
| Operating                                     | 2,535,424             | 2,722,500             | (187,076)                     | (6.9)%        | 2,367,928             | 2,457,563             |
| Capital                                       | 369,000               | 180,659               | 188,341                       | 104.3%        | 765,860               | 240,831               |
| <b>Total Expenditures</b>                     | <b>5,827,113</b>      | <b>5,794,163</b>      | <b>32,950</b>                 | <b>0.6%</b>   | <b>6,162,910</b>      | <b>5,064,870</b>      |
| <b>Total Expenditures including Transfers</b> | <b>5,827,113</b>      | <b>5,794,163</b>      | <b>32,950</b>                 | <b>0.6%</b>   | <b>6,162,910</b>      | <b>5,064,870</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (5,827,113)</b> | <b>\$ (5,794,163)</b> | <b>\$ (32,950)</b>            | <b>(0.6)%</b> | <b>\$ (6,149,689)</b> | <b>\$ (5,055,943)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 24.00        | 24.00        |
| <b>Total Personnel</b> | <b>24.00</b> | <b>24.00</b> |

Total Expenditures



## Parks and Recreation Construction Division Budget

The Parks and Recreation Construction Division is responsible for planning and implementing new park and pathway construction projects, roadway beautification efforts, and managing lifecycle replacements in existing parks and facilities. This division ensures that the city's recreational infrastructure grows with the community while maintaining the quality of existing spaces.

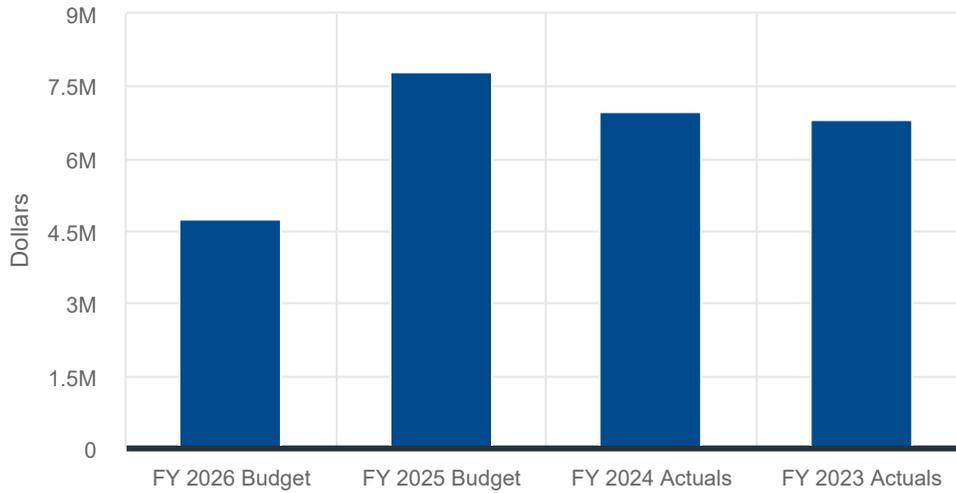
### Objectives:

- ✓ To meet and exceed the community's need for new and well-maintained parks, pathways, and facilities through the wise use of available resources.

## Parks and Recreation Construction Division Budget

|   | FY 2026 Budget        | FY 2025 Budget        | 2026 to 2025 Budget Change |                | FY 2024 Actuals       | FY 2023 Actuals       |
|---|-----------------------|-----------------------|----------------------------|----------------|-----------------------|-----------------------|
|   |                       |                       | Amount                     | Percent        |                       |                       |
| <b>Revenue</b>                                | \$ -                  | \$ 1,121,683          | \$ (1,121,683)             | (100.0)%       | \$ 117,622            | \$ 130,698            |
| <b>Expenditures</b>                           |                       |                       |                            |                |                       |                       |
| Operating                                     | 295,000               | 443,191               | (148,191)                  | (33.4)%        | 51,629                | -                     |
| Capital                                       | 4,448,344             | 7,344,444             | (2,896,100)                | (39.4)%        | 6,930,514             | 6,811,028             |
| <b>Total Expenditures</b>                     | <b>4,743,344</b>      | <b>7,787,635</b>      | <b>(3,044,291)</b>         | <b>(39.1)%</b> | <b>6,982,143</b>      | <b>6,811,028</b>      |
| <b>Total Expenditures including Transfers</b> | <b>4,743,344</b>      | <b>7,787,635</b>      | <b>(3,044,291)</b>         | <b>(39.1)%</b> | <b>6,982,143</b>      | <b>6,811,028</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (4,743,344)</b> | <b>\$ (6,665,952)</b> | <b>\$ 1,922,608</b>        | <b>28.8%</b>   | <b>\$ (6,864,521)</b> | <b>\$ (6,680,330)</b> |

Total Expenditures



## Parks and Recreation Construction Division Budget Request Detail

**Budget Request Title:** Discovery Dog Park Expansion

**Narrative:** Expand the current dog park with additional fencing to respond to increased demand from citizens.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 85,000               |
| <b>Total Budget Request</b> | <b>\$ 85,000</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Parks and Recreation Construction Division Budget Request Detail

**Budget Request Title: Park Identity/Theming Reinforcement**

**Narrative:** To create unique, educational, interpretive, and interactive elements of parks; meet survey demands for additional passive recreation opportunities; build quality of life for residents; and provide opportunities for all ages.

**SETTLERS PARK:**

Settlers Park is one of our signature parks in North Meridian. While it does have a unique identity, it does not have any signage that reinforces the name or builds off the theme of the park. We would like to add themed signage to reinforce the settlers theme.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 150,000              |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 150,000</b>    |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | Yes |

## Parks and Recreation Construction Division Budget Request Detail

**Budget Request Title: Settlers Park Expansion Construction**

**Narrative:** This request will fund the expansion of Settlers Park, including a dog park, restroom, additional parking, a small playground, and open grass/trees.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 3,850,000            |
| <b>Total Budget Request</b> | <b>\$ 3,850,000</b>  |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Parks and Recreation Construction Division Budget Request Detail

**Budget Request Title: Tammy Street Park Playground**

**Narrative:** Tammy Street Park is a Special Use Park (0.57 acres) that was transferred to the City of Meridian from the Western Ada Recreation District (WARD). This park currently does not contain any amenities. At the request of several neighbors, this request will fund the addition of a small playground, curbing, and bark located at 1031 Tammy Street.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 145,000              |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 145,000</b>    |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Parks and Recreation Construction Division Budget Request Detail

**Budget Request Title: Ustick Road-Three Miles of Landscape Medians**

**Narrative:** This request will fund the design, construction, and maintenance of landscaping, stamped concrete, irrigation, and plants in the center medians on Ustick Road between Ten Mile and Black Cat.

This request will fund the design, construction, and maintenance of landscaping, stamped concrete, irrigation, and plants in the center medians on Ustick Road between Black Cat and McDermott.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 13,000               |
| Total Capital Outlay        | 513,344              |
| <b>Total Budget Request</b> | <b>\$ 526,344</b>    |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Lakeview Golf Course Administration Division Budget

Lakeview Golf Course is the City's only public golf course, offering an 18-hole, par 72 layout. The course is complemented by a full-service clubhouse, which serves as a venue for community gatherings, a pro shop, golf cart rentals, and a driving range with a practice area. Additionally, Lakeview Golf Course hosts men's and women's golf associations, junior golf programs, and provides golf lessons and packages. It is also available for tournaments and special events, making it a hub for golf enthusiasts and the community at large.

### Objectives:

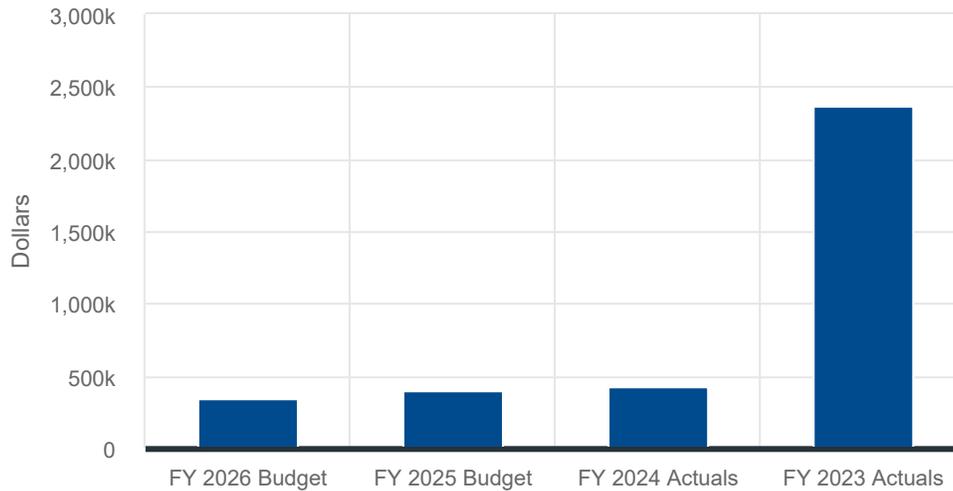
- ✓ To provide an affordable and accessible golf facility that is well maintained and a source of pride for our residents.

## Lakeview Golf Course Administration Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals    |
|---|---------------------|---------------------|-------------------------------|----------------|---------------------|-----------------------|
|   |                     |                     | Amount                        | Percent        |                     |                       |
| <b>Revenue</b>                                | \$ -                | \$ -                | \$ -                          | -%             | \$ 479              | \$ 7,298              |
| <b>Expenditures</b>                           |                     |                     |                               |                |                     |                       |
| Personnel                                     | 171,926             | 158,054             | 13,872                        | 8.8%           | 158,200             | 189,596               |
| Operating                                     | 168,006             | 183,362             | (15,356)                      | (8.4)%         | 197,195             | 285,445               |
| Capital                                       | -                   | 55,000              | (55,000)                      | (100.0)%       | 66,928              | 1,892,981             |
| <b>Total Expenditures</b>                     | <b>339,932</b>      | <b>396,416</b>      | <b>(56,484)</b>               | <b>(14.2)%</b> | <b>422,323</b>      | <b>2,368,022</b>      |
| <b>Total Expenditures including Transfers</b> | <b>339,932</b>      | <b>396,416</b>      | <b>(56,484)</b>               | <b>(14.2)%</b> | <b>422,323</b>      | <b>2,368,022</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (339,932)</b> | <b>\$ (396,416)</b> | <b>\$ 56,484</b>              | <b>14.2%</b>   | <b>\$ (421,844)</b> | <b>\$ (2,360,724)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 1.00        | 1.00        |
| <b>Total Personnel</b> | <b>1.00</b> | <b>1.00</b> |

**Total Expenditures**



## Lakeview Cart Rental Division Budget

Lakeview Golf Course is the City's only public golf course, offering an 18-hole, par 72 layout. The course is complemented by a full-service clubhouse, which serves as a venue for community gatherings, a pro shop, golf cart rentals, and a driving range with a practice area. Additionally, Lakeview Golf Course hosts men's and women's golf associations, junior golf programs, and provides golf lessons and packages. It is also available for tournaments and special events, making it a hub for golf enthusiasts and the community at large.

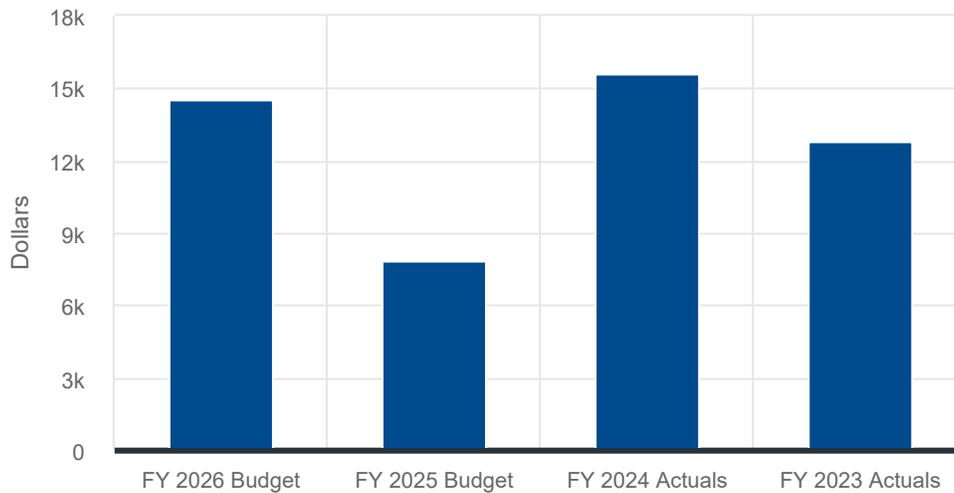
### Objectives:

- ✓ To provide affordable access to a clean, well maintained fleet of golf carts for our residents.

## Lakeview Cart Rental Division Budget

|   | FY 2026<br>Budget | FY 2025<br>Budget | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|-------------------|-------------------|-------------------------------|---------------|--------------------|--------------------|
|   |                   |                   | Amount                        | Percent       |                    |                    |
| <b>Revenue</b>                                | \$ 338,507        | \$ 353,461        | \$ (14,954)                   | (4.2)%        | \$ 371,892         | \$ 328,874         |
| <b>Expenditures</b>                           |                   |                   |                               |               |                    |                    |
| Operating                                     | 14,500            | 7,880             | 6,620                         | 84.0%         | 15,608             | 7,685              |
| <b>Total Expenditures</b>                     | <b>14,500</b>     | <b>7,880</b>      | <b>6,620</b>                  | <b>84.0%</b>  | <b>15,608</b>      | <b>12,837</b>      |
| <b>Total Expenditures including Transfers</b> | <b>14,500</b>     | <b>7,880</b>      | <b>6,620</b>                  | <b>84.0%</b>  | <b>15,608</b>      | <b>12,837</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ 324,007</b> | <b>\$ 345,581</b> | <b>\$ (21,574)</b>            | <b>(6.2)%</b> | <b>\$ 356,284</b>  | <b>\$ 316,037</b>  |

**Total Expenditures**



## Lakeview Pro Shop Division Budget

Lakeview Golf Course is the City's only public golf course, offering an 18-hole, par 72 layout. The course is complemented by a full-service clubhouse, which serves as a venue for community gatherings, a pro shop, golf cart rentals, and a driving range with a practice area. Additionally, Lakeview Golf Course hosts men's and women's golf associations, junior golf programs, and provides golf lessons and packages. It is also available for tournaments and special events, making it a hub for golf enthusiasts and the community at large.

### Objectives:

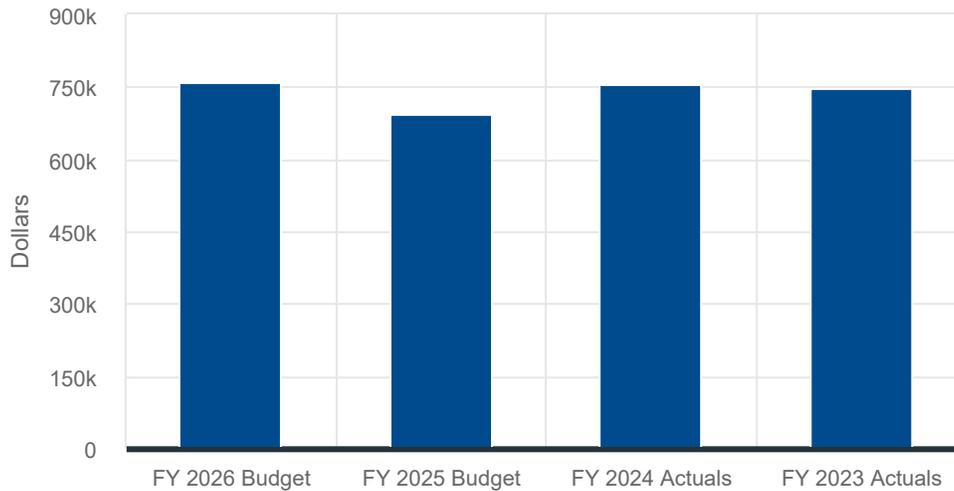
- ✓ To provide golf services and a wide variety of merchandise in a friendly setting that promotes the game to our residents.

## Lakeview Pro Shop Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|----------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent        |                     |                     |
| <b>Revenue</b>                                | \$ 295,542          | \$ 435,146          | \$ (139,604)                  | (32.1)%        | \$ 392,935          | \$ 356,698          |
| <b>Expenditures</b>                           |                     |                     |                               |                |                     |                     |
| Personnel                                     | 484,954             | 478,309             | 6,645                         | 1.4%           | 512,990             | 484,144             |
| Operating                                     | 274,116             | 216,528             | 57,588                        | 26.6%          | 242,204             | 261,219             |
| <b>Total Expenditures</b>                     | <b>759,070</b>      | <b>694,837</b>      | <b>64,233</b>                 | <b>9.2%</b>    | <b>755,194</b>      | <b>745,363</b>      |
| <b>Total Expenditures including Transfers</b> | <b>759,070</b>      | <b>694,837</b>      | <b>64,233</b>                 | <b>9.2%</b>    | <b>755,194</b>      | <b>745,363</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (463,528)</b> | <b>\$ (259,691)</b> | <b>\$ (203,837)</b>           | <b>(78.5)%</b> | <b>\$ (362,259)</b> | <b>\$ (388,665)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 4.00        | 4.00        |
| <b>Total Personnel</b> | <b>4.00</b> | <b>4.00</b> |

Total Expenditures



## Lakeview Golfing and Grounds Maintenance Division Budget

Lakeview Golf Course is the City's only public golf course, offering an 18-hole, par 72 layout. The course is complemented by a full-service clubhouse, which serves as a venue for community gatherings, a pro shop, golf cart rentals, and a driving range with a practice area. Additionally, Lakeview Golf Course hosts men's and women's golf associations, junior golf programs, and provides golf lessons and packages. It is also available for tournaments and special events, making it a hub for golf enthusiasts and the community at large.

### Objectives:

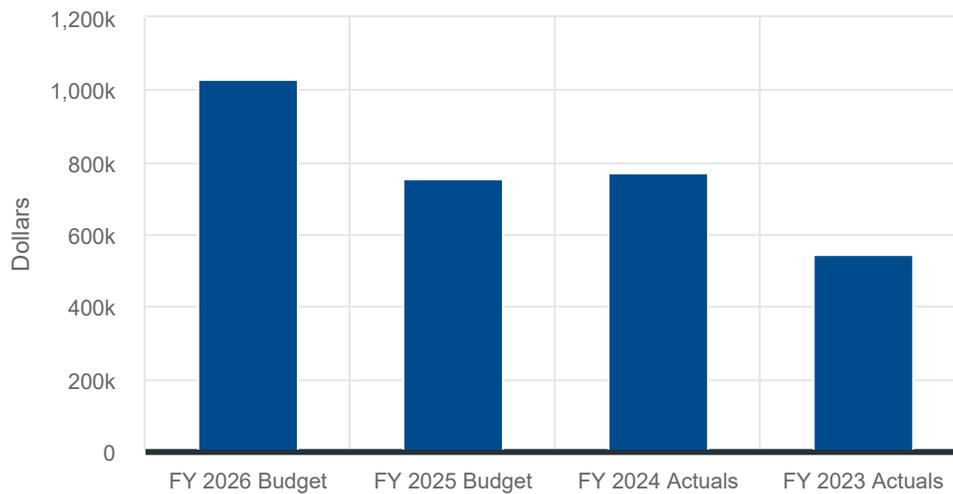
- ✓ To provide an affordable and accessible golf facility in a comfortable setting that is up to date, well maintained and a source of pride for our residents.

## Lakeview Golfing and Grounds Maintenance Division Budget

|   | FY 2026<br>Budget | FY 2025<br>Budget | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|-------------------|-------------------|-------------------------------|----------------|--------------------|--------------------|
|   |                   |                   | Amount                        | Percent        |                    |                    |
| <b>Revenue</b>                                | \$ 1,255,313      | \$ 1,231,000      | \$ 24,313                     | 2.0%           | \$ 1,430,697       | \$ 1,213,428       |
| <b>Expenditures</b>                           |                   |                   |                               |                |                    |                    |
| Personnel                                     | 479,892           | 451,490           | 28,402                        | 6.3%           | 415,594            | 192,636            |
| Operating                                     | 400,840           | 305,213           | 95,627                        | 31.3%          | 355,620            | 350,338            |
| Capital                                       | 149,000           | -                 | 149,000                       | N/A            | -                  | -                  |
| <b>Total Expenditures</b>                     | <b>1,029,732</b>  | <b>756,703</b>    | <b>273,029</b>                | <b>36.1%</b>   | <b>771,214</b>     | <b>542,974</b>     |
| <b>Total Expenditures including Transfers</b> | <b>1,029,732</b>  | <b>756,703</b>    | <b>273,029</b>                | <b>36.1%</b>   | <b>771,214</b>     | <b>542,974</b>     |
| <b>Net Income (Loss)</b>                      | <b>\$ 225,581</b> | <b>\$ 474,297</b> | <b>\$ (248,716)</b>           | <b>(52.4)%</b> | <b>\$ 659,483</b>  | <b>\$ 670,454</b>  |

| <b>Personnel</b>       |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 4.00        | 4.00        |
| <b>Total Personnel</b> | <b>4.00</b> | <b>4.00</b> |

**Total Expenditures**



## Lakeview Golfing and Grounds Maintenance Division Budget Request Detail

**Budget Request Title: Lakeview Golf Course Improvements**

**Narrative:** 450 feet of 4-foot wrought iron fencing to separate the golf course from Black Cat Road and prevent pedestrian cut-through traffic.

Regrade existing aqua range to remove lagoon that grows weeds and is no longer needed with the new well. Create a gravel maintenance road under the net so we can make repairs to the range net.

Monument sign that identifies the property as Lakeview Golf Course.

Increase the two drive aisle radii in front of the clubhouse to eliminate the muddy areas.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 134,500              |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 134,500</b>    |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Lakeview Golfing and Grounds Maintenance Division Budget Request Detail

**Budget Request Title: Lakeview Golf Course Software**

**Narrative:** Task Tracker improves data collection and provides insights for the management team regarding staff efficiency, labor spending, ROI of equipment versus labor, and budget variances, as well as helping to communicate and coordinate day-to-day operations. It organizes the daily schedule, including staff assignments; staff hours; and how tournaments, weather, and daily tee sheets affect the work schedule. It allows for improved coordination of job assignments, logs equipment maintenance, and shows how money is being utilized within each division from carts and range to grounds maintenance.

We will continue to evaluate the performance of this software at the end of each season.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 1,900                |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 1,900</b>      |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Lakeview Golfing and Grounds Maintenance Division Budget Request Detail

**Budget Request Title: Parks Maintenance Equipment & Vehicle Purchases**

**Narrative:** Verticutting reels mower attachment for dethatching the grass at Lakeview Golf Course.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 14,900               |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 14,900</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | Yes |

## Lakeview Food and Beverage Division Budget

Lakeview Golf Course is the City's only public golf course, offering an 18-hole, par 72 layout. The course is complemented by a full-service clubhouse, which serves as a venue for community gatherings, a pro shop, golf cart rentals, and a driving range with a practice area. Additionally, Lakeview Golf Course hosts men's and women's golf associations, junior golf programs, and provides golf lessons and packages. It is also available for tournaments and special events, making it a hub for golf enthusiasts and the community at large.

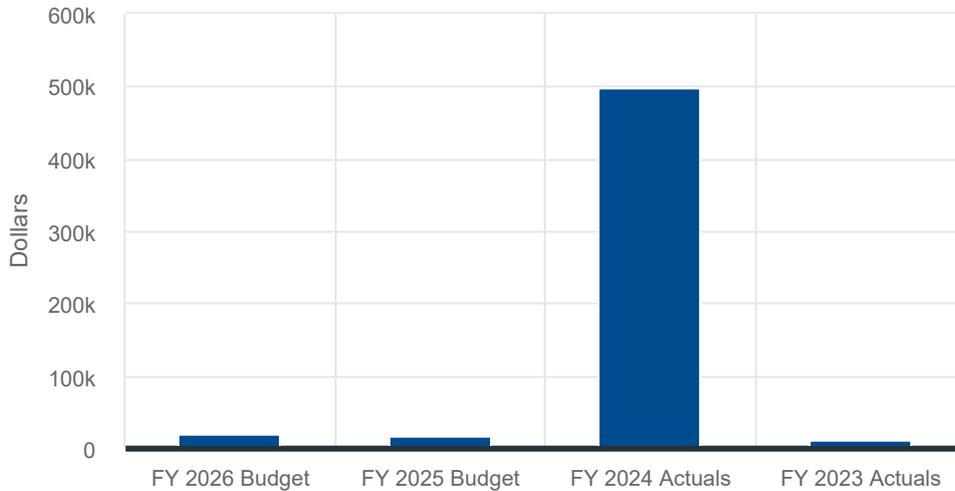
### Objectives:

- ✓ To provide quality food and beverage options in a comfortable environment for golfers and general public at an affordable price.

## Lakeview Food and Beverage Division Budget

|   | FY 2026<br>Budget  | FY 2025<br>Budget | 2026 to 2025<br>Budget Change |                 | FY 2024<br>Actuals  | FY 2023<br>Actuals |
|---|--------------------|-------------------|-------------------------------|-----------------|---------------------|--------------------|
|   |                    |                   | Amount                        | Percent         |                     |                    |
| <b>Revenue</b>                                    | \$ -               | \$ 13,926         | \$ (13,926)                   | (100.0)%        | \$ 13,926           | \$ 1,849           |
| <b>Expenditures</b>                               |                    |                   |                               |                 |                     |                    |
| Operating   | 20,359             | 16,827            | 3,532                         | 21.0%           | 499,116             | 12,116             |
| <b>Total Expenditures</b>                         | <b>20,359</b>      | <b>16,827</b>     | <b>3,532</b>                  | <b>21.0%</b>    | <b>499,116</b>      | <b>12,116</b>      |
| <b>Total Expenditures<br/>including Transfers</b> | <b>20,359</b>      | <b>16,827</b>     | <b>3,532</b>                  | <b>21.0%</b>    | <b>499,116</b>      | <b>12,116</b>      |
| <b>Net Income (Loss)</b>                          | <b>\$ (20,359)</b> | <b>\$ (2,901)</b> | <b>\$ (17,458)</b>            | <b>(601.8)%</b> | <b>\$ (485,190)</b> | <b>\$ (10,267)</b> |

**Total Expenditures**



## Lakeview Capital Projects Division Budget

Lakeview Golf Course is the City's only public golf course, offering an 18-hole, par 72 layout. The course is complemented by a full-service clubhouse, which serves as a venue for community gatherings, a pro shop, golf cart rentals, and a driving range with a practice area. Additionally, Lakeview Golf Course hosts men's and women's golf associations, junior golf programs, and provides golf lessons and packages. It is also available for tournaments and special events, making it a hub for golf enthusiasts and the community at large.

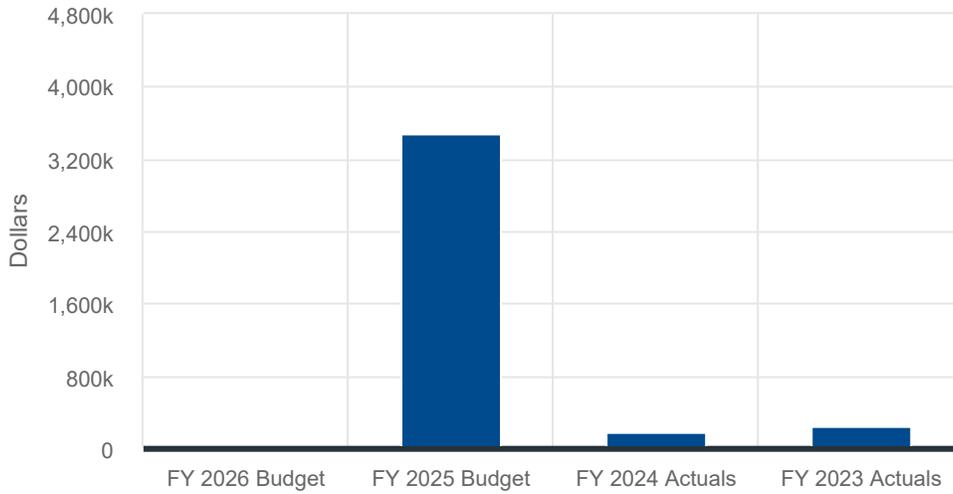
### Objectives:

- ✓ To provide an affordable and accessible golf facility that is well maintained and a source of pride for our residents.

## Lakeview Capital Projects Division Budget

|   | FY 2026 Budget | FY 2025 Budget        | 2026 to 2025 Budget Change |                 | FY 2024 Actuals     | FY 2023 Actuals     |
|---|----------------|-----------------------|----------------------------|-----------------|---------------------|---------------------|
|   |                |                       | Amount                     | Percent         |                     |                     |
| <b>Expenditures</b>                           |                |                       |                            |                 |                     |                     |
| Capital                                       | -              | 3,471,156             | (3,471,156)                | (100.0)%        | 169,547             | 138,657             |
| <b>Total Expenditures</b>                     | -              | <b>3,471,156</b>      | <b>(3,471,156)</b>         | <b>(100.0)%</b> | <b>169,547</b>      | <b>244,182</b>      |
| <b>Total Expenditures including Transfers</b> | -              | <b>3,471,156</b>      | <b>(3,471,156)</b>         | <b>(100.0)%</b> | <b>169,547</b>      | <b>244,182</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ -</b>    | <b>\$ (3,471,156)</b> | <b>\$ 3,471,156</b>        | <b>100.0%</b>   | <b>\$ (169,547)</b> | <b>\$ (244,182)</b> |

Total Expenditures



## Community Pool Division Budget

The Community Pool Division is responsible for offering quality aquatics programming at the Meridian Pool, emphasizing affordable public swim lessons and open public swim sessions to meet the growing demands of the community. This division ensures that residents have access to safe and enjoyable swimming experiences, supporting both recreational and developmental swimming opportunities for all ages.

### Objectives:

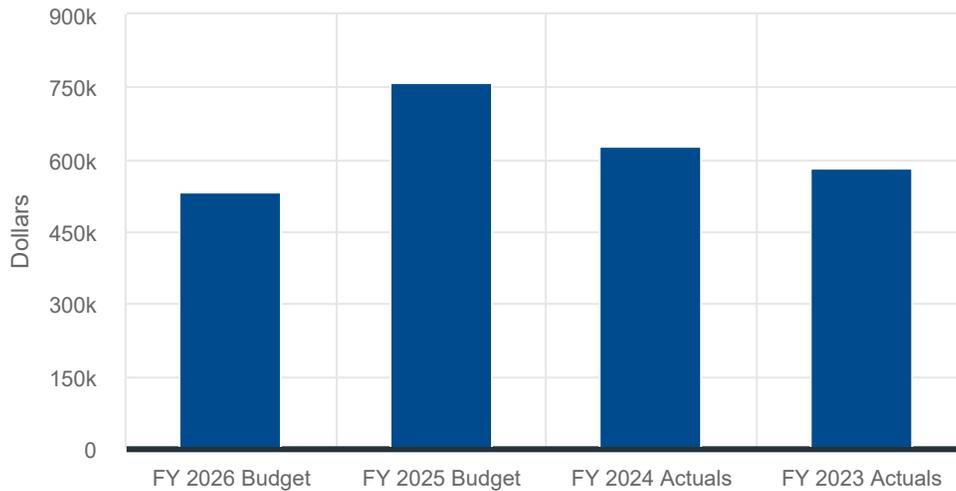
- ✓ To offer safe and quality aquatics programs with a balance of public swim lessons and open public swim in a clean and improved Meridian pool facility.

## Community Pool Division Budget

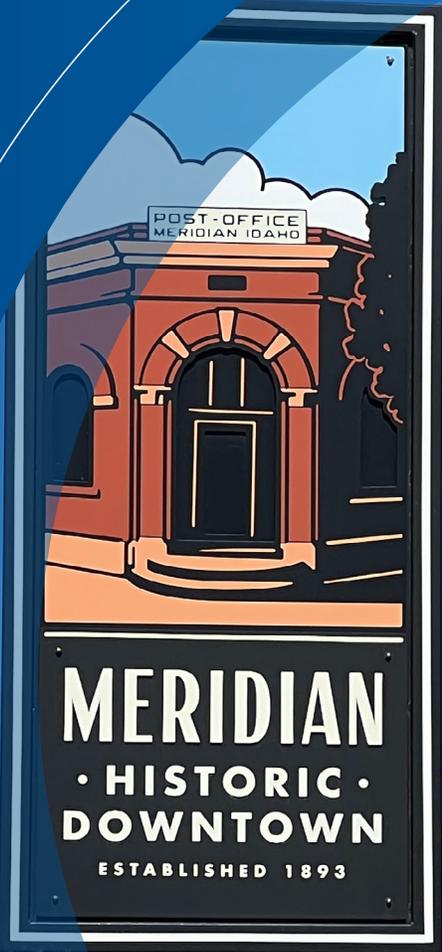
|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals |
|---|---------------------|---------------------|-------------------------------|----------------|---------------------|--------------------|
|   |                     |                     | Amount                        | Percent        |                     |                    |
| <b>Revenue</b>                                | \$ 140,000          | \$ 120,000          | \$ 20,000                     | 16.7%          | \$ 443,129          | \$ 714,362         |
| <b>Expenditures</b>                           |                     |                     |                               |                |                     |                    |
| Personnel                                     | 121,888             | 124,160             | (2,272)                       | (1.8)%         | 104,025             | 106,109            |
| Operating                                     | 411,150             | 634,797             | (223,647)                     | (35.2)%        | 525,242             | 475,383            |
| <b>Total Expenditures</b>                     | <b>533,038</b>      | <b>758,957</b>      | <b>(225,919)</b>              | <b>(29.8)%</b> | <b>629,267</b>      | <b>581,492</b>     |
| <b>Total Expenditures including Transfers</b> | <b>533,038</b>      | <b>758,957</b>      | <b>(225,919)</b>              | <b>(29.8)%</b> | <b>629,267</b>      | <b>581,492</b>     |
| <b>Net Income (Loss)</b>                      | <b>\$ (393,038)</b> | <b>\$ (638,957)</b> | <b>\$ 245,919</b>             | <b>38.5%</b>   | <b>\$ (186,138)</b> | <b>\$ 132,870</b>  |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 1.00        | 1.00        |
| <b>Total Personnel</b> | <b>1.00</b> | <b>1.00</b> |

Total Expenditures



# BUDGET SUMMARY ENTERPRISE FUND



## Enterprise Fund Budget

The Enterprise Fund includes the water and sewer operations fund of the City, which is financed and operated in a manner similar to private business. The purpose of the Enterprise Fund is to ensure that the costs of providing goods or services to users, including operating expenses and depreciation, are primarily financed or recovered through user charges. This approach ensures that the fund is self-sustaining, with revenue generated from fees paid by users rather than through general taxation.

### Objectives:

- ✓ Assist in the engineering design standards and construction criteria for many programs required by state and federal law.
- ✓ Promote a positive relationship between the community's constructed environment and the community's natural environment.
- ✓ To guide long-range growth and development, as well as, assisting with the preparation of functional plans for transportation, utilities, and public safety to support planned growth.
- ✓ Efficiently direct, plan, and coordinate all water operations.
- ✓ Efficiently direct, plan, and coordinate all drinking water operations to meet regulatory and community expectations.
- ✓ Efficiently direct, plan, and coordinate all sewer operations to meet regulatory and community expectations.

### Justification:

The Enterprise Fund FY2026 Budget focuses on addressing the operational and capital needs necessary to provide the Meridian community with high-quality drinking water and wastewater services. The key priorities for this budget include:

- Compliance with State and Federal Regulations: Ensuring the city meets stringent water and wastewater standards.
- Customer Service: Continuing to provide exceptional service to the growing population.

Key FY2026 projects include:

- Upgrades at the Wastewater Resource Recovery Facility to meet upcoming phosphorus and ammonia discharge requirements in the 2027 state-issued permit.
- Installation of additional drinking water treatment facilities to maintain water quality and capacity for the growing community.
- Construction of new sewer lines and a lift station in the Fields District area of Northwest Meridian to accommodate new development.

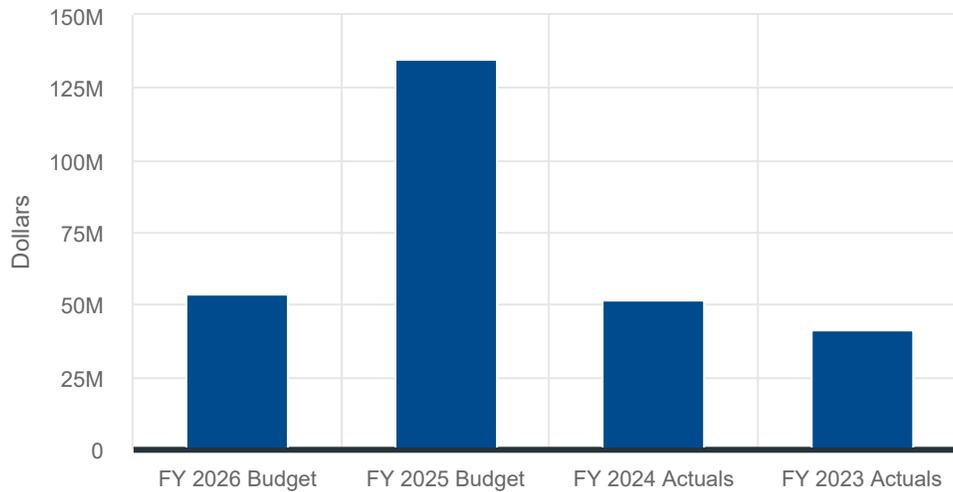
These initiatives reflect the city's commitment to maintaining infrastructure that supports both the regulatory demands and the needs of the expanding community.

## Enterprise Fund Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget      | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals   |
|---|-----------------------|------------------------|-------------------------------|----------------|---------------------|----------------------|
|   |                       |                        | Amount                        | Percent        |                     |                      |
| <b>Revenue</b>                                    | \$ 52,428,916         | \$ 58,811,872          | \$ (6,382,956)                | (10.9)%        | \$ 57,903,313       | \$ 58,214,580        |
| <b>Expenditures</b>                               |                       |                        |                               |                |                     |                      |
| Personnel   | 15,679,500            | 15,043,822             | 635,678                       | 4.2%           | 13,460,176          | 12,210,907           |
| Operating   | 10,273,110            | 11,653,309             | (1,380,199)                   | (11.8)%        | 10,629,535          | 9,916,420            |
| Capital   | 27,854,813            | 107,848,088            | (79,993,275)                  | (74.2)%        | 27,536,747          | 19,338,438           |
| <b>Total Expenditures</b>                         | <b>53,807,423</b>     | <b>134,545,219</b>     | <b>(80,737,796)</b>           | <b>(60.0)%</b> | <b>51,626,458</b>   | <b>41,465,765</b>    |
| Transfers   | 3,948,424             | 4,443,944              | (495,520)                     | (11.2)%        | 3,625,476           | 3,369,331            |
| <b>Total Expenditures<br/>including Transfers</b> | <b>57,755,847</b>     | <b>138,989,163</b>     | <b>(81,233,316)</b>           | <b>(58.4)%</b> | <b>55,251,934</b>   | <b>44,835,096</b>    |
| <b>Net Income (Loss)</b>                          | <b>\$ (5,326,931)</b> | <b>\$ (80,177,291)</b> | <b>\$ 74,850,360</b>          | <b>93.4%</b>   | <b>\$ 2,651,379</b> | <b>\$ 13,379,484</b> |

| Personnel              |               |               |
|------------------------|---------------|---------------|
| Full-Time              | 139.00        | 136.00        |
| <b>Total Personnel</b> | <b>139.00</b> | <b>136.00</b> |

Total Expenditures





## Enterprise Fund Budget Requests

| <b>Budget Replacement Request Title</b>  | <b>Budget Amount</b> |
|--|----------------------|
| Equip. Replace.-Land Dev.-Computers      | \$ 1,800             |
| Equip. Replace.-PW-Computers             | 14,400               |
| Replacement- SCADA Water                 | 150,000              |
| Replacement-SCADA Wastewater             | 240,000              |
| Equip. Replace.-MUBS-Computers           | 7,200                |
| Equip. Replace.-Water-Computers          | 15,100               |
| Replacement-Water-Water Main(s)          | 70,000               |
| Replacement-Water-Well 11B               | 200,000              |
| Equip. Replace.-WRRF-Computers           | 11,400               |
| Equip. Replace.-WRRF-Hydrocleaner Hose   | 10,000               |
| Replacement-WRRF-Sewer Main(s)           | 1,615,000            |
| Vehicle Replace.-WRRF-2006 UTV           | 11,000               |
| <b>Total Budget Replacement Requests</b> | <b>\$ 2,345,900</b>  |

## Enterprise Fund Budget Requests

| Budget Change Request Title                 | Revenue             | Personnel         | Operating        | Capital             | Net Rev-Cost Budget Amount |
|---|---------------------|-------------------|------------------|---------------------|----------------------------|
| Personnel Reclassification - Public Works   | \$ -                | \$ 16,328         | \$ -             | \$ -                | \$ 16,328                  |
| Personnel Reclassification - Land Dev       | -                   | 29,164            | -                | -                   | 29,164                     |
| Arc Flash Study (Water)                     | -                   | -                 | 20,000           | -                   | 20,000                     |
| Personnel Reclassification - Water Division | -                   | 59,950            | -                | -                   | 59,950                     |
| Water Operator III and Vehicle              | -                   | 95,078            | 10,563           | 55,000              | 160,641                    |
| Water Main Extensions / Adjustments         | -                   | -                 | -                | 1,620,000           | 1,620,000                  |
| Well 24 Water Treatment                     | -                   | -                 | -                | 2,300,000           | 2,300,000                  |
| Arc Flash Study (WRRF)                      | -                   | -                 | 20,000           | -                   | 20,000                     |
| Personnel Reclassification - Wastewater     | -                   | 37,026            | -                | -                   | 37,026                     |
| Mechanic II                                 | -                   | 88,328            | 9,917            | -                   | 98,245                     |
| Operator III                                | -                   | 94,454            | 2,257            | -                   | 96,711                     |
| Can-Ada Lift Station                        | -                   | -                 | -                | 4,800,000           | 4,800,000                  |
| Oaks Lift Station Upgrade                   | (312,813)           | -                 | -                | 312,813             | -                          |
| Sewer Line Extensions / Adjustments         | -                   | -                 | -                | 1,032,000           | 1,032,000                  |
| South Black Cat LS Upgrades/Pressure Sewer  | -                   | -                 | -                | 400,000             | 400,000                    |
| Tertiary Filter Expansion                   | -                   | -                 | -                | 7,000,000           | 7,000,000                  |
| WRRF Aeration Basin 9 and 10                | -                   | -                 | -                | 6,400,000           | 6,400,000                  |
| WRRF Land Acquisition                       | -                   | -                 | -                | 1,000,000           | 1,000,000                  |
| WRRF Parking Improvements                   | -                   | -                 | -                | 350,000             | 350,000                    |
| WRRF Underground Power Lines                | -                   | -                 | -                | 700,000             | 700,000                    |
| <b>Total Budget Change Requests</b>         | <b>\$ (312,813)</b> | <b>\$ 420,328</b> | <b>\$ 62,737</b> | <b>\$25,969,813</b> | <b>\$26,140,065</b>        |



UTILITY BILLING  
DEPARTMENT



## Utility Billing Department Budget

The Meridian Utility Billing Division is responsible for managing all aspects of customer utility accounts within the city. Its core functions include:

- **Assessment of User Charges:** The division ensures that appropriate charges are applied to customer utility accounts for services like water, sewer, trash, and other related fees.
- **Invoice Generation and Payment Processing:** It generates and sends invoices to utility account holders and processes payments for the services provided.
- **Requests and Adjustments:** The division also handles various customer requests, such as:
  - Payment options and billing directives
  - Renters' addendums
  - Billing adjustments when necessary

This division plays a key role in ensuring accurate billing and providing customer service to facilitate seamless utility transactions for residents.

### Objectives:

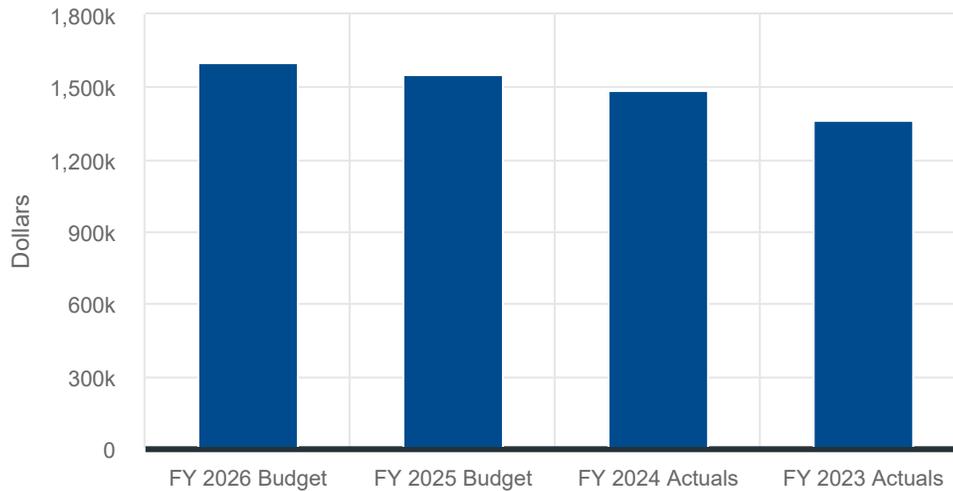
- ✓ Ensure accuracy in the assessment of utility user charges.
- ✓ Maintain professional and responsive service and provide accurate and timely utility billings.
- ✓ Efficiently collect and accurately post revenue from water sales and sewer charges.

## Utility Billing Department Budget

|   | FY 2026 Budget      | FY 2025 Budget      | 2026 to 2025 Budget Change |                | FY 2024 Actuals  | FY 2023 Actuals  |
|---|---------------------|---------------------|----------------------------|----------------|------------------|------------------|
|   |                     |                     | Amount                     | Percent        |                  |                  |
| <b>Revenue</b>                                | \$ 1,449,514        | \$ 1,414,850        | \$ 34,664                  | 2.5%           | \$ 1,488,886     | \$ 1,400,480     |
| <b>Expenditures</b>                           |                     |                     |                            |                |                  |                  |
| Personnel                                     | 719,031             | 700,443             | 18,588                     | 2.7%           | 635,162          | 572,539          |
| Operating                                     | 882,350             | 850,436             | 31,914                     | 3.8%           | 850,264          | 792,467          |
| <b>Total Expenditures</b>                     | <b>1,601,381</b>    | <b>1,550,879</b>    | <b>50,502</b>              | <b>3.3%</b>    | <b>1,485,426</b> | <b>1,365,006</b> |
| <b>Total Expenditures including Transfers</b> | <b>1,601,381</b>    | <b>1,550,879</b>    | <b>50,502</b>              | <b>3.3%</b>    | <b>1,485,426</b> | <b>1,365,006</b> |
| <b>Net Income (Loss)</b>                      | <b>\$ (151,867)</b> | <b>\$ (136,029)</b> | <b>\$ (15,838)</b>         | <b>(11.6)%</b> | <b>\$ 3,460</b>  | <b>\$ 35,474</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 7.00        | 7.00        |
| <b>Total Personnel</b> | <b>7.00</b> | <b>7.00</b> |

Total Expenditures





## Utility Billing Department Budget Requests

| <b>Budget Replacement Request Title</b>  | <b>Budget Amount</b> |
|--|----------------------|
| Equip. Replace.-MUBS-Computers           | \$ 7,200             |
| <b>Total Budget Replacement Requests</b> | <b>\$ 7,200</b>      |

# PUBLIC WORKS DEPARTMENT

Administration Division

Engineering Division

Environmental Administration Division

SCADA Division

Land Development Division

## Public Works Department Budget

The Public Works Department serves as a key division within the City, responsible for a range of essential services and functions that support the community's infrastructure. The department's core responsibilities include:

- **Engineering Services:** Providing professional engineering expertise for various city projects, infrastructure maintenance, and improvements.
- **Environmental Programs:** Managing and overseeing environmental initiatives aimed at protecting the city's natural resources and ensuring sustainable development practices.
- **Land Development Services:** Assisting with the planning, approval, and management of land development projects, ensuring that new developments adhere to city codes and regulations.
- **Support for Water and Wastewater Services:** Offering engineering and business management services to support the City's water and wastewater operations, including planning, development, and operational efficiency.

This department ensures that the City's physical infrastructure is well-managed, sustainable, and aligned with the growth needs of the community.

### Objectives:

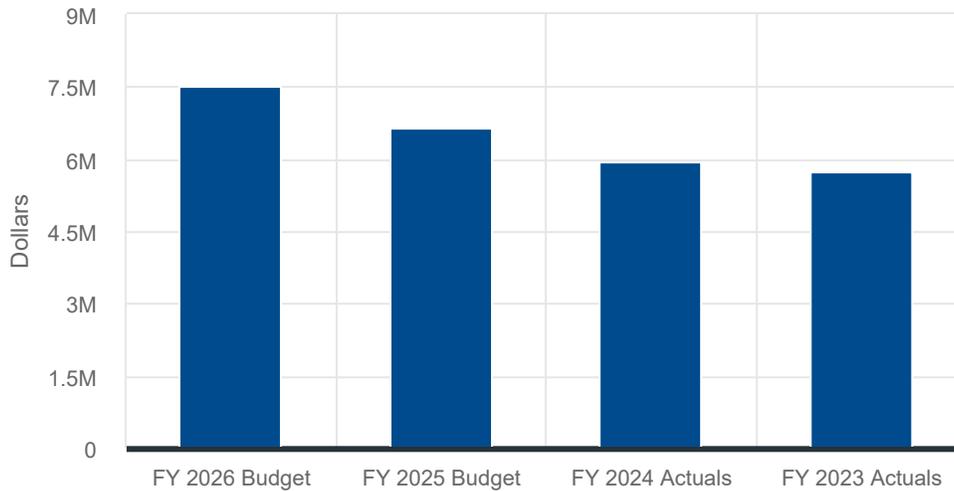
- ✓ Manage current resources dedicated to the provision of water and sewer utilities while always planning for the future.
- ✓ Assist in the engineering design standards and construction criteria for many programs required by state and federal law.
- ✓ Emergency response planning and recovery along with continuity of operations.
- ✓ Ensure the safety of the City infrastructure by reviewing building plans and conducting inspections.

## Public Works Department Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025            |                          | FY 2024<br>Actuals    | FY 2023<br>Actuals    |
|---|-----------------------|-----------------------|-------------------------|--------------------------|-----------------------|-----------------------|
|   |                       |                       | Budget Change<br>Amount | Budget Change<br>Percent |                       |                       |
| <b>Revenue</b>                                    | \$ 583,114            | \$ 230,066            | \$ 353,048              | 153.5%                   | \$ 360,955            | \$ 293,544            |
| <b>Expenditures</b>                               |                       |                       |                         |                          |                       |                       |
| Personnel   | 6,286,802             | 5,726,446             | 560,356                 | 9.8%                     | 5,165,059             | 4,771,835             |
| Operating   | 1,246,305             | 924,443               | 321,862                 | 34.8%                    | 798,514               | 972,380               |
| <b>Total Expenditures</b>                         | <b>7,533,107</b>      | <b>6,650,889</b>      | <b>882,218</b>          | <b>13.3%</b>             | <b>5,963,573</b>      | <b>5,744,215</b>      |
| Transfers   | 207,633               | 269,358               | (61,725)                | (22.9)%                  | 292,358               | 185,792               |
| <b>Total Expenditures<br/>including Transfers</b> | <b>7,740,740</b>      | <b>6,920,247</b>      | <b>820,493</b>          | <b>11.9%</b>             | <b>6,255,931</b>      | <b>5,930,007</b>      |
| <b>Net Income (Loss)</b>                          | <b>\$ (7,157,626)</b> | <b>\$ (6,690,181)</b> | <b>\$ (467,445)</b>     | <b>(7.0)%</b>            | <b>\$ (5,894,976)</b> | <b>\$ (5,636,463)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 49.00        | 46.00        |
| <b>Total Personnel</b> | <b>49.00</b> | <b>46.00</b> |

Total Expenditures





## Public Works Department Budget Requests

| Budget Replacement Request Title         | Budget Amount     |
|--|-------------------|
| Equip. Replace.-Land Dev.-Computers      | \$ 1,800          |
| Equip. Replace.-PW-Computers             | 14,400            |
| Replacement- SCADA Water                 | 150,000           |
| Replacement-SCADA Wastewater             | 240,000           |
| <b>Total Budget Replacement Requests</b> | <b>\$ 406,200</b> |

| Budget Change Request Title               | Personnel        | Operating   | Capital     | Net Rev-Cost     |
|---|------------------|-------------|-------------|------------------|
|   |                  |             |             | Budget Amount    |
| Personnel Reclassification - Public Works | \$ 16,328        | \$ -        | \$ -        | \$ 16,328        |
| Personnel Reclassification - Land Dev     | 29,164           | -           | -           | 29,164           |
| <b>Total Budget Change Requests</b>       | <b>\$ 45,492</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 45,492</b> |

## Public Works Administration Division Budget

The Public Works Administration plays a crucial role in the overall functioning of the Public Works Department by ensuring organizational excellence and customer satisfaction. It focuses on the strategic and operational support of various Public Works functions. Key areas of focus include:

- Leadership: Providing direction and guidance for the department’s operations, ensuring the achievement of departmental goals.
- Financial Management: Overseeing budgeting, financial reporting, and resource allocation to maintain fiscal responsibility and support operational needs.
- Asset Management: Ensuring that the City’s infrastructure and assets are effectively managed, maintained, and preserved for long-term sustainability.
- GIS Oversight: Managing the Geographic Information System (GIS) to support planning, mapping, and analysis of infrastructure and development.
- Environmental and Solid Waste Programs: Implementing and overseeing environmental initiatives, including waste management and sustainability programs, to promote a cleaner and healthier community.
- Workforce Development: Supporting training and development programs to ensure a well-trained and efficient team.
- Strategic Planning and Performance Management: Leading the department’s planning efforts to align with long-term goals, and implementing performance metrics to monitor progress and improve outcomes.
- Continuous Improvement: Fostering a culture of improvement through regular reviews and refinement of processes and services to increase efficiency and effectiveness.

This division is essential in supporting the various branches within Public Works, ensuring that the department operates smoothly and efficiently while delivering high-quality services to the community.

### Objectives:

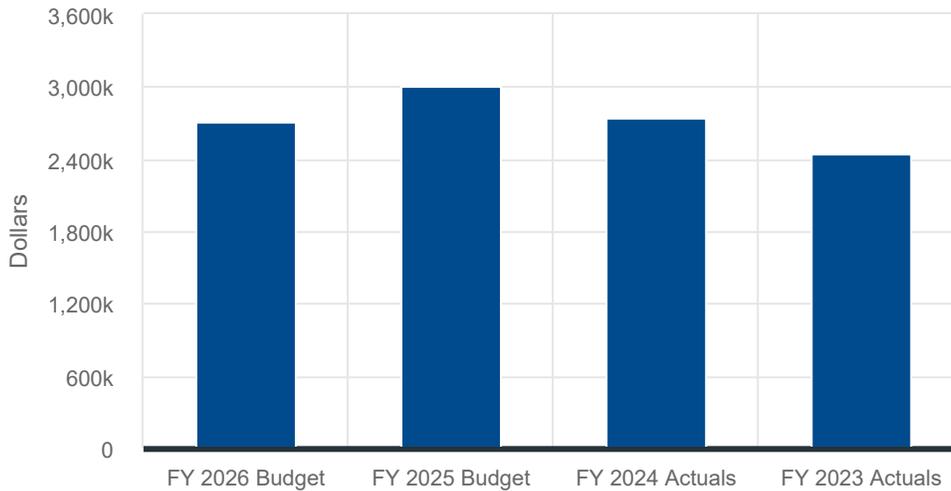
- ✓ Provide Public Works departmental direction and oversight in their mission to operate the utilities and serve the utility customers.
- ✓ Provide business unit functions including: financial support, asset management, administrative support, analytics and rate & fee development.
- ✓ Identify strategies to increase efficiencies and reduce costs around the PW department’s operations, policies and procedures.
- ✓ Provide environmental and solid waste program oversight in the form of contract management, program development and customer service.
- ✓ Provide support and oversight to GIS and SCADA services.

## Public Works Administration Division Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals    | FY 2023<br>Actuals    |
|---|-----------------------|-----------------------|-------------------------------|----------------|-----------------------|-----------------------|
|   |                       |                       | Amount                        | Percent        |                       |                       |
| <b>Revenue</b>                                    | \$ 471,114            | \$ 230,066            | \$ 241,048                    | 104.8%         | \$ 354,490            | \$ 285,713            |
| <b>Expenditures</b>                               |                       |                       |                               |                |                       |                       |
| Personnel   | 2,455,754             | 2,646,285             | (190,531)                     | (7.2)%         | 2,439,231             | 2,044,246             |
| Operating   | 256,157               | 367,071               | (110,914)                     | (30.2)%        | 300,462               | 407,208               |
| <b>Total Expenditures</b>                         | <b>2,711,911</b>      | <b>3,013,356</b>      | <b>(301,445)</b>              | <b>(10.0)%</b> | <b>2,739,693</b>      | <b>2,451,454</b>      |
| Transfers   | 207,633               | 269,358               | (61,725)                      | (22.9)%        | 292,358               | 185,792               |
| <b>Total Expenditures<br/>including Transfers</b> | <b>2,919,544</b>      | <b>3,282,714</b>      | <b>(363,170)</b>              | <b>(11.1)%</b> | <b>3,032,051</b>      | <b>2,637,246</b>      |
| <b>Net Income (Loss)</b>                          | <b>\$ (2,448,430)</b> | <b>\$ (3,052,648)</b> | <b>\$ 604,218</b>             | <b>19.8%</b>   | <b>\$ (2,677,561)</b> | <b>\$ (2,351,533)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 19.00        | 21.00        |
| <b>Total Personnel</b> | <b>19.00</b> | <b>21.00</b> |

Total Expenditures



## Public Works Administration Division Budget Request Detail

**Budget Request Title: Personnel Reclassification - Public Works**

**Narrative:** This request will address employee / position reclassifications for the fiscal year 2026. A reclassification occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and /or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requested for a review of general employee positions and applies the City’s Salary Administration Guideline to establish proper salary placement in the new range.

This addresses 4 Public Works Department employees.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 16,328               |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 16,328</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City’s or Department’s Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Engineering Division Budget

The Public Works Engineering Division is a vital part of the Public Works Department, responsible for planning, designing, and constructing critical infrastructure to support the City's growth and sustainability. The division's key responsibilities include:

- Wastewater, Water, and Recycled Water Infrastructure:
  - Planning, designing, and overseeing the construction of essential infrastructure for wastewater and water services, ensuring the systems meet the needs of the growing community.
  - Developing recycled water systems to promote sustainability and reduce the demand for potable water.
- Street Light Maintenance and Operation:
  - Assisting with the design, installation, and ongoing maintenance of the city's street lighting systems, contributing to public safety and improved visibility across the community.
- Infrastructure Inspection:
  - Inspecting and ensuring the proper operation and maintenance of public works infrastructure, including roads, bridges, stormwater systems, and utility systems.
  - Ensuring that construction projects meet all local, state, and federal standards and regulations.

This division plays a crucial role in maintaining and improving the City's infrastructure, supporting the sustainable growth of Meridian while ensuring the continued delivery of essential public services.

### Objectives:

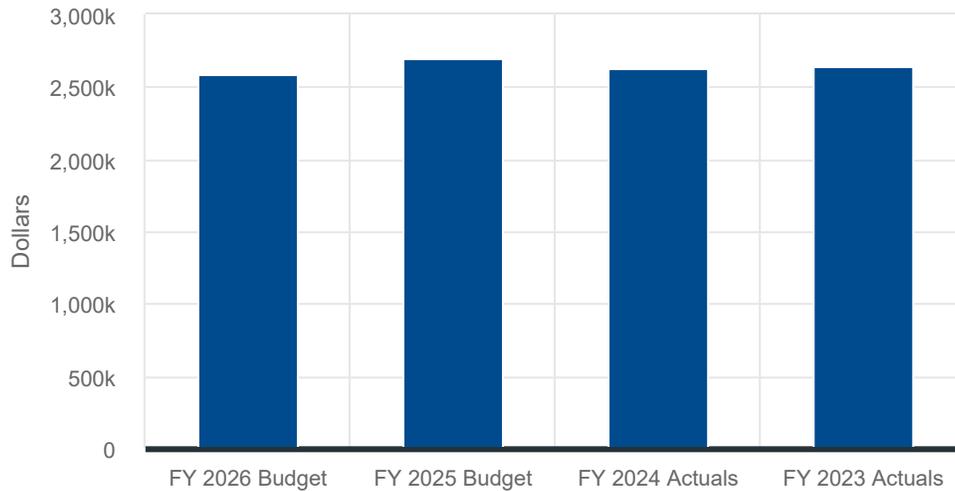
- ✓ Deliver completed projects as assigned on schedule, within budget and scope to the best of their ability.
- ✓ Provide planning and modeling to satisfy the water and sewer service demands of the City of Meridian.
- ✓ Provide inspection services for various City infrastructure projects.
- ✓ Provide transportation and utility coordination efforts with outside organizations.

## Engineering Division Budget

|   | FY 2026 Budget        | FY 2025 Budget        | 2026 to 2025 Budget Change |               | FY 2024 Actuals       | FY 2023 Actuals       |
|---|-----------------------|-----------------------|----------------------------|---------------|-----------------------|-----------------------|
|   |                       |                       | Amount                     | Percent       |                       |                       |
| <b>Revenue</b>                                | \$ -                  | \$ -                  | \$ -                       | -%            | \$ -                  | \$ 10                 |
| <b>Expenditures</b>                           |                       |                       |                            |               |                       |                       |
| Personnel                                     | 2,339,174             | 2,284,489             | 54,685                     | 2.4%          | 2,223,798             | 2,172,605             |
| Operating                                     | 254,527               | 416,836               | (162,309)                  | (38.9)%       | 400,994               | 475,021               |
| <b>Total Expenditures</b>                     | <b>2,593,701</b>      | <b>2,701,325</b>      | <b>(107,624)</b>           | <b>(4.0)%</b> | <b>2,624,792</b>      | <b>2,647,626</b>      |
| <b>Total Expenditures including Transfers</b> | <b>2,593,701</b>      | <b>2,701,325</b>      | <b>(107,624)</b>           | <b>(4.0)%</b> | <b>2,624,792</b>      | <b>2,647,626</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (2,593,701)</b> | <b>\$ (2,701,325)</b> | <b>\$ 107,624</b>          | <b>4.0%</b>   | <b>\$ (2,624,792)</b> | <b>\$ (2,647,616)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 17.00        | 17.00        |
| <b>Total Personnel</b> | <b>17.00</b> | <b>17.00</b> |

Total Expenditures



## Environmental Administration Division Budget

The Environmental Administration Division plays a key role in ensuring that the Public Works Department's projects and operations adhere to environmental standards and promote sustainability. The division is led by the Environmental Programs Coordinator, whose responsibilities include:

- Coordinating Environmental Programs:
  - Overseeing and managing the various environmental programs within the Public Works Department, including those related to floodplain management, stormwater, surface water, and water conservation.
- Environmental Compliance for Capital Projects:
  - Assisting with ensuring that all capital projects within the department meet necessary environmental clearances and compliance standards, ensuring that the City's infrastructure projects adhere to local, state, and federal environmental regulations.
- Key Programs:
  - Floodplain Management: Ensuring that development and infrastructure projects are safe from flooding and meet regulatory requirements for floodplain areas.
  - Stormwater Management: Implementing best practices for managing stormwater to reduce runoff and improve water quality in the community.
  - Surface Water Management: Overseeing the quality of rivers, streams, and other water bodies to ensure environmental health.
  - Water Conservation: Promoting efforts to reduce water usage and increase efficiency across the community.
  - Energy Efficiency & Conservation: Coordinating programs to reduce energy consumption and promote sustainable energy practices within the City's infrastructure projects.

The Environmental Administration Division is essential for ensuring that the City's growth and development occur in a manner that is environmentally responsible, sustainable, and in line with best practices for conservation and efficiency..

### Objectives:

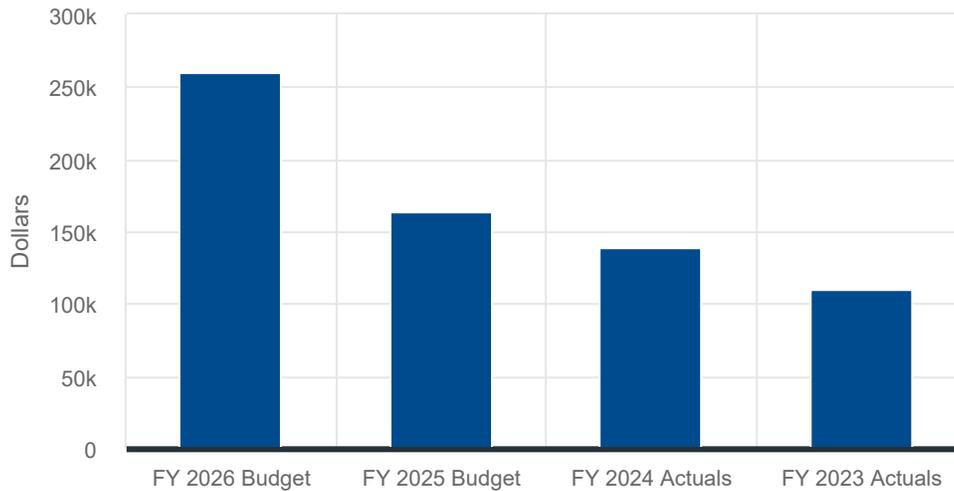
- ✓ Coordinate the Department's planning, development and implementation of relevant environmental programs, plans, projects and services.
- ✓ Maintain floodplain maps and flood data, monitor floodplain activity, review and approve floodplain development applications.
- ✓ Administer the Stormwater Program which includes the Construction General Permit (CGP) for storm water discharges from City construction activities and the City of Meridian Construction Storm Water Management Plan (CSWMP).
- ✓ Review Construction Stormwater Pollution Prevention Plans (SWPPPs) and Erosion Sediment Control Plans for City Capital Improvement Projects to assure compliance.

## Environmental Administration Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |              | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|--------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent      |                     |                     |
| <b>Revenue</b>                                | \$ 112,000          | \$ -                | \$ 112,000                    | N/A          | \$ -                | \$ -                |
| <b>Expenditures</b>                           |                     |                     |                               |              |                     |                     |
| Personnel                                     | 135,377             | 131,138             | 4,239                         | 3.2%         | 115,420             | 106,665             |
| Operating                                     | 124,485             | 32,688              | 91,797                        | 280.8%       | 24,223              | 3,684               |
| <b>Total Expenditures</b>                     | <b>259,862</b>      | <b>163,826</b>      | <b>96,036</b>                 | <b>58.6%</b> | <b>139,643</b>      | <b>110,349</b>      |
| <b>Total Expenditures including Transfers</b> | <b>259,862</b>      | <b>163,826</b>      | <b>96,036</b>                 | <b>58.6%</b> | <b>139,643</b>      | <b>110,349</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (147,862)</b> | <b>\$ (163,826)</b> | <b>\$ 15,964</b>              | <b>9.7%</b>  | <b>\$ (139,643)</b> | <b>\$ (110,349)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 1.00        | 1.00        |
| <b>Total Personnel</b> | <b>1.00</b> | <b>1.00</b> |

Total Expenditures



## SCADA Division Budget

The SCADA Division is responsible for operations and maintenance of all infrastructure associated with the SCADA architecture utilized by both the water and wastewater utilities. This system enables staff to monitor, analyze and control various aspects of each utility. It utilizes computers, networked data communications and graphical user interfaces for high level supervision of machines and processes. It also includes sensors and other monitoring devices which interface with operational machinery.

### Objectives:

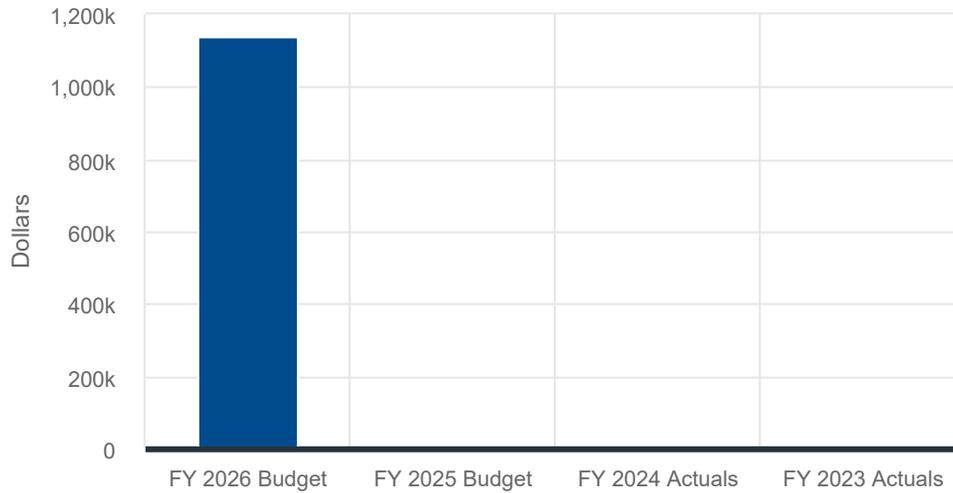
- ✓ Maintain, repair, operate, and improve upon the SCADA system for both Public Works Utilities.
- ✓ Provide programming to control, adjust, and monitor utility process equipment.
- ✓ Provide reliable documentation of utility operating and monitoring conditions to demonstrate compliance with state and federal regulations, inform operational control strategies, and ensure energy efficient, effective operational conditions.
- ✓ Installation, maintenance and repair of technical monitoring instrumentation.
- ✓ Installation, maintenance and repair of electrical related utility infrastructure.

## SCADA Division Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget | 2026 to 2025<br>Budget Change |            | FY 2024<br>Actuals | FY 2023<br>Actuals |
|---|-----------------------|-------------------|-------------------------------|------------|--------------------|--------------------|
|   |                       |                   | Amount                        | Percent    |                    |                    |
| <b>Expenditures</b>                           |                       |                   |                               |            |                    |                    |
| Personnel                                     | \$ 647,984            | \$ -              | \$ 647,984                    | N/A        | \$ -               | \$ -               |
| Operating                                     | 492,489               | -                 | 492,489                       | N/A        | -                  | -                  |
| <b>Total Expenditures</b>                     | <b>1,140,473</b>      | <b>-</b>          | <b>1,140,473</b>              | <b>N/A</b> | <b>-</b>           | <b>-</b>           |
| <b>Total Expenditures including Transfers</b> | <b>1,140,473</b>      | <b>-</b>          | <b>1,140,473</b>              | <b>N/A</b> | <b>-</b>           | <b>-</b>           |
| <b>Net Income (Loss)</b>                      | <b>\$ (1,140,473)</b> | <b>\$ -</b>       | <b>\$ (1,140,473)</b>         | <b>N/A</b> | <b>\$ -</b>        | <b>\$ -</b>        |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 5.00        | 0.00        |
| <b>Total Personnel</b> | <b>5.00</b> | <b>0.00</b> |

Total Expenditures



## Land Development Division Budget

The Land Development Division plays a pivotal role in managing and facilitating growth within the City of Meridian. The division ensures that future developments are adequately serviced by utilities and that the construction of new utilities complies with City, State, and Federal standards.

### Objectives:

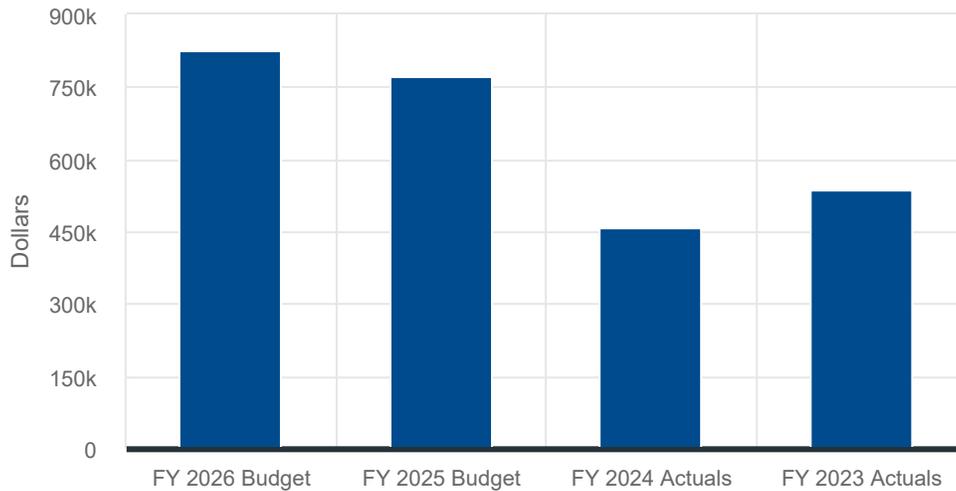
- ✓ Ensure new public utilities are built in a way that grants future developments access to City services.
- ✓ Verify new public infrastructure is designed to protect clean drinking water and promote the conveyance and treatment of wastewater.
- ✓ Administer the collection of sewer and water assessment fees, and ensure that newly constructed sewer and water infrastructure is warranted against defects in materials and poor workmanship by collecting warranty sureties.

## Land Development Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025            |                          | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------|--------------------------|---------------------|---------------------|
|   |                     |                     | Budget Change<br>Amount | Budget Change<br>Percent |                     |                     |
| <b>Revenue</b>                                | \$ -                | \$ -                | \$ -                    | -%                       | \$ 6,465            | \$ 7,821            |
| <b>Expenditures</b>                           |                     |                     |                         |                          |                     |                     |
| Personnel                                     | 708,513             | 664,534             | 43,979                  | 6.6%                     | 386,610             | 448,319             |
| Operating                                     | 118,647             | 107,848             | 10,799                  | 10.0%                    | 72,835              | 86,467              |
| <b>Total Expenditures</b>                     | <b>827,160</b>      | <b>772,382</b>      | <b>54,778</b>           | <b>7.1%</b>              | <b>459,445</b>      | <b>534,786</b>      |
| <b>Total Expenditures including Transfers</b> | <b>827,160</b>      | <b>772,382</b>      | <b>54,778</b>           | <b>7.1%</b>              | <b>459,445</b>      | <b>534,786</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (827,160)</b> | <b>\$ (772,382)</b> | <b>\$ (54,778)</b>      | <b>(7.1)%</b>            | <b>\$ (452,980)</b> | <b>\$ (526,965)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 7.00        | 7.00        |
| <b>Total Personnel</b> | <b>7.00</b> | <b>7.00</b> |

Total Expenditures



## Land Development Division Budget Request Detail

**Budget Request Title: Personnel Reclassification - Land Dev**

**Narrative:** This request will address employee / position reclassifications for the fiscal year 2026. A reclassification occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and /or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requested for a review of general employee positions and applies the City’s Salary Administration Guideline to establish proper salary placement in the new range.

This addresses 3 employees in Community Development/Land Development employees.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 29,164               |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 29,164</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City’s or Department’s Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

# WATER DEPARTMENT

Administration Division

Operations Division

Distribution Division

Production Division

Backflow Division

Construction Projects

## Water Department Budget

The Water Division is committed to delivering clean, safe, and reliable drinking water to all customers served by the City Water Utility system. In addition to meeting the community's daily water needs, the Division plays a critical role in public safety by ensuring that an adequate water supply is available for firefighting purposes. This is achieved through the proactive management and maintenance of the City's integrated well fields and storage reservoir infrastructure, supporting both operational readiness and long-term system resilience.

### Objectives:

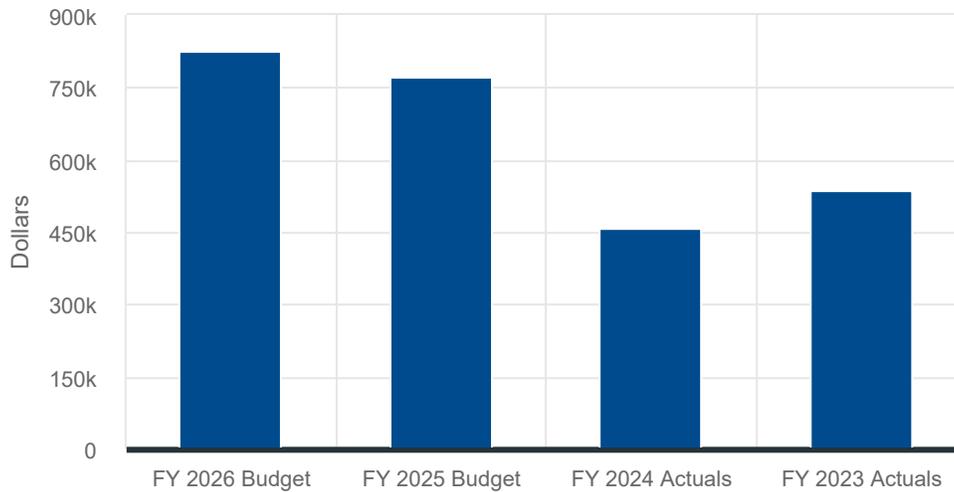
- ✓ Efficiently direct, plan, and coordinate all drinking water operations to meet regulatory and community expectations.
- ✓ Expand the City's water supply as needed to accommodate planned and responsible growth.
- ✓ Continually improve water quality aesthetics through the installation of filter treatment systems to remove the iron and manganese that naturally exists in the aquifer.

## Water Department Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget      | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|------------------------|-------------------------------|----------------|---------------------|---------------------|
|   |                     |                        | Amount                        | Percent        |                     |                     |
| <b>Revenue</b>                                    | \$ 16,822,557       | \$ 16,759,469          | \$ 63,088                     | 0.4%           | \$ 17,612,793       | \$ 18,048,798       |
| <b>Expenditures</b>                               |                     |                        |                               |                |                     |                     |
| Personnel   | 3,344,788           | 3,328,371              | 16,417                        | 0.5%           | 3,012,662           | 2,681,305           |
| Operating   | 4,043,183           | 4,176,005              | (132,822)                     | (3.2)%         | 4,142,519           | 3,627,037           |
| Capital   | 4,245,000           | 19,396,751             | (15,151,751)                  | (78.1)%        | 6,806,097           | 6,468,442           |
| <b>Total Expenditures</b>                         | <b>11,632,971</b>   | <b>26,901,127</b>      | <b>(15,268,156)</b>           | <b>(56.8)%</b> | <b>13,961,278</b>   | <b>12,776,784</b>   |
| Transfers   | 1,778,944           | 2,087,293              | (308,349)                     | (14.8)%        | 1,655,411           | 1,580,892           |
| <b>Total Expenditures<br/>including Transfers</b> | <b>13,411,915</b>   | <b>28,988,420</b>      | <b>(15,576,505)</b>           | <b>(53.7)%</b> | <b>15,616,689</b>   | <b>14,357,676</b>   |
| <b>Net Income (Loss)</b>                          | <b>\$ 3,410,642</b> | <b>\$ (12,228,951)</b> | <b>\$ 15,639,593</b>          | <b>127.9%</b>  | <b>\$ 1,996,104</b> | <b>\$ 3,691,122</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 32.00        | 32.00        |
| <b>Total Personnel</b> | <b>32.00</b> | <b>32.00</b> |

Total Expenditures





## Water Department Budget Requests

| <b>Budget Replacement Request Title</b>  | <b>Budget Amount</b> |
|--|----------------------|
| Equip. Replace.-Water-Computers          | \$ 15,100            |
| Replacement-Water-Water Main(s)          | 70,000               |
| Replacement-Water-Well 11B               | 200,000              |
| <b>Total Budget Replacement Requests</b> | <b>\$ 285,100</b>    |

| <b>Budget Change Request Title</b>          | <b>Personnel</b>  | <b>Operating</b> | <b>Capital</b>      | <b>Net Rev-Cost Budget Amount</b> |
|---|-------------------|------------------|---------------------|-----------------------------------|
| Arc Flash Study (Water)                     | \$ -              | \$ 20,000        | \$ -                | \$ 20,000                         |
| Personnel Reclassification - Water Division | 59,950            | -                | -                   | 59,950                            |
| Water Operator III and Vehicle              | 95,078            | 10,563           | 55,000              | 160,641                           |
| Water Main Extensions / Adjustments         | -                 | -                | 1,620,000           | 1,620,000                         |
| Well 24 Water Treatment                     | -                 | -                | 2,300,000           | 2,300,000                         |
| <b>Total Budget Change Requests</b>         | <b>\$ 155,028</b> | <b>\$ 30,563</b> | <b>\$ 3,975,000</b> | <b>\$ 4,160,591</b>               |

## Water Administration Division Budget

The Water Administration Division is responsible for the strategic leadership and comprehensive oversight of the City's water utility operations. This includes the management of personnel, budgeting, operational performance, and regulatory compliance. The Division ensures the effective and efficient operation and maintenance of the City's water system, encompassing distribution, production, system operations, and backflow prevention. Through diligent oversight, the Division supports the sustainable delivery of safe and reliable water services to the community.

### Objectives:

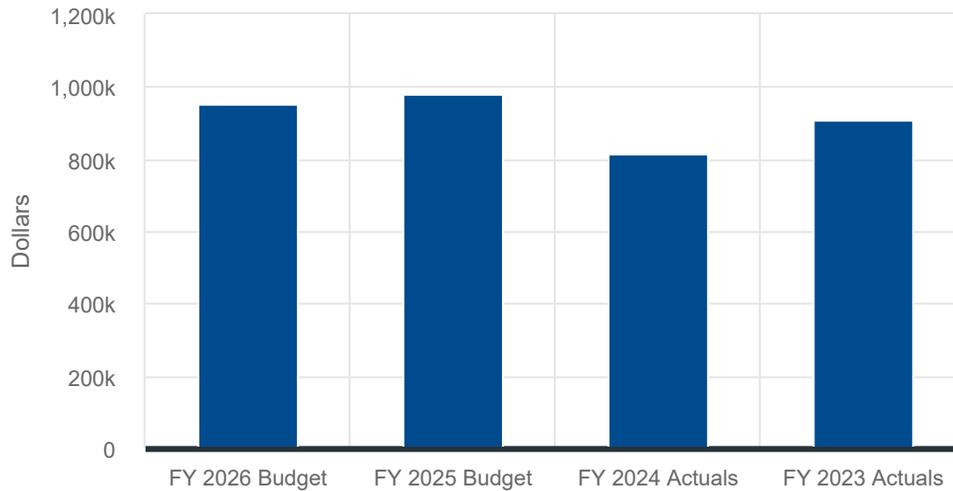
- ✓ Direct, plan, coordinate, and manage all water utility operations and customer service needs.
- ✓ Direct, oversee, maintain regulatory compliance of drinking water quality, utility line locating, water discharges, reclaimed water, backflow prevention, and jobsite safety.
- ✓ Identify operational strategies to increase efficiencies, reduce costs, and enhance customer service.
- ✓ Ensure the reliability and emergency preparedness of the City's water system.
- ✓ Identify upcoming legislative and regulatory changes that will affect the Water Division and adapt operations and capital budget plans accordingly.

## Water Administration Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|----------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent        |                     |                     |
| <b>Revenue</b>                                    | \$ 12,481,967       | \$ 12,226,103       | \$ 255,864                    | 2.1%           | \$ 12,327,721       | \$ 11,794,688       |
| <b>Expenditures</b>                               |                     |                     |                               |                |                     |                     |
| Personnel   | 374,446             | 359,833             | 14,613                        | 4.1%           | 345,863             | 422,057             |
| Operating   | 575,631             | 618,255             | (42,624)                      | (6.9)%         | 469,864             | 485,519             |
| <b>Total Expenditures</b>                         | <b>950,077</b>      | <b>978,088</b>      | <b>(28,011)</b>               | <b>(2.9)%</b>  | <b>815,727</b>      | <b>907,576</b>      |
| Transfers   | 1,778,944           | 2,087,293           | (308,349)                     | (14.8)%        | 1,655,411           | 1,580,892           |
| <b>Total Expenditures<br/>including Transfers</b> | <b>2,729,021</b>    | <b>3,065,381</b>    | <b>(336,360)</b>              | <b>(11.0)%</b> | <b>2,471,138</b>    | <b>2,488,468</b>    |
| <b>Net Income (Loss)</b>                          | <b>\$ 9,752,946</b> | <b>\$ 9,160,722</b> | <b>\$ 592,224</b>             | <b>6.5%</b>    | <b>\$ 9,856,583</b> | <b>\$ 9,306,220</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 3.00        | 3.00        |
| <b>Total Personnel</b> | <b>3.00</b> | <b>3.00</b> |

Total Expenditures



## Water Administration Division Budget Request Detail

**Budget Request Title: Arc Flash Study (Water)**

**Narrative:** Electrical code requires a full arc flash analysis of all COM Water electrical panels once every 5 years. This analysis is important to understand the electrical hazards associated with each electrical panel and the required personal protective equipment needed to protect City staff who must access these panels on a regular basis. This enhancement will fund the professional services for an electrical engineer to complete a full electrical panel evaluation for all water sites.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 20,000               |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 20,000</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | Yes |
| Does the request address a safety concern for employees or citizens?                        | Yes |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Water Administration Division Budget Request Detail

**Budget Request Title: Personnel Reclassification - Water Division**

**Narrative:** This request will address employee / position reclassifications for the fiscal year 2026. A reclassification occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and /or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requested for a review of general employee positions and applies the City’s Salary Administration Guideline to establish proper salary placement in the new range.

This addresses 11 Water Division employees.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 59,950               |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 59,950</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City’s or Department’s Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Water Operations Division Budget

The Water Operations Division oversees the maintenance and integrity of the City's water metering infrastructure, ensuring accurate measurement and billing of water usage for all customers.

### Objectives:

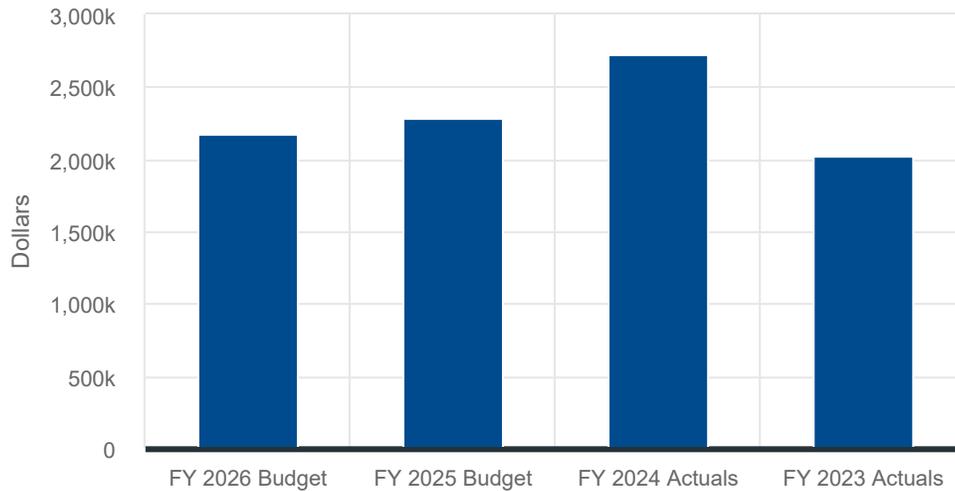
- ✓ Ensure timely, accurate, and consistent capture of water usage data for monthly billing; audit/verify data for anomalies and correct.
- ✓ Direct, plan, and coordinate installation and activation of new water service connections. Develop, plan, and execute strategy for replacement of meters and transmitting units to maintain measuring accuracy and communication reliability.
- ✓ Employ strategies to provide customers with education and data to better manage water usage and provide early alerting to potential water-related issues.
- ✓ Test and replace meters to maintain operational service and accuracy within American Water Work Association (AWWA) standards.
- ✓ Maintaining and ensuring the integrity of existing meters and associated equipment.

## Water Operations Division Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals    | FY 2023<br>Actuals    |
|---|-----------------------|-----------------------|-------------------------------|---------------|-----------------------|-----------------------|
|   |                       |                       | Amount                        | Percent       |                       |                       |
| <b>Expenditures</b>                           |                       |                       |                               |               |                       |                       |
| Personnel                                     | \$ 882,290            | \$ 1,019,144          | \$ (136,854)                  | (13.4)%       | \$ 924,129            | \$ 775,836            |
| Operating                                     | 1,292,462             | 1,253,651             | 38,811                        | 3.1%          | 1,328,159             | 1,243,361             |
| Capital                                       | -                     | 12,000                | (12,000)                      | (100.0)%      | 469,590               | 9,667                 |
| <b>Total Expenditures</b>                     | <b>2,174,752</b>      | <b>2,284,795</b>      | <b>(110,043)</b>              | <b>(4.8)%</b> | <b>2,721,878</b>      | <b>2,028,864</b>      |
| <b>Total Expenditures including Transfers</b> | <b>2,174,752</b>      | <b>2,284,795</b>      | <b>(110,043)</b>              | <b>(4.8)%</b> | <b>2,721,878</b>      | <b>2,028,864</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (2,174,752)</b> | <b>\$ (2,284,795)</b> | <b>\$ 110,043</b>             | <b>4.8%</b>   | <b>\$ (2,721,878)</b> | <b>\$ (2,028,864)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 8.00        | 9.00        |
| <b>Total Personnel</b> | <b>8.00</b> | <b>9.00</b> |

Total Expenditures



## Water Distribution Division Budget

The Water Distribution Division oversees the maintenance, repair, and replacement of all underground potable and reclaimed water infrastructure. In addition, the division provides comprehensive utility locating services to support efficient and reliable operations.

### Objectives:

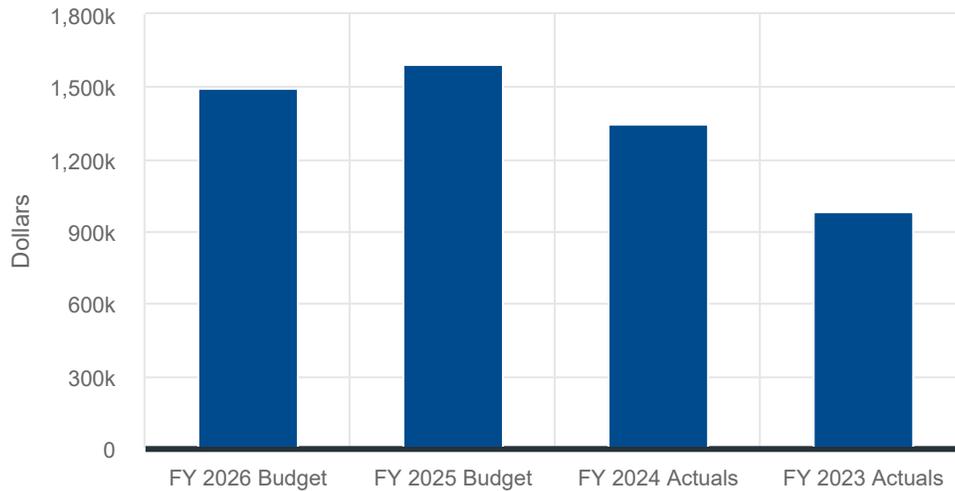
- ✓ Operate water distribution system for normal operations and ensure operational readiness for emergency use.
- ✓ Perform routine maintenance, replacements, installations, and emergency repairs to water and reclaimed water systems.
- ✓ Perform utility locates within the regulatory requirements of Idaho Digline rules for City owned water, reclaimed, wastewater, fiber optic, and streetlight utilities.
- ✓ Routinely perform mainline flushing activities in accordance with Idaho Department of Environmental Quality (IDEQ) to maintain and improve water quality.

## Water Distribution Division Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals    | FY 2023<br>Actuals  |
|---|-----------------------|-----------------------|-------------------------------|---------------|-----------------------|---------------------|
|   |                       |                       | Amount                        | Percent       |                       |                     |
| <b>Revenue</b>                                | \$ -                  | \$ -                  | \$ -                          | -%            | \$ 1,074              | \$ 2,391            |
| <b>Expenditures</b>                           |                       |                       |                               |               |                       |                     |
| Personnel                                     | 1,156,552             | 1,019,000             | 137,552                       | 13.5%         | 913,238               | 763,565             |
| Operating                                     | 284,090               | 277,014               | 7,076                         | 2.6%          | 432,414               | 220,774             |
| Capital                                       | 55,000                | 295,000               | (240,000)                     | (81.4)%       | -                     | -                   |
| <b>Total Expenditures</b>                     | <b>1,495,642</b>      | <b>1,591,014</b>      | <b>(95,372)</b>               | <b>(6.0)%</b> | <b>1,345,652</b>      | <b>984,339</b>      |
| <b>Total Expenditures including Transfers</b> | <b>1,495,642</b>      | <b>1,591,014</b>      | <b>(95,372)</b>               | <b>(6.0)%</b> | <b>1,345,652</b>      | <b>984,339</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (1,495,642)</b> | <b>\$ (1,591,014)</b> | <b>\$ 95,372</b>              | <b>6.0%</b>   | <b>\$ (1,344,578)</b> | <b>\$ (981,948)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 12.00        | 11.00        |
| <b>Total Personnel</b> | <b>12.00</b> | <b>11.00</b> |

Total Expenditures



## Water Distribution Division Budget Request Detail

**Budget Request Title: Water Operator III and Vehicle**

**Narrative:** This request includes a Water Operator III FTE and associated vehicle. As the City grows, additional meters, hydrants, valves, main lines, and service lines are added to the system. This position will be assigned to the meter services group that installs and replaces City water meters and is needed to maintain existing levels of service with continued system growth.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 95,078               |
| Total Operating Expenses    | 10,573               |
| Total Capital Outlay        | 55,000               |
| <b>Total Budget Request</b> | <b>\$ 160,651</b>    |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Water Production Division Budget

The Water Production Division is responsible for the operation, maintenance, and oversight of groundwater production wells, storage reservoirs, and treatment facilities. The Division ensures the reliable production and distribution of safe, high-quality drinking water to the citizens of Meridian, in full compliance with all applicable regulatory standards.

### Objectives:

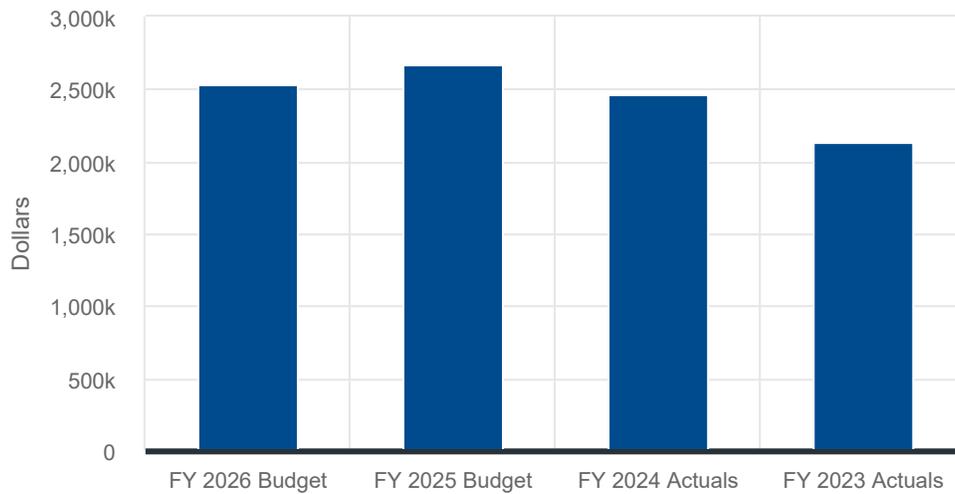
- ✓ Maintain, repair, operate, and improve upon City drinking water related production and treatment facilities.
- ✓ Monitor and sample source and system water to ensure drinking water standards and regulatory compliance.
- ✓ Maintain and improve drinking water quality by reducing and or removing regulated and aesthetic constituents from groundwater.
- ✓ Develop and incorporate strategies to reduce energy and operational costs for the production and treatment of drinking water.
- ✓ Educate and assist customers with water quality and chemistry related questions and concerns.

## Water Production Division Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals    | FY 2023<br>Actuals    |
|---|-----------------------|-----------------------|-------------------------------|---------------|-----------------------|-----------------------|
|   |                       |                       | Amount                        | Percent       |                       |                       |
| <b>Expenditures</b>                           |                       |                       |                               |               |                       |                       |
| Personnel                                     | \$ 734,380            | \$ 717,894            | \$ 16,486                     | 2.3%          | \$ 643,527            | \$ 534,472            |
| Operating                                     | 1,798,885             | 1,947,363             | (148,478)                     | (7.6)%        | 1,817,276             | 1,596,773             |
| <b>Total Expenditures</b>                     | <b>2,533,265</b>      | <b>2,665,257</b>      | <b>(131,992)</b>              | <b>(5.0)%</b> | <b>2,460,803</b>      | <b>2,131,245</b>      |
| <b>Total Expenditures including Transfers</b> | <b>2,533,265</b>      | <b>2,665,257</b>      | <b>(131,992)</b>              | <b>(5.0)%</b> | <b>2,460,803</b>      | <b>2,131,245</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (2,533,265)</b> | <b>\$ (2,665,257)</b> | <b>\$ 131,992</b>             | <b>5.0%</b>   | <b>\$ (2,460,803)</b> | <b>\$ (2,131,245)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 7.00        | 7.00        |
| <b>Total Personnel</b> | <b>7.00</b> | <b>7.00</b> |

Total Expenditures



## Water Backflow Prevention Division Budget

The Water Backflow Prevention Division plays a critical role in safeguarding the City's potable water supply by proactively educating stakeholders, conducting inspections, and enforcing compliance with established backflow prevention regulations and standards. These efforts ensure alignment with all applicable regulatory requirements across both commercial and residential properties.

### Objectives:

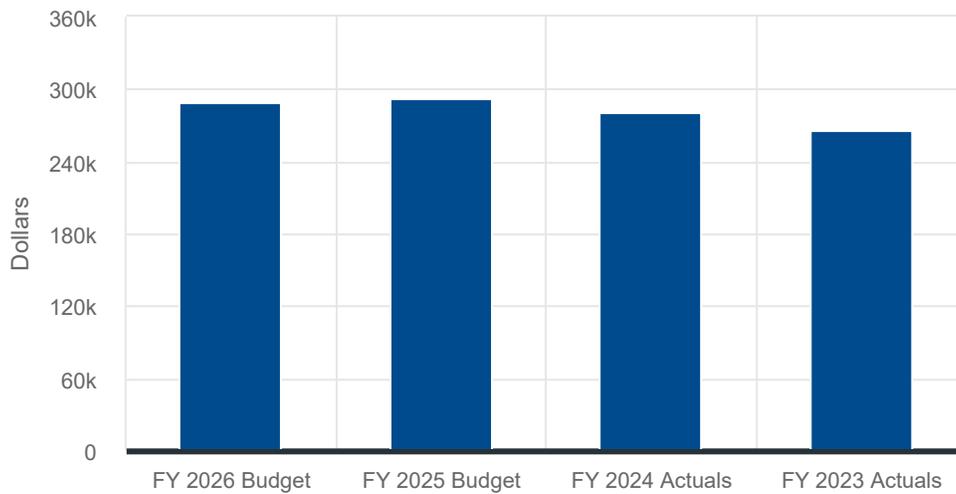
- ✓ Administer the City's backflow program to protect the City's drinking water system.
- ✓ Manage, oversee, and enforce backflow assembly testing requirements and ensure compliance with Federal and local rules and regulations.
- ✓ Provide customers and development with education and assistance to comply with the backflow program.
- ✓ Review and approve plans of new and existing customer projects for adherence to the backflow program.

## Water Backflow Prevention Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|---------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent       |                     |                     |
| <b>Expenditures</b>                           |                     |                     |                               |               |                     |                     |
| Personnel                                     | \$ 197,120          | \$ 212,500          | \$ (15,380)                   | (7.2)%        | \$ 185,905          | \$ 185,375          |
| Operating                                     | 92,115              | 79,722              | 12,393                        | 15.5%         | 94,652              | 80,610              |
| <b>Total Expenditures</b>                     | <b>289,235</b>      | <b>292,222</b>      | <b>(2,987)</b>                | <b>(1.0)%</b> | <b>280,557</b>      | <b>265,985</b>      |
| <b>Total Expenditures including Transfers</b> | <b>289,235</b>      | <b>292,222</b>      | <b>(2,987)</b>                | <b>(1.0)%</b> | <b>280,557</b>      | <b>265,985</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (289,235)</b> | <b>\$ (292,222)</b> | <b>\$ 2,987</b>               | <b>1.0%</b>   | <b>\$ (280,557)</b> | <b>\$ (265,985)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 2.00        | 2.00        |
| <b>Total Personnel</b> | <b>2.00</b> | <b>2.00</b> |

Total Expenditures



## Water Construction Projects Division Budget

The Water Construction Projects Division encompasses the capital expenditures associated with the engineering division's initiatives in planning, budgeting, designing, and constructing new and replacement water infrastructure projects. These efforts are essential to meeting operational needs, addressing system demands, ensuring regulatory compliance, and maintaining water quality standards.

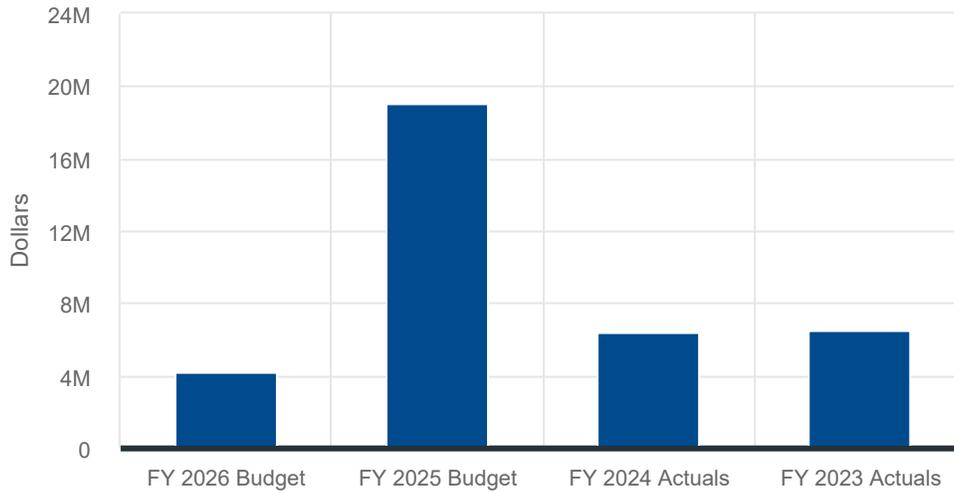
### Objectives:

- ✓ Replace failing, aging, or undersized water infrastructure, such as water pipelines, booster stations or well components throughout the production and distribution system.
- ✓ Expand the City's water production capacity to accommodate increased flows that accompany growth.
- ✓ Ensure sufficient well treatment capacity to maintain compliance with State and Federal regulations and improve customer satisfaction.
- ✓ Plan for the addition of new production and treatment components to comply with evolving and expanding environmental regulations.

## Water Construction Projects Division Budget

|   | FY 2026<br>Budget | FY 2025<br>Budget      | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals    | FY 2023<br>Actuals  |
|---|-------------------|------------------------|-------------------------------|----------------|-----------------------|---------------------|
|   |                   |                        | Amount                        | Percent        |                       |                     |
| <b>Revenue</b>                                | \$ 4,340,590      | \$ 4,533,366           | \$ (192,776)                  | (4.3)%         | \$ 5,283,998          | \$ 6,251,719        |
| <b>Expenditures</b>                           |                   |                        |                               |                |                       |                     |
| Operating                                     | -                 | -                      | -                             | -%             | 154                   | -                   |
| Capital                                       | 4,190,000         | 19,089,751             | (14,899,751)                  | (78.1)%        | 6,336,507             | 6,458,775           |
| <b>Total Expenditures</b>                     | <b>4,190,000</b>  | <b>19,089,751</b>      | <b>(14,899,751)</b>           | <b>(78.1)%</b> | <b>6,336,661</b>      | <b>6,458,775</b>    |
| <b>Total Expenditures including Transfers</b> | <b>4,190,000</b>  | <b>19,089,751</b>      | <b>(14,899,751)</b>           | <b>(78.1)%</b> | <b>6,336,661</b>      | <b>6,458,775</b>    |
| <b>Net Income (Loss)</b>                      | <b>\$ 150,590</b> | <b>\$ (14,556,385)</b> | <b>\$ 14,706,975</b>          | <b>101.0%</b>  | <b>\$ (1,052,663)</b> | <b>\$ (207,056)</b> |

Total Expenditures



## Water Construction Projects Division Budget Request Detail

**Budget Request Title: Water Main Extensions / Adjustments**

**Narrative:** This request is for the design and construction of water main extension projects to continue expansion and improvement of the distribution system or to maintain service by adjustment of existing infrastructure as needed for road construction projects. This also includes the design and construction of system flush lines and pressure reducing valves. These projects build and improve water delivery infrastructure. This can be done as system needs are identified and as road construction projects are completed. When executed in conjunction with ACHD and ITD roadway projects, the City saves money on pipe installation by removing the need to restore pavement and pay for traffic control. Cooperative projects with ACHD and ITD also minimize inconvenience to the traveling public. FY26 projects include 5 ACHD projects and 1 City project. ACHD projects: Lake Hazel Rd - Eagle Rd to City limits / Linder Rd - Overland Rd to Franklin Rd (overpass) / Intersection McMillan and Black Cat / Ustick Rd - Ten Mile to Linder / Victory Rd - Locust Grove to Eagle. The City project is the NE 2 1/2 Street looping for improved fire flow.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 1,620,000            |
| <b>Total Budget Request</b> | <b>\$ 1,620,000</b>  |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | Yes |

## Water Construction Projects Division Budget Request Detail

**Budget Request Title: Well 24 Water Treatment**

**Narrative:** This project will fund the design, equipment procurement, and construction of a water supply treatment facility to improve the water quality supplied by Well 24. Iron and manganese, which are naturally occurring elements in our water supply, can be removed through filtration treatment units which will improve water aesthetic issues.

This is the 3rd year of a three year project and includes the design of the treatment equipment and building. Well 24 serves pressure Zone 2, near Linder and Ustick.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 2,300,000            |
| <b>Total Budget Request</b> | <b>\$ 2,300,000</b>  |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | Yes |



# WASTEWATER DEPARTMENT

Administration Division

Treatment Plant Division

Collection Lines Division

Pretreatment Division

Laboratory Division

Construction Projects

## Wastewater Department Budget

The Wastewater Department is responsible for the operation and maintenance of a centralized wastewater treatment facility, as well as an extensive network of sewer lines and lift stations distributed across the City. The core mission of the Wastewater Division is to safeguard public health and preserve environmental integrity through efficient and effective wastewater management.

### Objectives:

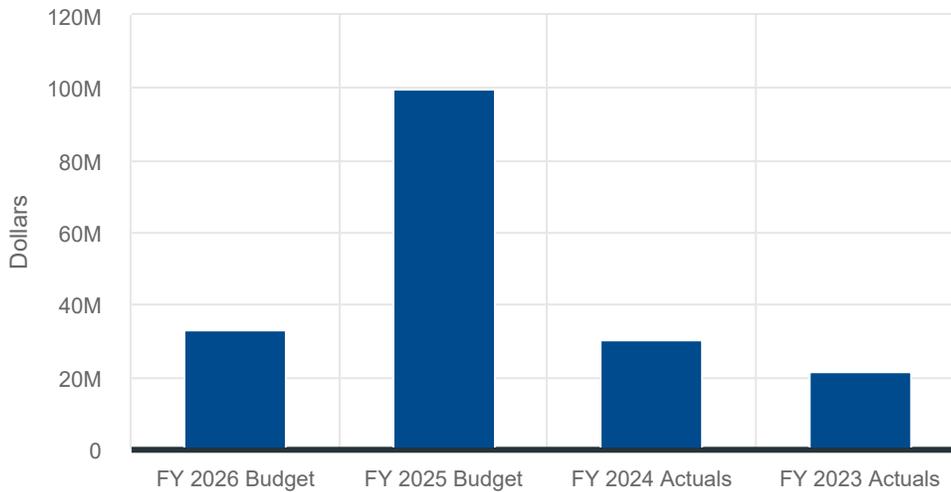
- ✓ Efficiently direct, plan, and coordinate all sewer operations to meet regulatory and community expectations.
- ✓ Meet all regulatory requirements while also increasing treatment capacity to support continued growth in the City.

## Wastewater Department Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget      | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals  | FY 2023<br>Actuals   |
|---|-----------------------|------------------------|-------------------------------|----------------|---------------------|----------------------|
|   |                       |                        | Amount                        | Percent        |                     |                      |
| <b>Revenue</b>                                    | \$ 33,573,731         | \$ 40,407,487          | \$ (6,833,756)                | (16.9)%        | \$ 38,440,679       | \$ 38,471,758        |
| <b>Expenditures</b>                               |                       |                        |                               |                |                     |                      |
| Personnel   | 5,328,879             | 5,288,562              | 40,317                        | 0.8%           | 4,647,293           | 4,185,228            |
| Operating   | 4,101,272             | 5,702,425              | (1,601,153)                   | (28.1)%        | 4,838,238           | 4,524,536            |
| Capital   | 23,609,813            | 88,451,337             | (64,841,524)                  | (73.3)%        | 20,730,650          | 12,869,996           |
| <b>Total Expenditures</b>                         | <b>33,039,964</b>     | <b>99,442,324</b>      | <b>(66,402,360)</b>           | <b>(66.8)%</b> | <b>30,216,181</b>   | <b>21,579,760</b>    |
| Transfers   | 1,961,847             | 2,087,293              | (125,446)                     | (6.0)%         | 1,677,707           | 1,602,647            |
| <b>Total Expenditures<br/>including Transfers</b> | <b>35,001,811</b>     | <b>101,529,617</b>     | <b>(66,527,806)</b>           | <b>(65.5)%</b> | <b>31,893,888</b>   | <b>23,182,407</b>    |
| <b>Net Income (Loss)</b>                          | <b>\$ (1,428,080)</b> | <b>\$ (61,122,130)</b> | <b>\$ 59,694,050</b>          | <b>97.7%</b>   | <b>\$ 6,546,791</b> | <b>\$ 15,289,351</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 51.00        | 51.00        |
| <b>Total Personnel</b> | <b>51.00</b> | <b>51.00</b> |

Total Expenditures



## Wastewater Department Budget Requests

| <b>Budget Replacement Request Title</b>  | <b>Budget Amount</b> |
|--|----------------------|
| Equip. Replace.-WRRF-Computers           | \$ 11,400            |
| Equip. Replace.-WRRF-Hydrocleaner Hose   | 10,000               |
| Replacement-WRRF-Sewer Main(s)           | 1,615,000            |
| Vehicle Replace.-WRRF-2006 UTV           | 11,000               |
| <b>Total Budget Replacement Requests</b> | <b>\$ 1,647,400</b>  |

| <b>Budget Change Request Title</b>         | <b>Revenue</b>      | <b>Personnel</b>  | <b>Operating</b> | <b>Capital</b>      | <b>Net Rev-Cost Budget Amount</b> |
|--|---------------------|-------------------|------------------|---------------------|-----------------------------------|
| Arc Flash Study (WRRF)                     | \$ -                | \$ -              | \$ 20,000        | \$ -                | \$ 20,000                         |
| Personnel Reclassification - Wastewater    | -                   | 37,026            | -                | -                   | 37,026                            |
| Mechanic II                                | -                   | 88,328            | 9,917            | -                   | 98,245                            |
| Operator III                               | -                   | 94,454            | 2,257            | -                   | 96,711                            |
| Can-Ada Lift Station                       | -                   | -                 | -                | 4,800,000           | 4,800,000                         |
| Oaks Lift Station Upgrade                  | (312,813)           | -                 | -                | 312,813             | -                                 |
| Sewer Line Extensions / Adjustments        | -                   | -                 | -                | 1,032,000           | 1,032,000                         |
| South Black Cat LS Upgrades/Pressure Sewer | -                   | -                 | -                | 400,000             | 400,000                           |
| Tertiary Filter Expansion                  | -                   | -                 | -                | 7,000,000           | 7,000,000                         |
| WRRF Aeration Basin 9 and 10               | -                   | -                 | -                | 6,400,000           | 6,400,000                         |
| WRRF Land Acquisition                      | -                   | -                 | -                | 1,000,000           | 1,000,000                         |
| WRRF Parking Improvements                  | -                   | -                 | -                | 350,000             | 350,000                           |
| WRRF Underground Power Lines               | -                   | -                 | -                | 700,000             | 700,000                           |
| <b>Total Budget Change Requests</b>        | <b>\$ (312,813)</b> | <b>\$ 219,808</b> | <b>\$ 32,174</b> | <b>\$21,994,813</b> | <b>\$21,933,982</b>               |

## Wastewater Administration Division Budget

The Wastewater Administration Division is tasked with the strategic direction and oversight of all operations within the City's wastewater utility. This includes the management of personnel, budget, operations, and regulatory compliance functions. The division is responsible for overseeing the comprehensive operation and maintenance of the Wastewater Resource Recovery Facility (treatment plant), the sewer collection system, the analytical testing laboratory, and the pretreatment program, ensuring efficient and compliant service delivery.

### Objectives:

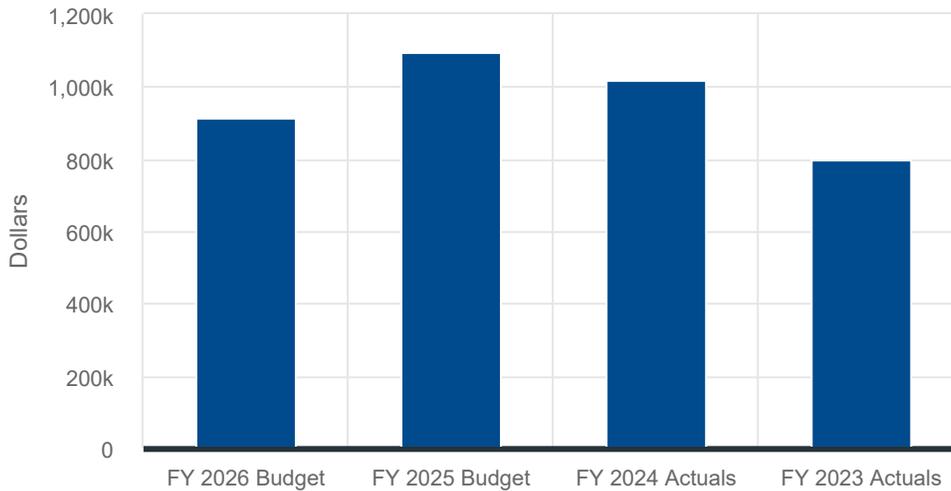
- ✓ Efficiently direct, plan, manage and coordinate all sewer operations.
- ✓ Direct, oversee, and maintain regulatory compliance with IPDES discharge, reclaimed water, and state air permits.
- ✓ Identify operational strategies to increase efficiencies, reduce costs, and improve treatment effectiveness
- ✓ Ensure the reliability and emergency preparedness of sewer collection services and sewage treatment processes.
- ✓ Identify upcoming legislative and regulatory changes that will affect the Wastewater Division and adapt operations and capital budget plans accordingly.

## Wastewater Administration Division Budget

|   | FY 2026<br>Budget    | FY 2025<br>Budget    | 2026 to 2025<br>Budget Change |                | FY 2024<br>Actuals   | FY 2023<br>Actuals   |
|---|----------------------|----------------------|-------------------------------|----------------|----------------------|----------------------|
|   |                      |                      | Amount                        | Percent        |                      |                      |
| <b>Revenue</b>                                    | \$ 20,925,840        | \$ 20,425,417        | \$ 500,423                    | 2.5%           | \$ 20,898,537        | \$ 19,682,177        |
| <b>Expenditures</b>                               |                      |                      |                               |                |                      |                      |
| Personnel   | 429,229              | 414,097              | 15,132                        | 3.7%           | 378,122              | 223,129              |
| Operating   | 486,503              | 683,859              | (197,356)                     | (28.9)%        | 637,522              | 575,371              |
| <b>Total Expenditures</b>                         | <b>915,732</b>       | <b>1,097,956</b>     | <b>(182,224)</b>              | <b>(16.6)%</b> | <b>1,015,644</b>     | <b>798,500</b>       |
| Transfers   | 1,961,847            | 2,087,293            | (125,446)                     | (6.0)%         | 1,677,707            | 1,602,647            |
| <b>Total Expenditures<br/>including Transfers</b> | <b>2,877,579</b>     | <b>3,185,249</b>     | <b>(307,670)</b>              | <b>(9.7)%</b>  | <b>2,693,351</b>     | <b>2,401,147</b>     |
| <b>Net Income (Loss)</b>                          | <b>\$ 18,048,261</b> | <b>\$ 17,240,168</b> | <b>\$ 808,093</b>             | <b>4.7%</b>    | <b>\$ 18,205,186</b> | <b>\$ 17,281,030</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 3.00        | 3.00        |
| <b>Total Personnel</b> | <b>3.00</b> | <b>3.00</b> |

Total Expenditures



## Wastewater Administration Division Budget Request Detail

**Budget Request Title: Arc Flash Study (WRRF)**

**Narrative:** Electrical code requires a full arc flash analysis of the WRRF and lift station electrical panels once every 5 years. This analysis is important to understand the electrical hazards associated with each electrical panel and the required personal protective equipment needed to protect City staff who must access these panels on a regular basis. This enhancement will fund the professional services for an electrical engineer to complete a full electrical panel evaluation for all wastewater sites.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | 20,000               |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 20,000</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | Yes |
| Does the request address a safety concern for employees or citizens?                        | Yes |
| Is the request needed to accommodate and support growth?                                    | No  |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Wastewater Administration Division Budget Request Detail

**Budget Request Title: Personnel Reclassification - Wastewater**

**Narrative:** This request will address employee / position reclassifications for the fiscal year 2026. A reclassification occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and /or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requested for a review of general employee positions and applies the City’s Salary Administration Guideline to establish proper salary placement in the new range.

This addresses 7 Wastewater Division employees.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 37,026               |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 37,026</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | No  |
| Does the request align with either the City’s or Department’s Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Wastewater Treatment Plant Budget

The Wastewater Resource Recovery Facility serves as the primary treatment facility for all wastewater generated by residential and commercial entities within the City of Meridian. Its core function is to treat this wastewater in accordance with regulatory permit standards. To achieve this, the facility employs a range of advanced treatment processes designed to effectively reduce or eliminate undesirable contaminants, including solids, organic matter, and other pollutants, prior to the discharge of treated effluent into the environment.

### Objectives:

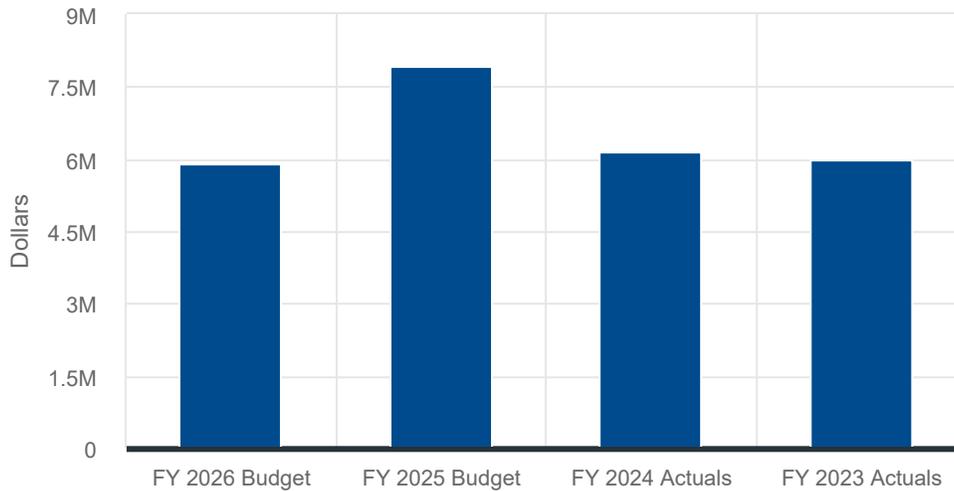
- ✓ Consistently receive and treat the perpetual flow of wastewater generated by the community.
- ✓ Ensure that treated sewage effluent discharged to the environment meets limitations for pollutant concentrations and other limits dictated by Federal regulations.
- ✓ Efficiently operate and maintain all treatment components comprising the wastewater treatment plant, ensuring that equipment maintenance schedules are maintained and that equipment repair is performed promptly, efficiently, and safely, without interruption to treatment quality.

## Wastewater Treatment Plant Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025            |                          | FY 2024<br>Actuals    | FY 2023<br>Actuals    |
|---|-----------------------|-----------------------|-------------------------|--------------------------|-----------------------|-----------------------|
|   |                       |                       | Budget Change<br>Amount | Budget Change<br>Percent |                       |                       |
| <b>Revenue</b>                                | \$ -                  | \$ -                  | \$ -                    | -%                       | \$ 14,886             | \$ 1,042              |
| <b>Expenditures</b>                           |                       |                       |                         |                          |                       |                       |
| Personnel                                     | 2,880,994             | 2,900,310             | (19,316)                | (0.7)%                   | 2,456,507             | 2,441,219             |
| Operating                                     | 3,037,075             | 4,307,438             | (1,270,363)             | (29.5)%                  | 3,310,639             | 3,364,926             |
| Capital                                       | -                     | 705,000               | (705,000)               | (100.0)%                 | 378,951               | 190,939               |
| <b>Total Expenditures</b>                     | <b>5,918,069</b>      | <b>7,912,748</b>      | <b>(1,994,679)</b>      | <b>(25.2)%</b>           | <b>6,146,097</b>      | <b>5,997,084</b>      |
| <b>Total Expenditures including Transfers</b> | <b>5,918,069</b>      | <b>7,912,748</b>      | <b>(1,994,679)</b>      | <b>(25.2)%</b>           | <b>6,146,097</b>      | <b>5,997,084</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (5,918,069)</b> | <b>\$ (7,912,748)</b> | <b>\$ 1,994,679</b>     | <b>25.2%</b>             | <b>\$ (6,131,211)</b> | <b>\$ (5,996,042)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 29.00        | 29.00        |
| <b>Total Personnel</b> | <b>29.00</b> | <b>29.00</b> |

Total Expenditures



## Wastewater Treatment Plant Budget Request Detail

**Budget Request Title: Mechanic II**

**Narrative:** This request is to hire a full-time Mechanic II to maintain existing levels of service. A significant amount of new equipment has been added to the facility and will be coming online in FY26 (tertiary filters, aeration basins, biosolids dryer). The stringent 2027 permit limits will require advanced operations allowing for limited down time of equipment further necessitating the need for skilled industrial mechanics.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 88,328               |
| Total Operating Expenses    | 9,927                |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 98,255</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Wastewater Treatment Plant Budget Request Detail

**Budget Request Title: Operator III**

**Narrative:** This request is to hire a full-time Wastewater Operator III to maintain existing levels of service. A significant amount of new equipment has been added to the facility and will be coming online in FY26 (tertiary filters, aeration basins, biosolids dryer). The stringent 2027 permit limits will require advanced 24/7 operations. Additionally this FTE will help move the facility towards having two staff on duty at all times which significantly improves safety and operational redundancy. The facility currently only has a team of 13 operators spread out to cover staffing 24 hours a day 7 days a week.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | 94,454               |
| Total Operating Expenses    | 2,267                |
| Total Capital Outlay        | -                    |
| <b>Total Budget Request</b> | <b>\$ 96,721</b>     |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | Yes |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Wastewater Collection Lines Division Budget

The Wastewater Collection Lines Division is responsible for the inspection, maintenance, and repair of the infrastructure that transports raw sewage to the Wastewater Resource Recovery Facility for treatment. This essential system includes gravity lines, pressure lines, and lift stations, all of which are integral to ensuring the effective and continuous operation of wastewater management services.

### Objectives:

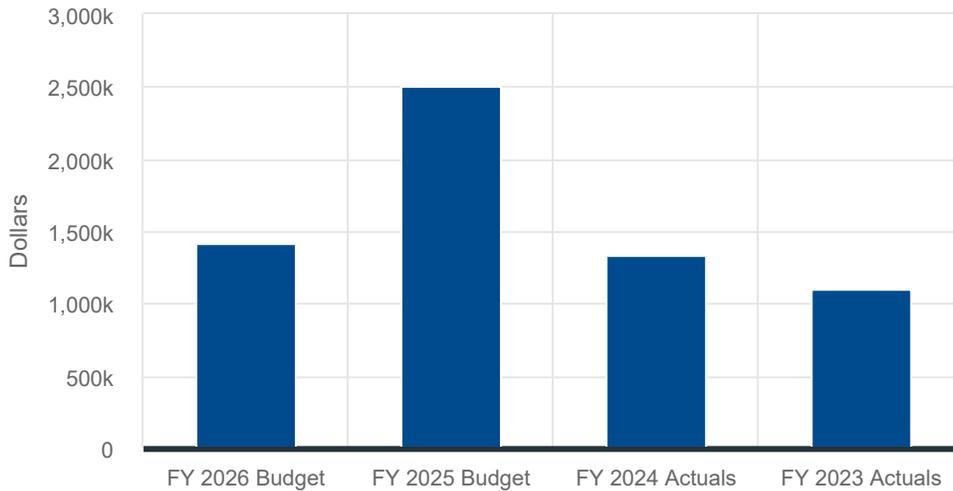
- ✓ Ensure that the sewer collection system operates effectively at all times, conveying sewage to the treatment facility, and preventing system overflows or spills into the community.
- ✓ Characterize the condition of the sewer collection system through systematic televised and documented video inspection, which is scored using a national standard system of comparison.
- ✓ Efficiently maintain the sewer system through systematic scheduled cleaning activities.
- ✓ Provide excellent customer service by promptly responding onsite to call-outs and working to quickly and efficiently resolve any sewer related issues that may be affecting customers.

## Wastewater Collection Lines Division Budget

|   | FY 2026<br>Budget     | FY 2025<br>Budget     | 2026 to 2025            |                          | FY 2024<br>Actuals    | FY 2023<br>Actuals    |
|---|-----------------------|-----------------------|-------------------------|--------------------------|-----------------------|-----------------------|
|   |                       |                       | Budget Change<br>Amount | Budget Change<br>Percent |                       |                       |
| <b>Revenue</b>                                | \$ -                  | \$ -                  | \$ -                    | -%                       | \$ -                  | \$ 1,444              |
| <b>Expenditures</b>                           |                       |                       |                         |                          |                       |                       |
| Personnel                                     | 1,015,531             | 985,628               | 29,903                  | 3.0%                     | 912,510               | 723,043               |
| Operating                                     | 398,335               | 512,713               | (114,378)               | (22.3)%                  | 424,459               | 374,237               |
| Capital                                       | -                     | 1,000,000             | (1,000,000)             | (100.0)%                 | -                     | -                     |
| <b>Total Expenditures</b>                     | <b>1,413,866</b>      | <b>2,498,341</b>      | <b>(1,084,475)</b>      | <b>(43.4)%</b>           | <b>1,336,969</b>      | <b>1,097,280</b>      |
| <b>Total Expenditures including Transfers</b> | <b>1,413,866</b>      | <b>2,498,341</b>      | <b>(1,084,475)</b>      | <b>(43.4)%</b>           | <b>1,336,969</b>      | <b>1,097,280</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (1,413,866)</b> | <b>\$ (2,498,341)</b> | <b>\$ 1,084,475</b>     | <b>43.4%</b>             | <b>\$ (1,336,969)</b> | <b>\$ (1,095,836)</b> |

| Personnel              |              |              |
|------------------------|--------------|--------------|
| Full-Time              | 10.00        | 10.00        |
| <b>Total Personnel</b> | <b>10.00</b> | <b>10.00</b> |

Total Expenditures



## Wastewater Pretreatment Division Budget

The primary objectives of the Wastewater Pretreatment Division are to safeguard the integrity of the City's sewer lines and wastewater treatment facility. This includes preventing the introduction of restricted discharges, such as fats, oils, grease, and industrial wastes, which have the potential to cause sewer blockages, infrastructure damage, or noncompliance with IPDES permit requirements.

### Objectives:

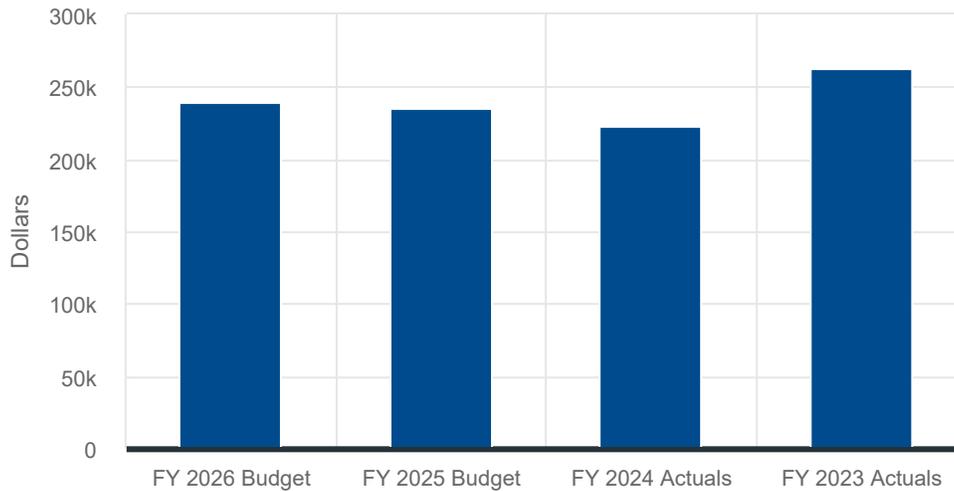
- ✓ Review construction plans for new construction and tenant improvements to ensure that appropriate pretreatment equipment is included in design plans.
- ✓ Perform field inspections to ensure that pretreatment equipment is correctly installed and appropriately maintained.
- ✓ Help local businesses understand their pretreatment responsibilities defined in the Meridian City Code and the Federal Pretreatment Rules and provide best management practices.
- ✓ Incorporate pollution prevention strategies to reduce untreatable solids or trash entering the sewer collection system and wastewater treatment facility.

## Wastewater Pretreatment Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|---------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent       |                     |                     |
| <b>Revenue</b>                                | \$ -                | \$ -                | \$ -                          | -%            | \$ 24,375           | \$ 24,375           |
| <b>Expenditures</b>                           |                     |                     |                               |               |                     |                     |
| Personnel                                     | 232,288             | 225,138             | 7,150                         | 3.2%          | 214,105             | 209,446             |
| Operating                                     | 6,764               | 9,696               | (2,932)                       | (30.2)%       | 8,983               | 53,311              |
| <b>Total Expenditures</b>                     | <b>239,052</b>      | <b>234,834</b>      | <b>4,218</b>                  | <b>1.8%</b>   | <b>223,088</b>      | <b>262,757</b>      |
| <b>Total Expenditures including Transfers</b> | <b>239,052</b>      | <b>234,834</b>      | <b>4,218</b>                  | <b>1.8%</b>   | <b>223,088</b>      | <b>262,757</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (239,052)</b> | <b>\$ (234,834)</b> | <b>\$ (4,218)</b>             | <b>(1.8)%</b> | <b>\$ (198,713)</b> | <b>\$ (238,382)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 2.00        | 2.00        |
| <b>Total Personnel</b> | <b>2.00</b> | <b>2.00</b> |

Total Expenditures



## Wastewater Laboratory Division Budget

The Wastewater Laboratory Division is responsible for conducting analytical sampling and testing of wastewater to ensure compliance with the IPDES discharge permit. The laboratory adheres to methodologies outlined in the Federal Clean Water Act, as well as protocols established in the Quality Assurance Project Plan. These procedures are designed to generate precise, reliable, and defensible analytical results, which are critical for demonstrating compliance with both State and Federal environmental regulations.

### Objectives:

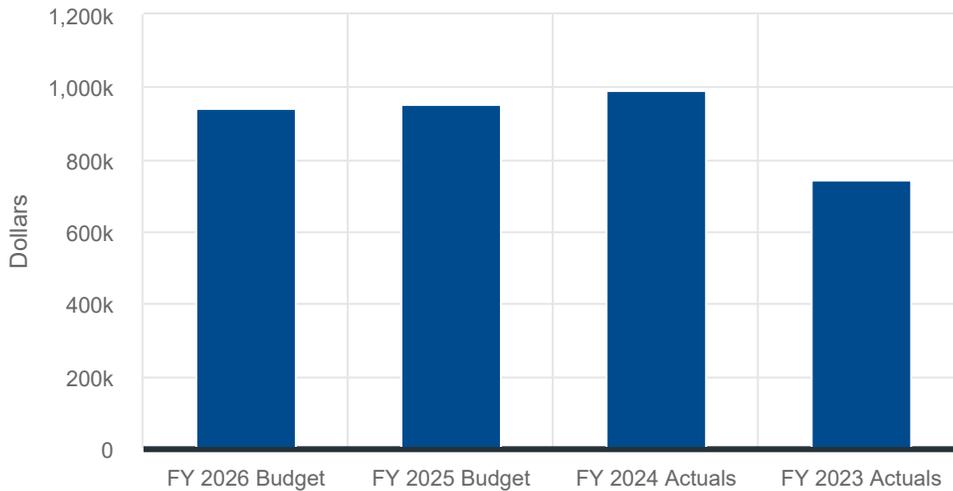
- ✓ The laboratory manages analytical data handling, sampling records, and reporting of analytical results, including the discharge monitoring report.
- ✓ Ensure that data is provided to end users in clear, accurate, and complete reports.
- ✓ Provide data to WRRF staff in a prompt manner to facilitate operational control decisions in support of effluent quality.
- ✓ Provide analytical testing for non-regulatory projects, such as construction project design, pilot studies, and treatment process control optimization.
- ✓ Provide analytical testing in support of the City's reclaimed water permit.

## Wastewater Laboratory Division Budget

|   | FY 2026<br>Budget   | FY 2025<br>Budget   | 2026 to 2025<br>Budget Change |               | FY 2024<br>Actuals  | FY 2023<br>Actuals  |
|---|---------------------|---------------------|-------------------------------|---------------|---------------------|---------------------|
|   |                     |                     | Amount                        | Percent       |                     |                     |
| <b>Expenditures</b>                           |                     |                     |                               |               |                     |                     |
| Personnel                                     | \$ 770,837          | \$ 763,389          | \$ 7,448                      | 1.0%          | \$ 686,049          | \$ 588,391          |
| Operating                                     | 172,595             | 188,719             | (16,124)                      | (8.5)%        | 154,023             | 156,691             |
| Capital                                       | -                   | -                   | -                             | -%            | 149,289             | -                   |
| <b>Total Expenditures</b>                     | <b>943,432</b>      | <b>952,108</b>      | <b>(8,676)</b>                | <b>(0.9)%</b> | <b>989,361</b>      | <b>745,082</b>      |
| <b>Total Expenditures including Transfers</b> | <b>943,432</b>      | <b>952,108</b>      | <b>(8,676)</b>                | <b>(0.9)%</b> | <b>989,361</b>      | <b>745,082</b>      |
| <b>Net Income (Loss)</b>                      | <b>\$ (943,432)</b> | <b>\$ (952,108)</b> | <b>\$ 8,676</b>               | <b>0.9%</b>   | <b>\$ (989,361)</b> | <b>\$ (745,082)</b> |

| Personnel              |             |             |
|------------------------|-------------|-------------|
| Full-Time              | 7.00        | 7.00        |
| <b>Total Personnel</b> | <b>7.00</b> | <b>7.00</b> |

Total Expenditures



## Wastewater Construction Projects Budget

The wastewater capital construction budget is a direct outcome of the engineering division's comprehensive efforts in planning, budgeting, designing, and executing new and replacement wastewater infrastructure projects. These initiatives are essential to meet operational requirements, address system demands, and ensure compliance with regulatory standards.

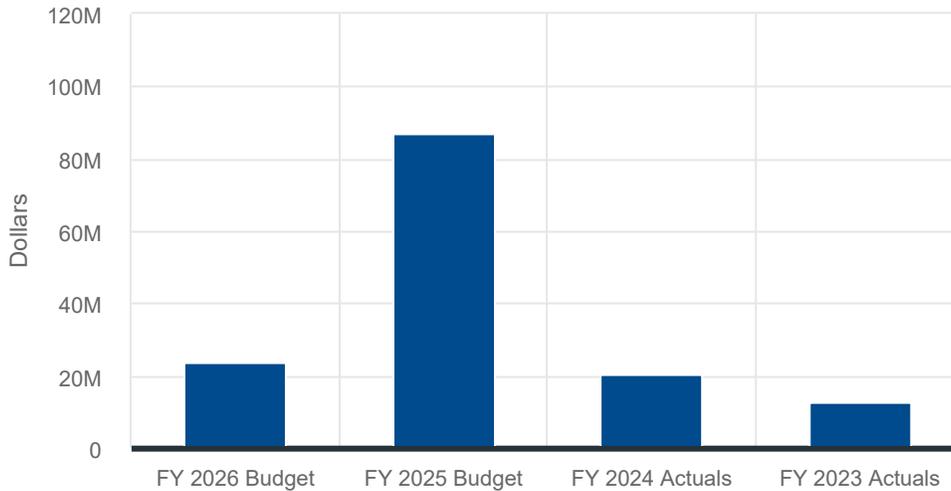
### Objectives:

- ✓ Expand the City's wastewater treatment capacity to accommodate increased flows that accompany growth. Ensure sufficient treatment capacity at the Wastewater Resource Recovery Facility (WRRF) to maintain compliance with State and Federal regulations.
- ✓ Expand the City's sewage collection system to accommodate increased flows that accompany growth. Ensure sufficient capacity in the collection system to prevent sewer overflows.
- ✓ Replace failing, aging, or undersized sewage infrastructure, such as sewer pipelines or treatment components at the WRRF.
- ✓ Plan for the addition of new treatment components at the WRRF to comply with evolving and expanding environmental regulations.

## Wastewater Construction Projects Budget

|   | FY 2026 Budget         | FY 2025 Budget         | 2026 to 2025 Budget Change |                | FY 2024 Actuals       | FY 2023 Actuals     |
|---|------------------------|------------------------|----------------------------|----------------|-----------------------|---------------------|
|   |                        |                        | Amount                     | Percent        |                       |                     |
| <b>Revenue</b>                                | \$ 12,647,891          | \$ 19,982,070          | \$ (7,334,179)             | (36.7)%        | \$ 17,502,881         | \$ 18,762,720       |
| <b>Expenditures</b>                           |                        |                        |                            |                |                       |                     |
| Capital                                       | 23,609,813             | 86,746,337             | (63,136,524)               | (72.8)%        | 20,202,410            | 12,679,057          |
| <b>Total Expenditures</b>                     | <b>23,609,813</b>      | <b>86,746,337</b>      | <b>(63,136,524)</b>        | <b>(72.8)%</b> | <b>20,505,022</b>     | <b>12,679,057</b>   |
| <b>Total Expenditures including Transfers</b> | <b>23,609,813</b>      | <b>86,746,337</b>      | <b>(63,136,524)</b>        | <b>(72.8)%</b> | <b>20,505,022</b>     | <b>12,679,057</b>   |
| <b>Net Income (Loss)</b>                      | <b>\$ (10,961,922)</b> | <b>\$ (66,764,267)</b> | <b>\$ 55,802,345</b>       | <b>83.6%</b>   | <b>\$ (3,002,141)</b> | <b>\$ 6,083,663</b> |

Total Expenditures



## Wastewater Construction Projects Budget Request Detail

**Budget Request Title: Can-Ada Lift Station**

**Narrative:** This request is for the necessary funding to complete the construction on the CanAda lift station, sewer pressure main, and gravity sewer line in the NW area of Meridian. Installing this infrastructure will support the 4 square mile Fields District priority growth area. This is the final year of a five year project.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 4,800,000            |
| <b>Total Budget Request</b> | <b>\$ 4,800,000</b>  |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Wastewater Construction Projects Budget Request Detail

**Budget Request Title: Oaks Lift Station Upgrade**

**Narrative:** This request will fund necessary pump upgrades to the Oaks lift station to accommodate additional flow for current and future development in that area. This request will be funded through a reimbursement agreement.

|                          | <b>Budget Amount</b> |
|--------------------------|----------------------|
| Total Revenue            | \$ (312,813)         |
| Total Personnel Costs    | -                    |
| Total Operating Expenses | -                    |
| Total Capital Outlay     | 312,813              |

**Total Budget Request** **\$ -**

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | Yes |

## Wastewater Construction Projects Budget Request Detail

**Budget Request Title: Sewer Line Extensions / Adjustments**

**Narrative:** This project builds and improves sewer collection system infrastructure and provides funding necessary to construct new sewer infrastructure and improvements throughout the City. One major driver for these types of projects is Ada County Highway District (ACHD) road reconstruction. As ACHD projects are scheduled, City staff looks for deficiencies in capacity or improved operational opportunities that can be completed in conjunction with ACHD projects. By designing improvements in coordination with road construction, the City saves money on pipe installation by removing the need to restore pavement and provide traffic control. This also minimizes inconvenience to the traveling public. FY26 Projects include 6 ACHD projects - Lake Hazel Rd. - Eagle Rd. to City limits / Linder Rd. - Overland to Franklin overpass / Linder Rd. Cherry Lane to Ustick / intersection of McMillan and Black Cat / Ustick - Ten Mile to Linder / Victory Rd. - Locust Grove to Eagle.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 1,032,000            |
| <b>Total Budget Request</b> | <b>\$ 1,032,000</b>  |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | Yes |

## Wastewater Construction Projects Budget Request Detail

**Budget Request Title:** South Black Cat LS Upgrades/Pressure Sewer

**Narrative:** This request will upgrade a pump at the South Black Cat Lift Station to accommodate increasing flows due to growth. The upgrade will increase South Black Cat LS to approximately 3,300 gpm by replacing one of the 50-hp pumps with another 60-hp pump.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 400,000              |
| <b>Total Budget Request</b> | <b>\$ 400,000</b>    |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Wastewater Construction Projects Budget Request Detail

**Budget Request Title: Tertiary Filter Expansion**

**Narrative:** This project is required to meet IPDES permit requirements. This request will fund the final year of construction of membrane filters, associated equipment, and buildings. Tertiary membrane filters will allow the WRRF to meet stringent IPDES effluent Phosphorus limits, along with some potential future emerging contaminants. This is the last year of the current five-year project. Additional funding will be needed in the future to expand the system to treat additional flow based on City growth.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 7,000,000            |
| <b>Total Budget Request</b> | <b>\$ 7,000,000</b>  |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | Yes |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | No  |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Wastewater Construction Projects Budget Request Detail

**Budget Request Title: WRRF Aeration Basin 9 and 10**

**Narrative:** This project is required to meet NPDES permit requirements and supports future growth. This request will fund the final year of a six year project that includes the retrofit of the existing plant and addition of aeration basins 9 and 10 at the WRRF. Retrofitting Aeration Basins 14 will allow the basins to operate in a 5-Stage Bardenpho configuration, matching the configuration of new Aeration Basins 58 and providing the most efficient process for biological nutrient removal. By upgrading existing infrastructure, the City will be able to delay construction of future Aeration Basins 11 and 12, saving capital expense. Aeration Basins 9 and 10 are necessary because additional treatment volume is required to achieve compliance with final effluent limitations in the City's NPDES permit.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 6,400,000            |
| <b>Total Budget Request</b> | <b>\$ 6,400,000</b>  |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | Yes |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | Yes |

## Wastewater Construction Projects Budget Request Detail

**Budget Request Title: WRRF Land Acquisition**

**Narrative:** This request is for the strategic purchase of land adjoining the WRRF, if available, to allow for growth and meeting permit requirements.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 1,000,000            |
| <b>Total Budget Request</b> | <b>\$ 1,000,000</b>  |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accomodate and support growth?                                     | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Wastewater Construction Projects Budget Request Detail

**Budget Request Title: WRRF Parking Improvements**

**Narrative:** This enhancement will fund the addition of a new parking lot at the WRRF to accommodate facility growth. Additional parking is needed to support the needs of staff, contractors, and visitors. The facility currently only has 57 regular parking spaces and has 60 full time employees that regularly work out of this location. The request will convert a grass landscaped area to paved parking and will add approximately 39 additional parking spaces.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 350,000              |
| <b>Total Budget Request</b> | <b>\$ 350,000</b>    |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | No  |
| Does the request address a safety concern for employees or citizens?                        | No  |
| Is the request needed to accommodate and support growth?                                    | Yes |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |

## Wastewater Construction Projects Budget Request Detail

**Budget Request Title: WRRF Underground Power Lines**

**Narrative:** This request is to fund the construction that places the remaining power lines at the WRRF underground. Underground power lines are generally more robust and reliable. Historically the plant power outages have been associated with issues related to overhead power lines. Continuous, reliable power is an essential element in maintaining regulatory compliance at the WRRF.

|                             | <b>Budget Amount</b> |
|-----------------------------|----------------------|
| Total Revenue               | \$ -                 |
| Total Personnel Costs       | -                    |
| Total Operating Expenses    | -                    |
| Total Capital Outlay        | 700,000              |
| <b>Total Budget Request</b> | <b>\$ 700,000</b>    |

|   |     |
|---|-----|
| Is the request required to meet legal, compliance, or regulatory mandates?                  | Yes |
| Does the request address a safety concern for employees or citizens?                        | Yes |
| Is the request needed to accommodate and support growth?                                    | No  |
| Does the request align with either the City's or Department's Strategic Plan?               | Yes |
| Is this request for a new activity, program, or service not currently provided by the City? | No  |





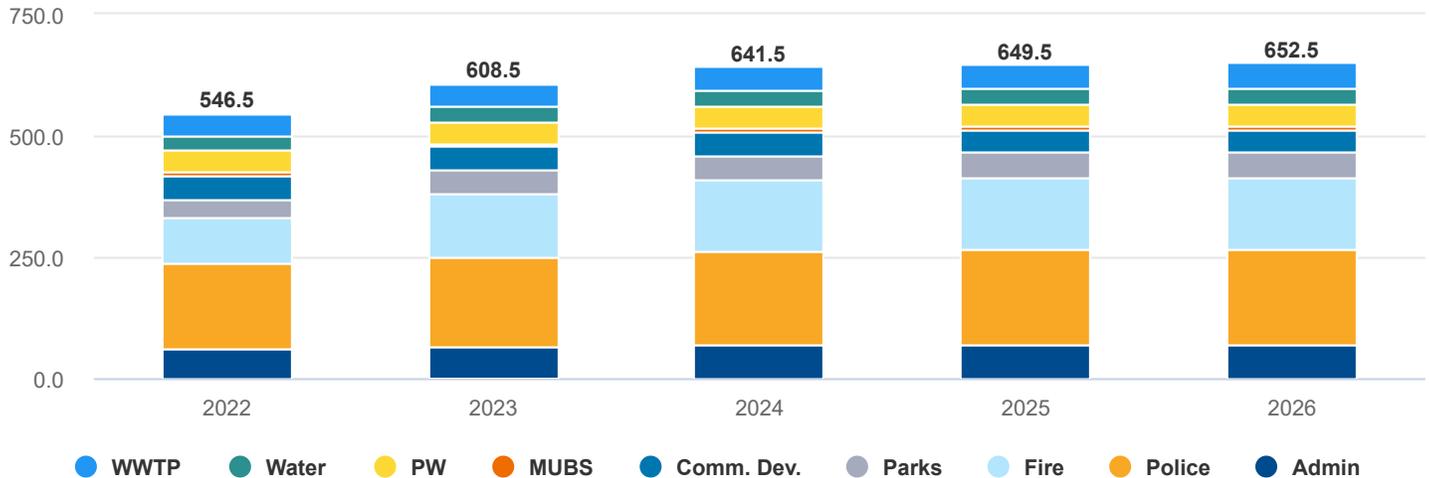
# APPENDIX

PROPOSED BUDGET  
CITY OF MERIDIAN



## Department Staffing Report

Total City of Meridian FTE Count



### Significant Changes in Staffing:

- FY2026
  - Water added 1 position.
  - Wastewater added 2 positions.
- FY2025:
  - Legal added 1 position.
  - Police added 4 positions.
  - Wastewater added 3 positions.
- FY2024:
  - Fire added 18 new Firefighter positions.
  - Parks & Rec added 3 positions and the Administration Departments added 3 positions.
  - Police added 6 FTEs.
  - Water and Wastewater Departments added 3 FTEs..
- FY2023:
  - Fire added 35 FTEs, of which 30 were Firefighter positions for new Fire Stations
  - Parks & Rec added 9 FTEs for Lakeview Golf Course.
  - Police added 9 Officers, 1 Detective and a Victim Witness Coordinator position.
- FY2022:
  - Staffing in the City increased by 13.5 FTEs.
- FY2021:
  - Police added 1 Corporal, 1 Community Service Office and 1 Records Specialist position.
  - Wastewater added 2 FTEs to assist in staffing as the treatment plant moved to 24 hour operations.

## Cost of Living Analysis

|                             | General Fund            | Police Step             | Enterprise Fund        | Total City              |
|-----------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| <b>Base Personnel Costs</b> | <b>\$ 15,958,358.80</b> | <b>\$ 16,103,021.81</b> | <b>\$ 9,816,164.60</b> | <b>\$ 41,877,545.21</b> |
| 0.50%                       | \$ 79,791.79            | \$ 80,515.11            | \$ 49,080.82           | \$ 209,387.72           |
| 1.00%                       | \$ 159,583.59           | \$ 161,030.22           | \$ 98,161.65           | \$ 418,775.46           |
| 1.50%                       | \$ 239,375.38           | \$ 241,545.33           | \$ 147,242.47          | \$ 628,163.18           |
| 2.00%                       | \$ 319,167.18           | \$ 322,060.44           | \$ 196,323.29          | \$ 837,550.91           |
| 2.50%                       | \$ 398,958.97           | \$ 402,575.55           | \$ 245,404.12          | \$ 1,046,938.64         |
| 3.00%                       | \$ 478,750.76           | \$ 483,090.65           | \$ 294,484.94          | \$ 1,256,326.35         |
| 3.50%                       | \$ 558,542.56           | \$ 563,605.76           | \$ 343,565.76          | \$ 1,465,714.08         |
| 4.00%                       | \$ 638,334.35           | \$ 644,120.87           | \$ 392,646.58          | \$ 1,675,101.80         |
| 4.50%                       | \$ 718,126.15           | \$ 724,635.98           | \$ 441,727.41          | \$ 1,884,489.54         |
| 5.00%                       | \$ 797,917.94           | \$ 805,151.09           | \$ 490,808.23          | \$ 2,093,877.26         |
| 5.50%                       | \$ 877,709.73           | \$ 885,666.20           | \$ 539,889.05          | \$ 2,303,264.98         |
| 6.00%                       | \$ 957,501.53           | \$ 966,181.31           | \$ 588,969.88          | \$ 2,512,652.72         |
| 6.50%                       | \$ 1,037,293.32         | \$ 1,046,696.42         | \$ 638,050.70          | \$ 2,722,040.44         |
| 7.00%                       | \$ 1,117,085.12         | \$ 1,127,211.53         | \$ 687,131.52          | \$ 2,931,428.17         |
| 7.50%                       | \$ 1,196,876.91         | \$ 1,207,726.64         | \$ 736,212.35          | \$ 3,140,815.90         |
| 8.30%                       | \$ 1,324,543.78         | \$ 1,336,550.81         | \$ 814,741.66          | \$ 3,475,836.25         |
| 8.50%                       | \$ 1,356,460.50         | \$ 1,368,756.85         | \$ 834,373.99          | \$ 3,559,591.34         |
| 9.00%                       | \$ 1,436,252.29         | \$ 1,449,271.96         | \$ 883,454.81          | \$ 3,768,979.06         |
| 9.50%                       | \$ 1,516,044.09         | \$ 1,529,787.07         | \$ 932,535.64          | \$ 3,978,366.80         |
| 10.00%                      | \$ 1,595,835.88         | \$ 1,610,302.18         | \$ 981,616.46          | \$ 4,187,754.52         |

General Fund does not include Fire Union or Police Step employee costs  
 Above data is best estimates and are not actuals

## Fire Department Salary Step Plan

|                        | Step #1  | Step #2  | Step #3  | Step #4  | Step #5  | Step #6  |
|------------------------|----------|----------|----------|----------|----------|----------|
| Firefighter            | \$ 25.39 | \$ 27.42 | \$ 29.61 | \$ 31.09 | \$ 31.71 | \$ 32.34 |
| Engineer               | \$ 32.60 | \$ 33.24 | \$ 33.91 | \$ 34.59 | \$ 35.28 | \$ 35.99 |
| Captain of Suppression | \$ 37.28 | \$ 38.03 | \$ 38.79 | \$ 39.57 | \$ 40.36 | \$ 41.17 |
| 40-Hour Captain        | \$ 54.97 | \$ 56.06 | \$ 57.18 | \$ 58.32 | \$ 59.50 | \$ 60.68 |
| Battalion Chief        | \$ 41.50 | \$ 42.34 | \$ 43.18 | \$ 44.04 | \$ 44.93 | \$ 45.83 |

| Longevity Pay | 24 Hour FTE | 40 Hour FTE |
|---------------|-------------|-------------|
| 5 Years       | \$ 0.73     | \$ 1.03     |
| 10 Years      | \$ 1.48     | \$ 2.08     |
| 15 Years      | \$ 2.21     | \$ 3.11     |
| 20 Years      | \$ 2.95     | \$ 4.14     |

## General Employee Salary Step Plan

| DBM Rating | Market Target Min | Market Target Max |
|------------|-------------------|-------------------|
| A11        | \$17.87           | \$18.76           |
| A12        | \$20.36           | \$21.97           |
| A13        | \$22.84           | \$25.18           |
| B21        | \$25.33           | \$28.40           |
| B22        | \$27.81           | \$31.61           |
| B23        | \$30.29           | \$34.82           |
| B24        | \$33.40           | \$38.83           |
| B25        | \$37.12           | \$43.65           |
| B31        | \$33.40           | \$38.83           |
| B32        | \$37.12           | \$43.65           |
| C41        | \$40.23           | \$47.67           |
| C42        | \$42.71           | \$50.88           |
| C43        | \$45.19           | \$54.09           |
| C44        | \$48.30           | \$58.11           |
| C45        | \$52.03           | \$62.93           |
| C51        | \$48.30           | \$58.11           |
| C52        | \$52.03           | \$62.93           |
| D61        | \$55.13           | \$66.95           |
| D62        | \$57.62           | \$70.16           |
| D63        | \$60.10           | \$73.37           |
| D64        | \$63.21           | \$77.39           |
| D65        | \$66.93           | \$82.20           |
| D71        | \$63.21           | \$77.39           |
| D72        | \$66.93           | \$82.20           |
| E81        | \$70.04           | \$86.22           |
| E82        | \$72.52           | \$89.43           |
| E83        | \$75.00           | \$92.64           |

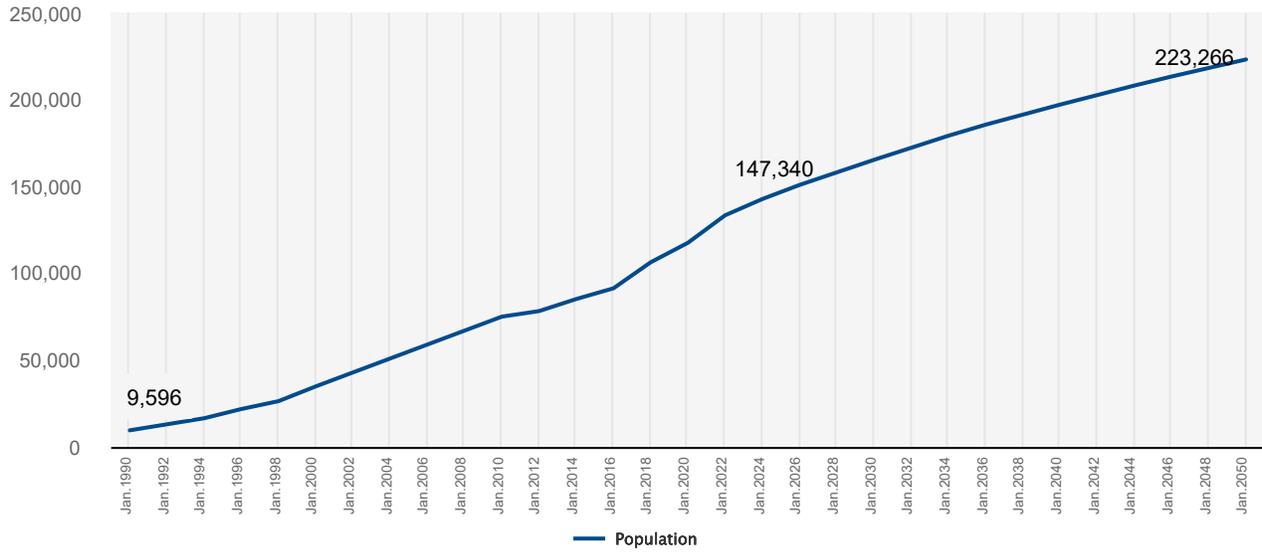
## Police Department Salary Step Plan (Hourly Rates)

| Position  |         | FY2022   | FY2023   | FY2024   | FY2025   | FY2026   |
|---|---------|----------|----------|----------|----------|----------|
| <b>CHIEF AND DEPUTY CHIEF</b>                   |         |          |          |          |          |          |
| Police Chief                                    | \$      | 82.04    | 88.85    | 91.07    | 91.98    | 98.36    |
| Deputy Chief                                    | \$      | 74.59    | 80.78    | 82.80    | 83.63    | 89.43    |
| <b>CAPTAIN</b>                                  |         |          |          |          |          |          |
| Captain   | \$      | 68.44    | 74.12    | 75.97    | 76.73    | 82.05    |
| <b>LIEUTENANTS</b>                              |         |          |          |          |          |          |
| Lieutenant III                                  | Mgt.    | \$ 65.72 | \$ 71.17 | \$ 72.95 | \$ 73.68 | \$ 78.79 |
|   | Supv.   | \$ 64.43 | \$ 69.78 | \$ 71.52 | \$ 72.24 | \$ 77.24 |
| Lieutenant II                                   | Mgt.    | \$ 63.17 | \$ 68.41 | \$ 70.12 | \$ 70.83 | \$ 75.74 |
|   | Supv.   | \$ 61.92 | \$ 67.06 | \$ 68.74 | \$ 69.43 | \$ 74.24 |
| Lieutenant I                                    | Mgt.    | \$ 60.71 | \$ 65.75 | \$ 67.39 | \$ 68.07 | \$ 72.78 |
|   | Supv.   | \$ 59.52 | \$ 64.46 | \$ 66.08 | \$ 66.74 | \$ 71.36 |
| <b>SERGEANTS</b>                                |         |          |          |          |          |          |
| Sergeant III                                    | Supv.   | \$ 57.11 | \$ 61.85 | \$ 63.40 | \$ 64.03 | \$ 68.47 |
|   | Adv.    | \$ 55.45 | \$ 60.05 | \$ 61.56 | \$ 62.17 | \$ 66.48 |
|   | Interm. | \$ 51.58 | \$ 55.86 | \$ 57.25 | \$ 57.83 | \$ 61.83 |
| Sergeant II                                     | Supv.   | \$ 54.18 | \$ 58.68 | \$ 60.15 | \$ 60.75 | \$ 64.96 |
|   | Adv.    | \$ 52.61 | \$ 56.98 | \$ 58.41 | \$ 58.99 | \$ 63.08 |
|   | Interm. | \$ 51.08 | \$ 55.32 | \$ 56.70 | \$ 57.27 | \$ 61.24 |
| Sergeant I                                      | Supv.   | \$ 52.61 | \$ 56.98 | \$ 58.41 | \$ 58.99 | \$ 63.08 |
|   | Adv.    | \$ 51.08 | \$ 55.32 | \$ 56.71 | \$ 57.27 | \$ 61.24 |
|   | Interm. | \$ 49.59 | \$ 53.71 | \$ 55.05 | \$ 55.60 | \$ 59.45 |
| <b>CORPORALS</b>                                |         |          |          |          |          |          |
| Corporal III                                    | Adv.    | \$ 48.45 | \$ 52.47 | \$ 53.78 | \$ 54.32 | \$ 58.08 |
|   | Interm. | \$ 47.05 | \$ 50.95 | \$ 52.22 | \$ 52.75 | \$ 56.40 |
| Corporal II                                     | Adv.    | \$ 47.04 | \$ 50.94 | \$ 52.21 | \$ 52.74 | \$ 56.39 |
|   | Interm. | \$ 45.66 | \$ 49.45 | \$ 50.69 | \$ 51.20 | \$ 54.75 |
| Corporal I                                      | Adv.    | \$ 45.67 | \$ 49.47 | \$ 50.70 | \$ 51.21 | \$ 54.76 |
|   | Interm. | \$ 44.34 | \$ 48.03 | \$ 49.23 | \$ 49.72 | \$ 53.16 |
| <b>UNIFORM POLICE OFFICERS</b>                  |         |          |          |          |          |          |
| Senior PO III<br>20 Years                       | Masters | \$ 46.15 | \$ 49.98 | \$ 51.23 | \$ 51.74 | \$ 55.32 |
|   | Adv.    | \$ 44.80 | \$ 48.52 | \$ 49.73 | \$ 50.23 | \$ 53.71 |
|   | Interm. | \$ 43.50 | \$ 47.11 | \$ 48.29 | \$ 48.77 | \$ 52.15 |
| Senior PO II<br>15 Years                        | Masters | \$ 44.80 | \$ 48.52 | \$ 49.73 | \$ 50.23 | \$ 53.71 |
|   | Adv.    | \$ 43.49 | \$ 47.10 | \$ 48.28 | \$ 48.76 | \$ 52.14 |
|   | Interm. | \$ 42.24 | \$ 45.74 | \$ 46.88 | \$ 47.35 | \$ 50.64 |
| Senior PO I<br>10 Years                         | Masters | \$ 42.86 | \$ 46.42 | \$ 47.58 | \$ 48.05 | \$ 51.38 |
|   | Adv.    | \$ 41.61 | \$ 45.07 | \$ 46.19 | \$ 46.65 | \$ 49.89 |
|   | Interm. | \$ 40.40 | \$ 43.75 | \$ 44.84 | \$ 45.29 | \$ 48.43 |
| Senior PO                                       | Masters | \$ 41.75 | \$ 45.21 | \$ 46.34 | \$ 46.81 | \$ 50.05 |
|   | Adv.    | \$ 40.53 | \$ 43.90 | \$ 44.99 | \$ 45.44 | \$ 48.59 |
|   | Interm. | \$ 39.35 | \$ 42.61 | \$ 43.68 | \$ 44.11 | \$ 47.17 |
|   | Basic   | \$ 38.20 | \$ 41.37 | \$ 42.41 | \$ 42.83 | \$ 45.80 |
| Police Officer IV<br>or lateral entry 8+ yrs.   | Adv.    | \$ 38.60 | \$ 41.80 | \$ 42.85 | \$ 43.28 | \$ 46.28 |
|   | Interm. | \$ 37.48 | \$ 40.59 | \$ 41.60 | \$ 42.02 | \$ 44.93 |
|   | Basic   | \$ 36.39 | \$ 39.41 | \$ 40.39 | \$ 40.79 | \$ 43.62 |
| Police Officer III<br>or lateral entry 5+ yrs.  | Adv.    | \$ 34.76 | \$ 37.65 | \$ 38.59 | \$ 38.98 | \$ 41.68 |
|   | Interm. | \$ 33.75 | \$ 36.55 | \$ 37.46 | \$ 37.84 | \$ 40.46 |
|   | Basic   | \$ 32.77 | \$ 35.49 | \$ 36.38 | \$ 36.74 | \$ 39.29 |
| Police Officer III<br>or lateral entry 3-5 yrs. | Adv.    | \$ 30.67 | \$ 33.22 | \$ 34.05 | \$ 34.39 | \$ 36.77 |
|   | Interm. | \$ 29.78 | \$ 32.25 | \$ 33.06 | \$ 33.39 | \$ 35.70 |
|   | Basic   | \$ 28.90 | \$ 31.30 | \$ 32.09 | \$ 32.41 | \$ 34.65 |
| Police Officer I<br>or lateral entry 1-3 yrs.   | Adv.    | \$ 29.74 | \$ 32.20 | \$ 33.01 | \$ 33.34 | \$ 35.65 |
|   | Interm. | \$ 28.87 | \$ 31.27 | \$ 32.05 | \$ 32.37 | \$ 34.62 |
|   | Basic   | \$ 28.03 | \$ 30.36 | \$ 31.12 | \$ 31.43 | \$ 33.61 |

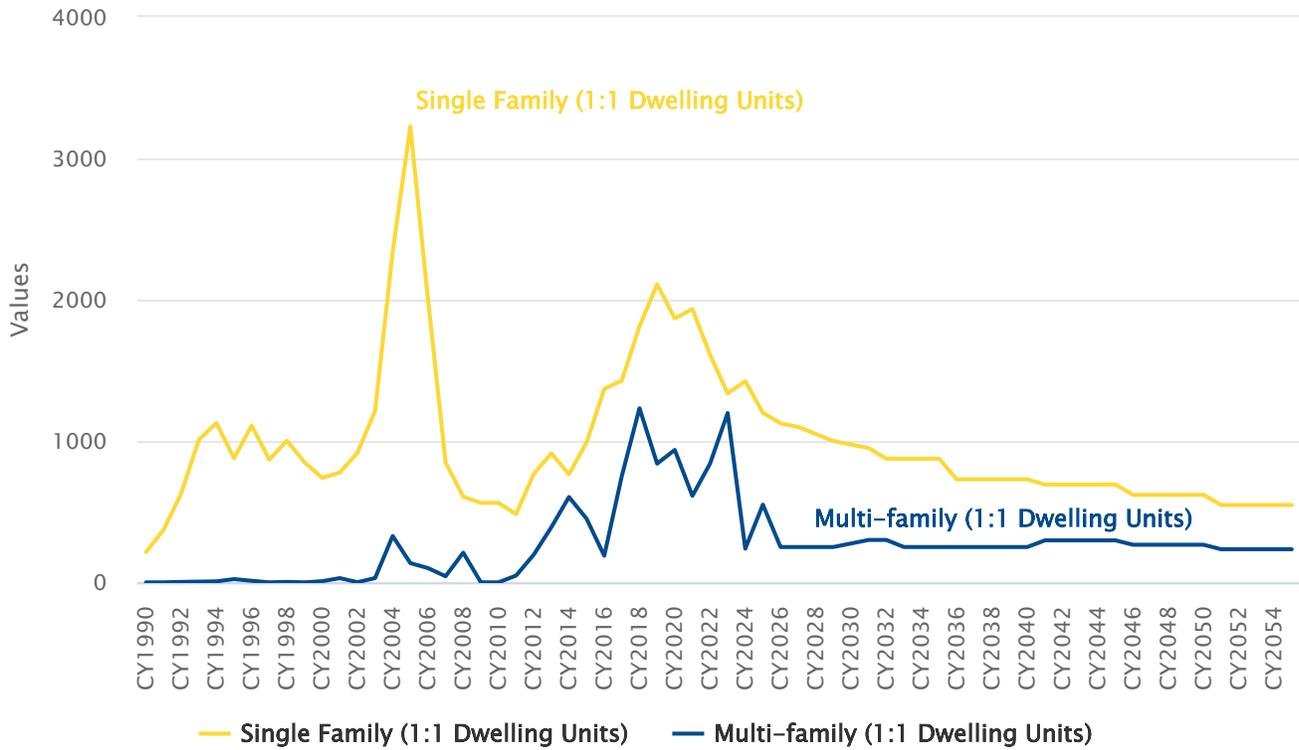
## City Dues and Memberships

| Description of Dues                 | Budget<br>FY2022     | Budget<br>FY2023       | Budget<br>FY2024       | Budget<br>FY2025       | Budget<br>FY2026       |
|-------------------------------------|----------------------|------------------------|------------------------|------------------------|------------------------|
| Annual Assessment                   | \$ 67,526.00         | \$ 79,491.00           | \$ 83,360.00           | \$ 82,019.00           | \$ 82,019.00           |
| Capital                             | 12,869.00            | 25,804.00              | 22,361.00              | 12,514.00              | 12,514.00              |
| Local / Service Assessment          | 255,211.23           | 539,582.25             | 585,634.00             | 525,837.00             | 525,837.00             |
| Limited Special Services            | 240,040.75           | 240,040.75             | 179,700.00             | 259,923.00             | 259,923.00             |
| <b>Valley Regional Transit Dues</b> | <b>575,646.98</b>    | <b>884,918.00</b>      | <b>871,055.00</b>      | <b>880,293.00</b>      | <b>880,293.00</b>      |
| Ada City/County Emergency Mgmt.     | 42,204.00            | 44,045.00              | 56,022.00              | 56,034.00              | 63,395.00              |
| AIC Membership dues                 | 51,156.00            | 51,156.00              | 54,225.36              | 56,027.00              | 58,016.00              |
| Allumbaugh House                    | 67,053.36            | 67,053.36              | 67,053.36              | 67,053.36              | 67,053.36              |
| Kiwanis                             | -                    | -                      | 840.00                 | 840.00                 | 960.00                 |
| Compass                             | 56,388.00            | 58,848.00              | 61,119.00              | 62,975.00              | 64,963.00              |
| Downtown Business Association       | 250.00               | 250.00                 | 250.00                 | 250.00                 | -                      |
| Meridian Chamber of Commerce        | 675.00               | 675.00                 | 675.00                 | 675.00                 | 795.00                 |
| Treasure Valley Partnership         | 10,044.10            | 11,764.00              | 11,763.50              | 11,763.50              | 11,763.50              |
| <b>Total</b>                        | <b>\$ 803,417.44</b> | <b>\$ 1,118,709.36</b> | <b>\$ 1,123,003.22</b> | <b>\$ 1,135,910.86</b> | <b>\$ 1,147,238.86</b> |

## Population History and Forecast



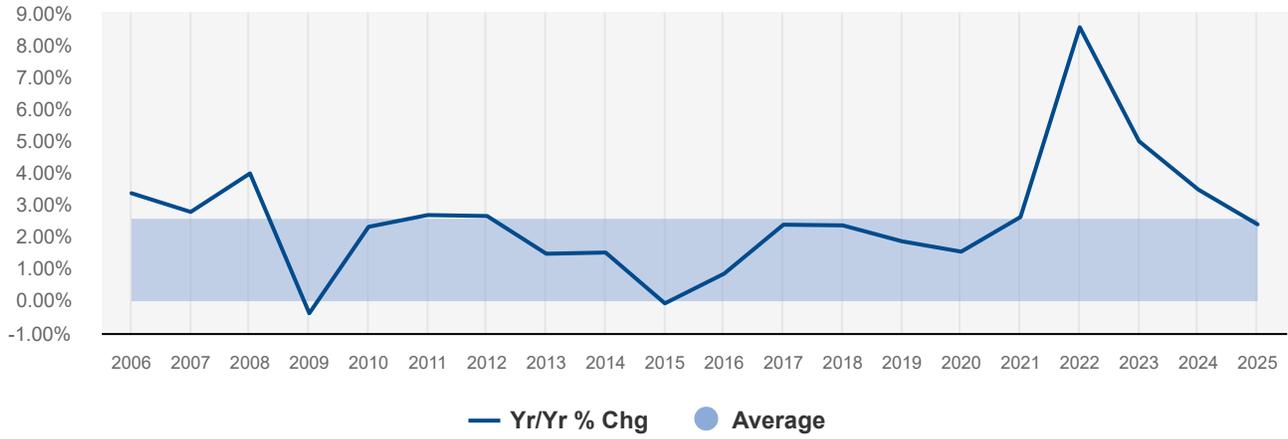
## Dwelling Unit History and Forecast



## Consumer Price Index History

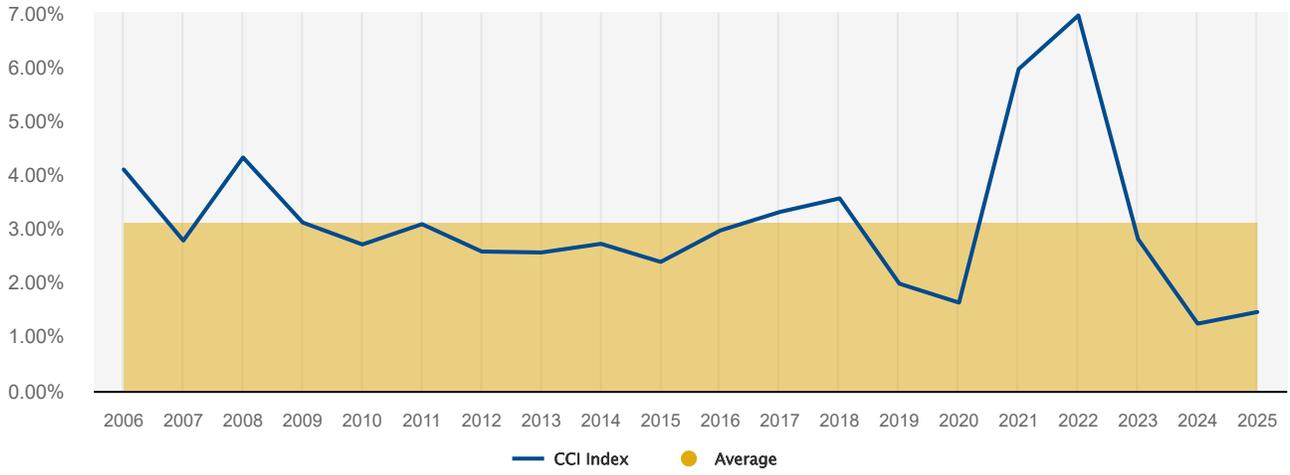
### Annual (March) year over year % Change

Source: Bureau of Labor



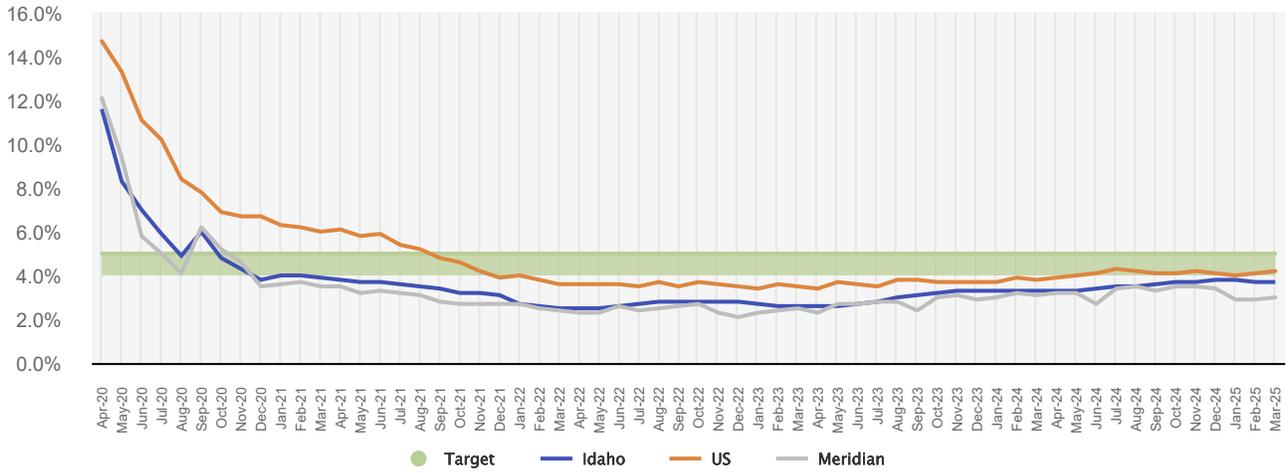
### Construction Cost Index History

Annual y/y % Change



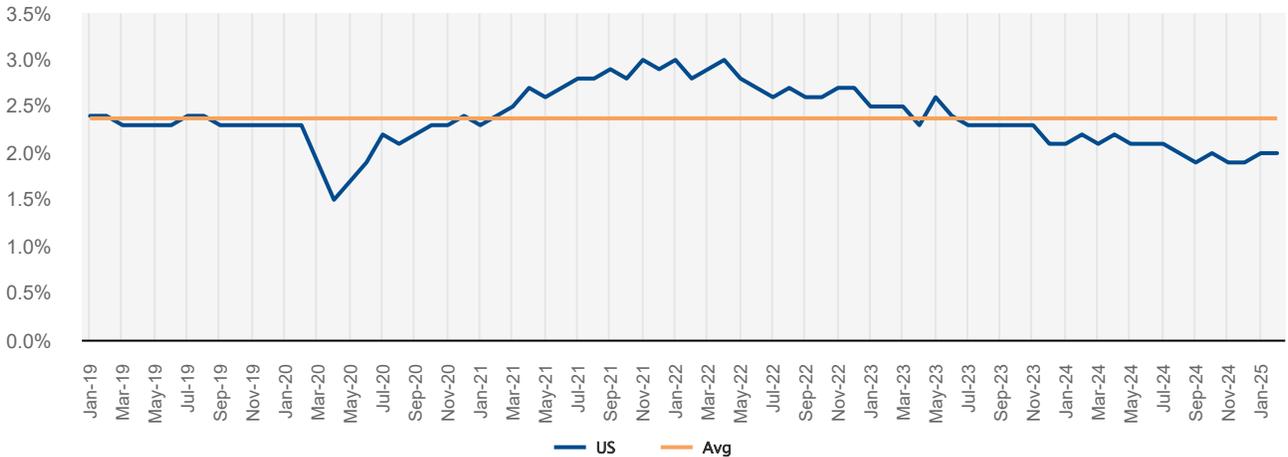
# Unemployment and Quit Rate History

## Unemployment Rates – Monthly Rate % Change



## US Quit Rate - Monthly year over % Change

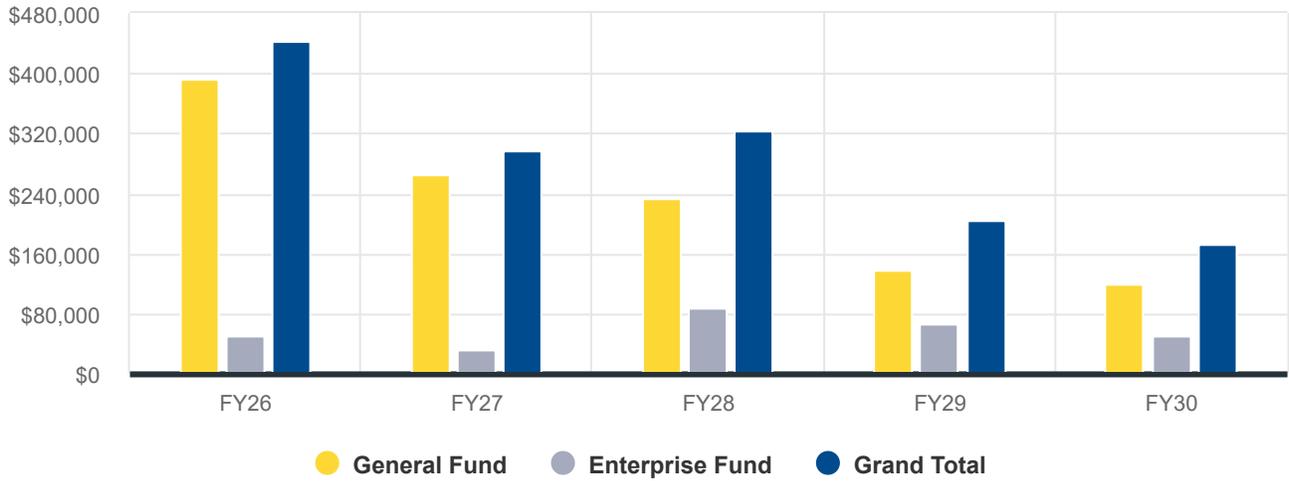
Source : Bureau of Labor



## Total Computer Replacements Cost

| Funds              | FY26         |                   | FY27         |                   | FY28         |                   | FY29         |                   | FY30         |                   | Total Count of UID | Total Sum of Value  |
|--------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------------|---------------------|
|                    | Count of UID | Sum of Value      |                    |                     |
| General Fund       | 159          | \$ 391,730        | 105          | \$ 264,966        | 131          | \$ 234,632        | 71           | \$ 138,000        | 80           | \$ 120,100        | 546                | \$ 1,149,428        |
| Enterprise Fund    | 27           | \$ 49,900         | 20           | \$ 31,700         | 55           | \$ 88,200         | 40           | \$ 66,500         | 37           | \$ 51,700         | 179                | \$ 288,000          |
| <b>Grand Total</b> | <b>186</b>   | <b>\$ 441,630</b> | <b>125</b>   | <b>\$ 296,666</b> | <b>186</b>   | <b>\$ 322,832</b> | <b>111</b>   | <b>\$ 204,500</b> | <b>117</b>   | <b>\$ 171,800</b> | <b>725</b>         | <b>\$ 1,437,428</b> |

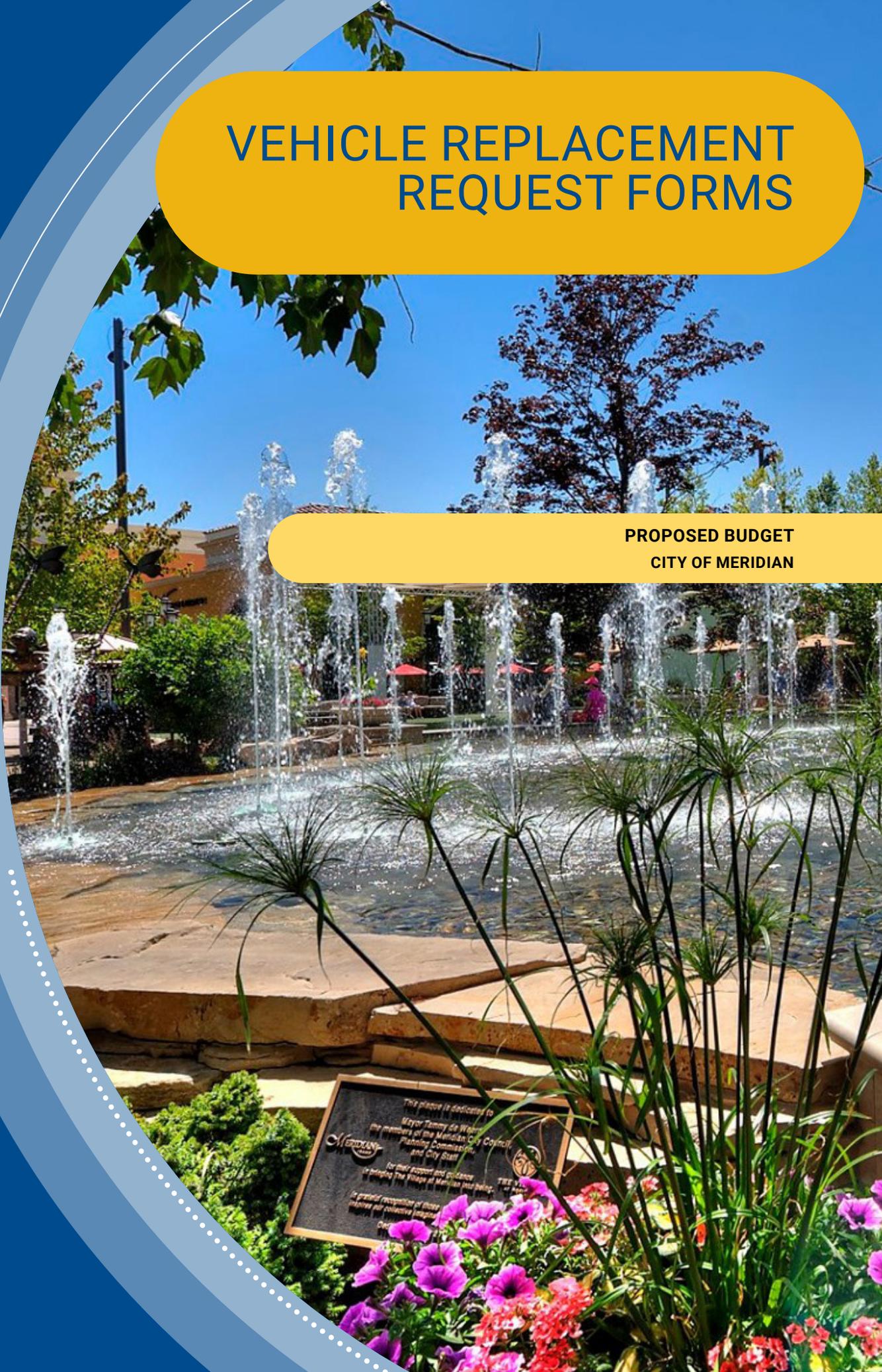
Total Computer Replacements Cost





# VEHICLE REPLACEMENT REQUEST FORMS

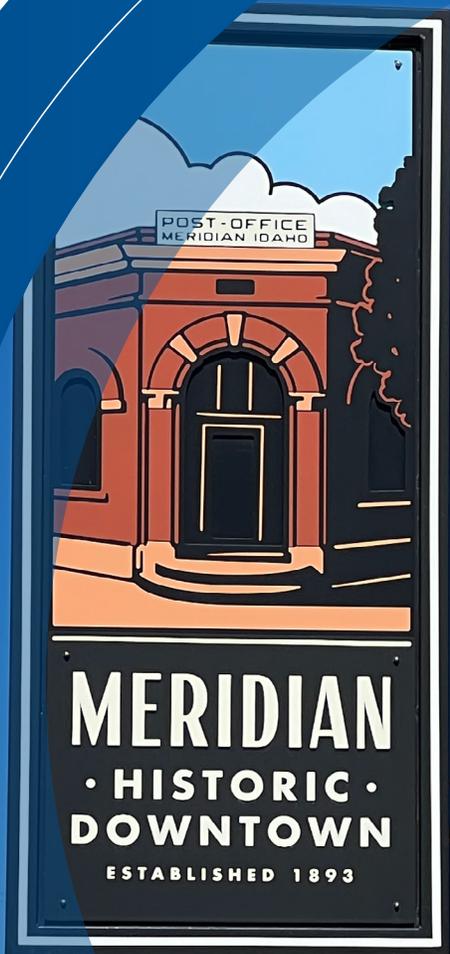
**PROPOSED BUDGET  
CITY OF MERIDIAN**



This place is dedicated to  
Mayor Tommy de Witt  
the members of the Meridian City Council,  
Planning Commission,  
and City Staff  
for their support and guidance  
in helping The Village of Meridian get going.  
It is a grateful recognition of those  
whose past and present support  
has made this place what it is today.



# REPLACEMENTS VEHICLES: POLICE



### VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Police    Year 2007    Make Toyota    Model Highlander

Vehicle ID unit 7    VIN JTEEP21A470208425    License # C13197

Acquisition Date unknown    Age 18

Purchase Cost (Vehicle Only) unknown    Kelley Blue Book Value 5674

Current Mileage 114809    Estimated Mileage at End of FY 120900

Total Maintenance and Repair Costs (not including body work) 4638 since Jan 2020, unknown before that (was in mayor's office)

Should the vehicle be considered for cascade? Yes

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? Yes

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

This vehicle is used by multiple staff members at the PD to go between stations, post office, ISP, meetings, trainings, etc. It is also used as a temporary daily use vehicle when an employee's assigned vehicle is in the shop for unexpected repairs. We also need this vehicle for out of town training. The main reason for replacement is that the mileage and age are a concern for long range travel.

Department Director Approval for Request

1/27/25  
 Date

**Section 4: Fleet Advisory Committee Review**

Comments:

Approved by members of MFAC via email - final Laurelei on 02/03/25

Advisory Committee:     Approved     Denied    Date \_\_\_\_\_

### VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.

**Vehicle Job Description**

The description must cover the following: (1) main driving destinations, (2) what equipment is being stored/hailed, (3) hours of operation, (4) typical road conditions, (5) and if the vehicle is used by one employee or is pooled.

Main destination: PD to City Hall or other meetings and events in the Treasure Valley also for out of town training. (2) Not likely to store or haul anything, does pull the MADC trailer to events. (3) Main hours of operation M-S 7:00-5:00. (4) Paved roadways (5) pool car

Vehicle Type Sedan / Crossover Cab Size \_\_\_\_\_ Towing Capacity 4-2000

Drivetrain FWD AWD Bed Size \_\_\_\_\_ Emergency Vehicle? No

Fuel  Hybrid  Electric  Eligible for Cascade?

See EV Evaluation section below for more details.

**Please enter justification for Vehicle type, cab size, towing capacity, drivetrain, and bed size requirements.**

This is just needs to be a commuter type vehicle for attending off site meetings and events. AWD preferred to handle snowy neighborhood streets and needs to have towing capability.

**Please describe all required lighting add-ons for this vehicle.**

none

**Please describe what is stored in this vehicle and recommended storage add-ons.**

none

**Please describe any technology needs.**

none

**Please describe any additional vehicle needs or add-ons.**

towing capable

## VEHICLE MISSION FORM

**Section 3: EV Evaluation**

This section provides context for why a fuel, hybrid, and/or electric vehicle type was recommended for this vehicle based on the criteria of emergency requirements, vehicle type, mileage, and parking location. Context is based on the answers provided in sections one and two of this form.

**Criteria 1: Emergency Use**

Electric a possibility.

**Criteria 2: Vehicle Type**

Great options available for hybrid and electric.

**Criteria 3: Mileage**

Mileage plays a big role in EV cost savings. A bulk of the savings comes from fuel and maintenance. Vehicles with lower mileage do not offer these savings and are not candidates for EV replacement.

**Criteria 4: Location**

Not a good candidate for EV charging stations. Installation costs estimated around \$30K. The PD precinct would be a better option.

**Approval**

|                                  |                        |             |
|----------------------------------|------------------------|-------------|
| <i>Form Completed by</i>         | <i>Signature</i>       | <i>Date</i> |
| <i>Approving Department Head</i> | <i>Signature</i>       | <i>Date</i> |
| <i>Approved by MFAC?</i>         | <i>Chair Signature</i> | <i>Date</i> |

### VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Police    Year 2018    Make Chevrolet    Model Tahoe

Vehicle ID Patrol #103    VIN 1GNSKDEC6JR226562    License # P411

Acquisition Date 2/13/2018    Age 7

Purchase Cost (Vehicle Only) \$ 37,136.00    Kelley Blue Book Value na

Current Mileage 104761    Estimated Mileage at End of FY 122000

Total Maintenance and Repair Costs (not including body work) \$ 31,320.00

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? Yes

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

Our Patrol Tahoes have been known to become higher maintenance and require time consuming and costly repairs as the approach 100K miles. Being replaced for reliability.

[Signature]  
Department Director Approval for Request

Date 1/29/25

**Section 4: Fleet Advisory Committee Review**

Comments:

Approved by MFAC via email

Advisory Committee:  Approved     Denied    Date 02/03/25

## VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

*This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.*

**Vehicle Job Description**

*The description must cover the following: (1) main driving destinations, (2) what equipment is being stored/hailed, (3) hours of operation, (4) typical road conditions, (5) and if the vehicle is used by one employee or is pooled.*

(1) Various locations within City Limits (2) Equipped with traffic equipment, AED, first aid kit, crime scene supplies, suspect detainment equipment (3) needs to be available 24 hours a day (4) Typically paved roads but drives in all weather and road conditions and sometimes chases suspects off road (5) Pooled by Officers on different shifts

Vehicle Type SUV Cab Size \_\_\_\_\_ Towing Capacity \_\_\_\_\_

Drivetrain AWD Bed Size \_\_\_\_\_ Emergency Vehicle? Yes

Fuel  Hybrid  Electric  Eligible for Cascade?

*See EV Evaluation section below for more details.*

**Please enter justification for Vehicle type, cab size, towing capacity, drivetrain, and bed size requirements.**

AWD preferred for road conditions listed above. Police Pursuit rated vehicle required due to heavy use, excessive idling, hard braking, etc. Capacity to have two officers in the front, store a lot of equipment for the job, and transport suspects.

**Please describe all required lighting add-ons for this vehicle.**

360 degrees of emergency police lighting, light bar with traffic advisor, opticom to control traffic lights, spot light.

**Please describe what is stored in this vehicle and recommended storage add-ons.**

Rifle, traffic equipment, AED, first aid kit, suspect detainment equipment, and crime scene kits are stored. Add on's are prisoner b

**Please describe any technology needs.**

Opticom to control traffic lights, charge guard to manage power, relay distribution center, cradlepoint for internet connectivity, d

**Please describe any additional vehicle needs or add-ons.**

Police graphics

### VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Police    Year 2020    Make Chevrolet    Model Tahoe

Vehicle ID Patrol #105    VIN 1GNSKDEC1LR224317    License # P1853

Acquisition Date 1/23/2020    Age 5

Purchase Cost (Vehicle Only) \$ 35,835.00    Kelley Blue Book Value na

Current Mileage 92281    Estimated Mileage at End of FY 102000

Total Maintenance and Repair Costs (not including body work) \$ 13,430.00

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? Yes

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

Our Patrol Tahoes have been known to become higher maintenance and require time consuming and costly repairs as the approach 100K miles. Being replaced for reliability.

[Signature]  
Department Director Approval for Request

Date 1/27/25

**Section 4: Fleet Advisory Committee Review**

Comments:

Approved by MFAC via email

Advisory Committee:  Approved     Denied    Date 02/03/25

## VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

*This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.*

**Vehicle Job Description**

*The description must cover the following: (1) main driving destinations, (2) what equipment is being stored/hailed, (3) hours of operation, (4) typical road conditions, (5) and if the vehicle is used by one employee or is pooled.*

(1) Various locations within City Limits (2) Equipped with traffic equipment, AED, first aid kit, crime scene supplies, suspect detainment equipment (3) needs to be available 24 hours a day (4) Typically paved roads but drives in all weather and road conditions and sometimes chases suspects off road (5) Pooled by Officers on different shifts

Vehicle Type SUV Cab Size \_\_\_\_\_ Towing Capacity \_\_\_\_\_

Drivetrain AWD Bed Size \_\_\_\_\_ Emergency Vehicle? Yes

Fuel  Hybrid  Electric  Eligible for Cascade?

*See EV Evaluation section below for more details.*

**Please enter justification for Vehicle type, cab size, towing capacity, drivetrain, and bed size requirements.**

AWD preferred for road conditions listed above. Police Pursuit rated vehicle required due to heavy use, excessive idling, hard braking, etc. Capacity to have two officers in the front, store a lot of equipment for the job, and transport suspects.

**Please describe all required lighting add-ons for this vehicle.**

360 degrees of emergency police lighting, light bar with traffic advisor, opticom to control traffic lights, spot light.

**Please describe what is stored in this vehicle and recommended storage add-ons.**

Rifle, traffic equipment, AED, first aid kit, suspect detainment equipment, and crime scene kits are stored. Add on's are prisoner b

**Please describe any technology needs.**

Opticom to control traffic lights, charge guard to manage power, relay distribution center, cradlepoint for internet connectivity, d

**Please describe any additional vehicle needs or add-ons.**

Police graphics

### VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Police    Year 2020    Make Chevrolet    Model Tahoe

Vehicle ID Unit #106    VIN 1GNSKDEC1LR223782    License # P1854

Acquisition Date 1/23/2020    Age 5

Purchase Cost (Vehicle Only) \$35,845    Kelley Blue Book Value na

Current Mileage 73000    Estimated Mileage at End of FY 81000

Total Maintenance and Repair Costs (not including body work) \$ 22,074.00

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? Yes

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

I need to add this vehicle to the FY26 replacement list for Police. This vehicle recently had to have major upper engine repairs and I do not trust it to perform heavy police work for much longer. Since replacement police vehicles take so long to procure and build I had the engine work done and reassigned it to our North Station where it will get less use with a school resource officer until a replacement comes on line.

*Paul J. Portenetta*  
Department Director Approval for Request

1/7/2025  
Date

**Section 4: Fleet Advisory Committee Review**

Comments:

Approved in Teams meeting 1-8-25

Advisory Committee:     Approved     Denied    Date 1-8-25 @ 3:45

## VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

*This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.*

**Vehicle Job Description**

*The description must cover the following: (1) main driving destinations, (2) what equipment is being stored/hailed, (3) hours of operation, (4) typical road conditions, (5) and if the vehicle is used by one employee or is pooled.*

(1) Various locations within City Limits (2) Equipped with traffic equipment, AED, first aid kit, crime scene supplies, suspect detainment equipment (3) needs to be available 24 hours a day (4) Typically paved roads but drives in all weather and road conditions and sometimes chases suspects off road (5) Pooled by Officers on different shifts

Vehicle Type SUV Cab Size \_\_\_\_\_ Towing Capacity \_\_\_\_\_

Drivetrain AWD Bed Size \_\_\_\_\_ Emergency Vehicle? Yes

Fuel  Hybrid  Electric  Eligible for Cascade?

*See EV Evaluation section below for more details.*

**Please enter justification for Vehicle type, cab size, towing capacity, drivetrain, and bed size requirements.**

AWD preferred for road conditions listed above. Police Pursuit rated vehicle required due to heavy use, excessive idling, hard braking, etc. Capacity to have two officers in the front, store a lot of equipment for the job, and transport suspects.

**Please describe all required lighting add-ons for this vehicle.**

360 degrees of emergency police lighting, light bar with traffic advisor, opticom to control traffic lights, spot light.

**Please describe what is stored in this vehicle and recommended storage add-ons.**

Rifle, traffic equipment, AED, first aid kit, suspect detainment equipment, and crime scene kits are stored. Add on's are prisoner b

**Please describe any technology needs.**

Opticom to control traffic lights, charge guard to manage power, relay distribution center, cradlepoint for internet connectivity, d

**Please describe any additional vehicle needs or add-ons.**

Police graphics

### VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Police    Year 2020    Make Chevrolet    Model Tahoe

Vehicle ID Patrol #107    VIN 1GNSKDEC0LR273878    License # P1882

Acquisition Date 3/19/2020    Age 5

Purchase Cost (Vehicle Only) \$ 35,835.00    Kelley Blue Book Value na

Current Mileage 98843    Estimated Mileage at End of FY 110000

Total Maintenance and Repair Costs (not including body work) \$ 14,711.00

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? Yes

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

Our Patrol Tahoes have been known to become higher maintenance and require time consuming and costly repairs as the approach 100K mikes. Being replaced for reliability.

*Scott Malinowski*  
Department Director Approval for Request

Date 1/27/25

**Section 4: Fleet Advisory Committee Review**

Comments:

approved by MFAC via email

Advisory Committee:  Approved     Denied    Date 02/03/25

## VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

*This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.*

**Vehicle Job Description**

*The description must cover the following: (1) main driving destinations, (2) what equipment is being stored/hailed, (3) hours of operation, (4) typical road conditions, (5) and if the vehicle is used by one employee or is pooled.*

(1) Various locations within City Limits (2) Equipped with traffic equipment, AED, first aid kit, crime scene supplies, suspect detainment equipment (3) needs to be available 24 hours a day (4) Typically paved roads but drives in all weather and road conditions and sometimes chases suspects off road (5) Pooled by Officers on different shifts

Vehicle Type SUV Cab Size \_\_\_\_\_ Towing Capacity \_\_\_\_\_

Drivetrain AWD Bed Size \_\_\_\_\_ Emergency Vehicle? Yes

Fuel  Hybrid  Electric  Eligible for Cascade?

*See EV Evaluation section below for more details.*

**Please enter justification for Vehicle type, cab size, towing capacity, drivetrain, and bed size requirements.**

AWD preferred for road conditions listed above. Police Pursuit rated vehicle required due to heavy use, excessive idling, hard braking, etc. Capacity to have two officers in the front, store a lot of equipment for the job, and transport suspects.

**Please describe all required lighting add-ons for this vehicle.**

360 degrees of emergency police lighting, light bar with traffic advisor, opticom to control traffic lights, spot light.

**Please describe what is stored in this vehicle and recommended storage add-ons.**

Rifle, traffic equipment, AED, first aid kit, suspect detainment equipment, and crime scene kits are stored. Add on's are prisoner b

**Please describe any technology needs.**

Opticom to control traffic lights, charge guard to manage power, relay distribution center, cradlepoint for internet connectivity, d

**Please describe any additional vehicle needs or add-ons.**

Police graphics

### VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Police    Year 2020    Make Ford    Model Explorer

Vehicle ID Patrol #112    VIN 1FM5K8AB0LGC01953    License # P1902

Acquisition Date 9/1/2020    Age 5

Purchase Cost (Vehicle Only) \$ 37,545.00    Kelley Blue Book Value na

Current Mileage 85113    Estimated Mileage at End of FY 100000

Total Maintenance and Repair Costs (not including body work) \$ 14,278.00

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? Yes

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

Requesting replacement for reliability. By the time this vehicle is approved for replacement and a new one arrives from Ford and then gets built by ERS it will be near the end of FY26 and the car will likely have over 110K miles.

Department Director Approval for Request

Date 1/27/25

**Section 4: Fleet Advisory Committee Review**

Comments:

Approved by MFAC via email

Advisory Committee:  Approved     Denied    Date 02/03/25

## VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

*This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.*

**Vehicle Job Description**

*The description must cover the following: (1) main driving destinations, (2) what equipment is being stored/hailed, (3) hours of operation, (4) typical road conditions, (5) and if the vehicle is used by one employee or is pooled.*

(1) Various locations within City Limits (2) Equipped with traffic equipment, AED, first aid kit, crime scene supplies, suspect detainment equipment (3) needs to be available 24 hours a day (4) Typically paved roads but drives in all weather and road conditions and sometimes chases suspects off road (5) Pooled by Officers on different shifts

Vehicle Type SUV Cab Size \_\_\_\_\_ Towing Capacity \_\_\_\_\_

Drivetrain AWD Bed Size \_\_\_\_\_ Emergency Vehicle? Yes

Fuel  Hybrid  Electric  Eligible for Cascade?

*See EV Evaluation section below for more details.*

**Please enter justification for Vehicle type, cab size, towing capacity, drivetrain, and bed size requirements.**

AWD preferred for road conditions listed above. Police Pursuit rated vehicle required due to heavy use, excessive idling, hard braking, etc. Capacity to have two officers in the front, store a lot of equipment for the job, and transport suspects.

**Please describe all required lighting add-ons for this vehicle.**

360 degrees of emergency police lighting, light bar with traffic advisor, opticom to control traffic lights, spot light.

**Please describe what is stored in this vehicle and recommended storage add-ons.**

Rifle, traffic equipment, AED, first aid kit, suspect detainment equipment, and crime scene kits are stored. Add on's are prisoner b

**Please describe any technology needs.**

Opticom to control traffic lights, charge guard to manage power, relay distribution center, cradlepoint for internet connectivity, d

**Please describe any additional vehicle needs or add-ons.**

Police graphics

### VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Police    Year 2020    Make Ford    Model Explorer Hybrid

Vehicle ID Patrol #116    VIN 1FM5K8AW2LGC10396    License # P1883

Acquisition Date 4/9/2020    Age 5

Purchase Cost (Vehicle Only) \$ 37,887.00    Kelley Blue Book Value na

Current Mileage 87146    Estimated Mileage at End of FY 96500

Total Maintenance and Repair Costs (not including body work) \$ 7,896.00

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

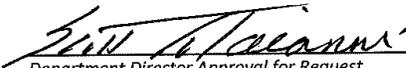
Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? Yes

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

Requesting replacement for reliability. By the time this vehicle is approved for replacement and a new one arrives from Ford and then gets built by ERS it will be the end of FY26 or early FY27 and the car will likely have over 105K. miles.

  
Department Director Approval for Request

1/27/25  
Date

**Section 4: Fleet Advisory Committee Review**

Comments:

Approved by MFAC via email

Advisory Committee:     Approved     Denied    Date 02/03/25

## VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

*This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.*

**Vehicle Job Description**

*The description must cover the following: (1) main driving destinations, (2) what equipment is being stored/hailed, (3) hours of operation, (4) typical road conditions, (5) and if the vehicle is used by one employee or is pooled.*

(1) Various locations within City Limits (2) Equipped with traffic equipment, AED, first aid kit, crime scene supplies, suspect detainment equipment (3) needs to be available 24 hours a day (4) Typically paved roads but drives in all weather and road conditions and sometimes chases suspects off road (5) Pooled by Officers on different shifts

Vehicle Type SUV Cab Size \_\_\_\_\_ Towing Capacity \_\_\_\_\_

Drivetrain AWD Bed Size \_\_\_\_\_ Emergency Vehicle? Yes

Fuel  Hybrid  Electric  Eligible for Cascade?

*See EV Evaluation section below for more details.*

**Please enter justification for Vehicle type, cab size, towing capacity, drivetrain, and bed size requirements.**

AWD preferred for road conditions listed above. Police Pursuit rated vehicle required due to heavy use, excessive idling, hard braking, etc. Capacity to have two officers in the front, store a lot of equipment for the job, and transport suspects.

**Please describe all required lighting add-ons for this vehicle.**

360 degrees of emergency police lighting, light bar with traffic advisor, opticom to control traffic lights, spot light.

**Please describe what is stored in this vehicle and recommended storage add-ons.**

Rifle, traffic equipment, AED, first aid kit, suspect detainment equipment, and crime scene kits are stored. Add on's are prisoner b

**Please describe any technology needs.**

Opticom to control traffic lights, charge guard to manage power, relay distribution center, cradlepoint for internet connectivity, d

**Please describe any additional vehicle needs or add-ons.**

Police graphics

### VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Police    Year 2020    Make Ford    Model Explorer Hybrid

Vehicle ID Patrol #117    VIN 1FM5K8AW0LGC10395    License # P1884

Acquisition Date 4/9/2020    Age 5

Purchase Cost (Vehicle Only) \$ 37,887.00    Kelley Blue Book Value na

Current Mileage 97548    Estimated Mileage at End of FY 112500

Total Maintenance and Repair Costs (not including body work) \$ 12,046.00

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? Yes

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

Requesting replacement for reliability. By the time this vehicle is approved for replacement and a new one arrives from Ford and then gets built by ERS it will be near the end of FY26 and the car will likely have over 122K miles.

Department Director Approval for Request

Date 1/27/25

**Section 4: Fleet Advisory Committee Review**

Comments:

Approved by MFAC via email

Advisory Committee:     Approved     Denied    Date 02/03/25

## VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

*This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.*

**Vehicle Job Description**

*The description must cover the following: (1) main driving destinations, (2) what equipment is being stored/hailed, (3) hours of operation, (4) typical road conditions, (5) and if the vehicle is used by one employee or is pooled.*

(1) Various locations within City Limits (2) Equipped with traffic equipment, AED, first aid kit, crime scene supplies, suspect detainment equipment (3) needs to be available 24 hours a day (4) Typically paved roads but drives in all weather and road conditions and sometimes chases suspects off road (5) Pooled by Officers on different shifts

Vehicle Type SUV Cab Size \_\_\_\_\_ Towing Capacity \_\_\_\_\_

Drivetrain AWD Bed Size \_\_\_\_\_ Emergency Vehicle? Yes

Fuel  Hybrid  Electric  Eligible for Cascade?

*See EV Evaluation section below for more details.*

**Please enter justification for Vehicle type, cab size, towing capacity, drivetrain, and bed size requirements.**

AWD preferred for road conditions listed above. Police Pursuit rated vehicle required due to heavy use, excessive idling, hard braking, etc. Capacity to have two officers in the front, store a lot of equipment for the job, and transport suspects.

**Please describe all required lighting add-ons for this vehicle.**

360 degrees of emergency police lighting, light bar with traffic advisor, opticom to control traffic lights, spot light.

**Please describe what is stored in this vehicle and recommended storage add-ons.**

Rifle, traffic equipment, AED, first aid kit, suspect detainment equipment, and crime scene kits are stored. Add on's are prisoner b

**Please describe any technology needs.**

Opticom to control traffic lights, charge guard to manage power, relay distribution center, cradlepoint for internet connectivity, d

**Please describe any additional vehicle needs or add-ons.**

Police graphics

### VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Police    Year 2016    Make Ford    Model Explorer

Vehicle ID K9 #150    VIN 1FM5K8AR0GGC08419    License # P1683

Acquisition Date 12/17/2015    Age 10

Purchase Cost (Vehicle Only) \$ 28,676.00    Kelley Blue Book Value na

Current Mileage 97044    Estimated Mileage at End of FY 113000

Total Maintenance and Repair Costs (not including body work) \$ 25,563.00

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? Yes

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

This is s K9 vehicle and it is important to use a reliable vehicle for this assignment. Requesting replacement due to reduced reliability with age and mileage. By the time this vehicle is approved for replacement and a new one arrives from Ford and then gets built by ERS it will be middle of FY26 and the car will likely have over 118K miles.

Department Director Approval for Request

Date 1/27/25

**Section 4: Fleet Advisory Committee Review**

Comments:

Approved by MFAC via email

Advisory Committee:     Approved     Denied    Date 02/03/25

## VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

*This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.*

**Vehicle Job Description**

*The description must cover the following: (1) main driving destinations, (2) what equipment is being stored/hailed, (3) hours of operation, (4) typical road conditions, (5) and if the vehicle is used by one employee or is pooled.*

(1) Various locations within City Limits (2) Equipped with K9, special weapons, and entry equipment (3) needs to be available 24 hours a day (4) Typically paved roads but drives in all weather and road conditions and sometimes chases suspects off road (5) typically used by one employee

Vehicle Type SUV Cab Size \_\_\_\_\_ Towing Capacity \_\_\_\_\_

Drivetrain AWD Bed Size \_\_\_\_\_ Emergency Vehicle? Yes

Fuel  Hybrid  Electric  Eligible for Cascade?

*See EV Evaluation section below for more details.*

**Please enter justification for Vehicle type, cab size, towing capacity, drivetrain, and bed size requirements.**

AWD preferred for road conditions listed above. Police Pursuit rated vehicle required due to heavy use, excessive idling, hard braking, etc. Capacity to carry a lot of equipment and store heavy equipment for the job.

**Please describe all required lighting add-ons for this vehicle.**

360 degrees of emergency police lighting, light bar with traffic advisor, opticom to control traffic lights, spot light.

**Please describe what is stored in this vehicle and recommended storage add-ons.**

Police K-9, Rifle, bean bag gun, narcotics box, drug detection equipment, AED, first aid kit, crime scene kits are stored. Add on's

**Please describe any technology needs.**

Opticom to control traffic lights, charge guard to manage power, relay distribution center, cradlepoint for internet connectivity

**Please describe any additional vehicle needs or add-ons.**

Police graphics

## VEHICLE MISSION FORM

**Section 3: EV Evaluation**

This section provides context for why a fuel, hybrid, and/or electric vehicle type was recommended for this vehicle based on the criteria of emergency requirements, vehicle type, mileage, and parking location. Context is based on the answers provided in sections one and two of this form.

**Criteria 1: Emergency Use**

**Criteria 2: Vehicle Type**

**Criteria 3: Mileage**

Great candidate for EV replacement. Higher mileage vehicles provide ample returns and greatly decrease vehicle emissions.

**Criteria 4: Location**

**Approval**

|                                  |                        |             |
|----------------------------------|------------------------|-------------|
| <i>Form Completed by</i>         | <i>Signature</i>       | <i>Date</i> |
| <i>Approving Department Head</i> | <i>Signature</i>       | <i>Date</i> |
| <i>Approved by MFAC?</i>         | <i>Chair Signature</i> | <i>Date</i> |

### VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Police    Year 2016    Make Honda    Model ST1300 motorcycle

Vehicle ID 527    VIN JH2SC515XGK400113    License # M887

Acquisition Date 1/24/2019    Age 9

Purchase Cost (Vehicle Only) \$ 17,591.00    Kelley Blue Book Value na

Current Mileage 41327    Estimated Mileage at End of FY 47000

Total Maintenance and Repair Costs (not including body work) \$ 12,590.00

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? na

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

This motorcycle is needed for traffic team operations and it idles and operates most of the Officer's time on duty. These bikes can not be expected to operate for the same amount of miles we get from the vehicles, as they get older the wiring breaks down and major repairs seem to be frequent. In previous experiences with this model, it is best to replace it before 50K.

Scott Mercurio  
Department Director Approval for Request

1/27/25  
Date

**Section 4: Fleet Advisory Committee Review**

Comments:

Approved by MFAC via email

Advisory Committee:  Approved     Denied    Date 02/03/25



## VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

*This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.*

**Vehicle Job Description**

*The description must cover the following: (1) main driving destinations, (2) what equipment is being stored/hailed, (3) hours of operation, (4) typical road conditions, (5) and if the vehicle is used by one employee or is pooled.*

(1) Various locations within City Limits (2) Equipped with shields, special weapons, and entry equipment (3) needs to be available 24 hours a day (4) Typically paved roads but drives in all weather and road conditions and sometimes chases suspects off road (5) Pooled by Sergeants & Corporals on different shifts

**Vehicle Type** Motorcycle      **Cab Size** \_\_\_\_\_      **Towing Capacity** \_\_\_\_\_

**Drivetrain** \_\_\_\_\_      **Bed Size** \_\_\_\_\_      **Emergency Vehicle?** Yes

**Gas**     **Hybrid**     **Electric**                       **Eligible for Cascade?**

*See EV Evaluation section below for more details.*

**Please enter justification for Vehicle type, cab size, towing capacity, drivetrain, and bed size requirements.**

Motorcycle required for traffic control and ease of access to incidents that have caused blocked roadways.

**Please describe all required lighting add-ons for this vehicle.**

360 degrees of emergency police lighting, opticom to control traffic lights, radar, radio setcom

**Please describe what is stored in this vehicle and recommended storage add-ons.**

folding rifle

**Please describe any technology needs.**

MDT, printer, data connection

**Please describe any additional vehicle needs or add-ons.**

## VEHICLE MISSION FORM

**Section 3: EV Evaluation**

This section provides context for why a fuel, hybrid, and/or electric vehicle type was recommended for this vehicle based on the criteria of emergency requirements, vehicle type, mileage, and parking location. Context is based on the answers provided in sections one and two of this form.

**Criteria 1: Emergency Use**

These motorcycles are specialty police units, they are taken home by the assigned officer

**Criteria 2: Vehicle Type**

motorcycle - Harley Davidson is the preferred new model, fuel option only

**Criteria 3: Mileage**

**Criteria 4: Location**

**Approval**

Stacey Pechin  
Form Completed by

*Stacey Pechin*  
Signature

5/6/2025  
Date

Stacey Pechin  
Approving Department Head

*Stacey Pechin*  
Signature

5/6/2025  
Date

Approved by MFAC?

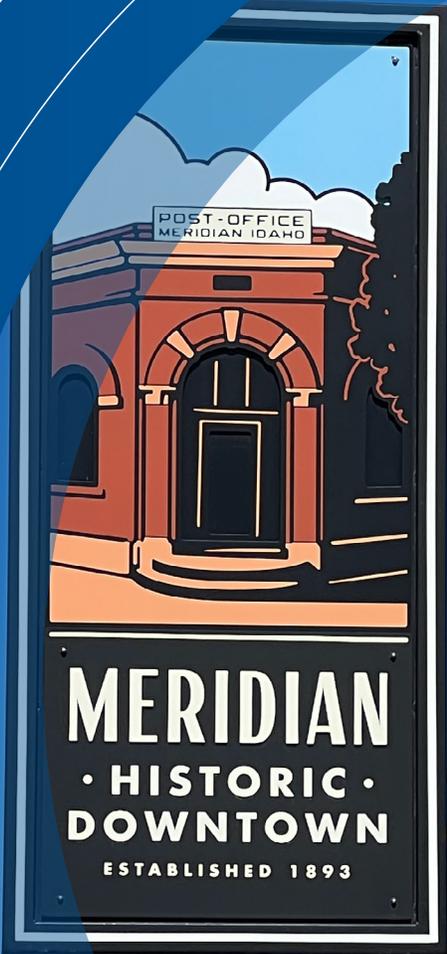
Chair Signature

Date

| Scores   | 1 | 2 | 3 | 4 |
|----------|---|---|---|---|
| Fuel     |   |   |   |   |
| Hybrid   |   | 1 | 1 |   |
| Electric | 0 | 0 | 0 | 0 |



REPLACEMENT VEHICLES:  
PARKS



## VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Pars & Rec    Year 1998    Make Chevrolet    Model 3500

Vehicle ID #4 \_\_\_\_\_    VIN 1GBKC34J4WF048096    License # C9767

Acquisition Date 10/31/1998    Age 26 years ol

Purchase Cost (Vehicle Only) \$24,142    Kelley Blue Book Value \$3-\$4000

Current Mileage 64148    Estimated Mileage at End of FY 65000

Total Maintenance and Repair Costs (not including body work) \$6694 last 6 months

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? Yes

**Section 3: Replacement Justification**

**Please explain/justify why the replacement is being requested.**

We have had a number of issues with this truck. The main one is the engine and we just finished a holdover repair to keep it going until we can replace it. The truck is 26 years old and has been used hard over the years. There are concerns about the hoist and the frame along with other repairs the truck would need if it were to continue to be safe for use. We need a reliable truck with more capacity. instead of a 3-4 yard dump bed we are asking for a new truck with 5-7 yard capacity. Reliability, safety and efficiency are the goals with this replacement.

Steve Siddoway  
Department Director Approval for Request

01/08/2025  
Date

**Section 4: Fleet Advisory Committee Review**

Comments:

Advisory Committee:     Approved     Denied    Date \_\_\_\_\_



## VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

*This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.*

**Vehicle Job Description**

*Provide a description of the duties provided by this vehicle. The description should justify the characteristics and add-ons described below. A summary of main driving destinations and what equipment is being stored/hailed should be included.*

Our dump truck is a vital piece of equipment in the Parks department. It is used for a wide range of things and rarely sits for more than a day or two between projects. We are constantly constructing, renovating, changing landscapes and improving sites. With this comes hauling all sorts of materials, from rock and sand to landscape bark, playground bark, mulch and topsoil. This also includes excavation when we install drainage systems, replace concrete, asphalt, and repair or replace hardscapes such as sidewalks or pathways. A dump truck allows us to haul material or parts or trees while we pull a trailer with the necessary equipment to do a job without the need for another vehicle to pull the equipment. It reduces manpower at a time when staffing levels are a constant challenge in a growing city. A dump truck with a 5 to 7 yard dump would still allow us to be versatile with ~~where the truck goes but cut down on the number of trips it takes to do various jobs. It was brought to my attention that as busy~~

**Vehicle Type** dump truck                      **Cab Size** Regular                      **Towing Capacity** 5-7 yd dun  
**Drivetrain** RWD                      **Bed Size** Longbed                      **Emergency Vehicle?** No  
**Hours of Operation** \_\_\_\_\_                      **Vehicle Operation** \_\_\_\_\_

**Road Conditions**

70    **Clear Road Conditions**  
30 %    **Off-Road Conditions**

**Please describe all required lighting add-ons for this vehicle.**

Overhead light.

**Please describe all required storage add-ons for this vehicle.**

Storage box under the bed for straps, chains, binders, etc.

**Please describe all required technology add-ons for this vehicle.**

Auxiliary switches for running pumps or plug ins out of the bed of the dumptruck

**Please describe all additional required add-ons for this vehicle.**

roll tarp for covering material when driving on roadways.

*Note: Please provide photos of vehicle and add-on equipment.*

## VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Parks & Rec    Year 1999    Make Ford    Model F250 x Cab

Vehicle ID #33    VIN 1FTNX20S7XEA01433    License # C21617

Acquisition Date 9/30/2019    Age 26 years

Purchase Cost (Vehicle Only) received from WARD    Kelley Blue Book Value \$9432 private party

Current Mileage 92182    Estimated Mileage at End of FY \_\_\_\_\_

Total Maintenance and Repair Costs (not including body work) 1265.58

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? Yes

**Section 3: Replacement Justification**

**Please explain/justify why the replacement is being requested.**

This F250 has over 90,000 miles and is 26 years old. It is currently unusable due to safety concerns around an unreliable transmission. The culmination of needed repairs including fixing the transmission comes out to over \$5000 dollars. It was inherited from West Ada Recreation District and we have used it since 2019 as a mow crew truck. We would replace it with a heavier four wheel drive vehicle for hauling larger equipment and the capability to plow snow in the winter months.

Steve Siddoway    4/15/2025  
 Department Director Approval for Request    Date

**Section 4: Fleet Advisory Committee Review**

Comments:

Advisory Committee:     Approved     Denied    Date 4/14/2025



## VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

*This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.*

**Vehicle Job Description**

*Provide a description of the duties provided by this vehicle. The description should justify the characteristics and add-ons described below. A summary of main driving destinations and what equipment is being stored/hailed should be included.*

The optimal replacement for our existing truck would be a heavy duty truck that hauls any equipment we have or will get in the near future in the best way possible. A 1 ton four wheel drive would be ideal for the size, type and configurations of equipment we now have to maintain 200+ acres of turf and the other projects done on a variety of city sites. We have been smart about utilizing the trucks we have but we need another larger truck for hauling the larger equipment and trailers we have purchased along with outfitting another truck to plow snow. That's why, with \$5000 worth of work to be done to an inherited truck we feel like it is better to spend our money on purchasing a vehicle that will serve us well for many years handling the needs we already have with relatively low maintenance and repair costs.

**Vehicle Type** Truck **Cab Size** Regular **Towing Capacity** \_\_\_\_\_

**Drivetrain** 4WD **Bed Size** Longbed **Emergency Vehicle?** No

**Hours of Operation** \_\_\_\_\_ **Vehicle Operation** \_\_\_\_\_

**Road Conditions**

\_\_\_\_\_ % **Clear Road Conditions**

\_\_\_\_\_ % **Off-Road Conditions**

**Please describe all required lighting add-ons for this vehicle.**

overhead lights and flashing lights for the sides and rear

**Please describe all required storage add-ons for this vehicle.**

A service body would be installed to handle all storage needs

**Please describe all required technology add-ons for this vehicle.**

No additional technology other than what comes standard on the truck.

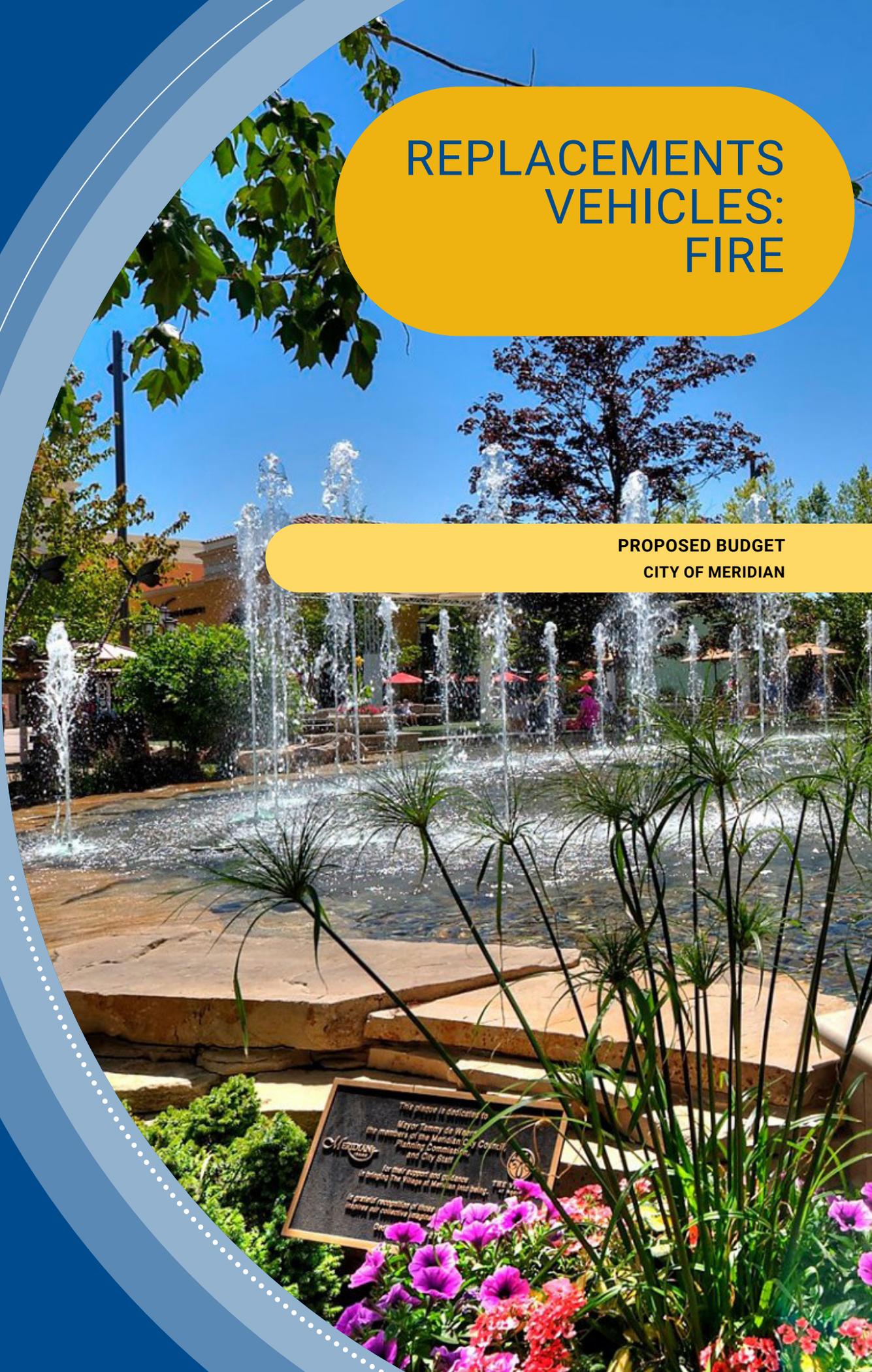
**Please describe all additional required add-ons for this vehicle.**

*Note: Please provide photos of vehicle and add-on equipment.*



# REPLACEMENTS VEHICLES: FIRE

PROPOSED BUDGET  
CITY OF MERIDIAN



This place is dedicated to  
Mayor Tommy de Waele  
the members of the Meridian City Council  
Planning Commission  
and City Staff  
for their support and guidance  
in helping The Village at Meridian get going.  
It is a grateful recognition of those  
whose past and present support  
has made this possible.

### VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Fire    Year 2012    Make Ford    Model F-350

Vehicle ID MF028    VIN 1FT8W3B66CEA59212    License # MFD028

Acquisition Date 08/2012    Age 13

Purchase Cost (Vehicle Only) \$43,915.13    Kelley Blue Book Value \$18,937

Current Mileage 66,546    Estimated Mileage at End of FY 71,664

Total Maintenance and Repair Costs (not including body work) \$18,963.40

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

Does the VMF accurately reflect the needs of the requested vehicle? Yes

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

This vehicle serves as a backup response unit for the on-duty Battalion Chief (BC), but its electrical and wiring systems have deteriorated to the point where ongoing maintenance and repairs are required. Star Fire District has informed us that they will no longer service this vehicle due to its condition. Approximately 50% of the time, when we attempt to use it as the reserve unit, it fails to function properly, significantly impacting our ability to maintain reliable response capabilities. Replacing this vehicle is critical to ensuring operational readiness and the safety of our personnel.

Blaine    2/11/25  
Department Director Approval for Request    Date

**Section 4: Fleet Advisory Committee Review**

Comments:

Advisory Committee:     Approved     Denied    Date \_\_\_\_\_



## VEHICLE MISSION FORM

**Section 2: Vehicle Requirements**

*This section should describe the optimal vehicle and add-ons required to fulfill its mission and does not necessarily match the current vehicle used. Definitions for drop down items are available in the "Definitions" tab.*

**Vehicle Job Description**

*Provide a description of the duties provided by this vehicle. The description should justify the characteristics and add-ons described below. A summary of main driving destinations and what equipment is being stored/hailed should be included.*

Reserve Battalion Chief vehicle used for emergency response to incidents, training, and meetings. Equipment stored/hailed includes tools, shovels, turnouts/PPE, lighting, evidence containers, fire extinguishers, etc.  
 This vehicle does respond to emergency incidents when the primary BC vehicle is under repair/maintenance

Vehicle Type Truck Cab Size Crew Towing Capacity 3/4-ton

Drivetrain 4WD Bed Size Standard Shortbe Emergency Vehicle? Yes

Hours of Operation All hours Vehicle Operation Assigned

**Road Conditions**

75 % Clear Road Conditions

25 % Off-Road Conditions

**Please describe all required lighting add-ons for this vehicle.**

360 degrees of emergency lighting, light bar with traffic advisor, Opticom to control traffic lights, spotlight, mobile radio

**Please describe all required storage add-ons for this vehicle.**

Fire Battalion Chief equipment, tools, shovels, turnouts/PPE, lighting, evidence containers, fire extinguishers, etc.

**Please describe all required technology add-ons for this vehicle.**

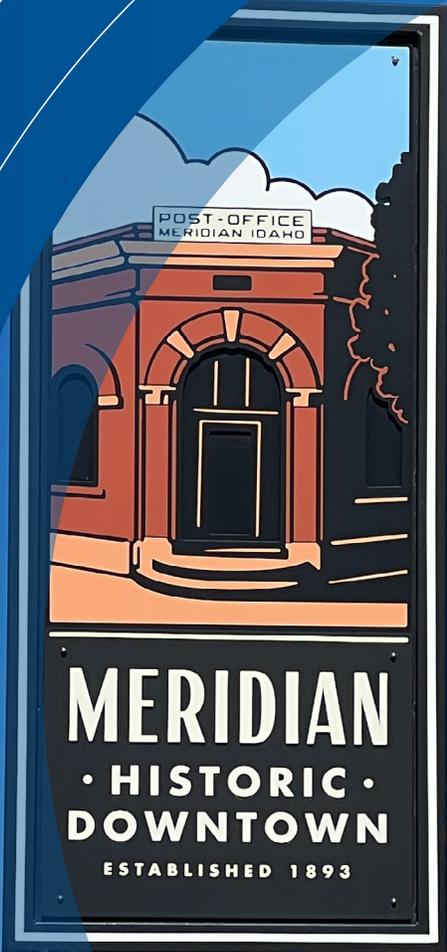
Opticom to control traffic lights, charge guard to manage power, relay distribution center, Cradlepoint for internet connectivity, MDT

**Please describe all additional required add-ons for this vehicle.**

Department logo/wrap, roll out tool tray in bed and a camper shell.

*Note: Please provide photos of vehicle and add-on equipment.*

# DEFINITIONS



## Definitions

1. **Accounts Payable (A/P)**
  - a. An account within the general ledger that represents a company's obligation to pay off a short-term debt to its creditors or suppliers.
  - b. Division that is responsible for making payments owed by the company to suppliers and other creditors.
2. **Accounts Receivable (A/R)**
  - a. Accounts receivable is a legally enforceable claim for payment held by a business against its customer/clients for goods supplied and/or services rendered in execution of the customer's order.
3. **Accounting System**
  - a. See Financial Accounting System
4. **Automatic Clearing House (ACH)**
  - a. An electronic network for financial transactions in the United States.
5. **Appeal**
  - a. An objection to a specification, process, procedure or award.
6. **Arbitrage**
  - a. The simultaneous buying and selling of securities, currency, or commodities in different markets or in derivative forms in order to take advantage of differing prices for the same asset.
  - b. Arbitrage is the interest earned on the investment of the bond proceeds above the interest paid on debt.
7. **Asset Disposal Form**
  - a. An internal City of Meridian form utilized to request the approval to dispose of City owned inventory.
8. **Asset Tag**
  - a. An internal City of Meridian identification tag affixed to City owned property for the management and tracking of inventory.
9. **Award**
  - a. The City's acceptance and approval of a bid or proposal.
10. **Bad Debt**
  - a. Payment for actual costs incurred on any given accounts receivable that is deemed uncollectible.
11. **Bid**
  - a. A competitive price offer submitted by a prospective vendor in response to a formal or informal invitation issued by the City.
12. **Bid Documents**
  - a. Formal and Semi-Formal:
    - i. A set of documents, made available to bidders that may include an invitation to bid, instructions to bidders, bid form, general conditions, supplemental general conditions, special provisions, technical specifications, drawings, or other information necessary to adequately convey the characteristics of the item or service being sought.
13. **Budget**
  - a. The budget is a document that informs and educates the public and elected officials about the City's structure, achievements, challenges and direction.
  - b. A budget document should ideally be a policy document, an operations guide, a financial plan and a communication device.
14. **Budget Basis**
  - a. The City of Meridian uses a combination of line item budgeting, program based budgeting, incremental, project based, and zero-based budgeting.
15. **Budget Calendar**
  - a. The budget calendar will provide the annual due dates for specified budget items for the annual budget process.

## Definitions

- b. The Finance department will be responsible for the development and distribution of the annual budget calendar to all employees.
- 16. **Capital Improvement Plan (CIP)**
  - a. A capital improvement plan is a short-range plan, usually ten years long, which identifies capital projects and equipment purchases, provides a planning schedule, and identifies options for financing the plan.
- 17. **Capital Infrastructure**
  - a. The physical components of interrelated systems providing commodities and services essential to enable, sustain, or enhance societal living conditions
- 18. **Capital Investment**
  - a. A capital expense should be a major, nonrecurring budget item that results in a fixed asset with an anticipated life of at least three years.
  - b. Capital investments eligible for inclusion into the CIP must have a minimum cost of \$25,000.
- 19. **Capital Lease**
  - a. That transfers substantially all the benefits and risks inherent in the ownership of property to the City. A lease must meet one or more of the following four criteria to qualify as a capital lease:
    - i. Ownership of the leased property is transferred to the state by the end of the lease term; or
    - ii. The lease contains a bargain purchase option; or
    - iii. The lease term is equal to 75 percent or more of the estimated useful life of the leased property; or
    - iv. If, at the inception of the lease, the present value of the future minimum lease payments, excluding executory costs (usually insurance, maintenance, and taxes paid in connection with the leased property, including any profit thereof) is 90 percent or more of the fair value of the leased property.
- 20. **Capital Outlay**
  - a. Is the outlay of funds for capital equipment purchases over a certain dollar threshold amount and useful life that have been approved through the budget process by Council.
- 21. **Cash Receipts**
  - a. Receipt of coin, currency, checks, warrants, money orders, cashier checks, or EFT wire transfers.
- 22. **Change Order (CO)**
  - a. A written alteration that is issued to modify a Contract or Purchase Order. A bilateral request that directs the Contractor to make changes to the contracted Scope of Work or Specifications. The modification may include time and/or costs changes. In reference to construction contracts, it relates primarily to changes caused by unanticipated conditions encountered during construction not covered by the drawings, plans, or Specifications of the project.
- 23. **Community Development Departments**
  - a. Community Development Administration (1900)
  - b. Planning Department (1910)
  - c. Economic Development (1930)
  - d. Building Department (1940)
- 24. **Comprehensive Financial Plan (CFP)**
  - a. A comprehensive financial plan is both a short-term and long-term guide for capital, operating, and personnel expenditures.
  - b. The CFP includes a list of capital (obtained from CIP), operating, and personnel requests that a City and its community envisions for the future, and a plan that integrates timing of expenditures with the City's annual budget.
  - c. The CFP identifies future needs that will benefit the City and its community.
  - d. The CFP also indicates the priorities assigned to each requests and presents a target construction/ implementation schedule.
- 25. **Construction in Progress**

## Definitions

- a. A long-term capital asset that records costs associated directly with the building of the asset. Once the capital asset is substantially complete, the capital asset is recognized by the City as a fixed asset.
26. **Consultant**
- a. A person or firm that possesses unique qualifications that allow them to perform specialized advisory services usually for a fee. Serves in an advisory capacity.
27. **Contract**
- a. Contract types include, Professional Services Agreements, Master Agreements, Task Orders, Contracted Services Agreements and Purchase Orders.
28. **Contracted Services**
- a. Janitorial services, landscape services etc.
29. **Contractor**
- a. An individual or firm who has been awarded a contract to provide goods and/or services to the City.
30. **Delinquent Account**
- a. Are accounts that are 90 days or more past the date payment was due.
31. **Disbursement**
- a. The payment of money from a fund.
32. **Discretionary Revenues**
- a. Revenues available to the City after all personnel and operating expenses have been accounted for.
33. **Electronic Funds Transfer (EFT)**
- a. a system of transferring money from one bank account directly to another without any paper money changing hands.
34. **Emergency Purchase**
- a. A purchase made without a solicitation to safeguard life, health or property in response to a disaster, public calamity, or other unforeseen situation. Emergency purchases MUST be approved by Council.
35. **Financial Accounting System**
- a. Is a computer program that assists bookkeepers and accountants in recording and reporting a firm's financial transactions.
    - i. Currently the City uses a program called ABILA MIP Fund Accounting (as of Dec. 2018).
36. **Fiscal Year**
- a. The City follows [State Code Section : 50-1001 "Fiscal Year"](#) to establish the beginning and ending of a fiscal year.
  - b. The City begins its annual fiscal year on October 1st.
37. **Fixed Assets**
- a. Tangible (also known as property, plant, and equipment (PP&E) ) or intangible property item of a relatively permanent nature (useful life of at least 3 years) of significant value used in conducting the City's activities.
  - b. Assets are capitalized when it is determined that the costs provide probable future benefits.
  - c. The full acquisition cost, including directly related expenses (i.e. freight, handling fees, installation charges, etc.) must meet the current minimum threshold set by Finance and approved by Council.
    - i. Types of fixed assets:
      - 1. Land, buildings, machinery, furniture, equipment, software, improvements, water and sewer lines, wells and easements.
    - ii. Capitalization Thresholds (see [Fixed Asset Capitalization Status](#))
38. **Full Accrual Accounting Basis**
- a. An accounting system which incorporates accrual accounting with expense basis and periodic allocation of expenses between accounts. Accrual accounting recognizes assets and liabilities at the time they are accrued and not at the time payment changes hands.
39. **Full Cost Recovery**

## Definitions

- a. 100% of all costs associated with a service will be collected from users of said services via a user fee.
- 40. **Generally Accepted Accounting Principles (GAAP)**
  - a. GAAP is a common set of accounting principles, standards and procedures that companies must follow when they compile their financial statements.
- 41. **Governmental Accounting Standards Board (GASB)**
  - a. GASB is the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States.
  - b. As with most of the entities involved in creating GAAP in the United States, it is a private, non-governmental organization.
- 42. **Grant Committee**
  - a. Select employees under the direction of the Grant Committee Administrator (Finance employee) to provide oversight and coordination for all potential grant submissions and to ensure that all relevant personnel are made aware of award notices in a timely manner.
    - i. For more information on the [Grant Committee, please click link.](#)
- 43. **Idaho Code (I.C.)**
  - a. Legal code of Idaho found in the Idaho State Statutes. (This policy refers to several Idaho Statutes. See Appendix A for a list of all statutes that impact public purchasing).
- 44. **Incremental Based Budgeting**
  - a. A budget prepared using a previous year's budget or actual performance as a basis with incremental amounts added for the new budget year.
- 45. **Intangible Asset**
  - a. Either purchased or internally developed such as land use rights not acquired with the purchase of land, software, patents, land easements, and trademarks. The asset is capable of being separated or divided and sold, transferred, licensed, rented or exchanged.
- 46. **Internal Controls**
  - a. Measures employed for the purpose of safeguarding resources against waste, fraud, and inefficiency: promoting accuracy and reliability in accounting and operating data: encouraging and measuring compliance with policy and judging the efficiency of operations.
- 47. **Inventory**
  - a. Tangible property with a significant value used in conducting City business.
  - b. Assets classified as inventory (and not as fixed assets) will not be capitalized or depreciated for accounting purposes.
- 48. **Legal Tender**
  - a. United States currency, coins, checks, money orders, cashier's checks, credit and debit cards, or any other payment media declared by the United States Federal Government to be legal tender.
- 49. **Line Item Based Budgeting**
  - a. Each general ledger line item is discussed and reviewed for budget consideration.
- 50. **Minimal Cost Recovery**
  - a. 1% - 59% of all costs associated with a service will be collected from users of said services via a user fee.
- 51. **Modified Accrual Accounting Basis**
  - a. Modified accrual accounting is an accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.
- 52. **Notice of Intent to Award**

## Definitions

- a. A formal notice sent to the respondents to a bid or RFP stating the low bidder/highest ranked proposer and the City's intent to enter into contract with the successful bidder/proposer.

### 53. One-Time Revenue

- a. Revenue sources that the City cannot reasonably expect to receive from operating activities on an on-going basis for more than 12 months.

### 54. Partial Cost Recovery

- a. 60% - 99% of all costs associated with a service will be collected from users of said services via a user fee.

### 55. Payment Bond

- a. A financial or contractual instrument, issued by a surety that guarantees that subcontractors and material providers to contractors will be paid for labor and materials expended by the subcontractor. Acceptable forms of payment bonds may include cashier's check, certified check, or a surety bond. Also known as Labor and Materials Bond.

### 56. Performance Bond

- a. An instrument executed, subsequent to award, by a successful bidder that protects the public entity from loss due to the bidder's inability to complete the contract as agreed.

### 57. Petty Cash Box

- a. Petty cash boxes are used for making and reimbursing small purchases within the City.

### 58. Piggyback

- a. A form of intergovernmental cooperative purchasing in which an entity will extend the pricing and terms of a contract entered into by a separate entity.

### 59. Project Manager (PM)

- a. The City employee responsible for a purchasing of goods, services, equipment or a construction project. They are accountable for accomplishing the stated project objectives and have the responsibility of the planning, execution, and closing of a project, including processing of payment requests.

### 60. Professional Services

- a. Services rendered by members of a recognized profession or a person possessing a special skill. Such Professional Services are generally acquired to obtain information, advice, training, or direct assistance. This includes but is not limited to accounting and auditing, legal, education, engineering, architecture, construction management and research.

### 61. Program Based Budgeting

- a. A program is a broad category of similar services (WHAT) for an identifiable group (WHO) and for a specific purpose (WHY). A program has specified goals and objectives.

### 62. Project Based Budgeting

- a. A project budget is developed at the project level as opposed to Line Item budgeting.

### 63. Property

- a. Tangible ownership of something that can be disposed of.
- b. Something to which a person or business has a legal title.

### 64. Proposal

- a. A document submitted by a firm or individual in response to a Request for Proposals (RFP).

### 65. Proposer

- a. A person or entity who submits a proposal in response to a Request for Proposals (RFP).

### 66. Prudent Person Standard

- a. A standard of care that holds that investments shall be made with judgment and care, under circumstances then prevailing which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

### 67. Public Hearings

## Definitions

- a. A public hearing is typically held when a government, government agency, or organization is making a decision on a course of action, such as a law or plan for construction.

### 68. Public Purchasing

- a. The purchasing or purchasing of an item or a service for a Public Entity using public funds.

### 69. Public Works Construction

- a. Public works construction includes any or all of the following branches:
  - i. Heavy construction
    - 1. which is defined as constructing substantially in its entirety any fixed works and structures (not including “building construction”), without limitation, for any or all of the following divisions of subjects: irrigation, drainage, sanitation, sewage, water power, water supply, reservoirs, flood control, reclamation, inland waterways, railroads, grade separations, track elevation, elevated highways, hydroelectric developments, aqueducts, transmission lines, duct lines, pipelines, locks, dams, dikes, levees, revetments, channels, channel cutoffs, intakes, drainage, excavation and disposal of earth and rocks, foundations, piers, abutments, retaining walls, viaducts, shafts, tunnels, airports, air bases and airways, and other facilities incidental to the same;
  - ii. Highway construction
    - 1. which is defined as all work included in highway construction contracts, including, without limitation, highways, roads, streets, bridges, tunnels, sewer and street grading, street paving, curb setting, surfacing and other facilities incidental to any of the same;
  - iii. Building construction
    - 1. which is defined as all work in connection with any structure now built, being built, or hereafter built, for the support, shelter and enclosure of persons, chattels, personal and movable property of any kind, requiring in its construction the use of more than two (2) unrelated building trades or crafts.
  - iv. Specialty construction
    - 1. which is defined as any work in connection with any public works construction, requiring special skill and the use of specially skilled trades or crafts.
- b. Statute and this policy cover any construction, repair or reconstruction of any public work (including, but not limited to, buildings, pipelines, irrigation, drainage facilities, curbing, and numerous “specialty construction” types of work). See I.C. §54-1901 for further definition and types of work subject to the requirements of this policy.

### 70. Purchase Order (PO)

- a. A short form of contract. PO includes goods and services to be purchased, amount and payment terms.

### 71. Purchasing

- a. The process of ordering and receiving goods and services. A subset of the wider purchasing process.

### 72. Purchasing Manager

- a. The professional within the City who is responsible for procuring or approving the acquisition of goods and services needed by the company. A Purchasing Manager oversees the acquisition of materials needed for production, general supplies for offices and facilities, equipment, or construction contracts.

### 73. Qualified Bidder

- a. A bidder, determined by the Purchasing Division, that;
- b. meets the minimum standards of business competence, reputation, financial ability, and product quality for placement on the bidders List, and/or;
- c. has met the requirements of a solicitation.

### 74. Request for Proposal (RFP)

- a. A method for acquiring services, equipment and supplies that permits the negotiation of all terms, including scope and price, prior to the award.
- b. RFP’s are typically utilized where the need is known but the solution is not.

## Definitions

- c. An RFP describes a problem or need in general terms and seeks a written proposal. RFP's are evaluated and awarded on criteria listed in the solicitation.
- d. Price is often one of the evaluation factors, however it is typically not the predominate basis for contract award.

### 75. Request for Qualification(RFQ)

- a. A Request for Qualification is a form of solicitation used to obtain statements of qualifications for professional services.
- b. The basis for award shall be established in the solicitation. RFQ's may not consider pricing in the evaluation and award of solicitations.

### 76. Responsive Bidder

- a. A contractor, business entity, or individual who has submitted a bid or proposal that fully conforms in all material respects to the Invitation for Bids (IFB)/Request for Proposals (RFP) and all of its requirements, including all form and substance.

### 77. Scope of Work/Services

- a. A detailed, written description of the requirements for a procurement contained within an Invitation for Bids or Request for Proposals and/or contract.
- b. The scope of work should establish a clear understanding of what the City requires.

### 78. Specialized Repair

- a. Specialized repair refers to repair of rolling stock (vehicles, trailers and equipment) where the repairs cannot be determined without tearing down the vehicle/equipment.

### 79. Specification

- a. A precise description of the physical characteristics, quality, or desired outcomes of good or services to be procured, which a supplier must be able to produce or deliver for consideration of award of a contract.
- b. Specifications are written not to restrict bidding but to encourage open competition.
- c. The goal is to attract maximum reasonable competition.

### 80. Statement of Work (SOW)

- a. Describes the work necessary to complete the required tasks. Used most commonly to procure services.

### 81. Statutes

- a. The written laws approved by legislatures, also known as legislation.

### 82. Straight Line Depreciation

- a. The straight line depreciation method is used to calculate the annual depreciation expense of a fixed asset.
- b. The straight line method is the simplest and most generally used method of calculating depreciation, and is given by the straight line method formula as follows:
  - i.  $\text{Straight Line Depreciation} = (\text{Cost} - \text{Salvage Value}) / \text{Useful Life}$

### 83. Surety

- a. A pledge or guarantee by an insurance company, bank, individual, or corporation on behalf of the bidder/proposer that protects against default or failure of the contracted bidder/proposer to satisfy the contractual obligations.

### 84. Surplus Property

- a. Personal property owned by the City that is of no further use to the City, obsolete and/or where the cost of maintenance, transportation, storage, or other costs exceed the economic or useful life of the property.

### 85. Tangible Asset

- a. Tangible property in law is, literally, anything which can be touched, and includes both real property and personal property (or moveable property), and stands in distinction to intangible property.
- b. In English law and some Commonwealth legal systems, items of tangible property are referred to as choses in possession (or a chose in possession in the singular).

### 86. Terms and Conditions

## Definitions

- a. Standard boilerplate language that includes standard clauses and rules that apply to bids and proposals formally solicited that may become incorporated into the final contract.
- 87. **Threshold**
  - a. Is a dollar amount set by Finance that will be the minimum amount that will be regarded as a fixed asset that will be capitalized and depreciated.
- 88. **Transparency**
  - a. In an ethical context, the idea that the more information disclosed about a business, financial, or economic activity, the better.
  - b. Transparency improves ethical conduct. Maximum disclosure is for the betterment of the public and will help to discourage more regulation.
- 89. **Use Tax**
  - a. A tax imposed on contractors when they install City owned and/or pre-purchased goods, materials or equipment.
- 90. **Vendor**
  - a. A vendor is a party in the supply chain that makes goods and services available to companies or consumers.
  - b. The term “vendor” is typically used to describe the entity that is paid for goods that are provided.
- 91. **Zero-Based Budgeting**
  - a. Zero-based budgeting requires the budget request be re-evaluated thoroughly, starting from zero.
- 92. **Zero Cost Recovery**
  - a. 0% of all costs associated with a service will be collected from users of said services via a user fee.

## Fund Identification

- 1. **General Fund (01)**
  - a. The primary operating fund of the City.
  - b. The general fund derives most of its income from property tax and funds the general operations of the City.
  - c. The fund uses the accounting approach known as the modified accrual accounting basis.
- 2. **Impact Fee Fund (07)**
  - a. A general fund used to account for and report the proceeds of impact fee revenue sources that are associated to expenditures for impact fee purposes.
  - b. The fund uses the accounting approach known as the modified accrual accounting basis.
- 3. **Public Safety Fund (08)**
  - a. A general fund used to account for and report the proceeds of public safety fund revenue sources that are associated to expenditures for public safety purposes.
    - i. Primary revenue source is derived from transfers from the General Fund.
  - b. The fund uses the accounting approach known as the modified accrual accounting basis.
- 4. **Grants Fund (20)**
  - a. A general fund used to account for and report the proceeds of grant revenue sources (federal, state, local) that are associated to expenditures for grant purposes.
  - b. The fund uses the accounting approach known as the modified accrual accounting basis.
- 5. **Capital Improvement Fund (55)**
  - a. A capital projects fund used to account for and report the proceeds of capital improvement fund revenue sources that are restricted or committed to expenditures for capital improvement purposes within the general fund.
    - i. Primary revenue source is derived from transfers from the General Fund.
      - 1. Primary revenue source is derived from excess revenues generated by the Community Development Department.

## Definitions

- b. The fund uses the accounting approach known as the modified accrual accounting basis.
- 6. **Enterprise Fund (60)**
  - a. A government-owned self-sustaining fund that accounts for any activity for which a fee is charged to external users for goods or services.
  - b. User fees finance activities in these funds.
  - c. The primary goods and services in this fund would be Public Works and utility billing administration.
  - d. The fund uses the accounting approach known as the economic resources measurement focus and the accrual basis of accounting.
- 7. **Enterprise Fund - Grants (61)**
  - a. An enterprise fund used to account for and report the proceeds of grant revenue sources that are associated for grant purposes and associated to Enterprise Fund assets.
  - b. The fund uses the accounting approach known as the economic resources measurement focus and the accrual basis of accounting.
- 8. **Enterprise Fund - Water (62)**
  - a. A government-owned self-sustaining fund that accounts for any activity for which a fee is charged to external users for goods or services.
  - b. User fees finance activities in these funds.
  - c. The primary goods and services sold in this fund would be water utilities.
  - d. The fund uses the accounting approach known as the economic resources measurement focus and the accrual basis of accounting.
- 9. **Enterprise Fund - Wastwater (65)**
  - a. A government-owned self-sustaining fund that accounts for any activity for which a fee is charged to external users for goods or services.
  - b. User fees finance activities in these funds.
  - c. The primary goods and services sold in this fund would be sewer utilities.
  - d. The fund uses the accounting approach known as the economic resources measurement focus and the accrual basis of accounting.
- 10. **Enterprise Fund FAAG (68)**
  - a. A clearing fund used to account for and report the transactions associated to the annual closing process to track assets.
    - i. Fund is based on accrual accounting.
    - ii. Fund will never have actual cash transaction.
  - b. The fund uses the accounting approach known as the full accrual accounting basis.
- 11. **Enterprise Fund LTDG (69)**
  - a. A clearing fund used to account for and report the transactions associated to the annual closing process to track accruals for debt/liability transactions.
    - i. Fund is based on accrual accounting.
    - ii. Fund will never have actual cash transaction.
  - b. The fund uses the accounting approach known as the full accrual accounting basis.
- 12. **General Fund FAAG (90)**
  - a. A clearing fund used to account for and report the transactions associated to the annual closing process to track assets.
    - i. Fund is based on accrual accounting.
    - ii. Fund will never have actual cash transaction.
  - b. The fund uses the accounting approach known as the full accrual accounting basis.
- 13. **General Fund LTDG (91)**

## Definitions

- a. A clearing fund used to account for and report the transactions associated to the annual closing process to track accruals for debt/liability transactions.
  - i. Fund is based on accrual accounting.
  - ii. Fund will never have actual cash transaction.
- b. The fund uses the accounting approach known as the full accrual accounting basis.

## Fund Type Classifications

1. **General Fund**
  - a. A general fund is the primary operating fund for the entire government. It slightly serves as a catch-all fund for resources that aren't required or designated for another fund.
2. **Special Revenue Funds**
  - a. These are used to track the revenue from specific sources restricted to certain purposes.
  - b. Special revenue funds provide an extra level of accountability and transparency to taxpayers/ratepayers that their dollars will go toward an intended purpose.
3. **Debit Service Fund**
  - a. A debt service fund is used to pay back long-term debt issued in order to finance specific government projects. This includes both the principal and interest amounts paid out.
4. **Capital Projects Fund**
  - a. This accounts for financial resources related to the construction of major capital projects or facilities. Capital projects tend to include work on long-lived facilities like libraries or government buildings.
5. **Permanent Fund**
  - a. This is a restricted endowment fund that generates and disburses money for those that are entitled to receive it.

## Fund Balance Classifications

1. **Nonspendable**
  - a. This fund balance is for those assets that are non cash or legally or contractually required to be maintained intact. Amounts that are not in a spendable form.
    - i. Examples would include inventory, long term loans receivable, property held for sale, endowment or permanent fund principal and prepaid items.
2. **Restricted**
  - a. This fund balance is constrained for a specific purpose and legally restricted by external parties, such as state or federal agencies.
    - i. Examples would include grants.
3. **Committed**
  - a. This fund balance constraint is self-imposed by the City Council. Formal action is required by City Council to commit funds and must occur prior to year-end; however, the actual dollar amount may be determined in the subsequent period.
    - i. Examples would include contractual agreements and fund balance reserves approved by City Council.
4. **Assigned**
  - a. This fund balance is intended for a specific purpose and the authority to "assign" is delegated to the Chief Financial Officer/City Treasurer or City Council. Formal action is not necessary to impose, remove, or modify any assigned fund balance.
    - i. Examples would be Carryforward amounts.
    - ii. Examples would be Reserves (Operating and Emergency)
5. **Unassigned**
  - a. This fund balance is the residual classification of the Fund and the includes all amounts not contained in other classifications. Unassigned amounts are available for any purposes.

## Definitions

### User Fees and Charges - Cost Recovery Criteria

1. The following criteria are used to determine if a service is Full, Partial, Minimal or No Cost recovery.
  2. The service does not have to meet every criterion.
1. **Full Cost Recovery**
    - a. Individuals or groups benefit from the service and there is little community benefit.
    - b. There is excess demand for the service; therefore, allocation of limited services is required.
    - c. Administrative costs of imposing and collecting the fee are not excessive.
    - d. The service is provided at market price by the private sector.
  2. **Partial Cost Recovery**
    - a. The individual or group using the service is the primary beneficiary.
    - b. Administrative costs of imposing and collecting the fee are not excessive.
    - c. Imposing a substantial cost fee would not place the agency at a competitive disadvantage.
    - d. The service is usually provided by the private sector, but may also be provided by the public sector.
    - e. User fees should recover the substantial cost of services benefiting specific groups or individuals.
  3. **Minimal Cost Recovery**
    - a. Services benefit those who participate but the community at large also benefits.
    - b. Administrative costs of imposing and collecting the fee are not excessive.
    - c. Imposing a full cost fee would place the agency at a competitive disadvantage.
    - d. The services may be provided by the public sector, but may also be provided by the private sector.
    - e. There is considerable community and balanced community/ individual benefits
  4. **No Cost Recovery**
    - a. The service is equally available to everyone in the community and should benefit everyone.
    - b. Because the service is basic, it is difficult to determine benefits received by one user.
    - c. The level of service attributable to a user is not known.
    - d. Administrative costs of imposing and collecting a fee exceed revenue expected from the fee.
    - e. Imposing the fee would place the agency at a serious disadvantage.
    - f. The service is primarily provided by the public sector.



