MERIDIAN
IDAHO

ADOPTED BUDGET

FISCAL YEAR 2027

Mayor

Robert Simison

City Council

Brian Whitlock (District 1)
Liz Strader (District 2)
Doug Taylor (District 3)
John Overton (District 4)
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Online versions of the City budget are posted on the City website.
www.meridiancity.org/finance

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INTRODUCTION AND OVERVIEW

ADOPTED 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 2027 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 FY2027 Budget Summary

Total Revenues	$ 106,678,379
Total Expenses	$ 141,885,800
Use of Fund Balance	**$ (35,207,421)**

The Enterprise Funds FY2027 Budget Summary

Total Revenues	$ 50,528,146
Total Expenses	$ 82,556,744
Use of Fund Balance	**$ (32,028,598)**

Budget Executive Summary

Budget Assumptions

Property Taxes

Allowable 3.0%

- Propose taking 3.0% of the allowable 3.0%
  - 3.0% = $1,609,017 new revenues
    - 1.0% = $536,339 ($.16 per month per $100,000 of taxable value)
    - 2.0% = $1,072,678 ($.31 per month per $100,000 of taxable value)
    - 3.0% = $1,609,017 ($.47 per month per $100,000 of taxable value)

New Construction

- Propose taking the entire allowable New Construction property tax revenue
  - $1,211,304 new revenues from growth ($.35 per $100,000 of taxable property value)

New Annexation

- Propose taking the entire allowable New Annexation property tax revenue
  - $44,697 new revenues from growth ($.01 per $100,000 of taxable property value)

Forgone

- Propose taking the entire 1.0% allowable Forgone property tax revenue
  - $536,339 new revenues from growth ($.16 per $100,000 of taxable property value)

City Property Tax Levy Rate

- Current = .001979097
- Projected = .0019892443 (increase of .51%) (please see Property Valuation section for more information)

Revenues

- Water/Sewer Sales – 2% increase year over year
- Development Revenues – (1.8)% decrease year over year
- Liquor Revenues – (8.62)% decrease year over year
- Sales Tax Revenue – 9.26% increase year over year
- Franchise Fees – (16.85)% decrease year over year

Compensation

Cost of Living Salary Adjustment (COLA)

- General Employees = 2.76% increase (est. $740k)
- Fire Union Members = Pending negotiations
- Police Step Plan Members = 2.76% increase (est. $445k)

Step Plans / Market Adjustments

- Fire Union Collective Labor Agreement = Pending negotiation

Benefits

- Overall Health Insurance Benefits – increased by 13.5%.

Utilities

- Fuels Gas/Diesel – (8.35)% decrease year over year

Budget Executive Summary

- Idaho Power – 3.30% increase year over year
- Intermountain Gas – (12.15)% decrease year over year

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 = $454,000

Equipment and Supplies = $748,200

Municipal and Community Facilities = $635,773

Technology and Communications = $830,186

Utility Infrastructure = $3,865,000

Total Replacement Requests = $6,533,159

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 = $3,336,155

Transportation and Infrastructure = $323,250

Business and Economic Vitality = $7,000,000

Public Health and Safety = $4,604,091

Vibrant and Sustainable Community = $1,183,706

Government Excellence = $1,105,413

Total New Budget Requests = $17,552,615

Staffing Summary

The City departments currently have 642 approved full time equivalent employees (FTE) throughout the City. The FY2027 budget proposal is requesting to add 4.0 FTE's (proposed new Citywide FTE total = 646) as follows with a personnel financial impact of $523,908.

- 1 Prosecutors and 1 Support Positions
- Water Operator III
- Regulatory Compliance Program Manager

Demographic and Financial Highlights

Property Valuation

The City experienced a year-over-year increase in total taxable property valuation of approximately 8.06%, bringing the total taxable property value to $26,963,166,337 at the close of fiscal year 2026. 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,

Budget Executive Summary

the City anticipates an increase in its property tax levy rate for the FY2027 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 2026, the City's population reached approximately 152,070, according to COMPASS. Since 2010, Meridian has experienced a robust annual population growth rate of 6.03%. In preparing the Proposed Budget, the City has projected a population increase of 2% for fiscal year 2027.

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 2.26% to 1.14%, 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		FYE25 Balance	FYE27 Balance
• Use of Fund Balance – Capital Improvement Fund	$ (8,931,473)	$ 11,508,377	$ 2,576,904
• Use of Fund Balance – Public Safety Fund	$ (2,524,947)	$ 6,624,559	$ 4,099,612
• Use of Fund Balance – Impact Fee Fund	$ (8,284,638)	$ 32,426,651	$ 24,142,013
• Use of Fund Balance – General Fund	$ (15,466,363)	$ 12,154,991	$ (3,311,372)
Total Use of Fund Balance	**$ (35,207,421)**		

The Enterprise Funds impact to Fund Balances		FYE25 Balance	FYE27 Balance
• Use of Fund Balance – Enterprise Fund	$ (32,028,598)	$ 11,059,643	$ (20,968,955)

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 complex impacts of recent years—including the COVID-19 pandemic, inflation, historically low unemployment, supply chain disruptions, and sustained population growth. These forces have shaped both operational and capital planning and will continue to present significant challenges in fiscal year 2027, particularly in delivering infrastructure for a growing community and recruiting the workforce needed to maintain service levels.

As inflation continues to drive up the cost of healthcare, compensation, and general operations, the City must work with residents to prioritize which services and service levels are most essential. Without adjustments to major funding sources, the City will eventually need to modify services to maintain a balanced budget.

These pressures are compounded by property tax legislation enacted by Idaho lawmakers in 2024, which permanently limits the amount of new revenue cities can collect from new growth. This change restricts the City's ability to generate revenue at a pace that matches population increases, directly affecting Meridian's capacity to fund services and infrastructure at previously anticipated levels. In addition, ongoing adjustments to State revenue-sharing programs continue to reduce the amount of shared revenue the City receives.

Despite these constraints, Meridian's economy remains strong, with healthy development activity and sustained investor interest. However, long-term population growth and rising operational costs are expected to be major challenges over the next two decades. The City has conservatively projected revenues through 2050, as outlined in the Revenue Report, and remains committed to responsible financial stewardship.

As service demands and associated costs rise, the City will need to carefully balance customer expectations with available resources. Without additional, stable revenue sources, some departments may be unable to maintain current service levels in the coming years—particularly given the significant 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

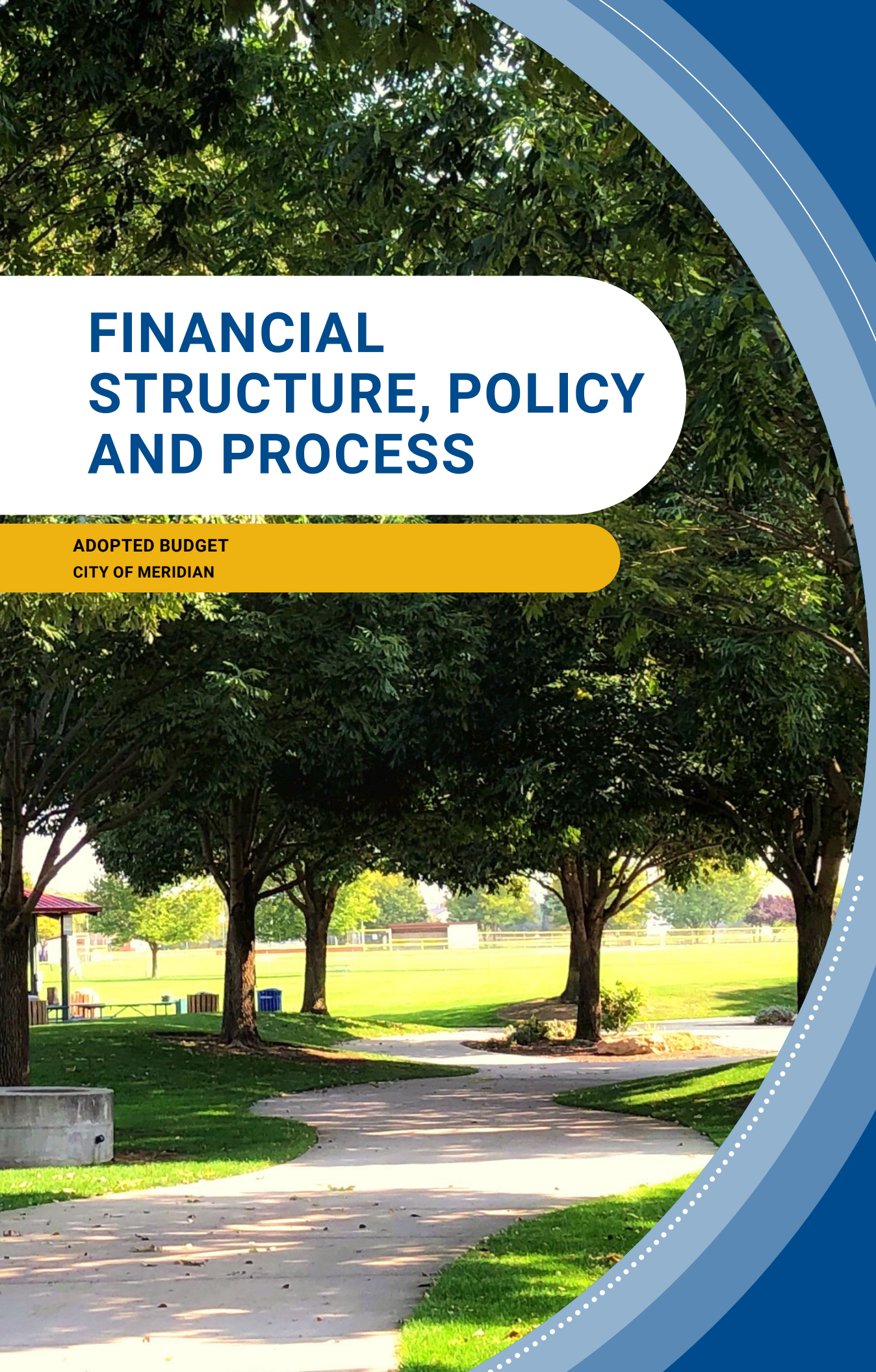
have demonstrated exceptional commitment, bringing together the data, financial analysis, and narratives contained within the following pages.

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,

Todd Lavoie
Chief Financial Officer

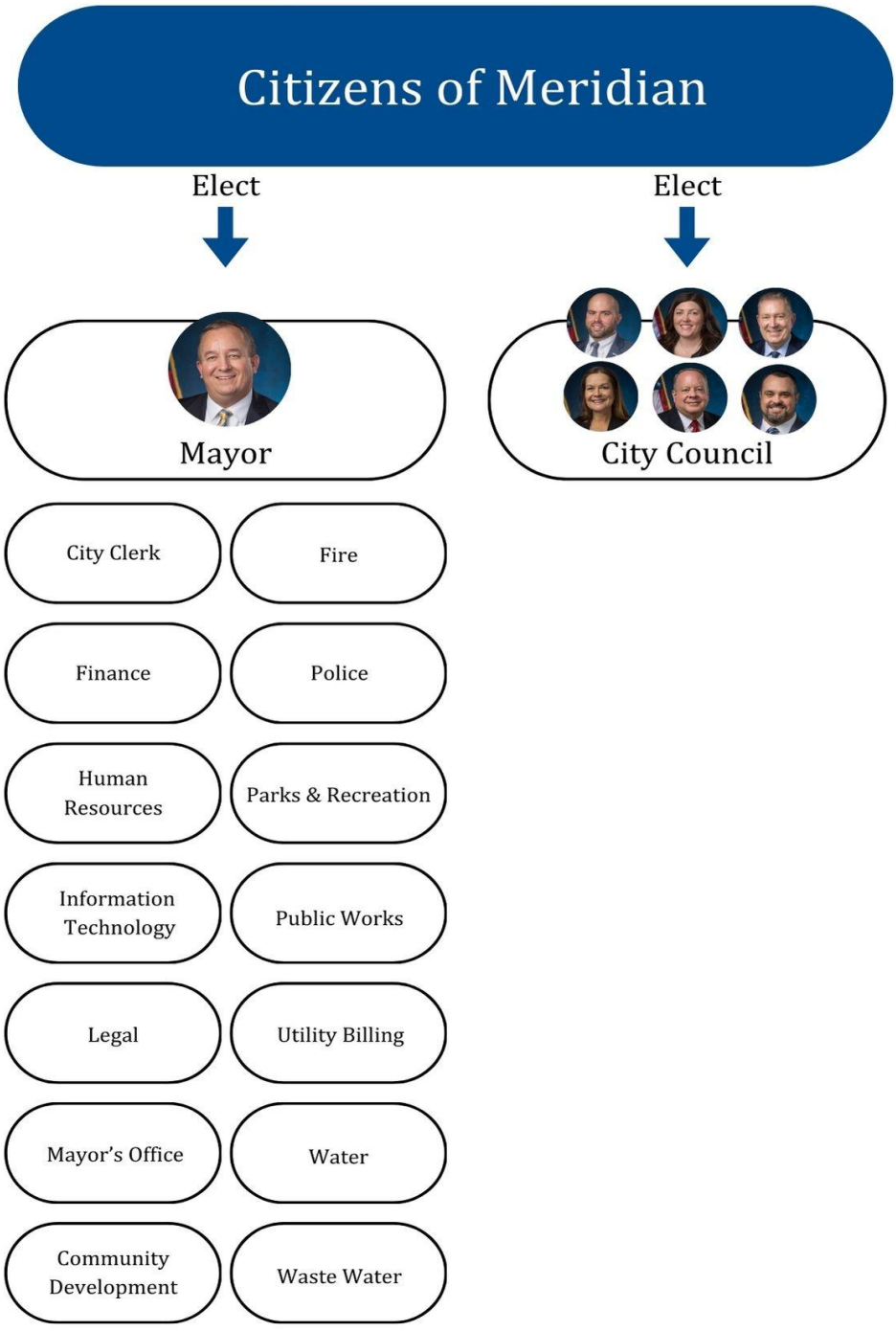


FINANCIAL STRUCTURE, POLICY AND PROCESS

ADOPTED 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.	- Property Taxes - State Sales Tax Sharing - Development Permit Revenue - State Liquor Revenue - Rural Fire Reimbursement - Gas/Cable/Power Franchise Revenue - Misc. Permits - Fines & Licensing
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	- Fire Impact Fees - Parks & Rec Impact Fees - Police Impact Fees
08	Public Safety	Utilized by the Fire and Police Depts. to properly plan and save for future Capital needs	- Excess Revenue from General Fund 01
20	Grant/ General	Utilized by all General Fund Dept. to collect and spend Grant Funds on approved expenditures	- Idaho Transportation Dept. - Federal Dept. of Housing & Urban Development - State of Idaho - State Liquor Revenue
55	Capital Improvement	Utilized by all General Fund Depts. to properly plan and save for future Capital needs	- Excess Revenue from Community Development Permit Revenue General Fund 01 - Excess Revenue from General Fund 01
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	- Public Works Review Revenue - Utility Administration Revenue
61	Grant/ Enterprise	Utilized by all Enterprise Fund Depts. to collect and spend Grant Funds on approved expenditures	- Idaho Dept. of Environmental Quality - Federal Dept. of Housing & Urban Development - State of Idaho
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	- Water Sales Revenue - Water Connection Revenue - Water Meter & Equipment Revenue
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	- Sewer Sales Revenue - Sewer Connection Revenue

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.

Lease Receivable

Lease receivables are recorded by the City as the present value of future lease payments expected to be received from the lessee during the lease term, reduced by any provision for estimated uncollectible amounts. Lease receivables are subsequently reduced over the life of the lease as cash is received in the applicable reporting period. The present value of future lease payments to be received are discounted based on the interest rate the City charges the lessee.

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, $500,000 for intangibles, $500,000 and over for buildings, land improvements, and infrastructure, and an estimated useful life in excess of three years. Land acquisitions regardless of cost are recorded as capital assets. All material fixed assets are valued at cost. Donated fixed assets are valued at their acquisition value on the date donated.

GASB requires the City capitalize and report intangible assets which includes the City's easement amounts. To value easements, the City uses the summation method, which closely looks at the impact of an easement on the total property value. The percentages agreed to are 26% for sewage and 10% for subsurface, resulting in an average easement assessment percentage of 18%.

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.

Lease Liabilities and Subscription-based IT Arrangements

A lease and/or subscription-based information technology arrangement (SBITA) is defined as a contract that conveys control of the right to use another entity's nonfinancial asset, for a minimum contractual period of greater than one year, in an exchange or exchange-like transaction. The amortization periods range from 3-5 years.

Lease liabilities represent the City's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments are discounted based on a borrowing rate determined by the City.

Basis of Accounting

Subscription Liabilities represent the City's obligation to make subscription payments arising from the subscription contract. Subscription liabilities are recognized at the subscription commencement date based on the present value of future subscription payments expected to be made during the subscription term. The present value of the subscription payments are discounted on a borrowing rate determined by the City.

Right to use subscription IT assets are recognized at the subscription commencement date and represent the City's right to use the underlying IT asset for the subscription term. Right to use subscription IT assets are measured in the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right to use subscription IT assets are amortized over the shorter of the subscription term or useful life of the underlying asset using the straight-line method. The amortization periods range from 3-5 years.

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 expenditure is 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 projected and actual investment earnings, the changes in assumptions, the 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 four items that currently qualify for reporting the category: the deferred property taxes, the deferred pension obligation, amounts relating to the opioid settlement and deferred inflows expected from leasing arrangements. For property taxes, these amounts are deferred and recognized as an inflow of sources in the period that the amounts become available. The employer deferred pension obligation results from the difference between the expected and actual experience of the pension plan and the net difference between projected and actual investment earnings on the pension plan investments. Opioid settlement amounts are recognized as a deferred inflow of resources until such time an eligible expenditure is incurred. Lease-related deferred inflows are resources not yet available to be recognized based on the provisions of the lease arrangement.

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.

Basis of Accounting

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.

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.

Basis of Accounting

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 debit 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.

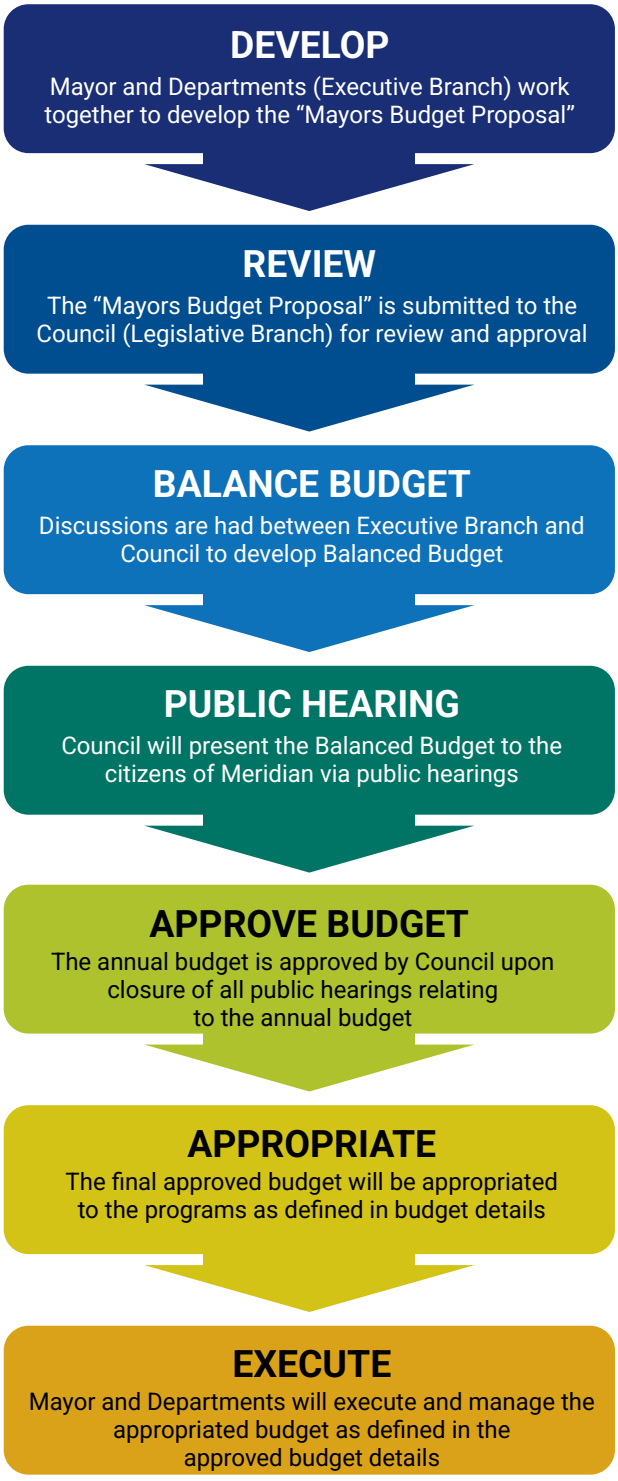
The budget should be a document that can be used to inform and educate the public and elected officials about the City's structure, achievements, challenges, and direction. A budget document should ideally be a policy document, an operations guide, a financial plan, and a communication device.

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

Budget Development FY2027 Calendar
CITY OF MERIDIAN

February

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

February	Assigned to:	Budget Task Description
2/2/26	Finance	Finance prepares FY27 Budget in Questica
2/2/26	All Depts.	All Departments begin working with Mayor to discuss budget
2/2/26	Finance	Finance to schedule preparatory meetings with each Department
2/9/26	Finance	Finance to open FY27 CFP for data entry
2/11/26	All Depts.	Annual Budget Development Review Course
2/18/26	All Depts.	All Departments to send HR job descriptions for proposed **NEW** positions for upcoming budget year

March

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

March	Assigned to:	Budget Task Description
3/2/26	Finance	Finance to request Directors & Liaisons to begin discussing Base Budget changes
3/2/26	All Depts.	All Departments begin working with Council Liaisons to discuss budget
3/6/26	All Depts.	All Departments send Employee Reclassification and Equity Adjustment requests to HR for review
3/10/26	Finance	Finance to propose fund balance transfers for Fund 08 and 55 based on finalized Audit Report
3/13/26	HR	HR to send salary range for **NEW** job descriptions to departments
3/13/26	IT	IT to send all Departments their budget recommendations for software and communications plans
3/20/26	All Depts.	All Department Directors to submit Education Reimbursement requests to HR/Finance

April

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

April	Assigned to:	Budget Task Description
4/3/26	Finance	Finance to submit Budget Request lists to Mayor for review
4/3/26	Finance	Finance to request Directors & Liaisons begin discussing New Budget Requests
4/3/26	HR	HR to send Employee Reclassification and Equity Adjustment decisions to Finance
4/10/26	All Depts.	All Departments confirm final Budget Requests to Finance
4/10/26	All Depts.	Last day to submit Replacement Requests into CFP for consideration
4/10/26	IT	IT to submit Replacement Requests for Computers & Printers into CFP
4/17/26	Clerk	Clerk to notify County Clerk of City Budget Hearing (No later than April 30 I.C. 63-802A)
4/24/26	Finance	Budget Request Summary due to Mayor and Directors

May

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

May	Assigned to:	Budget Task Description
5/1/26	HR	HR to deliver compensation memo proposal to Finance
5/1/26	HR	HR to deliver insurance change proposal to Finance
5/1/26	Mayor	Mayor and Department Directors finalize all department budget reviews
5/4/26	Finance	Finance to publish Annual Revenue Report
5/4/26	Finance	Finance to deliver Growth Demographics Slides to Council and Directors
5/6/26	All Depts.	All Departments verify they have reviewed the Base Budget & notified Finance of changes
5/8/26	Finance	Finance to finalize Budget Draft for Mayor and Directors to review
5/15/26	All Depts.	Finalize review of the Budget Draft and submit all changes to Finance prior to publication
5/18/26	Finance	Finance to send import finalized budget data into Budget Book Software
5/29/26	Finance	**Finance to deliver Mayor's Budget Draft Proposal to Mayor and Council**

June

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

June	Assigned to:	Budget Task Description
6/2/26	Clerk	Clerk to post a notice for the Budget Workshops
6/9/26	All Depts.	Last day for FY2026 Amendments to be submitted to Finance
6/22/26	All Depts.	**Budget Workshop**
6/26/26	All Depts.	FY2026 Carry forward Amount(s) for Capital Projects Due to Finance
6/28/26	Finance	GFOA Conference 6/28/26 - 7/1/26

July

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
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12	13	14	15	16	17	18
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26	27	28	29	30	31	

July	Assigned to:	Budget Task Description
TBD	All Depts.	**Budget Workshop (if needed - Council Meeting 7/7 or 7/14)**
7/21/26	Council	Council to Adopt Tentative Budget for both FY2027 (I.C.50-1002) and FY2026 Amendments (I.C.50-1003)
7/21/26	Council	Council to adopt any forgone revenue (I.C.63-802)
7/22/26	Finance	Finance to send Public Notices to Clerk's office
7/24/26	Clerk	Clerk to post a notice for the Public Hearing on 8/11/26 - Run for two weeks

August

Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August	Assigned to:	Budget Task Description
8/1/26	County	Last day for County Clerk to give City current operating roll (I.C.63-1312)
8/7/26	Finance	Finance to submit L2 to Clerk
8/11/26	Council	**Council to hold a Public Hearing for FY2027 Budget & FY2026 Amendments**
8/18/26	Council	Council to Approve Budget Ordinance for both FY2027 Budget and FY2026 Amendments

September

Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

September	Assigned to:	Budget Task Description
9/14/26	Clerk	Last day to certify tax levy to county commissioners (No later than the 2nd Monday in September I.C. 50-1007, 63-803 and 63-804)
9/22/26	Clerk	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 2024, 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 2025-2029 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.

FY2027 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.

General Fund Revenue Sources

- Property Taxes
- Intergovernmental Revenue
  - *State Sales Tax Revenue Sharing*
  - *State Liquor Sales Revenue Sharing*
  - *Rural Fire Agreement*
  - *Grant Revenues*
- Franchise Fee
  - *Gas Services*
  - *Cable TV Services*
  - *Power/Electricity Services*
- Licenses and Permits
  - *Community Building Permits*
  - *Dog Licenses*
  - *Alcohol Permit Revenue*
- Development Impact Fees
  - *Fire Impact Fee Revenue*
  - *Parks Impact Fee Revenue*
  - *Police Impact Fee Revenue*
- Other Revenue Sources
  - *Community Pool and Golf Course*
  - *Charges for Services*
  - *Court Restitution*

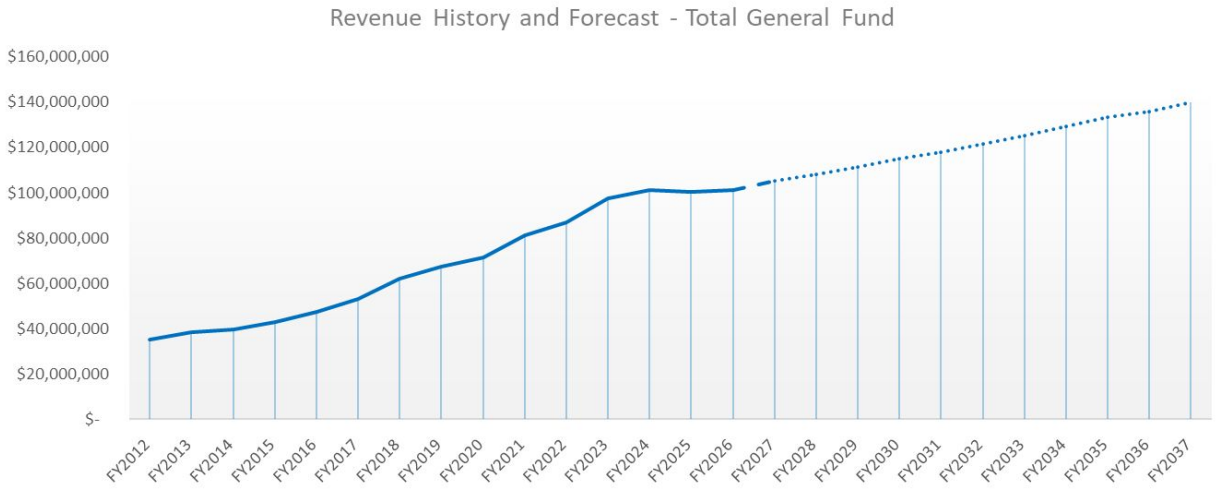
Exhibit 1

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



Property Taxes

Property tax revenue is the largest and most stable source of funding for the City's General Fund, accounting for approximately 58% 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.

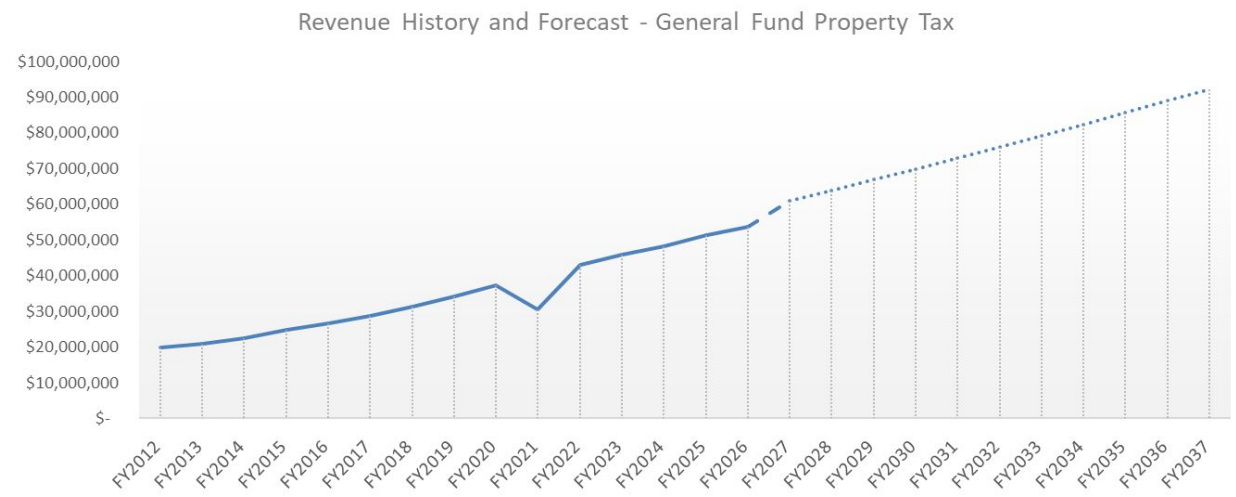
Property tax revenue is composed of four primary components, each playing a critical role in the City's long-term fiscal planning and revenue sustainability:

- 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 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.

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

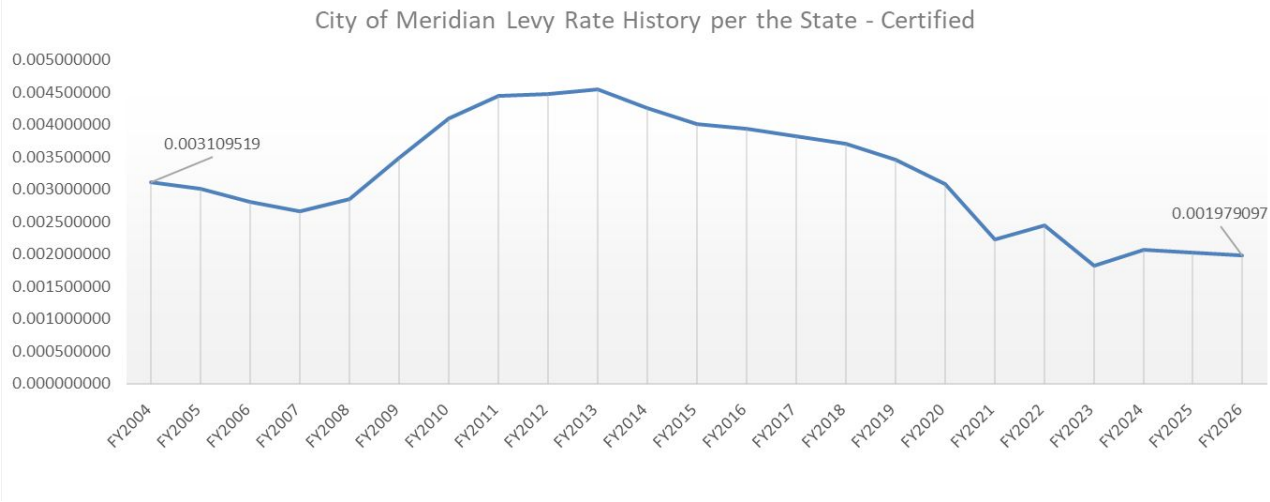


The outlook for the City of Meridian remains strong, supported by sustained population growth and development activity. The City's population is projected to exceed 200,000 by the year 2050, up from an estimated 152,070 in 2026 (per COMPASS). As the population grows, so too will the City's tax base, 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



The Finance Department projects that the City will maintain a growth trajectory of about 2% annually 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 of about 1% to 2% annually, 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 approximately 152,000 in 2026. 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 2027, a full 3% increase in property tax revenue, as permitted under Idaho Code §63-802, would generate approximately $1.6 million. These additional funds would support the City in offsetting rising operational costs, including insurance premiums, intergovernmental service increases, operational 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

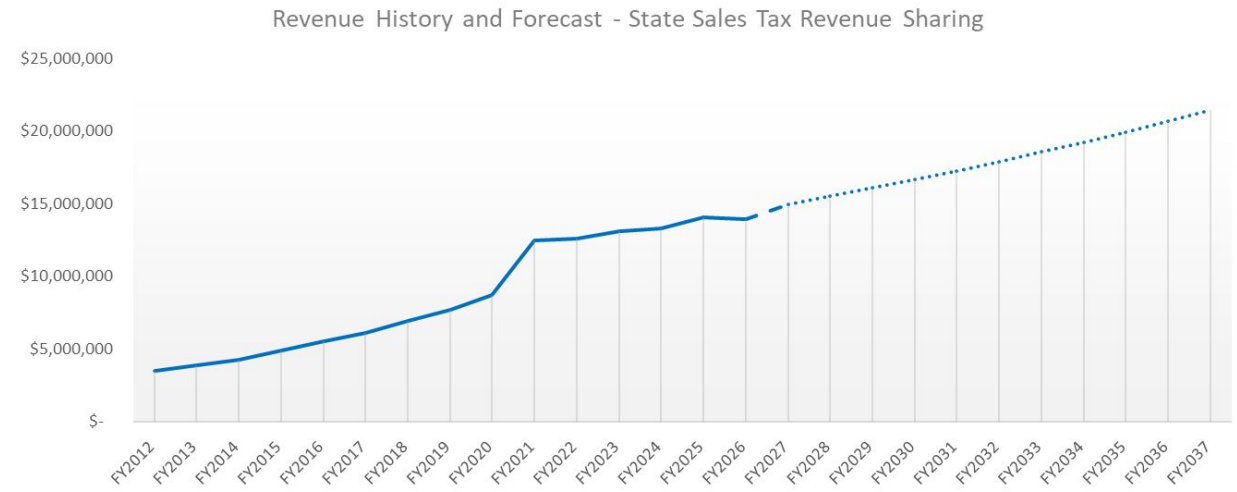
State Sales Tax Revenue Sharing

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



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

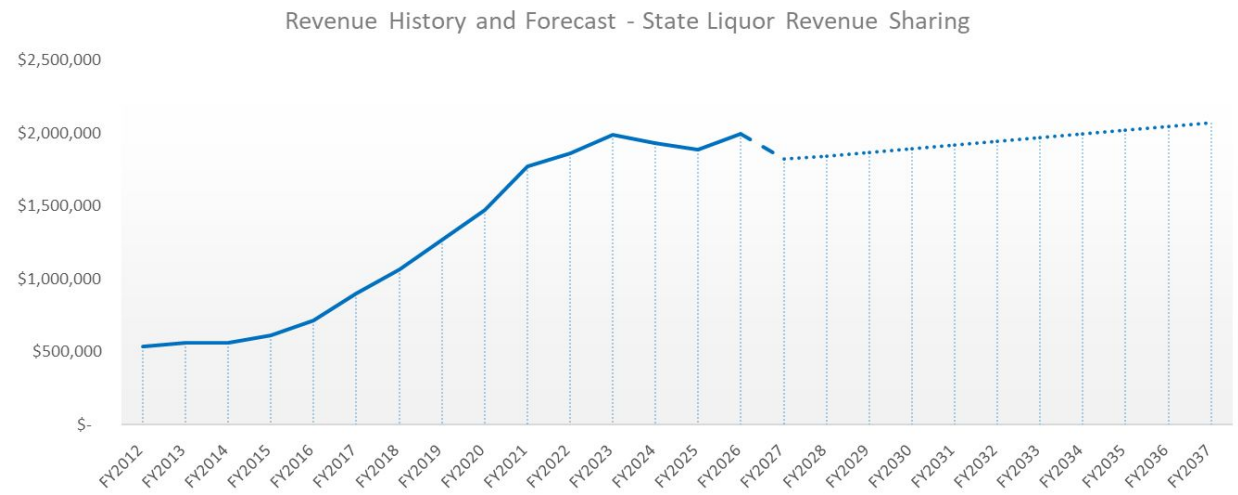
The City of Meridian receives a share of State Liquor Sales revenue distributed annually by the Idaho State Liquor Division, which operates and regulates the wholesale and retail distribution of liquor throughout the State. The amount allocated to each city and county is determined by the State through 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. Over the past five years the revenue sharing program has proven to be less steady with the State allocating less and less new revenues to the City.

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



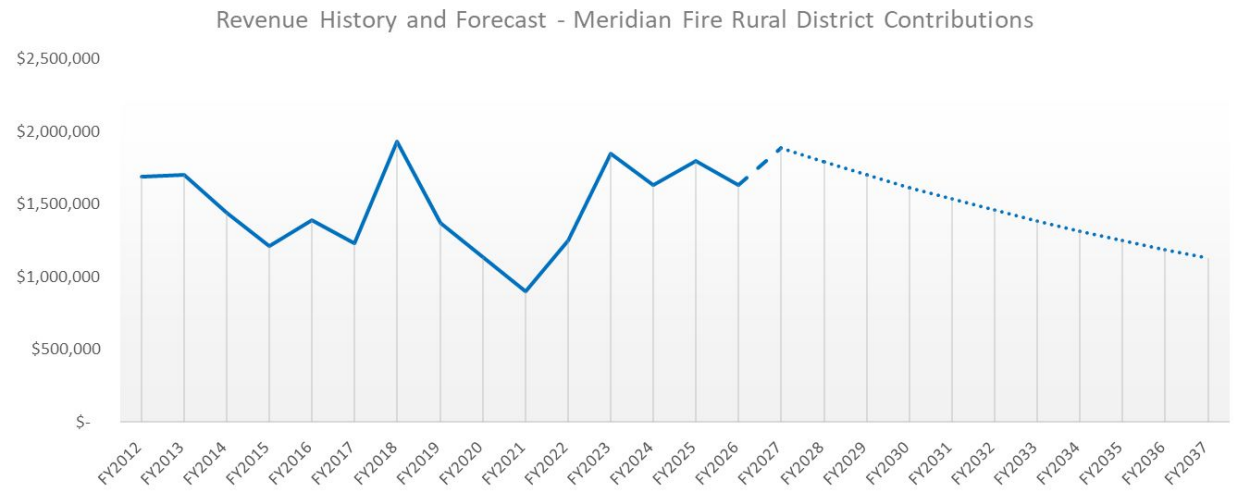
Rural Fire Agreement

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

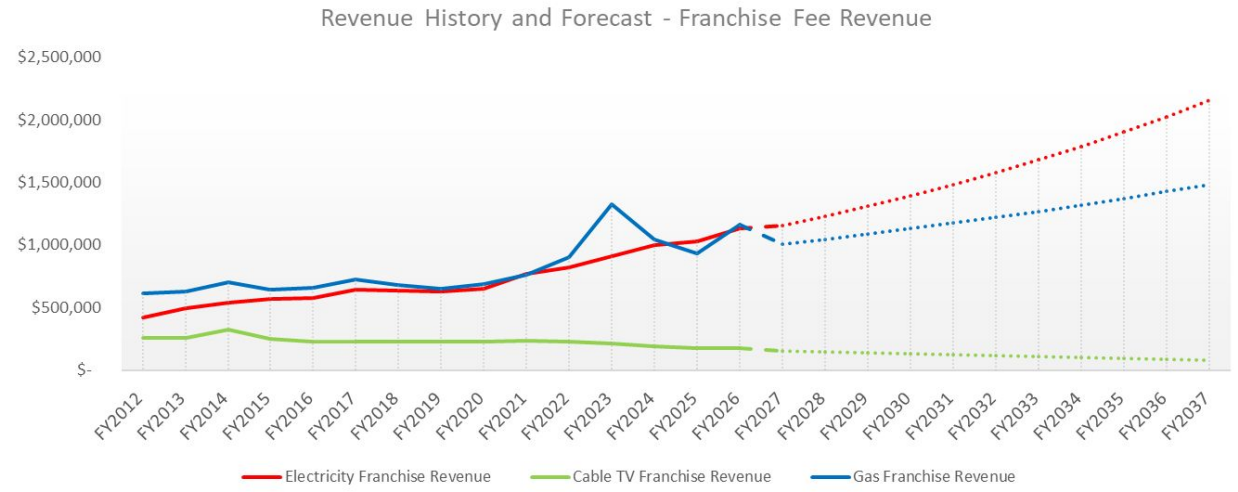
Cable franchise fee is 5% of gross sales in the City of Meridian. The City currently has a 15-year franchise agreement with Sparklight that expires on7/11/2026. The City currently has an 8-year franchise agreement with TDS Metrocom that expires 3/4/2029.

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 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.

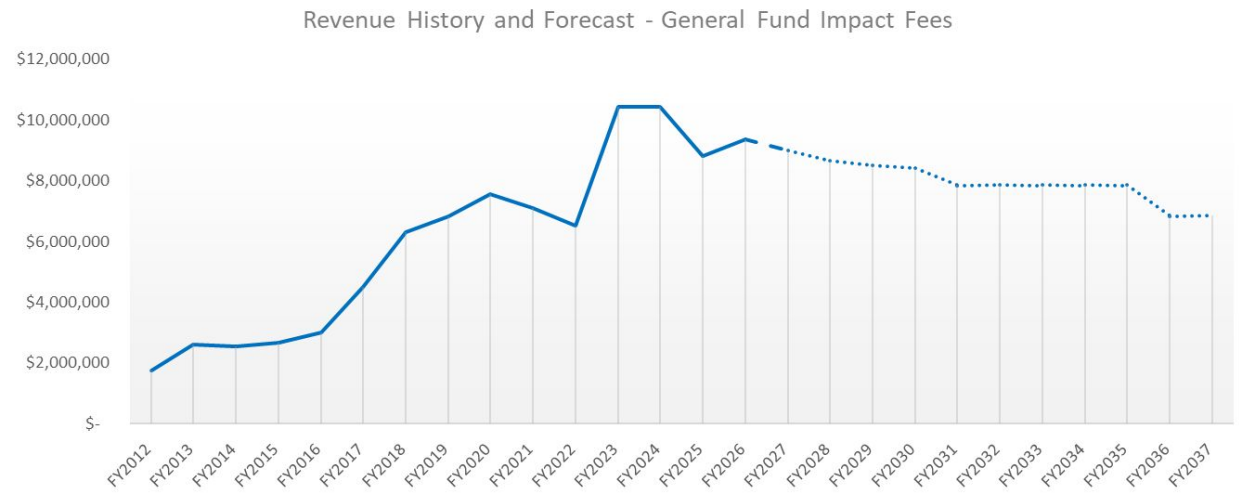
Development Impact Fees

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



Impact Fee revenue, derived from new development activity, is expected to remain healthy 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 healthy 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

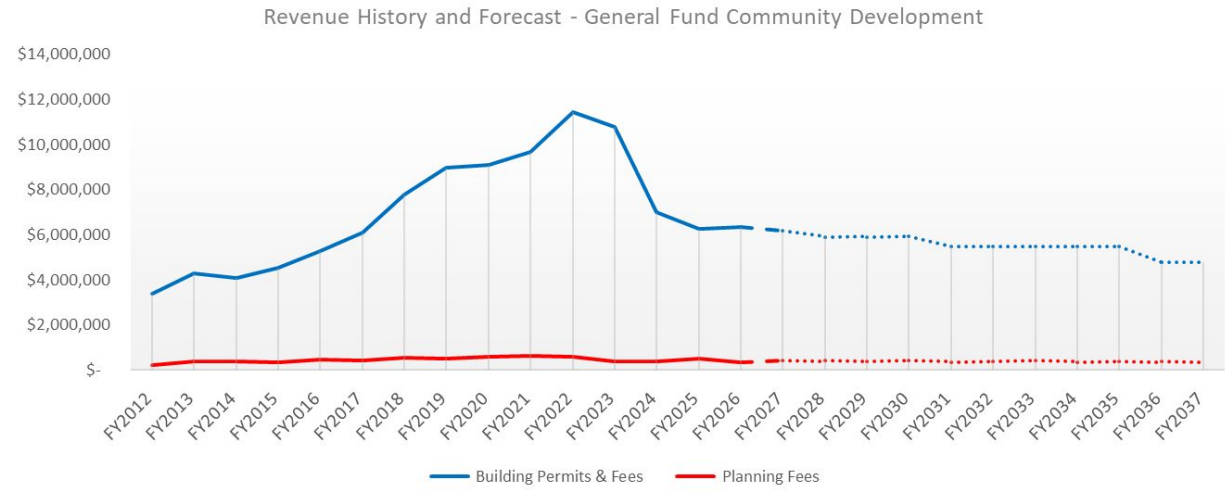
Community Building Permit Revenue

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 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.

Enterprise Fund Revenue Sources

Water Services	Sewer Services	Other Revenue Sources
Water Utility Sales	*Sewer Utility Sales*	*Investment Interest Revenue*
Water Connection Revenue	*Sewer Connection Revenue*	*Trash Billing Services Revenue*
Water Meter Sales		*Engineering Fees*

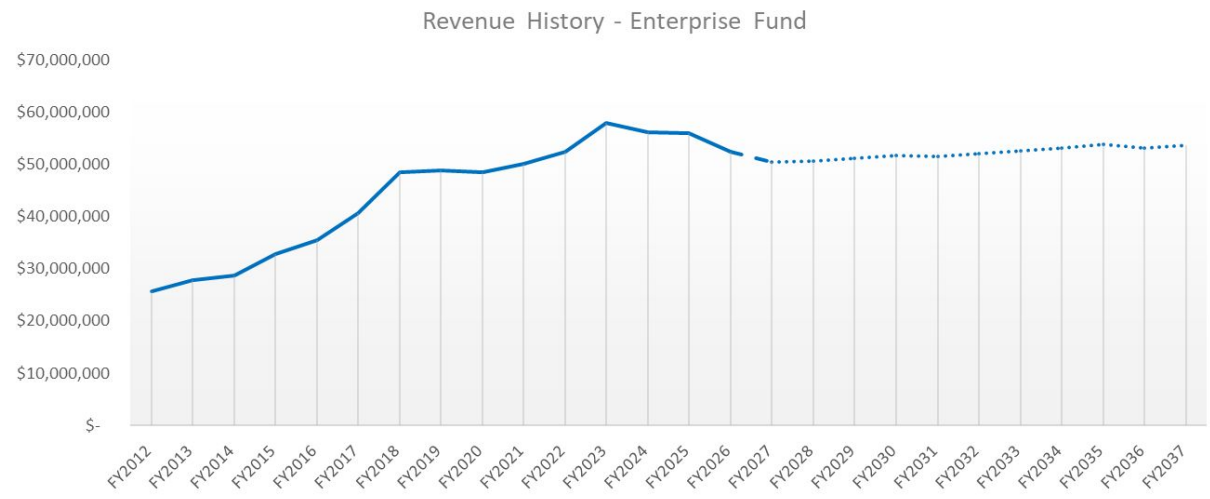
Exhibit 11

Note for the reader

Line graph Legend

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

Exhibit 12



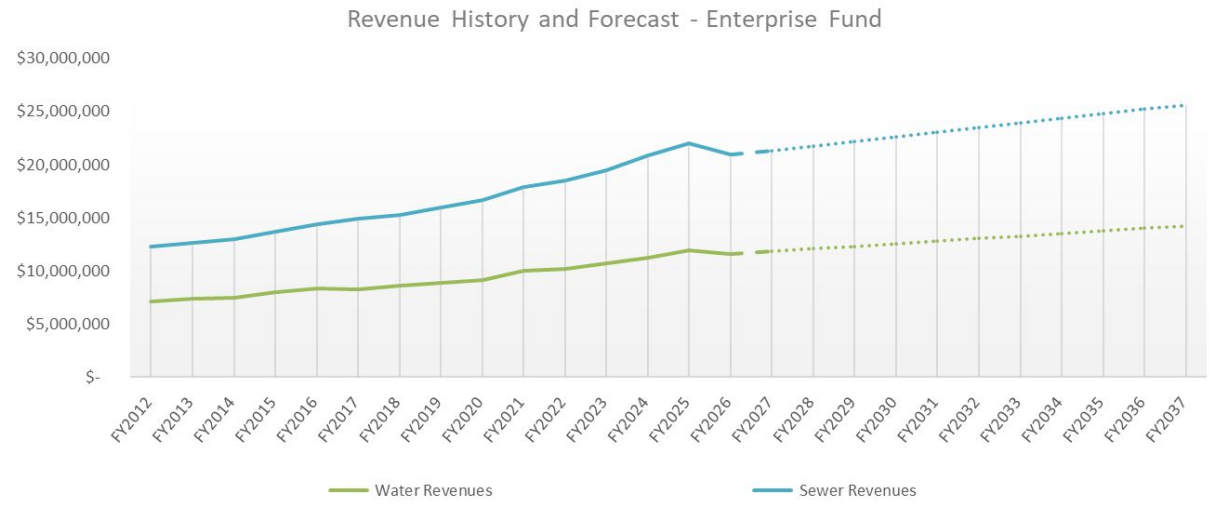
Water & Sewer Sales Revenue

The primary revenue source for the Enterprise Fund is derived from Water Sales and Sewer Treatment Services, which collectively account for approximately 66% 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



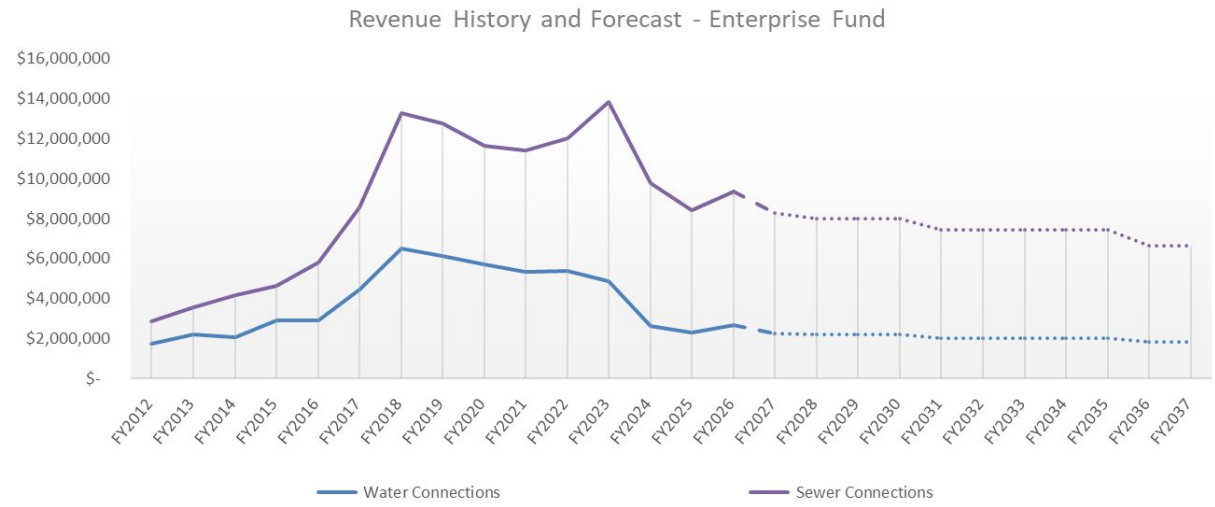
The Enterprise Fund's Water and Sewer Sales revenue is projected to remain strong and stable over the next several years. Based on current population and development forecasts from both the State and the City, the Finance Department anticipates continued upward momentum in these revenue sources. Provided 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

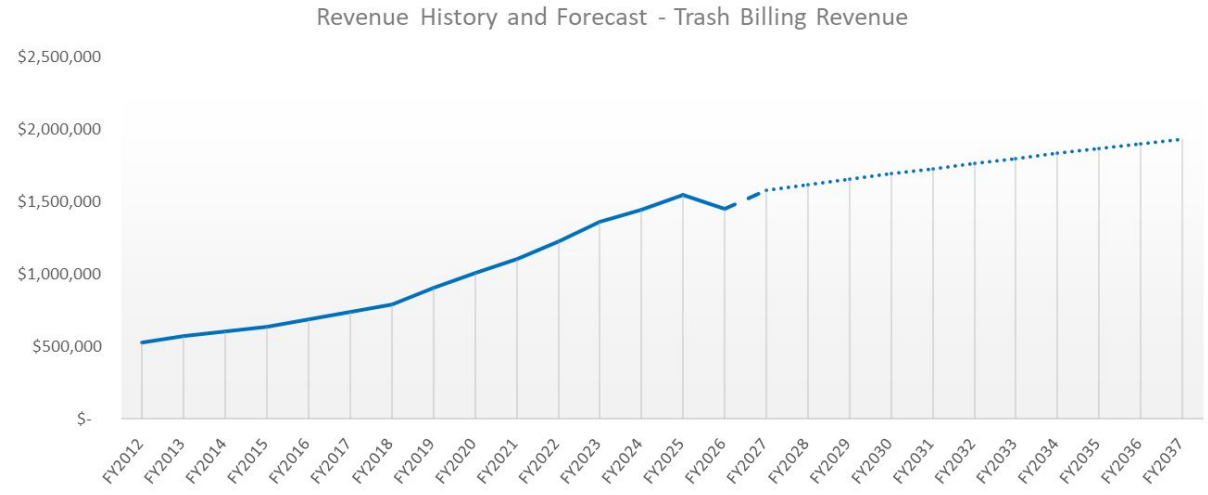


Trash Billing Services

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@meridiancity.org.

Dated: May 29, 2026 – 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
	ADMINISTRATION DEPARTMENT						
2028	City Hall Tenant Improvements	$0.00	$0.00	$0.00	$0.00	$352,000.00	$352,000.00
	Communications Infrastructure Extensions	$0.00	$0.00	$0.00	$0.00	$100,000.00	$100,000.00
	Communications Specialist	$119,362.79	$2,235.00	$3,300.00	$0.00	$0.00	$124,897.79
	Data/Reporting Analyst	$125,639.74	$3,335.00	$9,650.00	$0.00	$0.00	$138,624.74
	Downtown Meridian Parking Garage	$0.00	$0.00	$0.00	$0.00	$7,000,000.00	$7,000,000.00
	Energy Efficiency Upgrades	$0.00	$0.00	$100,000.00	$0.00	$0.00	$100,000.00
	Equip. Replace.-CapitalProjects-Computers	$0.00	$0.00	$1,900.00	$0.00	$0.00	$1,900.00
	Equip. Replace.-City Hall-Boilers	$0.00	$0.00	$60,000.00	$0.00	$0.00	$60,000.00
	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	$7,700.00	$0.00	$0.00	$7,700.00
	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
	GIS Developer	$127,328.74	$85.00	$11,750.00	$0.00	$0.00	$139,163.74
	Infrastructure Engineer (Security)	$127,328.74	$85.00	$10,270.00	$0.00	$0.00	$137,683.74
	PERSI Adjustments	$1,000,000.00	$0.00	$0.00	$0.00	$0.00	$1,000,000.00
	Personnel Reclassification-Legal	$34,677.60	$0.00	$0.00	$0.00	$0.00	$34,677.60
	Policy Administrative Manager	$121,051.79	$3,085.00	$8,000.00	$0.00	$0.00	$132,136.79
	Replace - City Hall - Lighting Controls System	$0.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00
	Replacement-IT-SCADA Infrastructure	$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
	Total	**$1,655,389.40**	**$8,825.00**	**$741,120.00**	**$0.00**	**$7,653,750.00**	**$10,059,084.40**
2029	City Hall Tenant Improvements	$0.00	$0.00	$0.00	$0.00	$50,000.00	$50,000.00
	Communications Infrastructure Extensions	$0.00	$0.00	$0.00	$0.00	$100,000.00	$100,000.00
	Energy Efficiency Upgrades	$0.00	$0.00	$100,000.00	$0.00	$0.00	$100,000.00
	Equip. Replace.-City Hall-Boilers	$0.00	$0.00	$60,000.00	$0.00	$0.00	$60,000.00
	Equip. Replace.-City Hall-Chillers	$0.00	$0.00	$200,000.00	$0.00	$0.00	$200,000.00
	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	$8,200.00	$0.00	$0.00	$8,200.00
	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
	Total	**$1,200,000.00**	**$0.00**	**$710,050.00**	**$0.00**	**$591,250.00**	**$2,501,300.00**
2030	Communications Infrastructure Extensions	$0.00	$0.00	$0.00	$0.00	$100,000.00	$100,000.00
	Energy Efficiency Upgrades	$0.00	$0.00	$100,000.00	$0.00	$0.00	$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
	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	$14,800.00	$0.00	$0.00	$14,800.00

Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	Equip. Replace.-IT-VPN Appliance	$0.00	$0.00	$15,000.00	$0.00	$0.00	$15,000.00
	Equip. Replace.-IT-Windows/RDS Server	$0.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00
	Equip. Replace.-Legal-Computers	$0.00	$0.00	$1,800.00	$0.00	$0.00	$1,800.00
	IT Support Specialist	$94,217.19	$3,695.00	$8,500.00	$0.00	$0.00	$106,412.19
	Replacement-City Hall-Roof	$0.00	$0.00	$500,000.00	$0.00	$0.00	$500,000.00
	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
	Total	**$94,217.19**	**$57,695.00**	**$1,025,550.00**	**$0.00**	**$100,000.00**	**$1,277,462.19**
2031	Energy Efficiency Upgrades	$0.00	$0.00	$100,000.00	$0.00	$0.00	$100,000.00
	Equip. Replace.-City Hall-Computers	$0.00	$0.00	$1,800.00	$0.00	$0.00	$1,800.00
	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	$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	$7,400.00	$0.00	$0.00	$7,400.00
	Equip. Replace.-IT-Firewall	$0.00	$0.00	$40,000.00	$0.00	$0.00	$40,000.00
	Equip. Replace.-IT-Windows/RDS Server	$0.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00
	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
	Equip. Replace.-Street Lights-Computers	$0.00	$0.00	$1,800.00	$0.00	$0.00	$1,800.00
	HR Generalist	$102,077.55	$1,910.00	$8,550.00	$0.00	$0.00	$112,537.55
	Janitorial Staff (5) and Equipment	$378,439.38	$3,225.98	$113,077.99	$0.00	$0.00	$494,743.35
	Replacement-Clerks-Front Counter	$0.00	$0.00	$23,000.00	$0.00	$0.00	$23,000.00
	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
	Streetlight Program Coordinator	$119,362.79	$2,135.00	$5,950.00	$0.00	$0.00	$127,447.79
	Total	**$599,879.72**	**$7,270.98**	**$718,327.99**	**$0.00**	**$0.00**	**$1,325,478.69**
2032	Energy Efficiency Upgrades	$0.00	$0.00	$100,000.00	$0.00	$0.00	$100,000.00
	Equip. Replace.-City Hall-Computers	$0.00	$0.00	$11,800.00	$0.00	$0.00	$11,800.00
	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	$6,900.00	$0.00	$0.00	$6,900.00
	Equip. Replace.-Mayor-Computers	$0.00	$0.00	$1,800.00	$0.00	$0.00	$1,800.00
	Infrastructure Engineer	$125,639.74	$3,935.00	$8,900.00	$0.00	$0.00	$138,474.74
	Payroll Administrator	$94,217.19	$1,585.00	$3,450.00	$0.00	$0.00	$99,252.19
	Street Lights - Supplemental Projects	$0.00	$0.00	$325,000.00	$0.00	$0.00	$325,000.00
	Total	**$219,856.93**	**$5,520.00**	**$467,450.00**	**$0.00**	**$0.00**	**$692,826.93**
Total		**$3,769,343.24**	**$79,310.98**	**$3,662,497.99**	**$0.00**	**$8,345,000.00**	**$15,856,152.21**
	COMMUNITY DEVELOPMENT DEPARTMENT						
2028	City Comp Plan and Zoning Code Refresh	$0.00	$0.00	$100,000.00	$0.00	$0.00	$100,000.00
	Equip. Replace.-Building-Computers	$0.00	$0.00	$40,300.00	$0.00	$0.00	$40,300.00
	Equip. Replace.-Planning-Computers	$0.00	$0.00	$11,500.00	$0.00	$0.00	$11,500.00
	Senior Building Inspector II - Fire	$103,766.55	$4,085.00	$(49,250.00)	$0.00	$0.00	$58,601.55
	Senior Plans Examiner III - Fire	$121,051.79	$4,085.00	$(171,000.00)	$0.00	$0.00	$(45,863.21)
	Total	**$224,818.34**	**$8,170.00**	**$(68,450.00)**	**$0.00**	**$0.00**	**$164,538.34**
	Equip. Replace.-Building-Wireless Router	$0.00	$0.00	$22,100.00	$0.00	$0.00	$22,100.00
	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	$1,800.00	$0.00	$0.00	$1,800.00
	Total	**$0.00**	**$0.00**	**$25,700.00**	**$0.00**	**$0.00**	**$25,700.00**

Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
2030	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	$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-2019 Equinox #11	$0.00	$0.00	$40,000.00	$0.00	$0.00	$40,000.00
	Total	**$0.00**	**$0.00**	**$59,800.00**	**$0.00**	**$0.00**	**$59,800.00**
2031	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
	Total	**$0.00**	**$0.00**	**$108,400.00**	**$0.00**	**$0.00**	**$108,400.00**
2032	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
	Vehicle Replace.-Com Dev-2019 Equinox #12	$0.00	$0.00	$40,000.00	$0.00	$0.00	$40,000.00
	Vehicle Replace.-Com Dev-2019 Equinox #16	$0.00	$0.00	$40,000.00	$0.00	$0.00	$40,000.00
	Vehicle Replace.-Com Dev-2019 Equinox #17	$0.00	$0.00	$40,000.00	$0.00	$0.00	$40,000.00
	Vehicle Replace.-Com Dev-2019 Equinox #7	$0.00	$0.00	$40,000.00	$0.00	$0.00	$40,000.00
	Total	**$0.00**	**$0.00**	**$184,000.00**	**$0.00**	**$0.00**	**$184,000.00**
Total		**$224,818.34**	**$8,170.00**	**$309,450.00**	**$0.00**	**$0.00**	**$542,438.34**
	FIRE DEPARTMENT						
2028	Equip. Replace.-Fire-Computers	$0.00	$0.00	$43,532.00	$0.00	$0.00	$43,532.00
	Equip. Replace.-Fire-SCBA Breathing AirCompressor	$0.00	$0.00	$0.00	$0.00	$75,000.00	$75,000.00
	Logistics Specialist	$104,966.86	$1,785.00	$3,000.00	$0.00	$0.00	$109,751.86
	Personnel Reclassification-Fire	$40,812.66	$0.00	$0.00	$0.00	$0.00	$40,812.66
	Replace - Fire Station 1 - Roof	$0.00	$0.00	$143,500.00	$0.00	$0.00	$143,500.00
	Replace - Fire Station 5 - Furnace & Condenser	$0.00	$0.00	$80,000.00	$0.00	$0.00	$80,000.00
	Station Remodel	$0.00	$0.00	$10,000.00	$0.00	$2,721,916.00	$2,731,916.00
	Vehicle Replace.-Fire-Engine MF019	$0.00	$0.00	$0.00	$0.00	$793,537.00	$793,537.00
	Vehicle Replace.-Fire-MF023	$0.00	$0.00	$0.00	$0.00	$86,968.00	$86,968.00
	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
	Total	**$145,779.52**	**$1,785.00**	**$280,032.00**	**$0.00**	**$3,854,357.00**	**$4,281,953.52**
2029	Captain of Fire Inspection and Vehicle	$115,436.60	$985.00	$9,810.00	$0.00	$0.00	$126,231.60
	Equip. Replace.-Fire-Computers	$0.00	$0.00	$26,400.00	$0.00	$0.00	$26,400.00
	Equip. Replace.-Fire-Wireless Router	$0.00	$0.00	$61,200.00	$0.00	$0.00	$61,200.00
	Replace - Fire Station 2 - Roof	$0.00	$0.00	$139,900.00	$0.00	$0.00	$139,900.00
	Station Remodel	$0.00	$0.00	$10,000.00	$0.00	$2,721,916.00	$2,731,916.00
	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
	Total	**$115,436.60**	**$985.00**	**$247,310.00**	**$0.00**	**$2,936,884.00**	**$3,300,615.60**
2030	Captain of Training and Vehicle	$160,203.88	$5,807.00	$17,330.00	$0.00	$86,968.00	$270,308.88
	Equip. Replace.-Fire-Computers	$0.00	$0.00	$29,300.00	$0.00	$0.00	$29,300.00
	Fire Public Safety Information Officer	$122,589.22	$1,785.00	$6,500.00	$0.00	$0.00	$130,874.22
	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	$2,721,916.00	$2,731,916.00
	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
	Vehicle Replace.-Fire-MF026	$0.00	$0.00	$0.00	$0.00	$41,600.00	$41,600.00
	Total	**$282,793.10**	**$23,592.00**	**$453,724.00**	**$0.00**	**$7,473,246.00**	**$8,233,355.10**
2031	Equip. Replace.-Fire-Computers	$0.00	$0.00	$75,730.00	$0.00	$0.00	$75,730.00
	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	$2,721,916.00	$2,731,916.00

Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	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
	Total	**$0.00**	**$28,900.00**	**$85,730.00**	**$0.00**	**$11,313,838.00**	**$11,428,468.00**
2032	Equip. Replace.-Fire-Computers	$0.00	$0.00	$22,566.00	$0.00	$0.00	$22,566.00
	Fire Station #9 - Staff (12)	$1,792,257.83	$56,700.00	$145,020.00	$0.00	$40,400.00	$2,034,377.83
	Replace - Fire Station 2 - Furnace & Condenser	$0.00	$0.00	$60,000.00	$0.00	$0.00	$60,000.00
	Total	**$1,792,257.83**	**$56,700.00**	**$227,586.00**	**$0.00**	**$40,400.00**	**$2,116,943.83**
Total		**$2,336,267.05**	**$111,962.00**	**$1,294,382.00**	**$0.00**	**$25,618,725.00**	**$29,361,336.05**
	PARKS & RECREATION DEPARTMENT						
2028	Community Center - Building Operations	$0.00	$185,392.20	$0.00	$0.00	$0.00	$185,392.20
	Community Center - Staffing	$125,729.03	$3,585.00	$8,100.00	$0.00	$0.00	$137,414.03
	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
	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
	Kleiner Park Camera Connectivity & Wi-Fi	$0.00	$0.00	$0.00	$0.00	$319,045.00	$319,045.00
	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	$150,000.00	$0.00	$0.00	$150,000.00
	Parks Maintenance Equipment & Vehicle Purchases	$0.00	$0.00	$45,000.00	$0.00	$0.00	$45,000.00
	Pathway Connections	$1,500.00	$5,000.00	$0.00	$0.00	$635,000.00	$641,500.00
	Playground Fencing	$0.00	$0.00	$0.00	$0.00	$45,000.00	$45,000.00
	Repl.- Parks -Maint Bldg A HVAC/Furnace/ Condenser	$0.00	$0.00	$40,000.00	$0.00	$0.00	$40,000.00
	Shade Structure in Existing Parks	$0.00	$0.00	$0.00	$0.00	$90,000.00	$90,000.00
	Vehicle & Equipment Replace.-Parks	$0.00	$0.00	$505,000.00	$0.00	$80,000.00	$585,000.00
	Total	**$127,229.03**	**$202,227.20**	**$1,040,700.00**	**$0.00**	**$4,740,845.00**	**$6,111,001.23**
2029	Discovery Park, Phase 3 - Construction	$79,999.15	$91,351.50	$40,632.00	$0.00	$5,784,946.00	$5,996,928.65
	Equip. Replace.-Parks-Computers	$0.00	$0.00	$4,200.00	$0.00	$0.00	$4,200.00
	Equip. Replace.-Parks-Homecourt Court 6 RTUs	$0.00	$0.00	$294,000.00	$0.00	$0.00	$294,000.00
	Equip. Replace.-Parks-Park Wifi Equipment	$0.00	$0.00	$40,000.00	$0.00	$0.00	$40,000.00
	Equip. Replace.-Parks-Pool Roof&RTUs	$0.00	$0.00	$175,000.00	$0.00	$0.00	$175,000.00
	Equip. Replace.-Parks-Pool Swamp Coolers	$0.00	$0.00	$85,000.00	$0.00	$0.00	$85,000.00
	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	$39,526.85	$41,037.00	$2,500.00	$0.00	$4,594,000.00	$4,677,063.85
	Graycliff/Discovery -Maint Tech Staff & Vehicle	$72,703.61	$5,641.00	$45,700.00	$0.00	$0.00	$124,044.61
	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	$385,000.00	$0.00	$786,800.00	$1,171,800.00
	Park Identity/Theming Reinforcement	$0.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00
	Pathway Connections	$0.00	$0.00	$0.00	$0.00	$160,000.00	$160,000.00
	Pathway Development -Maint Tech Staff & Vehicle	$72,703.61	$4,750.00	$61,700.00	$0.00	$0.00	$139,153.61
	Vehicle & Equipment Replace.-Parks	$0.00	$0.00	$211,000.00	$0.00	$170,000.00	$381,000.00
	Total	**$264,933.22**	**$142,779.50**	**$1,544,732.00**	**$0.00**	**$12,605,446.00**	**$14,557,890.72**
2030	Community Center - Staffing	$79,464.31	$85.00	$5,036.00	$0.00	$0.00	$84,585.31
	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	$74,000.00	$0.00	$1,057,800.00	$1,131,800.00
	Park Scheduling Specialist Staff	$105,690.70	$1,195.00	$9,700.00	$0.00	$0.00	$116,585.70
	Pathway Connections	$0.00	$0.00	$0.00	$0.00	$575,000.00	$575,000.00
	Shade Structure in Existing Parks	$0.00	$0.00	$0.00	$0.00	$100,000.00	$100,000.00

Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	Vehicle & Equipment Replace.-Parks	$0.00	$0.00	$173,000.00	$0.00	$0.00	$173,000.00
	Total	**$289,827.50**	**$87,906.00**	**$340,036.00**	**$0.00**	**$17,182,800.00**	**$17,900,569.50**
2031	Community Center - Staffing	$79,464.31	$85.00	$5,036.00	$0.00	$0.00	$84,585.31
	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	$85,641.24	$4,765.00	$46,650.00	$0.00	$0.00	$137,056.24
	Forestry Assistant Staff & Vehicle	$85,641.24	$3,616.00	$49,324.00	$0.00	$0.00	$138,581.24
	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	$68,000.00	$0.00	$2,136,800.00	$2,204,800.00
	Park Identity/Theming Reinforcement	$0.00	$0.00	$100,000.00	$0.00	$0.00	$100,000.00
	Pathway Connections	$0.00	$0.00	$0.00	$0.00	$75,000.00	$75,000.00
	Vehicle & Equipment Replace.-Parks	$0.00	$0.00	$320,000.00	$0.00	$440,000.00	$760,000.00
	Total	**$250,746.79**	**$8,466.00**	**$614,310.00**	**$0.00**	**$2,851,800.00**	**$3,725,322.79**
2032	Community Center - Staffing	$79,464.31	$85.00	$5,036.00	$0.00	$0.00	$84,585.31
	Equip. Replace.-Parks-Computers	$0.00	$0.00	$11,500.00	$0.00	$0.00	$11,500.00
	Park Facility Life Cycle Replacements	$0.00	$0.00	$54,000.00	$0.00	$1,461,800.00	$1,515,800.00
	Pathway Connections	$0.00	$0.00	$0.00	$0.00	$250,000.00	$250,000.00
	Vehicle & Equipment Replace.-Parks	$0.00	$0.00	$43,000.00	$0.00	$570,000.00	$613,000.00
	West Regional Park Phase 1 - Design	$0.00	$0.00	$0.00	$0.00	$888,000.00	$888,000.00
	Total	**$79,464.31**	**$85.00**	**$113,536.00**	**$0.00**	**$3,169,800.00**	**$3,362,885.31**
Total		**$1,012,200.85**	**$441,463.70**	**$3,653,314.00**	**$0.00**	**$40,550,691.00**	**$45,657,669.55**
	POLICE DEPARTMENT						
2028	Community Service Officer with Vehicle	$100,519.73	$10,467.00	$17,140.00	$0.00	$72,770.00	$200,896.73
	Community Service Officer with Vehicle	$100,519.73	$10,467.00	$17,140.00	$0.00	$72,770.00	$200,896.73
	Design Fees for PD Admin TI project	$0.00	$0.00	$400,000.00	$0.00	$0.00	$400,000.00
	Drone for First Responder (2)	$0.00	$137,000.00	$8,000.00	$0.00	$0.00	$145,000.00
	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
	Mental Health Clinician	$135,258.37	$1,745.00	$14,165.00	$0.00	$0.00	$151,168.37
	Police Training Software	$0.00	$19,900.00	$0.00	$0.00	$0.00	$19,900.00
	Public Safety Training Center (Phase 3)	$0.00	$0.00	$0.00	$0.00	$11,000,000.00	$11,000,000.00
	Replacement-Police-Investigative Software	$0.00	$26,620.00	$0.00	$0.00	$0.00	$26,620.00
	School Resource Officer and Vehicle	$145,578.33	$13,527.00	$22,419.00	$0.00	$103,611.00	$285,135.33
	Vehicle Replace.-Police-Fleet Vehicles	$0.00	$3,050.00	$750.00	$0.00	$0.00	$3,800.00
	Vehicle Replace.-Police-Fleet Vehicles	$0.00	$3,050.00	$750.00	$0.00	$738,600.00	$742,400.00
	Total	**$481,876.16**	**$225,826.00**	**$577,764.00**	**$0.00**	**$11,987,751.00**	**$13,273,217.16**
2029	CID & OPS Administrative Assistant	$79,845.79	$585.00	$6,525.00	$0.00	$0.00	$86,955.79
	Community Service Officer with Vehicle	$100,519.73	$10,467.00	$17,140.00	$0.00	$72,770.00	$200,896.73
	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	$125,800.00	$0.00	$0.00	$125,800.00
	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	$2,500,000.00	$2,500,000.00
	Police Officers (2) and Vehicle	$293,992.07	$22,394.00	$36,032.00	$0.00	$109,000.00	$461,418.07
	Records Clerk	$78,057.29	$2,193.00	$8,050.00	$0.00	$0.00	$88,300.29
	Vehicle Replace.-Police-Fleet Vehicles	$0.00	$3,660.00	$147,900.00	$0.00	$622,600.00	$774,160.00
	Total	**$552,414.88**	**$39,799.00**	**$391,047.00**	**$0.00**	**$3,304,370.00**	**$4,287,630.88**
2030	Anti-Drug Coalition Coordinator	$113,977.67	$85.00	$0.00	$0.00	$0.00	$114,062.67
	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	$46,600.00	$0.00	$0.00	$46,600.00
	Police Detectives (2) and Vehicles (2)	$293,992.07	$16,746.00	$122,368.00	$0.00	$0.00	$433,106.07
	Replacement-Police-Admin RTUs	$0.00	$0.00	$210,000.00	$0.00	$0.00	$210,000.00
	Specialty Vehicle Technician	$98,756.76	$7,585.00	$16,330.00	$0.00	$0.00	$122,671.76
	Vehicle Replace.-Police-Fleet Vehicles	$0.00	$0.00	$0.00	$0.00	$968,000.00	$968,000.00
	Total	**$506,726.50**	**$24,416.00**	**$461,198.00**	**$0.00**	**$968,000.00**	**$1,960,340.50**
2031	Deputy Chief of Police and Vehicle	$247,581.60	$12,209.00	$22,749.00	$0.00	$85,600.00	$368,139.60

Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	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	$224,700.00	$0.00	$0.00	$224,700.00
	Vehicle Replace.-Police-Fleet Vehicles	$0.00	$0.00	$0.00	$0.00	$1,202,000.00	$1,202,000.00
	Total	**$247,581.60**	**$12,209.00**	**$270,849.00**	**$0.00**	**$1,287,600.00**	**$1,818,239.60**
2032	Equip. Replace.-Police-Armor Vests	$0.00	$0.00	$88,900.00	$0.00	$0.00	$88,900.00
	Equip. Replace.-Police-Computers	$0.00	$0.00	$67,000.00	$0.00	$0.00	$67,000.00
	Replacement - PSTC - Membrane roof & 7 RTUs	$0.00	$0.00	$0.00	$0.00	$794,000.00	$794,000.00
	Vehicle Replace.-Police-Fleet Vehicles	$0.00	$0.00	$0.00	$0.00	$923,000.00	$923,000.00
	Total	**$0.00**	**$0.00**	**$155,900.00**	**$0.00**	**$1,717,000.00**	**$1,872,900.00**
Total		**$1,788,599.14**	**$302,250.00**	**$1,856,758.00**	**$0.00**	**$19,264,721.00**	**$23,212,328.14**
	PUBLIC WORKS DEPARTMENT						
2028	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 Admin-Computers	$0.00	$0.00	$25,200.00	$0.00	$0.00	$25,200.00
	LIMS/WIMS Software Programmer	$119,362.79	$1,135.00	$4,925.00	$0.00	$0.00	$125,422.79
	Public Works GIS Analyst	$102,741.55	$85.00	$8,500.00	$0.00	$0.00	$111,326.55
	Replacement-PW-It Starts at Home Video Updates	$0.00	$0.00	$25,000.00	$0.00	$0.00	$25,000.00
	Replacement-Water-SCADA	$0.00	$0.00	$150,000.00	$0.00	$0.00	$150,000.00
	Replacement-WRRF-SCADA	$0.00	$0.00	$240,000.00	$0.00	$0.00	$240,000.00
	Total	**$222,104.34**	**$1,220.00**	**$584,025.00**	**$0.00**	**$0.00**	**$807,349.34**
	Equip. Replace.-PW Admin-Computers	$0.00	$0.00	$23,600.00	$0.00	$0.00	$23,600.00
	Equip. Replace.-PW-Wireless Router	$0.00	$0.00	$11,900.00	$0.00	$0.00	$11,900.00
	Replacement-PW-It Starts at Home Video Updates	$0.00	$0.00	$25,000.00	$0.00	$0.00	$25,000.00
	Replacement-Water-SCADA	$0.00	$0.00	$150,000.00	$0.00	$0.00	$150,000.00
	Replacement-WRRF-SCADA	$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	$125,639.74	$2,585.00	$4,600.00	$0.00	$0.00	$132,824.74
	Vehicle Replace.-PW-2014 Ford F-150	$0.00	$0.00	$55,000.00	$0.00	$0.00	$55,000.00
	Total	**$125,639.74**	**$2,585.00**	**$860,100.00**	**$0.00**	**$0.00**	**$988,324.74**
2030	Equip. Replace.-Land Dev.-Computers	$0.00	$0.00	$3,600.00	$0.00	$0.00	$3,600.00
	Equip. Replace.-PW Admin-Computers	$0.00	$0.00	$39,100.00	$0.00	$0.00	$39,100.00
	Inspector II and Vehicle	$88,285.59	$8,450.00	$61,360.00	$0.00	$0.00	$158,095.59
	Replacement-Water-SCADA	$0.00	$0.00	$150,000.00	$0.00	$0.00	$150,000.00
	Replacement-WRRF-SCADA	$0.00	$0.00	$250,000.00	$0.00	$0.00	$250,000.00
	Total	**$88,285.59**	**$8,450.00**	**$504,060.00**	**$0.00**	**$0.00**	**$600,795.59**
2031	Equip. Replace.-Land Dev.-Computers	$0.00	$0.00	$1,800.00	$0.00	$0.00	$1,800.00
	Equip. Replace.-PW Admin-Computers	$0.00	$0.00	$14,400.00	$0.00	$0.00	$14,400.00
	Replacement-Water-SCADA	$0.00	$0.00	$100,000.00	$0.00	$0.00	$100,000.00
	Replacement-WRRF-SCADA	$0.00	$0.00	$265,000.00	$0.00	$0.00	$265,000.00
	Total	**$0.00**	**$0.00**	**$381,200.00**	**$0.00**	**$0.00**	**$381,200.00**
2032	Equip. Replace.-PW Admin-Computers	$0.00	$0.00	$5,400.00	$0.00	$0.00	$5,400.00
	Replacement-Water-SCADA	$0.00	$0.00	$100,000.00	$0.00	$0.00	$100,000.00
	Replacement-WRRF-SCADA	$0.00	$0.00	$190,000.00	$0.00	$0.00	$190,000.00
	Vehicle Replace.-PW-2017 Chevrolet 1500	$0.00	$0.00	$55,000.00	$0.00	$0.00	$55,000.00
	Workforce Development Manager	$120,026.79	$2,185.00	$3,400.00	$0.00	$0.00	$125,611.79
	Total	**$120,026.79**	**$2,185.00**	**$353,800.00**	**$0.00**	**$0.00**	**$476,011.79**
Total		**$556,056.46**	**$14,440.00**	**$2,683,185.00**	**$0.00**	**$0.00**	**$3,253,681.46**
	WATER DEPARTMENT						
2028	DEQ Fee Increase	$0.00	$275,000.00	$0.00	$0.00	$0.00	$275,000.00
	Equip. Replace.-Water-Computers	$0.00	$0.00	$25,200.00	$0.00	$0.00	$25,200.00
	Replace-Water-Well 20 HVAC Baird Unit	$0.00	$0.00	$36,000.00	$0.00	$0.00	$36,000.00
	Replacement-Water-Water Main(s)	$0.00	$0.00	$0.00	$0.00	$2,150,000.00	$2,150,000.00
	Replacement-Water-Well 11B	$0.00	$0.00	$0.00	$0.00	$1,050,000.00	$1,050,000.00

Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	Unidirectional Flushing Program	$0.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00
	Victory Booster Jockey Pump Upgrade	$0.00	$0.00	$0.00	$0.00	$190,000.00	$190,000.00
	Water Control Valve - SCADA	$0.00	$0.00	$0.00	$0.00	$150,000.00	$150,000.00
	Water Main Extensions / Adjustments	$0.00	$0.00	$0.00	$0.00	$1,650,000.00	$1,650,000.00
	Well 33 Bridgetower	$0.00	$0.00	$0.00	$0.00	$1,100,000.00	$1,100,000.00
	Total	**$0.00**	**$275,000.00**	**$111,200.00**	**$0.00**	**$6,290,000.00**	**$6,676,200.00**
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	$49,300.00	$0.00	$0.00	$49,300.00
	Replace-Water-Well 10B RTU	$0.00	$0.00	$42,000.00	$0.00	$0.00	$42,000.00
	Replacement-Water-Water Main(s)	$0.00	$0.00	$0.00	$0.00	$1,050,000.00	$1,050,000.00
	Replacement-Water-Well 11B	$0.00	$0.00	$0.00	$0.00	$2,050,000.00	$2,050,000.00
	Sampling UCMRs	$0.00	$0.00	$60,000.00	$0.00	$0.00	$60,000.00
	Vehicle Replace.-Water-2005 GMC 2500 3/4 Ton	$0.00	$0.00	$55,000.00	$0.00	$0.00	$55,000.00
	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	$300,000.00	$300,000.00
	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	$1,400,000.00	$1,400,000.00
	Total	**$0.00**	**$0.00**	**$214,700.00**	**$0.00**	**$5,400,000.00**	**$5,614,700.00**
2030	Equip. Replace.-Water-Computers	$0.00	$0.00	$12,300.00	$0.00	$0.00	$12,300.00
	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
	Replace-Water-Well 14 RTU	$0.00	$0.00	$42,000.00	$0.00	$0.00	$42,000.00
	Replacement-Water-Water Main(s)	$0.00	$0.00	$0.00	$0.00	$700,000.00	$700,000.00
	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-2015 Ford 3/4 Ton	$0.00	$0.00	$55,000.00	$0.00	$0.00	$55,000.00
	Vehicle Replace.-Water-2017 Ford 3/4 Ton	$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	$600,000.00	$600,000.00
	Water Master Plan Update	$0.00	$0.00	$400,000.00	$0.00	$0.00	$400,000.00
	Water Operator III and Vehicle	$96,118.16	$4,773.00	$54,299.00	$0.00	$0.00	$155,190.16
	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	$2,300,000.00	$2,300,000.00
	Total	**$96,118.16**	**$4,773.00**	**$630,599.00**	**$0.00**	**$7,350,000.00**	**$8,081,490.16**
2031	Arc Flash Study (Water)	$0.00	$0.00	$25,000.00	$0.00	$0.00	$25,000.00
	Chemicals for Well Treatment	$0.00	$60,000.00	$0.00	$0.00	$0.00	$60,000.00
	Equip. Replace.-Water-Computers	$0.00	$0.00	$16,900.00	$0.00	$0.00	$16,900.00
	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	$1,050,000.00	$1,050,000.00
	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	$1,700,000.00	$1,700,000.00
	Vehicle Replace.-Water-1984 Intl. Dump 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	$300,000.00	$300,000.00
	Water Operator III and Vehicle	$96,118.16	$4,953.00	$54,119.00	$0.00	$0.00	$155,190.16
	Well 22 Water Quality Improvement	$0.00	$0.00	$0.00	$0.00	$200,000.00	$200,000.00
	Well 32 Water Treatment	$0.00	$0.00	$0.00	$0.00	$2,200,000.00	$2,200,000.00
	Total	**$96,118.16**	**$64,953.00**	**$108,019.00**	**$0.00**	**$8,750,000.00**	**$9,019,090.16**
2032	Chemicals for Well Treatment	$0.00	$0.00	$60,000.00	$0.00	$0.00	$60,000.00
	Equip. Replace.-Water-Base Radio Repeater	$0.00	$0.00	$0.00	$0.00	$15,000.00	$15,000.00
	Equip. Replace.-Water-Computers	$0.00	$0.00	$16,900.00	$0.00	$0.00	$16,900.00
	Overland Well	$0.00	$0.00	$0.00	$0.00	$2,050,000.00	$2,050,000.00
	Pressure Zone 6 Booster Station	$0.00	$0.00	$0.00	$0.00	$2,200,000.00	$2,200,000.00
	Replacement-Water-Water Main(s)	$0.00	$0.00	$0.00	$0.00	$1,000,000.00	$1,000,000.00

Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	Unidirectional Flushing Program	$0.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00
	Ustick Booster Station Rebuild	$0.00	$0.00	$0.00	$0.00	$500,000.00	$500,000.00
	Vehicle Replace.-Water-2017 Ford 3/4 Ton	$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	$2,600,000.00	$2,600,000.00
	Water Main Extensions / Adjustments	$0.00	$0.00	$0.00	$0.00	$300,000.00	$300,000.00
	Well 22 Water Quality Improvement	$0.00	$0.00	$0.00	$0.00	$1,000,000.00	$1,000,000.00
	Total	**$0.00**	**$0.00**	**$181,900.00**	**$0.00**	**$9,665,000.00**	**$9,846,900.00**
Total		**$192,236.32**	**$344,726.00**	**$1,246,418.00**	**$0.00**	**$37,455,000.00**	**$39,238,380.32**
	WASTEWATER DEPARTMENT						
	Digester #4 - Cleaning	$0.00	$0.00	$125,000.00	$0.00	$0.00	$125,000.00
	Dual Centrifuge Piping Project	$0.00	$0.00	$0.00	$0.00	$70,000.00	$70,000.00
	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	$28,800.00	$0.00	$0.00	$28,800.00
	Equip. Replace.-WRRF-Hydrocleaner Hose	$0.00	$0.00	$10,000.00	$0.00	$0.00	$10,000.00
	Hydrocyclones	$0.00	$0.00	$0.00	$0.00	$1,800,000.00	$1,800,000.00
	McDermott Road Trunk Sewer Project	$0.00	$0.00	$0.00	$0.00	$5,900,000.00	$5,900,000.00
	Replacement-WRRF-Ferric Tank and Building	$0.00	$0.00	$0.00	$0.00	$600,000.00	$600,000.00
	Replacement-WRRF-LIMS Software	$0.00	$0.00	$0.00	$0.00	$125,000.00	$125,000.00
	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	$2,717,000.00	$2,717,000.00
	Resurfacing / Seal 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	$130,000.00	$130,000.00
	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	$1,400,000.00	$1,400,000.00
	Total	**$0.00**	**$0.00**	**$573,800.00**	**$0.00**	**$12,942,000.00**	**$13,515,800.00**
2029	Backup Generator Modifications	$0.00	$0.00	$100,000.00	$0.00	$0.00	$100,000.00
	Critical WRRF Equipment	$0.00	$0.00	$151,000.00	$0.00	$0.00	$151,000.00
	Drying Bed Repair	$0.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00
	Dual Centrifuge Piping Project	$0.00	$0.00	$0.00	$0.00	$270,000.00	$270,000.00
	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	$33,300.00	$0.00	$0.00	$33,300.00
	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	$8,500.00	$0.00	$0.00	$8,500.00
	Lab Equipment	$0.00	$0.00	$0.00	$0.00	$100,000.00	$100,000.00
	Laboratory Retrofit	$0.00	$0.00	$0.00	$0.00	$50,000.00	$50,000.00
	McDermott Road Trunk Sewer Project	$0.00	$0.00	$0.00	$0.00	$12,100,000.00	$12,100,000.00
	NPDES Permit Compliance Plan Renewal	$0.00	$0.00	$250,000.00	$0.00	$0.00	$250,000.00
	Oaks Lift Station Upgrade	$0.00	$0.00	$0.00	$0.00	$1,500,000.00	$1,500,000.00
	Replace Equip - WRRF - Tertiary Filter Modules	$0.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00
	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	$490,000.00	$490,000.00
	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
	Total	**$0.00**	**$0.00**	**$812,800.00**	**$0.00**	**$18,495,000.00**	**$19,307,800.00**
2030	Critical WRRF Equipment	$0.00	$0.00	$42,000.00	$0.00	$0.00	$42,000.00
	Digester #6 - 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	$28,200.00	$0.00	$0.00	$28,200.00
	Equip. Replace.-WRRF-Hydrocleaner Hose	$0.00	$0.00	$10,000.00	$0.00	$0.00	$10,000.00
	Lab Analyst II	$89,081.98	$1,545.00	$2,932.00	$0.00	$0.00	$93,558.98
	Lab Equipment	$0.00	$0.00	$45,000.00	$0.00	$0.00	$45,000.00

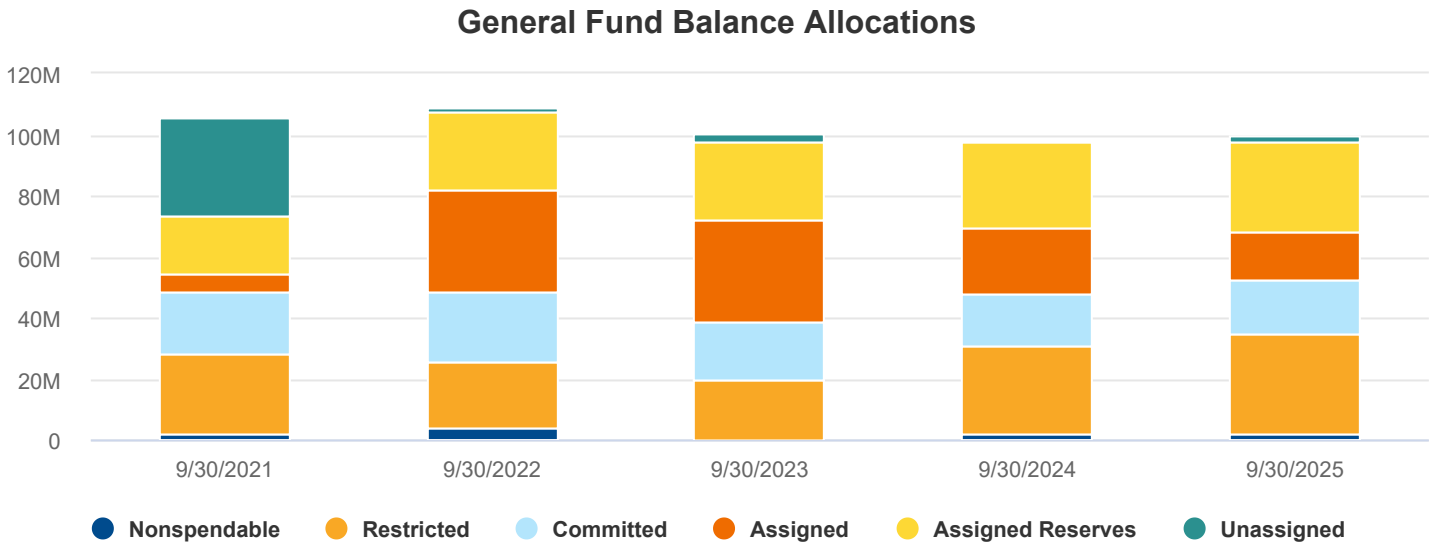
Comprehensive Financial Plan (Long-Term Plan)

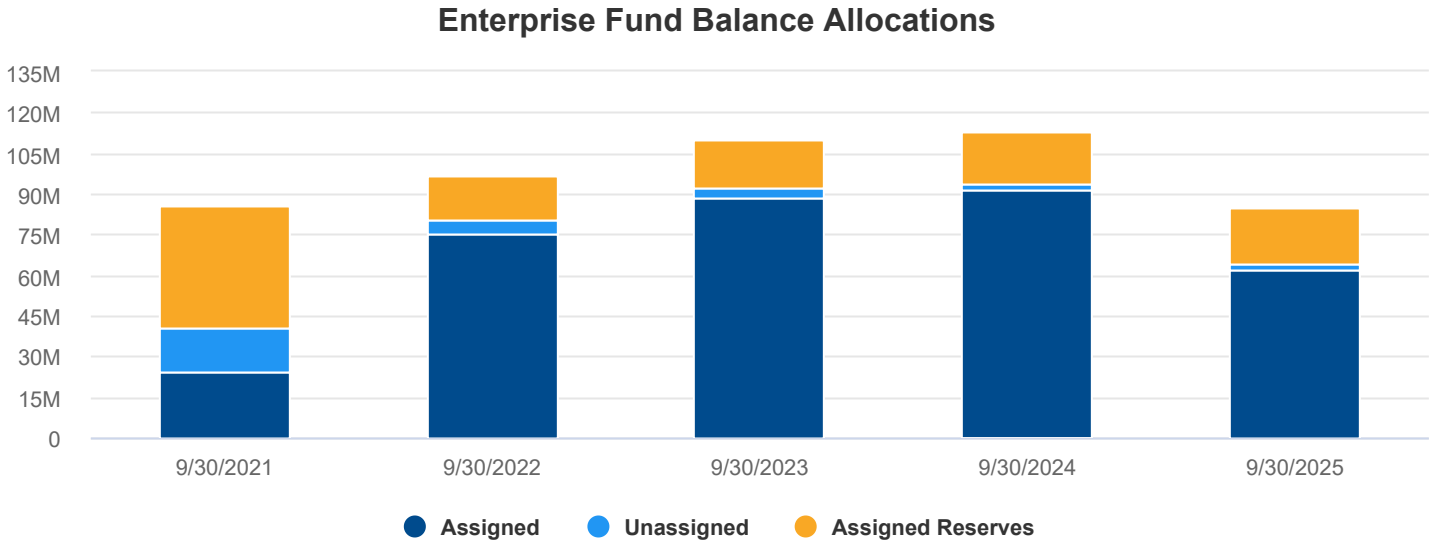
Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	Laboratory Retrofit	$0.00	$0.00	$0.00	$0.00	$550,000.00	$550,000.00
	McDermott Road Trunk Sewer Project	$0.00	$0.00	$0.00	$0.00	$8,700,000.00	$8,700,000.00
	NPDES Permit Compliance Plan Renewal	$0.00	$0.00	$250,000.00	$0.00	$0.00	$250,000.00
	Oaks Lift Station Upgrade	$0.00	$0.00	$0.00	$0.00	$6,000,000.00	$6,000,000.00
	Repl - WRRF - Sidestrm to Dgstr Boiler Bldg. Gas	$0.00	$0.00	$60,000.00	$0.00	$0.00	$60,000.00
	Replace Equip - WRRF - Tertiary Filter Modules	$0.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00
	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	$1,333,000.00	$1,333,000.00
	S. McDermott Lift Station (Victory)	$0.00	$0.00	$0.00	$0.00	$400,000.00	$400,000.00
	Secondary Clarifier #8	$0.00	$0.00	$0.00	$0.00	$500,000.00	$500,000.00
	Sewer Line Extensions / Adjustments	$0.00	$0.00	$0.00	$0.00	$1,370,000.00	$1,370,000.00
	Tertiary Filter Expansion	$0.00	$0.00	$0.00	$0.00	$800,000.00	$800,000.00
	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
	Total	**$89,081.98**	**$1,545.00**	**$1,248,132.00**	**$0.00**	**$25,173,000.00**	**$26,511,758.98**
2031	Arc Flash Study (WRRF)	$0.00	$0.00	$25,000.00	$0.00	$0.00	$25,000.00
	Digester #5 - Cleaning	$0.00	$0.00	$125,000.00	$0.00	$0.00	$125,000.00
	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	$13,200.00	$0.00	$0.00	$13,200.00
	McDermott Road Trunk Sewer Project	$0.00	$0.00	$0.00	$0.00	$6,400,000.00	$6,400,000.00
	Mechanic IV and Vehicle	$102,741.55	$2,535.00	$17,132.00	$0.00	$0.00	$122,408.55
	North Black Cat Lift Station Pump Upgrades	$0.00	$0.00	$0.00	$0.00	$40,000.00	$40,000.00
	Oaks Lift Station Upgrade	$0.00	$0.00	$0.00	$0.00	$4,000,000.00	$4,000,000.00
	Replace Equip - WRRF - Tertiary Filter Modules	$0.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00
	Replacement-WRRF-Sewer Main(s)	$0.00	$0.00	$0.00	$0.00	$1,421,000.00	$1,421,000.00
	S. McDermott Lift Station (Victory)	$0.00	$0.00	$0.00	$0.00	$3,900,000.00	$3,900,000.00
	Secondary Clarifier #8	$0.00	$0.00	$0.00	$0.00	$4,275,000.00	$4,275,000.00
	Senior Collections Technician	$95,358.95	$1,867.00	$2,860.00	$0.00	$0.00	$100,085.95
	Sewer Line Extensions / Adjustments	$0.00	$0.00	$0.00	$0.00	$140,000.00	$140,000.00
	Tertiary Filter Expansion	$0.00	$0.00	$0.00	$0.00	$600,000.00	$600,000.00
	Vehicle Replace.-WRRF-2009 Ford E450 CCTV Van	$0.00	$0.00	$0.00	$0.00	$375,000.00	$375,000.00
	WRRF Admin Bldg Sewerline Rehab	$0.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00
	WRRF Aeration Basins #11 &12	$0.00	$0.00	$0.00	$0.00	$1,800,000.00	$1,800,000.00
	WRRF Odor Control	$0.00	$0.00	$0.00	$0.00	$600,000.00	$600,000.00
	Total	**$198,100.50**	**$4,402.00**	**$356,192.00**	**$0.00**	**$23,551,000.00**	**$24,109,694.50**
	Digester #4 - Cleaning	$0.00	$0.00	$125,000.00	$0.00	$0.00	$125,000.00
	Equip. Replace.-WRRF-Computers	$0.00	$0.00	$13,200.00	$0.00	$0.00	$13,200.00
	Grounds Maintenance Technician	$70,232.22	$145.00	$747.00	$0.00	$0.00	$71,124.22
	North Black Cat Lift Station Pump Upgrades	$0.00	$0.00	$0.00	$0.00	$290,000.00	$290,000.00
	Replace Equip - WRRF - Tertiary Filter Modules	$0.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00
	Replacement-WRRF-Sewer Main(s)	$0.00	$0.00	$0.00	$0.00	$2,728,000.00	$2,728,000.00
	Sewer Line Extensions / Adjustments	$0.00	$0.00	$0.00	$0.00	$235,000.00	$235,000.00
	Sewer Master Plan	$0.00	$0.00	$75,000.00	$0.00	$0.00	$75,000.00
	South Black Cat LS Upgrades/Pressure Sewer	$0.00	$0.00	$0.00	$0.00	$1,000,000.00	$1,000,000.00
	WRRF Aeration Basins #11 &12	$0.00	$0.00	$0.00	$0.00	$8,200,000.00	$8,200,000.00
	WRRF Land Acquisition	$0.00	$0.00	$0.00	$0.00	$5,000,000.00	$5,000,000.00
	Total	**$70,232.22**	**$145.00**	**$263,947.00**	**$0.00**	**$17,453,000.00**	**$17,787,324.22**
Total		**$357,414.70**	**$6,092.00**	**$3,254,871.00**	**$0.00**	**$97,614,000.00**	**$101,232,377.70**
			Utility Billing Department				

Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
2028	Equip. Replace.-MUBS-Computers	$0.00	$0.00	$3,600.00	$0.00	$0.00	$3,600.00
	Total	**$0.00**	**$0.00**	**$3,600.00**	**$0.00**	**$0.00**	**$3,600.00**
2030	Equip. Replace.-MUBS-Computers	$0.00	$0.00	$1,800.00	$0.00	$0.00	$1,800.00
	Total	**$0.00**	**$0.00**	**$1,800.00**	**$0.00**	**$0.00**	**$1,800.00**
2031	Equip. Replace.-MUBS-Computers	$0.00	$0.00	$8,400.00	$0.00	$0.00	$8,400.00
	Utility Billing Account Clerk	$81,663.26	$1,320.00	$7,950.00	$0.00	$0.00	$90,933.26
	Total	**$81,663.26**	**$1,320.00**	**$16,350.00**	**$0.00**	**$0.00**	**$99,333.26**
Total		**$81,663.26**	**$1,320.00**	**$21,750.00**	**$0.00**	**$0.00**	**$104,733.26**
TOTAL		**$10,318,599.36**	**$1,309,734.68**	**$17,982,625.99**	**$0.00**	**$228,848,137.00**	**$258,459,097.03**

Fund Balance Report





City Debt Schedule

The City currently has zero debt to report.

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FINANCIAL SUMMARIES

ADOPTED BUDGET

CITY OF MERIDIAN

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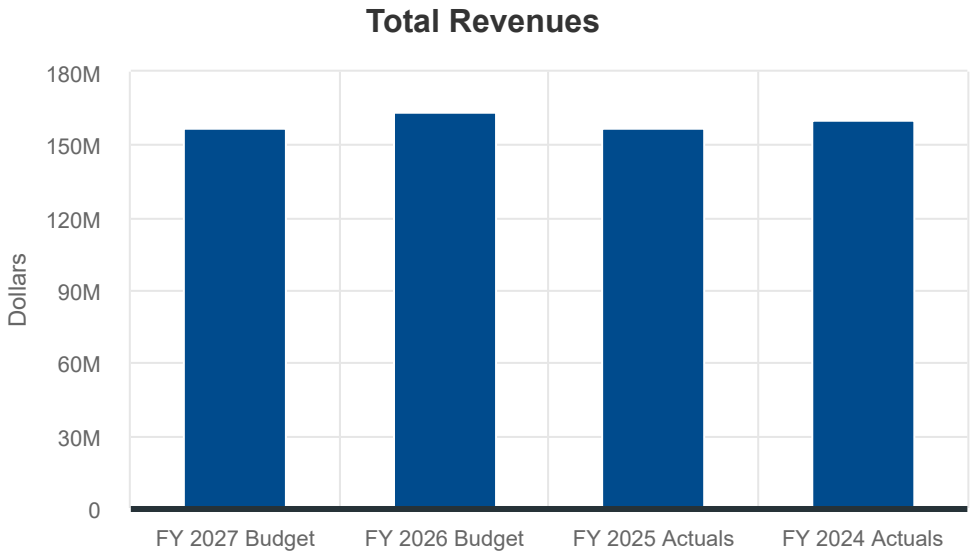
BUDGET SUMMARY
TOTAL CITY

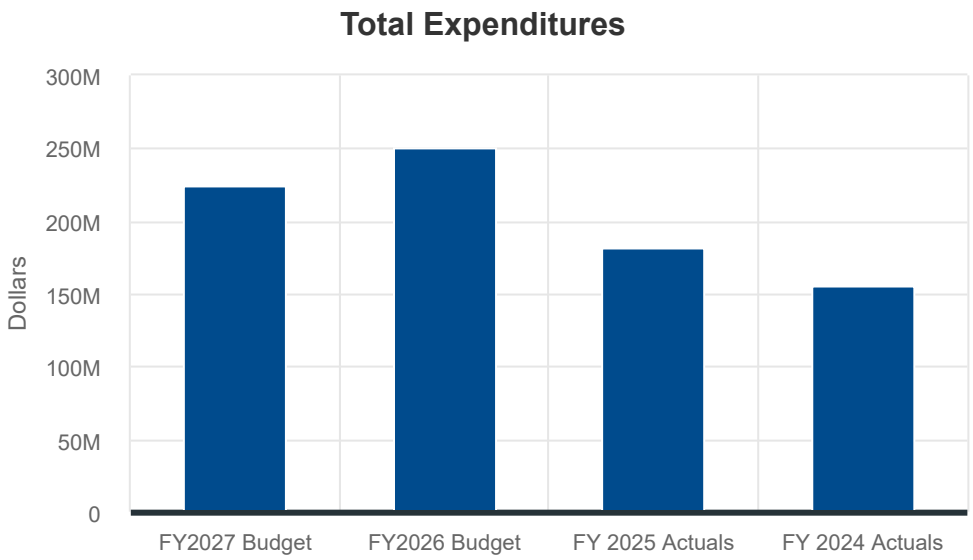
Total City Revenues

	FY 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenues						
Assessment Revenue	$ 10,528,767	$ 12,041,831	$ (1,513,064)	(12.6)%	$ 10,720,409	$ 12,405,548
Charges for Services	5,745,524	5,016,912	728,612	14.5%	6,219,400	8,380,417
Donations	-	16,000	(16,000)	(100.0)%	1,908,274	317,797
Engineering Fees	280,911	471,114	(190,203)	(40.4)%	252,200	363,600
Fines and Forfeitures	493,486	488,251	5,235	1.1%	704,712	999,482
Franchise Fees	2,315,799	2,463,220	(147,421)	(6.0)%	2,128,675	2,231,298
Garbage Admin Fee	1,580,143	1,449,514	130,629	9.0%	1,543,108	1,443,166
Impact Fees	8,997,575	9,359,468	(361,893)	(3.9)%	7,519,846	9,292,419
Interest Revenues	5,788,536	7,424,465	(1,635,929)	(22.0)%	8,490,389	9,880,868
Intergovernmental	18,902,496	31,278,031	(12,375,535)	(39.6)%	23,794,297	23,172,851
Licenses & Permits	6,819,415	6,928,023	(108,608)	(1.6)%	7,016,088	7,597,341
Miscellaneous Revenues	112,000	112,000	-	-%	348,294	3,207,636
Taxes	62,053,382	53,633,899	8,419,483	15.7%	51,409,806	48,282,079
Utility Sales Revenue	33,194,636	32,543,761	650,875	2.0%	33,989,662	32,081,265
Sale of Meters	393,855	393,855	-	-%	529,123	598,971
Total Revenues	**$ 157,206,525**	**$ 163,620,344**	**$ (6,413,819)**	**(3.9)%**	**$ 156,574,283**	**$ 160,254,738**



Total City Expenditures

	FY 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 98,588,618	$ 91,436,037	$ 7,152,581	7.8%	$ 85,861,027	$ 78,346,200
Operating	38,938,552	44,339,680	(5,401,128)	(12.2)%	32,363,324	35,598,770
Capital	86,915,373	114,584,612	(27,669,239)	(24.1)%	63,458,507	41,230,361
Total Expenditures	**224,442,543**	**250,360,329**	**(25,917,786)**	**(10.4)%**	**181,682,858**	**155,175,331**
Expenditures including Transfers	**$ 224,442,543**	**$ 250,360,329**	**$ (25,917,786)**	**(10.4)%**	**$181,682,858**	**$155,175,331**



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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.

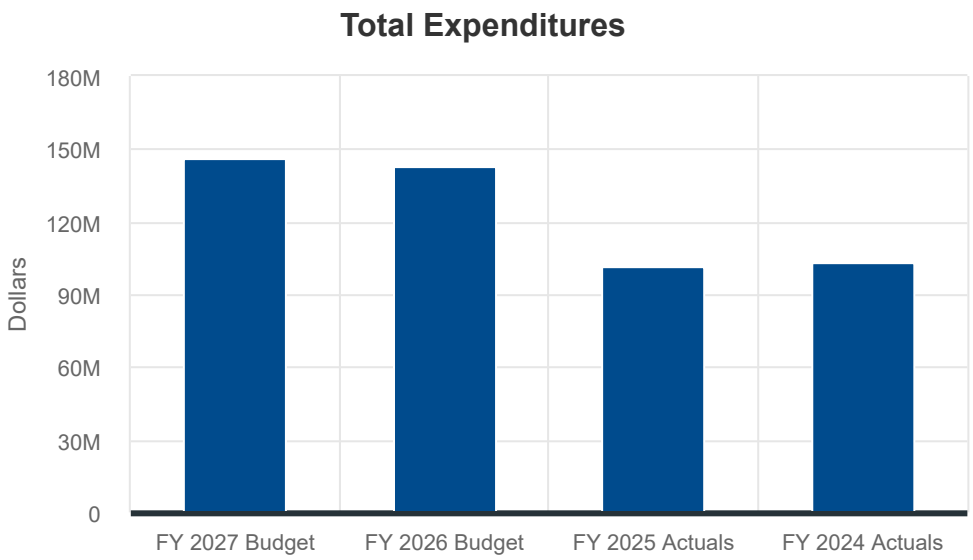
Justification:

The FY2027 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$106,678,379	$ 108,301,200	$ (1,622,821)	(1.5)%	$100,378,408	$ 102,351,425
Expenditures						
Personnel	81,634,044	75,509,288	6,124,756	8.1%	71,407,336	64,886,024
Operating	27,010,950	32,871,450	(5,860,500)	(17.8)%	21,820,038	24,969,235
Capital	37,657,264	34,741,852	2,915,412	8.4%	8,743,673	13,693,614
Total Expenditures	**146,302,258**	**143,122,590**	**3,179,668**	**2.2%**	**101,971,047**	**103,548,873**
Transfers	(4,416,458)	(4,235,200)	(181,258)	4.3%	(4,283,120)	(3,625,473)
Total Expenditures including Transfers	**141,885,800**	**138,887,390**	**2,998,410**	**2.2%**	**97,687,927**	**99,923,400**
Net Income (Loss)	**$ (35,207,421)**	**$ (30,586,190)**	**$ (4,621,231)**	**(15.1)%**	**$ 2,690,481**	**$ 2,428,025**

Personnel		
Full-Time	498.00	483.00
Part-Time	1.00	1.50
Elected Officials	6.00	6.00
Total Personnel	**505.00**	**490.50**



General Fund Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-Clerks-Computers	$ 600
Equip. Replace.-Mayor-Computers	1,800
Equip. Replace.-Finance-Computers	3,600
Equip. Replace.-Finance-Projector	1,000
Equip. Replace.-IT-Computers	3,600
Equip. Replace.-IT-Network Equipment	144,000
Equip. Replace.-IT-Wireless Router	2,800
Equip. Replace.-City Hall-Boilers	60,000
Equip. Replace.-City Hall-Computers	11,800
Equip. Replace.-City Hall-Ejector Pumps/Floats	40,000
Equip. Replace.-CityHall-Security Cameras	6,000
Equip. Replace.-Police-Armor Vests	116,700
Equip. Replace.-Police-Canine (2)	36,000
Equip. Replace.-Police-Chairs PSTC	18,000
Equip. Replace.-Police-Computers	177,500
Equip. Replace.-Police-SWAT Gas Masks	8,500
Equip. Replace.-Police-SWAT_K9 helmets	26,000
Replacement-Police-Investigative Software	6,300
Replacement-Police-Media Room Carpet	4,165
Replacement-Police-PSTC Gate	16,023
Vehicle Replace.-Police-Fleet Vehicles	454,000
Equip. Replace.-Fire-Computers	40,446
Equip. Replace.-Fire-Hydraulic Extrication Tools	275,000
Equip. Replace.-Parks-Computers	11,940
Park Facility Life Cycle Replacements	615,585
Vehicle & Equipment Replace.-Parks	98,000
Total Budget Replacement Requests	**$ 2,179,359**

Budget Change Request Title	Revenue	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Communications Infrastructure Extensions	$ -	$ -	$ -	$ 200,000	$ 200,000
Personnel Reclassification-HR	-	45,176	-	-	45,176
Downtown Meridian Parking Garage	-	-	-	7,000,000	7,000,000
Energy Efficiency Upgrades	-	-	55,000	-	55,000
Street Light Fixture Upgrade to LED	-	-	260,000	-	260,000
Street Lights - Stoddard Overland Victory ACHD	-	-	300,000	-	300,000
Street Lights - Supplemental Projects	-	-	63,250	-	63,250
Prosecution Team (2) and Vehicles (1)	498,817	294,848	344,888	-	140,919
Regulatory Compliance Program Manager	-	-	10	-	10
Water Operator III and Vehicle	-	-	10	-	10
ComDev Software Optimization	-	-	45,000	-	45,000
Personnel Reclassification-Bldg	-	41,095	-	-	41,095
Personnel Reclassification-Police	-	18,584	-	-	18,584
Additional Fire Station Computers (5)	-	-	7,000	-	7,000
Annual Department Physicals	-	-	39,585	-	39,585

General Fund Budget Requests

Budget Change Request Title	Revenue	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Fire Station Remodel	-	-	10,000	2,498,912	2,508,912
Personnel Equity Adjustment - Fire	-	78,442	-	-	78,442
Battalion Vehicle	-	-	3,000	105,500	108,500
15-Passenger Van	-	-	-	65,000	65,000
Fourth of July - Additional Fireworks	-	-	15,000	-	15,000
Parks Maintenance Equipment & Vehicle Purchases	-	-	-	69,000	69,000
Settlers Park Expansion Operating	-	74,774	82,750	-	157,524
Linder Road Overpass Landscape Medians	-	-	-	300,000	300,000
Pathway Connections	-	1,500	4,000	450,000	455,500
Ustick Road-Three Miles of Landscape Medians	-	-	6,500	184,182	190,682
Total Budget Change Requests	**$ 498,817**	**$ 554,419**	**$ 1,235,993**	**$ 10,872,594**	**$ 12,164,189**

Budget Carryforward Request Title	Budget Amount
Original Carryforward - Admin	$ 5,020,039
Original Carryforward - Com Dev	9,484
Original Carryforward - Police	494,376
Original Carryforward - Fire	6,447,375
Original Carryforward - Parks	4,586,110
Total Budget Carryforward Requests	**$ 16,557,384**

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.

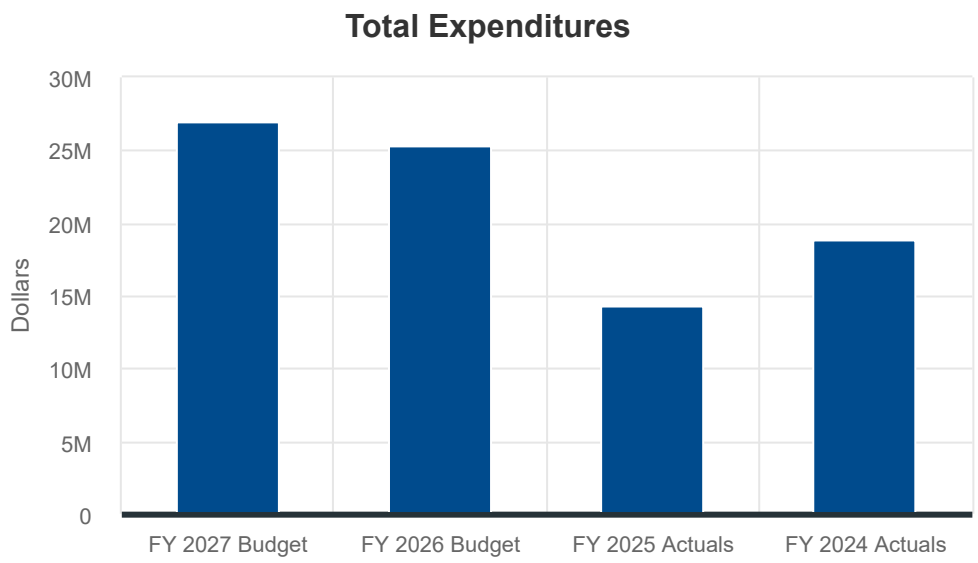
Justification:

The FY2027 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 83,418,810	$ 81,395,176	$ 2,023,634	2.5%	$ 73,106,116	$ 75,984,034
Expenditures						
Personnel	9,466,969	9,002,902	464,067	5.2%	8,323,265	7,601,492
Operating	9,099,322	14,299,105	(5,199,783)	(36.4)%	5,543,581	10,093,068
Capital	8,381,487	2,028,142	6,353,345	313.3%	508,170	1,189,841
Total Expenditures	**26,947,778**	**25,330,149**	**1,617,629**	**6.4%**	**14,375,016**	**18,884,401**
Transfers	(4,815,366)	(4,562,400)	(252,966)	5.5%	(4,599,004)	(3,873,091)
Total Expenditures including Transfers	**22,132,412**	**20,767,749**	**1,364,663**	**6.6%**	**9,776,012**	**15,011,310**
Net Income (Loss)	**$ 61,286,398**	**$ 60,627,427**	**$ 658,971**	**1.1%**	**$ 63,330,104**	**$ 60,972,724**

Personnel		
Full-Time	64.00	64.00
Part-Time	0.00	0.50
Elected Officials	6.00	6.00
Total Personnel	**70.00**	**70.50**



Administration Departments Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-Clerks-Computers	$ 600
Equip. Replace.-Mayor-Computers	1,800
Equip. Replace.-Finance-Computers	3,600
Equip. Replace.-Finance-Projector	1,000
Equip. Replace.-IT-Computers	3,600
Equip. Replace.-IT-Network Equipment	144,000
Equip. Replace.-IT-Wireless Router	2,800
Equip. Replace.-City Hall-Boilers	60,000
Equip. Replace.-City Hall-Computers	11,800
Equip. Replace.-City Hall-Ejector Pumps/Floats	40,000
Equip. Replace.-CityHall-Security Cameras	6,000
Total Budget Replacement Requests	**$ 275,200**

Budget Change Request Title	Revenue	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Communications Infrastructure Extensions	$ -	$ -	$ -	$ 200,000	$ 200,000
Personnel Reclassification-HR	-	45,176	-	-	45,176
Downtown Meridian Parking Garage	-	-	-	7,000,000	7,000,000
Energy Efficiency Upgrades	-	-	55,000	-	55,000
Street Light Fixture Upgrade to LED	-	-	260,000	-	260,000
Street Lights - Stoddard Overland Victory ACHD	-	-	300,000	-	300,000
Street Lights - Supplemental Projects	-	-	63,250	-	63,250
Prosecution Team (2) and Vehicles (1)	498,817	-	66,020	-	(432,797)
Regulatory Compliance Program Manager	-	-	10	-	10
Water Operator III and Vehicle	-	-	10	-	10
Total Budget Change Requests	**$ 498,817**	**$ 45,176**	**$ 744,290**	**$ 7,200,000**	**$ 7,490,649**

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.

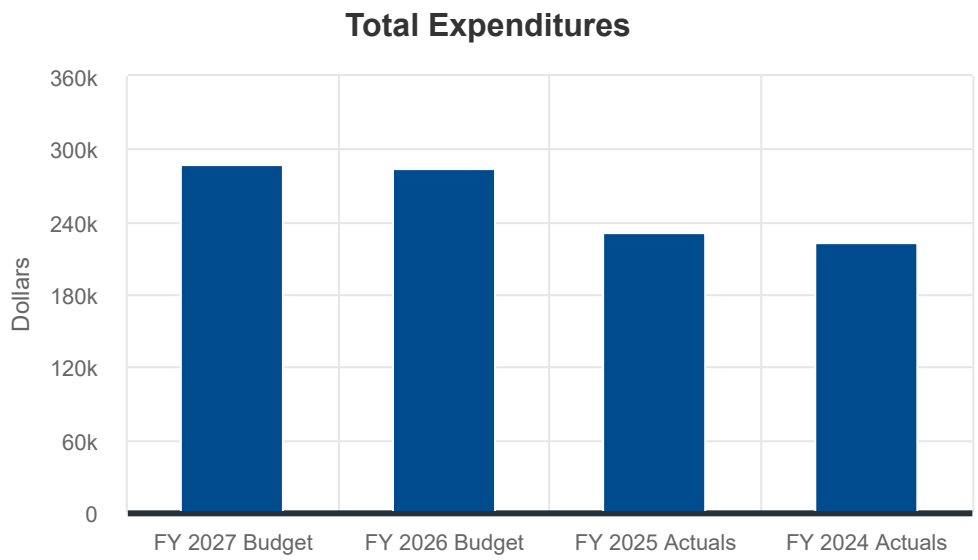
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 274,737	$ 268,655	$ 6,082	2.3%	$ 221,192	$ 210,144
Operating	13,371	15,321	(1,950)	(12.7)%	9,853	12,011
Total Expenditures	**288,108**	**283,976**	**4,132**	**1.5%**	**231,045**	**222,155**
Transfers	(68,684)	-	(68,684)	N/A	-	-
Total Expenditures including Transfers	**219,424**	**283,976**	**(64,552)**	**(22.7)%**	**231,045**	**222,155**
Net Income (Loss)	**$ (219,424)**	**$ (283,976)**	**$ 64,552**	**22.7%**	**$ (231,045)**	**$ (222,155)**

Personnel		
Full-Time	0.00	0.00
Part-Time	0.00	0.00
Intern	0.00	0.00
Elected Officials	6.00	6.00
Total Personnel	**6.00**	**6.00**



City Clerk Budget

The City Clerk's Office serves as the connection between the public and the elected officials of the City of Meridian. As the custodian of all public records, the City Clerk manages city records in accordance with state statute. The City Clerk responds to public records requests, and helps citizens and other interested parties locate records and information as requested. The City Clerk's Office issues special event permits, including large scale events, alcohol catering, and fireworks, as well as the following licenses: Mobile Sales Units, Alcohol, Dog, Vehicle Immobilization, Pawnbroker and Precious Metal Dealer.

The City Clerk manages legal noticing and publishing on behalf of the City including 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 is managed by the Clerk's Office, scheduling the room for many local agencies including Ada County Elections and neighborhood HOAs.

The City Clerk is the custodian of the city seal, and signs and attests to contracts on behalf of the city. Additionally, City Code is maintained by the office, as well as all ordinances adopted by the city. As part of that responsibility, the City Clerk also receives legal documents filed with the city, as well as tort claims filed against the city. The City Clerk is the manager of City Elections in conjunction with the Ada County Clerk.

The City Clerk's Office is also the only Passport Acceptance Facility in the City of Meridian.

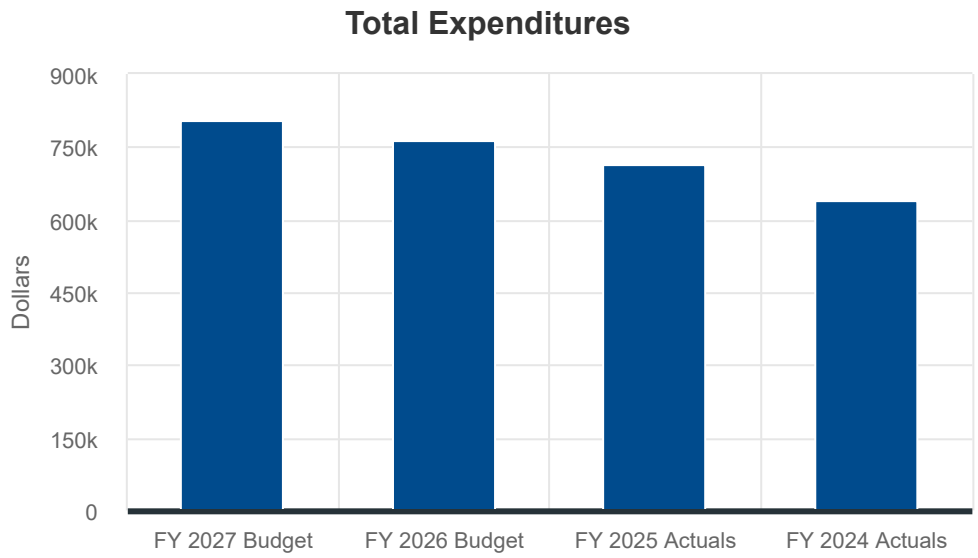
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 209,365	$ 201,882	$ 7,483	3.7%	$ 206,486	$ 206,758
Expenditures						
Personnel	714,663	678,968	35,695	5.3%	618,009	586,041
Operating	90,500	85,059	5,441	6.4%	97,198	53,542
Total Expenditures	**805,163**	**764,027**	**41,136**	**5.4%**	**715,207**	**639,583**
Transfers	(79,836)	(75,102)	(4,734)	6.3%	(71,619)	(96,373)
Total Expenditures including Transfers	**725,327**	**688,925**	**36,402**	**5.3%**	**643,588**	**543,210**
Net Income (Loss)	**$ (515,962)**	**$ (487,043)**	**$ (28,919)**	**(5.9)%**	**$ (437,102)**	**$ (336,452)**

Personnel		
Full-Time	7.00	7.00
Total Personnel	**7.00**	**7.00**



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.

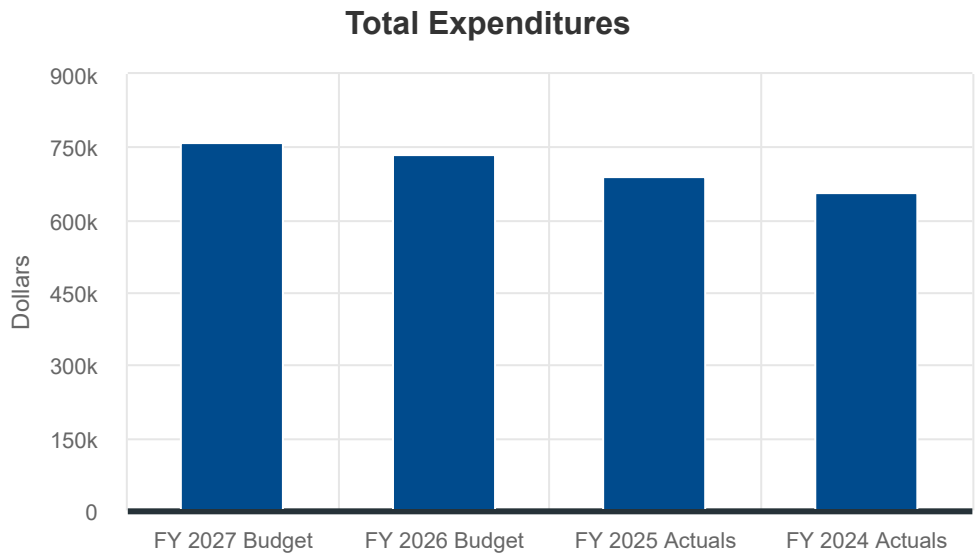
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ 6,000	$ (6,000)	(100.0)%	$ 10,000	$ 6,650
Expenditures						
Personnel	737,997	705,166	32,831	4.7%	667,318	624,069
Operating	21,191	30,522	(9,331)	(30.6)%	23,549	33,120
Total Expenditures	**759,188**	**735,688**	**23,500**	**3.2%**	**690,867**	**657,189**
Transfers	(113,879)	(103,743)	(10,136)	9.8%	(71,640)	(66,886)
Total Expenditures including Transfers	**645,309**	**631,945**	**13,364**	**2.1%**	**619,227**	**590,303**
Net Income (Loss)	**$ (645,309)**	**$ (625,945)**	**$ (19,364)**	**(3.1)%**	**$ (609,227)**	**$ (583,653)**

Personnel		
Full-Time	5.00	5.00
Total Personnel	**5.00**	**5.00**



Mayor's Youth Advisory Council Budget

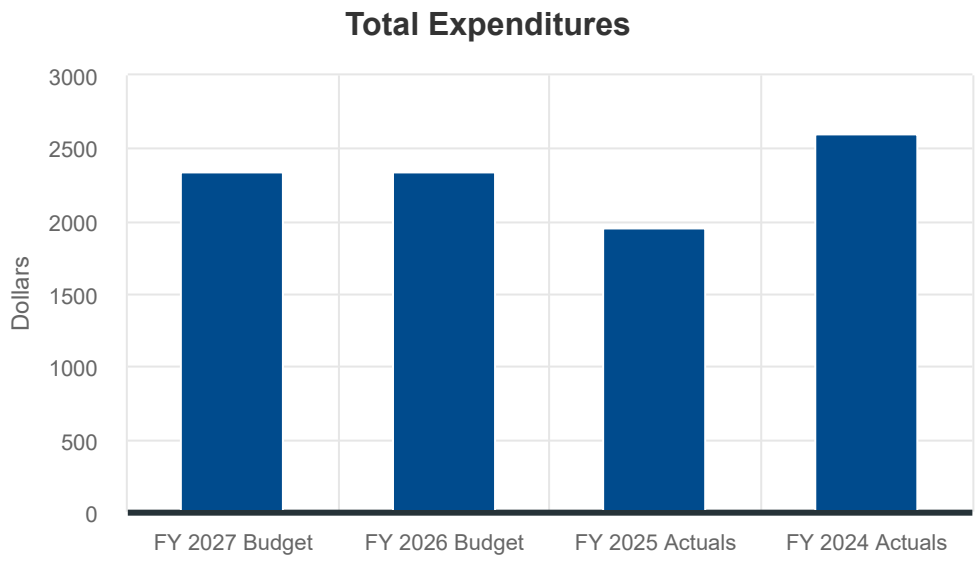
The Mayor's Youth Advisory Council (MYAC) aims to develop youth members' leadership skills while promoting the application of these skills through active participation in community events and government processes. Through voluntary efforts, MYAC provides leadership development instruction and organizes 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Total Expenditures	2,337	2,337	-	-%	1,950	2,600
Total Expenditures including Transfers	2,337	2,337	-	-%	1,950	2,600
Net Income (Loss)	$ (2,337)	$ (2,337)	$ -	-%	$ (1,950)	$ (2,600)



Finance Department Budget

The Finance Department provides guidance and support to all City of Meridian departments in regards to Accounting, Procurement, Contract Management, Financial Reporting, Financial Audits, Treasury, and Budgeting.

The Finance Department oversees all financial functions of the City, the integrity of the City's financial records, and ensures that public dollars are spent according to the approved budget. Finance staff assists other departments in budgeting and financial reporting, financial planning and analysis of projects, purchasing and bidding regulations, complying with grant requirements, and financing capital projects. The Finance Department is also responsible for timely and accurate payments to vendors for goods and services along with assuring City employees are paid accurately and timely.

The Finance Department maintains the City accounting system in accordance with generally accepted accounting principles to meet the demands of the annual financial audit.

The Finance Department prepares reports on the financial condition of the City and informs the Mayor and City Council of any financial concerns. The Finance Staff coordinates the annual audit function with an outside third-party firm.

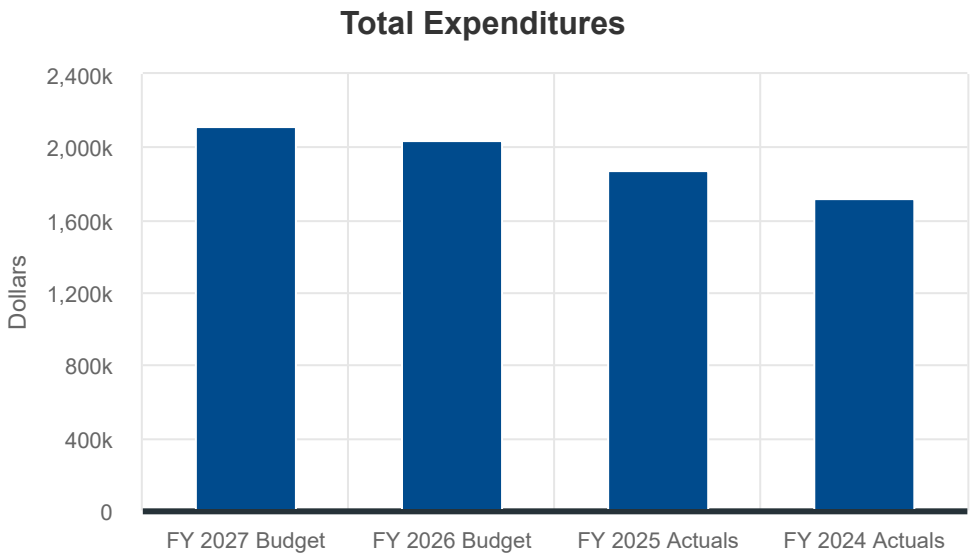
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ -	$ 8
Expenditures						
Personnel	1,789,569	1,701,255	88,314	5.2%	1,608,831	1,510,946
Operating	325,016	331,537	(6,521)	(2.0)%	259,817	210,590
Total Expenditures	**2,114,585**	**2,032,792**	**81,793**	**4.0%**	**1,868,648**	**1,721,536**
Transfers	(1,015,001)	(951,241)	(63,760)	6.7%	(909,693)	(808,794)
Total Expenditures including Transfers	**1,099,584**	**1,081,551**	**18,033**	**1.7%**	**958,955**	**912,742**
Net Income (Loss)	**$ (1,099,584)**	**$ (1,081,551)**	**$ (18,033)**	**(1.7)%**	**$ (958,955)**	**$ (912,734)**

Personnel		
Full-Time	12.00	12.00
Total Personnel	**12.00**	**12.00**



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.

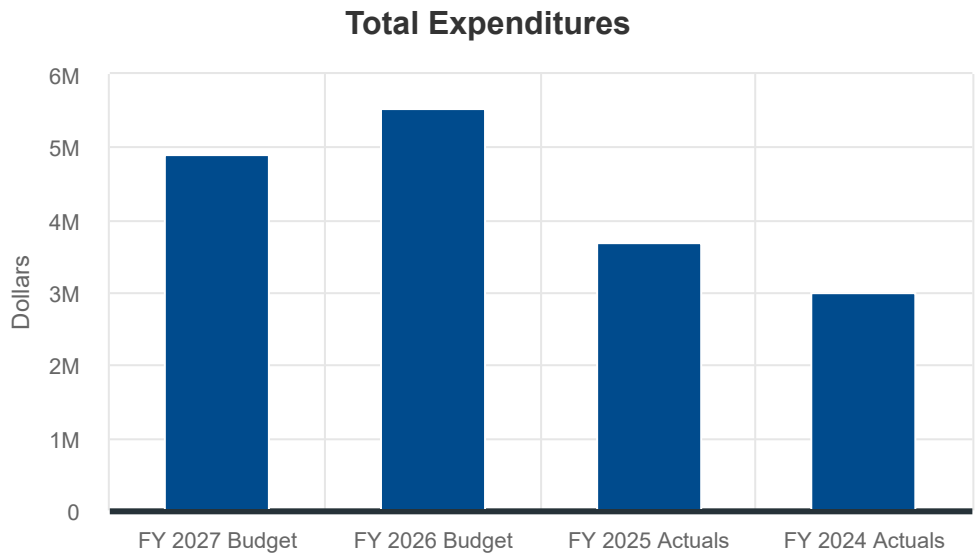
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 2,757,671	$ 2,617,997	$ 139,674	5.3%	$ 2,415,412	$ 2,161,450
Operating	1,031,498	1,579,622	(548,124)	(34.7)%	1,268,990	473,801
Capital	1,098,257	1,335,510	(237,253)	(17.8)%	-	354,368
Total Expenditures	**4,887,426**	**5,533,129**	**(645,703)**	**(11.7)%**	**3,684,402**	**2,989,619**
Transfers	(1,743,017)	(1,867,106)	124,089	(6.6)%	(1,747,688)	(1,400,952)
Total Expenditures including Transfers	**3,144,409**	**3,666,023**	**(521,614)**	**(14.2)%**	**1,936,714**	**1,588,667**
Net Income (Loss)	**$ (3,144,409)**	**$ (3,666,023)**	**$ 521,614**	**14.2%**	**$ (1,936,714)**	**$ (1,588,667)**

Personnel		
Full-Time	19.00	19.00
Total Personnel	**19.00**	**19.00**



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.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	200,000
Total Budget Request	**$ 200,000**

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

Legal Department Budget

The Legal Department provides in-house legal services to the City of Meridian. The City Attorney also serves as the City's Risk Manager and has leadership responsibility for the Risk Management program. Attorneys in the Legal Department work on a wide range of topics, such as code enforcement issues, contracts, land use regulation, personnel issues, procurement, public records, public works issues, real estate transactions, and matters related to economic development. The City Attorney serves as legal advisor to the City Council, City Mayor, City boards and commissions, and to City staff on certain issues related to City business. This Department helps conduct City business and reduces risk of loss caused by legal issues. It pursues or defends civil litigation, prepares and reviews Council agenda items, contracts, and interagency agreements; assesses compliance with statutes, regulations, and rules; recommends and drafts changes to the Meridian Municipal Code; and advises staff on a variety of City issues.

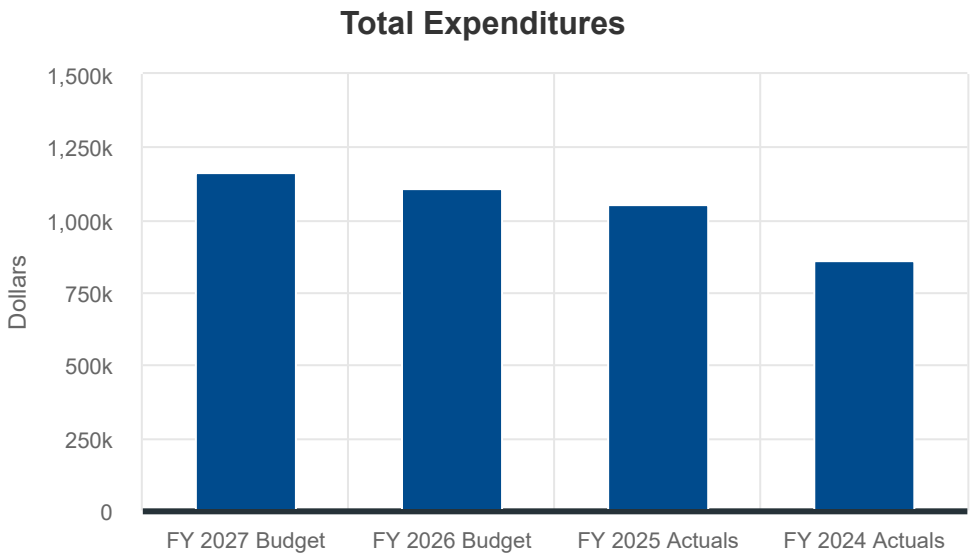
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 1,091,527	$ 1,042,205	$ 49,322	4.7%	$ 958,134	$ 838,200
Operating	69,533	66,634	2,899	4.4%	96,993	18,895
Total Expenditures	**1,161,060**	**1,108,839**	**52,221**	**4.7%**	**1,055,127**	**857,095**
Transfers	(580,530)	(548,848)	(31,682)	5.8%	(527,603)	(394,586)
Total Expenditures including Transfers	**580,530**	**559,991**	**20,539**	**3.7%**	**527,524**	**462,509**
Net Income (Loss)	**$ (580,530)**	**$ (559,991)**	**$ (20,539)**	**(3.7)%**	**$ (527,524)**	**$ (462,509)**

Personnel		
Full-Time	6.00	6.00
Total Personnel	**6.00**	**6.00**



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.

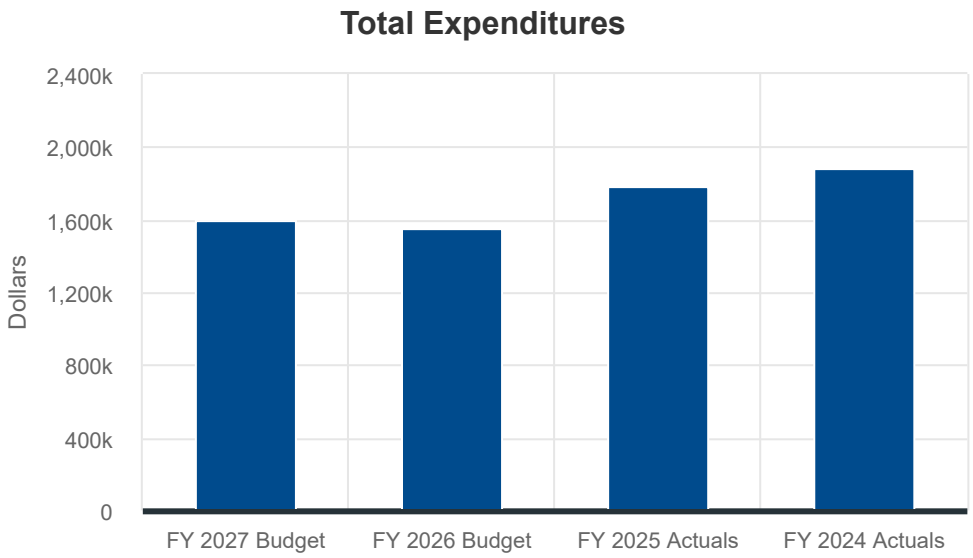
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 1,021,410	$ 946,864	$ 74,546	7.9%	$ 908,337	$ 843,572
Operating	561,215	481,217	79,998	16.6%	361,979	207,227
Capital	16,766	119,357	(102,591)	(86.0)%	508,170	835,473
Total Expenditures	**1,599,391**	**1,547,438**	**51,953**	**3.4%**	**1,778,486**	**1,886,272**
Transfers	(643,117)	(573,522)	(69,595)	12.1%	(533,532)	(489,489)
Total Expenditures including Transfers	**956,274**	**973,916**	**(17,642)**	**(1.8)%**	**1,244,954**	**1,396,783**
Net Income (Loss)	**$ (956,274)**	**$ (973,916)**	**$ 17,642**	**1.8%**	**$ (1,244,954)**	**$ (1,396,783)**

Personnel		
Full-Time	7.00	7.00
Total Personnel	**7.00**	**7.00**



Human Resource Department Budget Request Detail

Budget Request Title: Personnel Reclassification-HR

Narrative:

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	45,176
Total Operating Expenses	-
Total Capital Outlay	-
Total Budget Request	**$ 45,176**

Is the request required to meet legal, compliance, or regulatory mandates?
Does the request address a safety concern for employees or citizens?
Is the request needed to accomodate and support growth?
Does the request align with either the City's or Department's Strategic Plan?
Is this request for a new activity, program, or service not currently provided by the City?

Other Government Budget

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

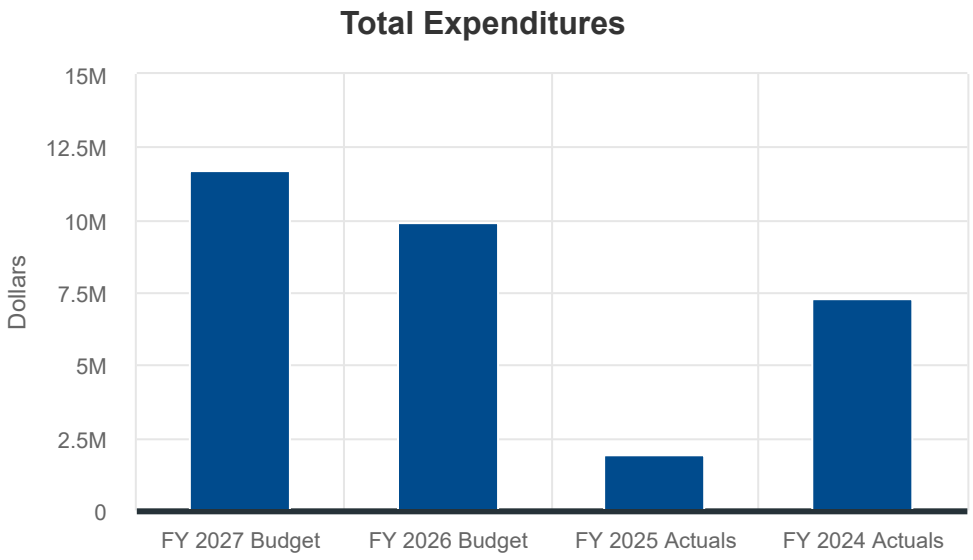
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 83,209,445	$ 81,140,454	$ 2,068,991	2.5%	$ 72,781,596	$ 75,356,366
Expenditures						
Personnel	142,186	148,142	(5,956)	(4.0)%	95,475	134,155
Operating	4,588,851	9,738,944	(5,150,093)	(52.9)%	1,830,188	7,160,218
Capital	7,000,000	-	7,000,000	100.0%	-	-
Total Expenditures	**11,731,037**	**9,887,086**	**1,843,951**	**18.7%**	**1,925,663**	**7,294,373**
Transfers	299,132	268,267	30,865	11.5%	(23,869)	-
Total Expenditures including Transfers	**12,030,169**	**10,155,353**	**1,874,816**	**18.5%**	**1,901,794**	**7,294,373**
Net Income (Loss)	**$ 71,179,276**	**$ 70,985,101**	**$ 194,175**	**0.3%**	**$ 70,879,802**	**$ 68,061,993**

Personnel		
Full-Time	1.00	1.00
Total Personnel	**1.00**	**1.00**



Other Government Budget Request Detail

Budget Request Title:	Downtown Meridian Parking Garage
Narrative:	This budget request is for the consideration to construct a downtown parking garage to accommodate the additional growth downtown from residential and commercial development. This request will be a partnership with a local development company to construct the parking garage. The City will establish a development agreement upon which the City will contribute a total of approximately $14 million dollars in total for the parking garage. This request funds about half of the expected total parking garage project cost.The remaining necessary funds will be discussed in future fiscal years.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	7,000,000
Total Budget Request	**$ 7,000,000**

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 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

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.

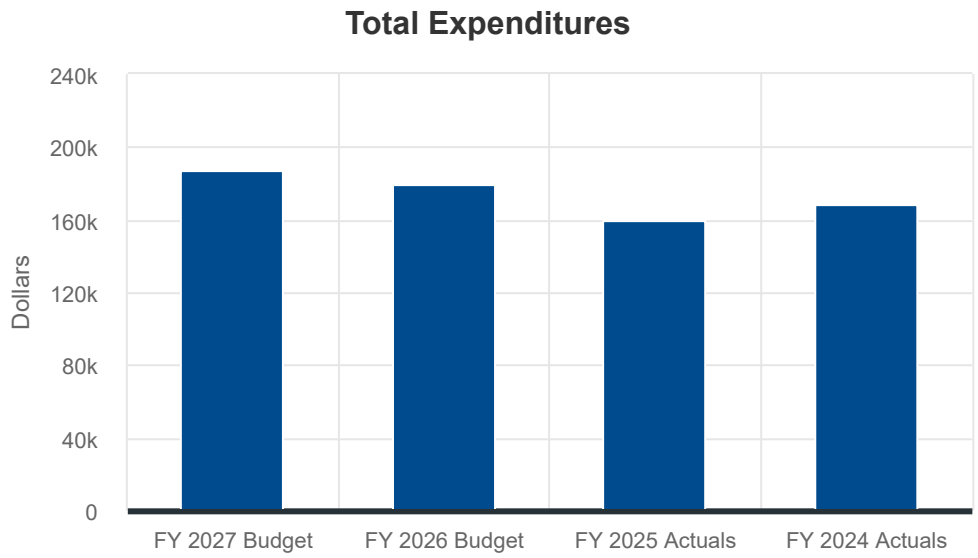
Objectives:

- ✓ 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 though 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 163,112	$ 156,688	$ 6,424	4.1%	$ 127,622	$ 146,274
Operating	24,451	22,928	1,523	6.6%	31,962	22,517
Total Expenditures	**187,563**	**179,616**	**7,947**	**4.4%**	**159,584**	**168,791**
Transfers	(46,891)	(43,975)	(2,916)	6.6%	(39,938)	(42,303)
Total Expenditures including Transfers	**140,672**	**135,641**	**5,031**	**3.7%**	**119,646**	**126,488**
Net Income (Loss)	**$ (140,672)**	**$ (135,641)**	**$ (5,031)**	**(3.7)%**	**$ (119,646)**	**$ (126,488)**

Personnel		
Full-Time	1.00	1.00
Part-Time	0.00	0.50
Total Personnel	**1.00**	**1.50**



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.

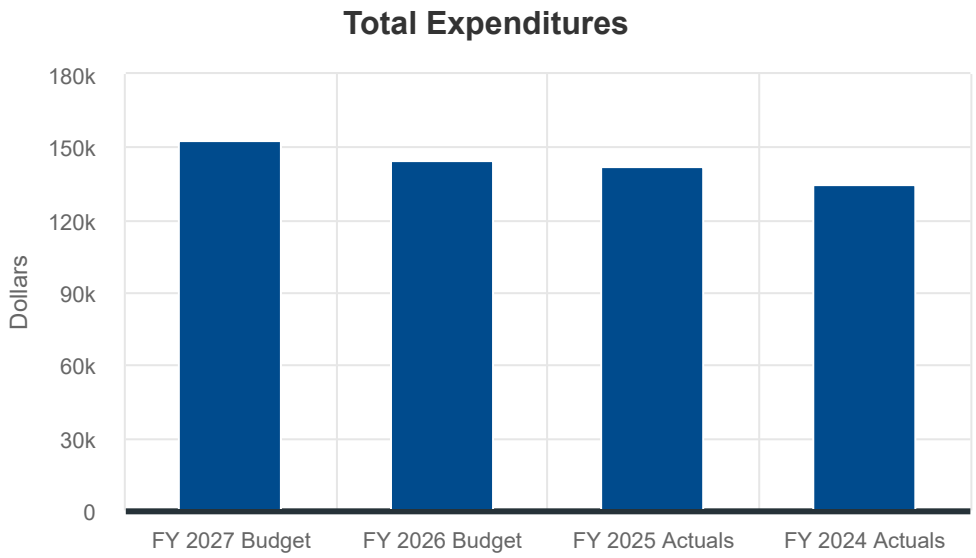
Objectives:

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

Capital Projects Budget

	FY 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 150,533	$ 143,066	$ 7,467	5.2%	$ 139,651	$ 132,757
Operating	1,946	1,213	733	60.4%	2,453	2,174
Total Expenditures	**152,479**	**144,279**	**8,200**	**5.7%**	**142,104**	**134,931**
Transfers	(38,120)	(35,605)	(2,515)	7.1%	(35,526)	(33,732)
Total Expenditures including Transfers	**114,359**	**108,674**	**5,685**	**5.2%**	**106,578**	**101,199**
Net Income (Loss)	**$ (114,359)**	**$ (108,674)**	**$ (5,685)**	**(5.2)%**	**$ (106,578)**	**$ (101,199)**

Personnel		
Full-Time	1.00	1.00
Total Personnel	**1.00**	**1.00**



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.

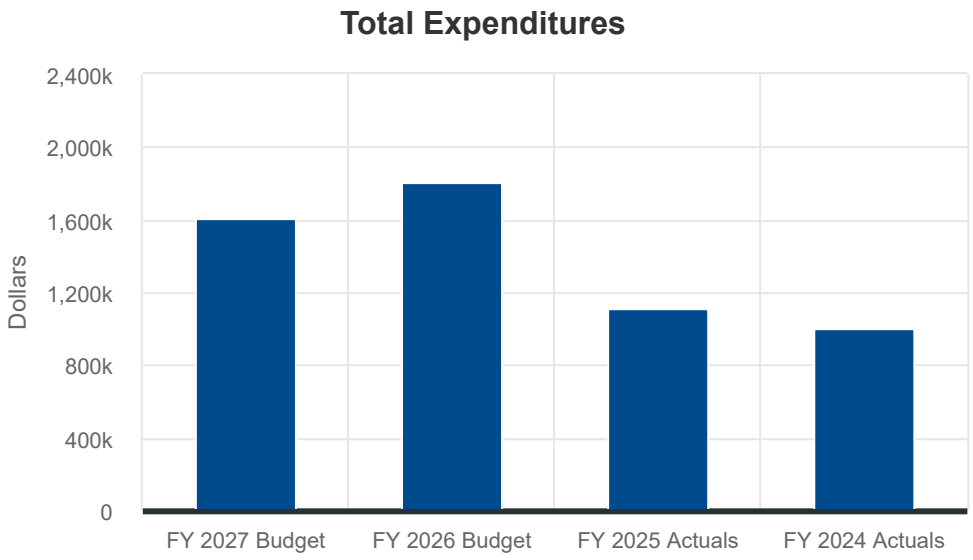
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ 46,840	$ (46,840)	(100.0)%	$ 88,644	$ 22,572
Expenditures						
Personnel	487,033	464,312	22,721	4.9%	447,247	413,884
Operating	848,459	763,865	84,594	11.1%	668,391	591,098
Capital	266,464	573,275	(306,811)	(53.5)%	-	-
Total Expenditures	**1,601,956**	**1,801,452**	**(199,496)**	**(11.1)%**	**1,115,638**	**1,004,982**
Transfers	(717,158)	(567,662)	(149,496)	26.3%	(579,878)	(539,976)
Total Expenditures including Transfers	**884,798**	**1,233,790**	**(348,992)**	**(28.3)%**	**535,760**	**465,006**
Net Income (Loss)	**$ (884,798)**	**$ (1,186,950)**	**$ 302,152**	**25.5%**	**$ (447,116)**	**$ (442,434)**

Personnel		
Full-Time	4.00	4.00
Total Personnel	**4.00**	**4.00**



City Hall Budget Request Detail

Budget Request Title:	Energy Efficiency Upgrades
Narrative:	The City completed an energy efficiency study in 2026 that identified and prioritized energy efficiency projects based on positive ROI savings. This funding will allow the implementation of several of the highest priority projects.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	55,000
Total Capital Outlay	-
Total Budget Request	**$ 55,000**

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 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

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.

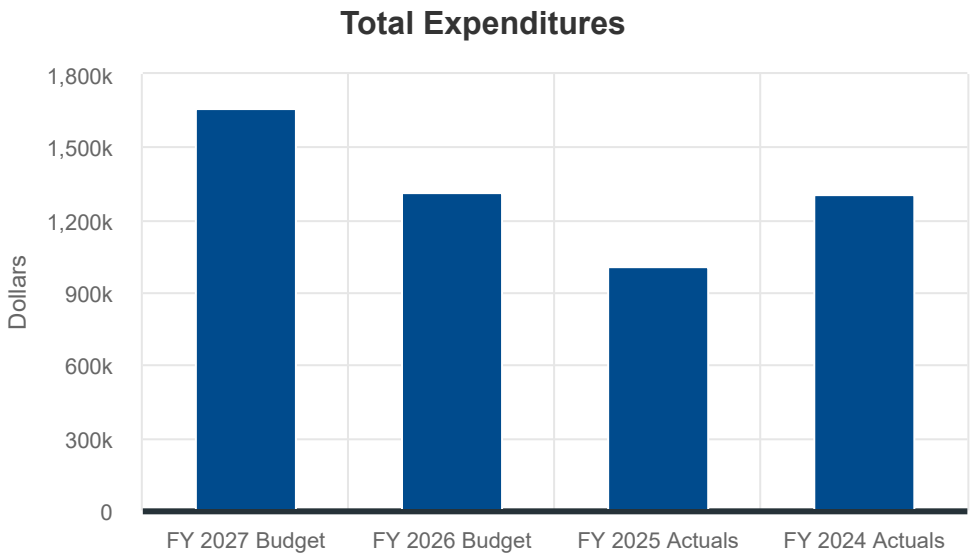
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ 19,390	$ 391,680
Expenditures						
Personnel	136,531	129,584	6,947	5.4%	116,037	-
Operating	1,520,954	1,179,906	341,048	28.9%	890,258	1,305,275
Total Expenditures	**1,657,485**	**1,309,490**	**347,995**	**26.6%**	**1,006,295**	**1,305,275**
Transfers	(68,265)	(63,863)	(4,402)	6.9%	(58,018)	-
Total Expenditures including Transfers	**1,589,220**	**1,245,627**	**343,593**	**27.6%**	**948,277**	**1,305,275**
Net Income (Loss)	**$ (1,589,220)**	**$ (1,245,627)**	**$ (343,593)**	**(27.6)%**	**$ (928,887)**	**$ (913,595)**

Personnel		
Full-Time	1.00	1.00
Total Personnel	**1.00**	**1.00**



Streetlights Budget Request Detail

Budget Request Title:	Street Lights - Stoddard Overland Victory ACHD
Narrative:	ACHD is planning a project to widen Stoddard Road between Overland and Victory Roads. This project would incorporate additional City funding to include the installation of new streetlights. Currently this area is under-served by streetlights and has a City Park and a school located along the road. This project would fund the installation of additional lights along the road to provide a safer school walking route and enhance the safety of our citizens using the park and living in the area.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	300,000
Total Capital Outlay	-
Total Budget Request	**$ 300,000**

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

Streetlights Budget Request Detail

Budget Request Title:	Street Light Fixture Upgrade to LED
Narrative:	Funding is being requested to convert HPS light fixtures to LED. LED light fixtures have a life of 20 years (HPS fixtures' life is generally 5 years) and use less electricity. Savings are seen in both maintenance costs and electrical costs.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	260,000
Total Capital Outlay	-
Total Budget Request	**$ 260,000**

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 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

Streetlights Budget Request Detail

Budget Request Title:	Street Lights - Supplemental Projects

Narrative:

Funding is being requested for construction of new street lighting in areas that do not meet the City's current lighting standards. Street lighting enhances visibility, which is fundamental to the safety and effectiveness of motorist, cyclist and pedestrian traffic. Projects are prioritized in proximity to school walking routes, parks and areas with increased crime or traffic accidents. Street lighting can reduce crime rates in areas where it's installed. The FY27 request will install between 4 & 6 new lights.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	63,250
Total Capital Outlay	-
Total Budget Request	**$ 63,250**

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?	Yes

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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.

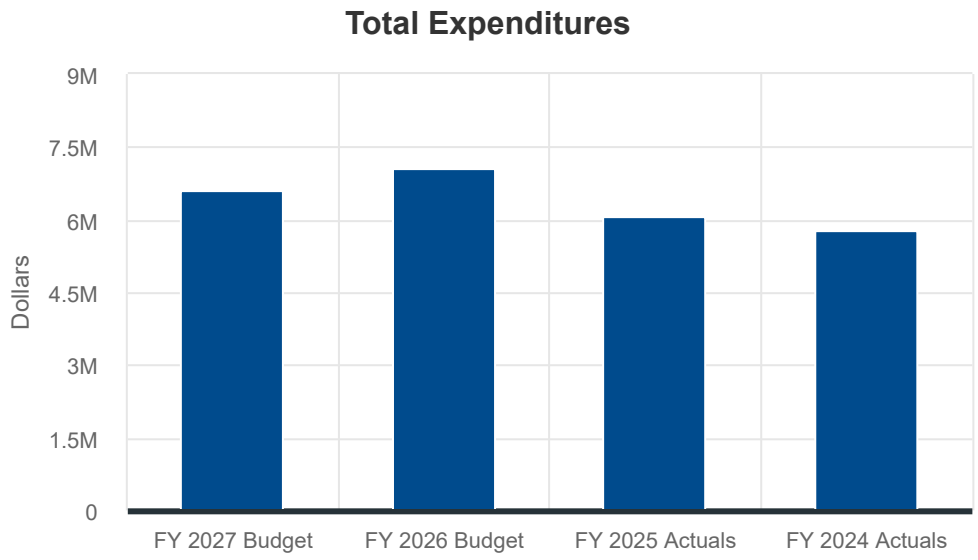
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 6,576,618	$ 6,790,588	$ (213,970)	(3.2)%	$ 6,783,847	$ 7,378,357
Expenditures						
Personnel	5,173,408	5,017,230	156,178	3.1%	4,538,669	4,162,283
Operating	1,436,074	2,049,563	(613,489)	(29.9)%	1,528,485	1,636,329
Total Expenditures	**6,609,482**	**7,066,793**	**(457,311)**	**(6.5)%**	**6,067,154**	**5,798,612**
Transfers	159,409	137,626	21,783	15.8%	122,483	67,525
Total Expenditures including Transfers	**6,768,891**	**7,204,419**	**(435,528)**	**(6.0)%**	**6,189,637**	**5,866,137**
Net Income (Loss)	**$ (192,273)**	**$ (413,831)**	**$ 221,558**	**53.5%**	**$ 594,210**	**$ 1,512,220**

Personnel		
Full-Time	42.00	47.00
Total Personnel	**42.00**	**47.00**



Community Development Department Budget Requests

Budget Replacement Request Title	Budget Amount

Budget Change Request Title	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
ComDev Software Optimization	$ -	$ 45,000	$ -	$ 45,000
Personnel Reclassification-Bldg	41,095	-	-	41,095
Total Budget Change Requests	**$ 41,095**	**$ 45,000**	**$ -**	**$ 86,095**

Budget Carryforward Request Title	Budget Amount
Original Carryforward - Com Dev	$ 9,484
Total Budget Carryforward Requests	**$ 9,484**

Community Development Administration Division Budget

The Community Development Administration creates conditions of economic and social standards that produce tangible and sustainable benefits for the Community and the City as a whole.

This duty includes administration of the City's land use policies and regulations, including the Comprehensive Plan, zoning and subdivision codes, environmental plans and ordinances, land development, and building and fire codes.

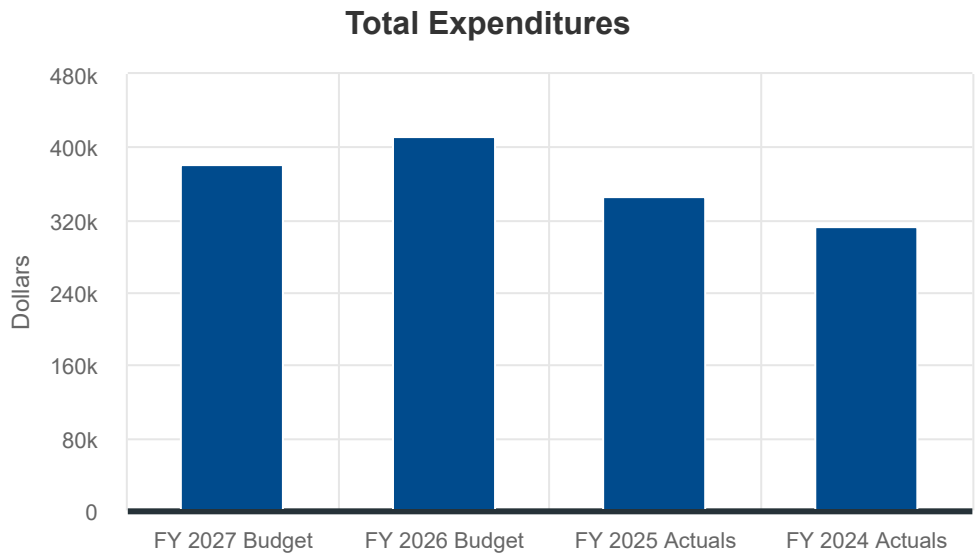
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 309,771	$ 380,569	$ (70,798)	(18.6)%	$ 324,897	$ 290,604
Operating	72,219	30,302	41,917	138.3%	21,690	22,535
Total Expenditures	**381,990**	**410,871**	**(28,881)**	**(7.0)%**	**346,587**	**313,139**
Transfers	210,063	166,274	43,789	26.3%	169,873	158,184
Total Expenditures including Transfers	**592,053**	**577,145**	**14,908**	**2.6%**	**516,460**	**471,323**
Net Income (Loss)	**$ (592,053)**	**$ (577,145)**	**$ (14,908)**	**(2.6)%**	**$ (516,460)**	**$ (471,323)**

Personnel		
Full-Time	2.00	2.00
Total Personnel	**2.00**	**2.00**



Community Development Administration Division Budget Request Detail

Budget Request Title:	ComDev Software Optimization

Narrative:

Project funding is for a comprehensive review of work flows and customer interface to ensure an efficient and effective customer experience and thorough reporting outlay of permitting enterprise software systems for Community Development services. Since implementation, these systems have been extensively modified through scripting to ensure processes are maintained, yet the system has errors and is not optimized. This effort will provide solution-based business process reviews to highlight areas of recommended improvement.

	Budget Amount	
Total Revenue	$	-
Total Personnel Costs		-
Total Operating Expenses		45,000
Total Capital Outlay		-
Total Budget Request	**$**	**45,000**

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 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

Planning Department Budget

The Planning Department is part of the Community Development Department and serves as an initial point of contact to ensure that proposed residential, commercial and industrial development adhere to federal and state laws, the City's Comprehensive Plan, specific area plans, and City codes pertaining to land use.

The Planning Department documents the City's vision for the future through long-range and strategic planning. It provides assistance to the community in development and permit review processes, creates and carries out plans in strategic locations, and provides data, analysis and other information to decision makers and the public to support quality growth throughout the city. Planning also coordinates with agency partners such as ACHD, ITD, the School District and utility providers to ensure the quality of life Meridian residents and businesses have come to enjoy are maintained and even improved through high quality growth and focused development.

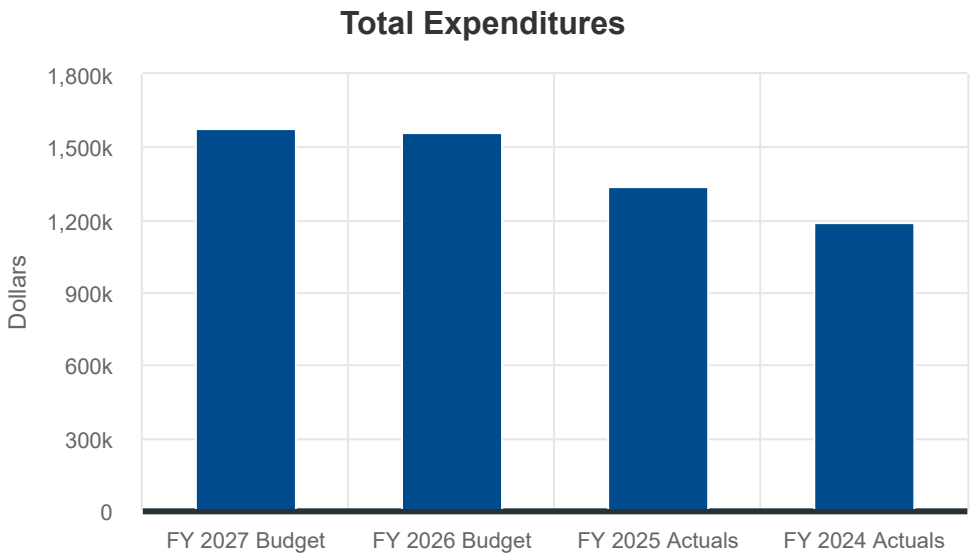
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 417,266	$ 351,333	$ 65,933	18.8%	$ 471,939	$ 362,593
Expenditures						
Personnel	1,482,552	1,388,560	93,992	6.8%	1,258,886	1,166,813
Operating	94,221	171,702	(77,481)	(45.1)%	77,416	24,783
Total Expenditures	**1,576,773**	**1,560,262**	**16,511**	**1.1%**	**1,336,302**	**1,191,596**
Transfers	(50,654)	-	(50,654)	N/A	-	-
Total Expenditures including Transfers	**1,526,119**	**1,560,262**	**(34,143)**	**(2.2)%**	**1,336,302**	**1,191,596**
Net Income (Loss)	**$ (1,108,853)**	**$ (1,208,929)**	**$ 100,076**	**8.3%**	**$ (864,363)**	**$ (829,003)**

Personnel		
Full-Time	10.00	10.00
Total Personnel	**10.00**	**10.00**



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.

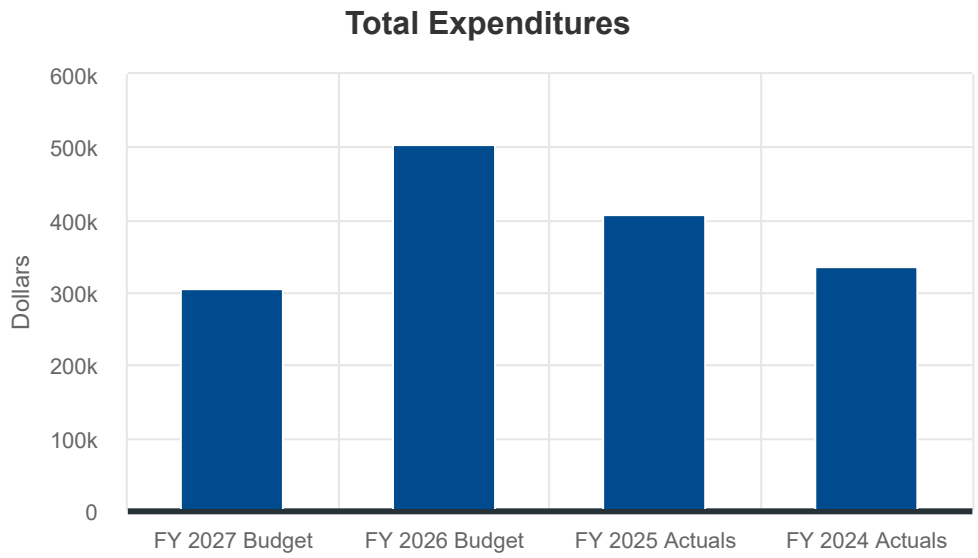
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ 93,342	$ (93,342)	(100.0)%	$ 23,261	$ 21,198
Expenditures						
Personnel	277,121	383,268	(106,147)	(27.7)%	355,345	288,076
Operating	27,484	121,545	(94,061)	(77.4)%	50,634	48,409
Total Expenditures	**304,605**	**504,813**	**(200,208)**	**(39.7)%**	**405,979**	**336,485**
Total Expenditures including Transfers	**304,605**	**504,813**	**(200,208)**	**(39.7)%**	**405,979**	**336,485**
Net Income (Loss)	**$ (304,605)**	**$ (411,471)**	**$ 106,866**	**26.0%**	**$ (382,718)**	**$ (315,287)**

Personnel		
Full-Time	2.00	3.00
Total Personnel	**2.00**	**3.00**



Building Division Budget

The Building Division's mission includes serving the citizens of Meridian Idaho, providing for the safety, health and general welfare of building occupants, as well as for firefighters and emergency responders during building emergencies. We protect the lives and safety of the residents and visitors within the City of Meridian jurisdiction, preserve quality of life and contribute to economic development.

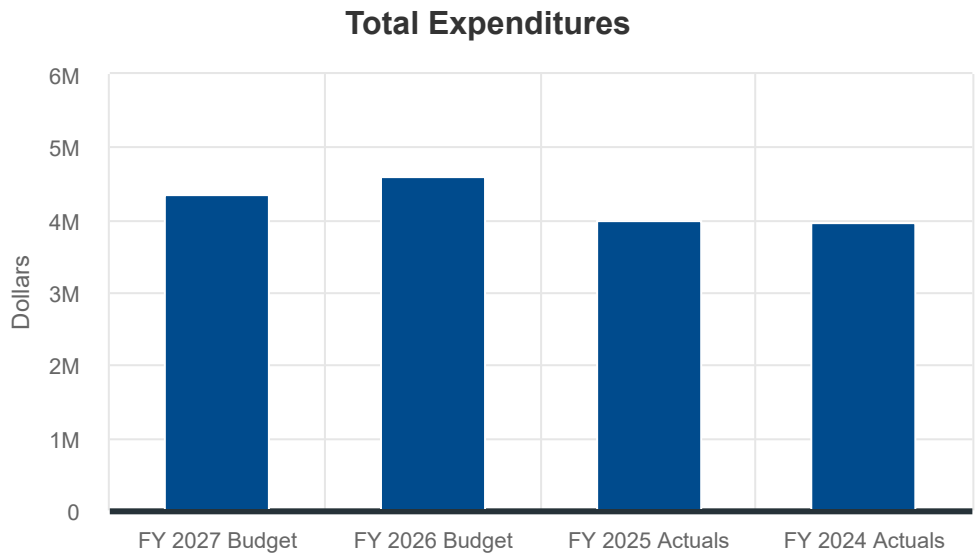
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 6,159,352	$ 6,345,913	$ (186,561)	(2.9)%	$ 6,288,647	$ 6,994,566
Expenditures						
Personnel	3,103,964	2,864,833	239,131	8.3%	2,599,541	2,416,790
Operating	1,242,150	1,726,014	(483,864)	(28.0)%	1,378,745	1,540,602
Total Expenditures	**4,346,114**	**4,590,847**	**(244,733)**	**(5.3)%**	**3,978,286**	**3,957,392**
Transfers	-	(28,648)	28,648	(100.0)%	(47,390)	(90,659)
Total Expenditures including Transfers	**4,346,114**	**4,562,199**	**(216,085)**	**(4.7)%**	**3,930,896**	**3,866,733**
Net Income (Loss)	**$ 1,813,238**	**$ 1,783,714**	**$ 29,524**	**1.7%**	**$ 2,357,751**	**$ 3,127,833**

Personnel		
Full-Time	28.00	32.00
Total Personnel	**28.00**	**32.00**



Building Division Budget Request Detail

Budget Request Title: Personnel Reclassification-Bldg

Narrative:

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	41,095
Total Operating Expenses	-
Total Capital Outlay	-
Total Budget Request	**$ 41,095**

Is the request required to meet legal, compliance, or regulatory mandates?
Does the request address a safety concern for employees or citizens?
Is the request needed to accomodate and support growth?
Does the request align with either the City's or Department's Strategic Plan?
Is this request for a new activity, program, or service not currently provided by the City?

POLICE DEPARTMENT

Administration Division

Uniform Patrol Division

Records Division

Criminal Investigations Division

Support Services Division

Prosecution 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.

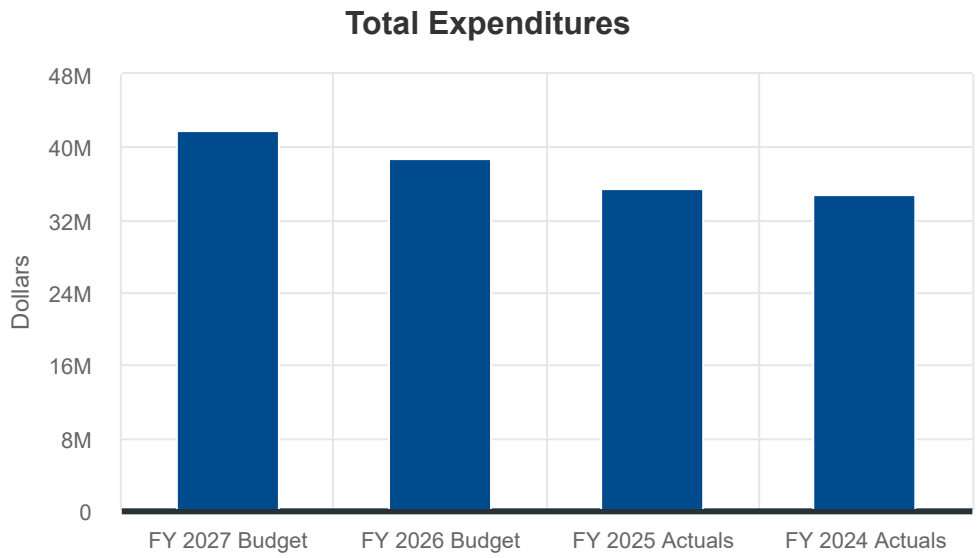
Justification:

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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 2,531,695	$ 2,485,739	$ 45,956	1.8%	$ 2,470,806	$ 2,520,360
Expenditures						
Personnel	34,070,281	30,769,089	3,301,192	10.7%	28,973,535	26,527,626
Operating	6,772,554	6,899,202	(126,648)	(1.8)%	5,284,453	5,192,685
Capital	944,088	992,042	(47,954)	(4.8)%	1,165,776	3,130,031
Total Expenditures	**41,786,923**	**38,660,333**	**3,126,590**	**8.1%**	**35,423,764**	**34,850,342**
Total Expenditures including Transfers	**41,786,923**	**38,660,333**	**3,126,590**	**8.1%**	**35,423,764**	**34,850,342**
Net Income (Loss)	**$ (39,255,228)**	**$ (36,174,594)**	**$ (3,080,634)**	**(8.5)%**	**$ (32,952,958)**	**$ (32,329,982)**

Personnel		
Full-Time	194.00	192.00
Total Personnel	**194.00**	**192.00**



Police Department Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-Police-Armor Vests	$ 116,700
Equip. Replace.-Police-Canine (2)	36,000
Equip. Replace.-Police-Chairs PSTC	18,000
Equip. Replace.-Police-Computers	177,500
Equip. Replace.-Police-SWAT Gas Masks	8,500
Equip. Replace.-Police-SWAT_K9 helmets	26,000
Replacement-Police-Investigative Software	6,300
Replacement-Police-Media Room Carpet	4,165
Replacement-Police-PSTC Gate	16,023
Vehicle Replace.-Police-Fleet Vehicles	454,000
Total Budget Replacement Requests	**$ 863,188**

Budget Change Request Title	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Personnel Reclassification-Police	$ 18,584	$ -	$ -	$ 18,584
Prosecution Team (2) and Vehicles (1)	294,848	278,868	-	573,716
Total Budget Change Requests	**$ 313,432**	**$ 278,868**	**$ -**	**$ 592,300**

Budget Carryforward Request Title	Budget Amount
Original Carryforward - Police	$ 494,376
Total Budget Carryforward Requests	**$ 494,376**

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.

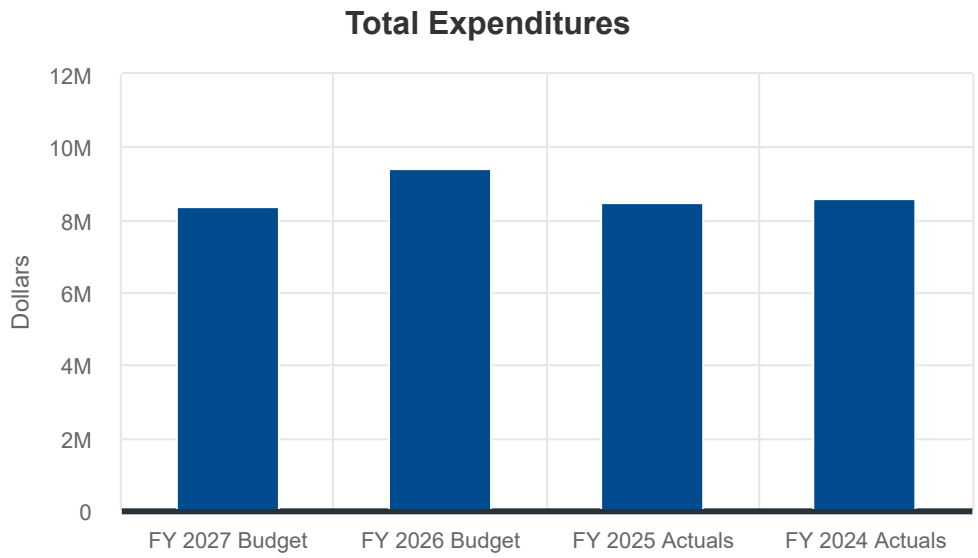
Objectives:

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

Police Administration Division Budget

	FY 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 1,455,810	$ 1,469,307	$ (13,497)	(0.9)%	$ 1,517,460	$ 1,635,949
Expenditures						
Personnel	2,678,186	2,990,957	(312,771)	(10.5)%	2,890,496	2,864,366
Operating	4,749,231	5,435,380	(686,149)	(12.6)%	4,435,002	4,206,795
Capital	944,088	992,042	(47,954)	(4.8)%	1,165,776	1,521,377
Total Expenditures	**8,371,505**	**9,418,379**	**(1,046,874)**	**(11.1)%**	**8,491,274**	**8,592,538**
Total Expenditures including Transfers	**8,371,505**	**9,418,379**	**(1,046,874)**	**(11.1)%**	**8,491,274**	**8,592,538**
Net Income (Loss)	**$ (6,915,695)**	**$ (7,949,072)**	**$ 1,033,377**	**13.0%**	**$ (6,973,814)**	**$ (6,956,589)**

Personnel		
Full-Time	13.00	14.00
Total Personnel	**13.00**	**14.00**



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.

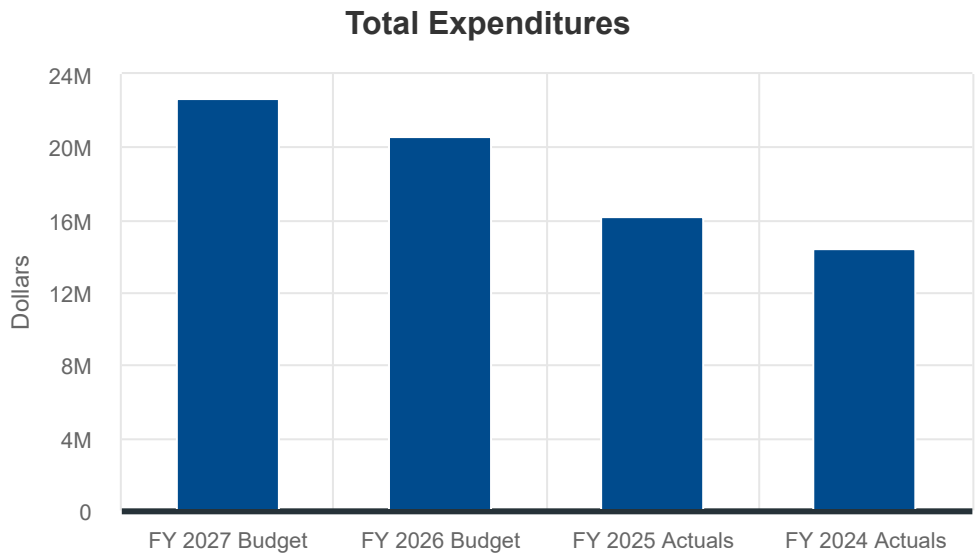
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ 42,700	$ (42,700)	(100.0)%	$ 34,978	$ 75,912
Expenditures						
Personnel	22,039,538	20,087,904	1,951,634	9.7%	15,609,568	13,801,907
Operating	600,000	483,470	116,530	24.1%	595,556	617,155
Total Expenditures	**22,639,538**	**20,571,374**	**2,068,164**	**10.1%**	**16,205,124**	**14,419,062**
Total Expenditures including Transfers	**22,639,538**	**20,571,374**	**2,068,164**	**10.1%**	**16,205,124**	**14,419,062**
Net Income (Loss)	**$ (22,639,538)**	**$ (20,528,674)**	**$ (2,110,864)**	**(10.3)%**	**$ (16,170,146)**	**$ (14,343,150)**

Personnel		
Full-Time	119.00	121.00
Total Personnel	**119.00**	**121.00**



Records Division Budget

The Records Division serves internal and external customers in person, over the phone, and electronically by assisting with filing police reports, public records requests, parking citations and payments, and answering a variety of general questions. Our unit processes incoming crime report documents, and completes data entry for non-NIBRS crime reports into our Records Management System. Stolen property and missing persons entries and maintenance is completed by the Records Unit according to the strict guidelines set forth by the Idaho State Police and FBI.

Our Public Records Request team processes information requests for police reports, associated audio and video recordings, background checks, and statistics, working diligently with the Prosecutor's office to ensure request are fulfilled according to Idaho Public Records Law. This team also assists the Office of Professional Standards and Training with the department's Body Worn Camera program.

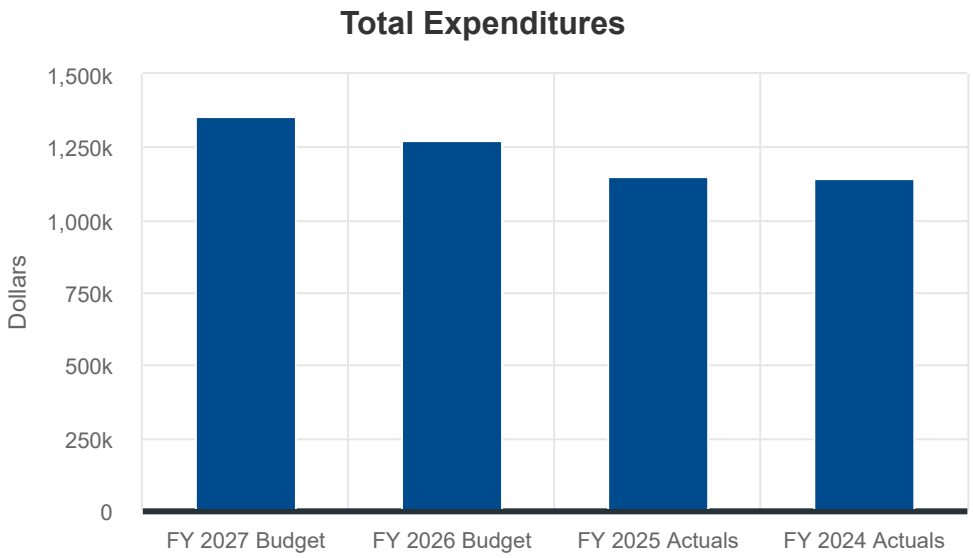
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 1,355,101	$ 1,268,668	$ 86,433	6.8%	$ 1,148,286	$ 1,139,021
Operating	3,600	3,600	-	-%	539	2,200
Total Expenditures	**1,358,701**	**1,272,268**	**86,433**	**6.8%**	**1,148,825**	**1,141,221**
Total Expenditures including Transfers	**1,358,701**	**1,272,268**	**86,433**	**6.8%**	**1,148,825**	**1,141,221**
Net Income (Loss)	**$ (1,358,701)**	**$ (1,272,268)**	**$ (86,433)**	**(6.8)%**	**$ (1,148,825)**	**$ (1,141,221)**

Personnel		
Full-Time	14.00	14.00
Total Personnel	**14.00**	**14.00**



Records Division Budget Request Detail

Budget Request Title: Personnel Reclassification-Police

Narrative:

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	18,584
Total Operating Expenses	-
Total Capital Outlay	-
Total Budget Request	**$ 18,584**

Is the request required to meet legal, compliance, or regulatory mandates?
Does the request address a safety concern for employees or citizens?
Is the request needed to accomodate and support growth?
Does the request align with either the City's or Department's Strategic Plan?
Is this request for a new activity, program, or service not currently provided by the City?

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.

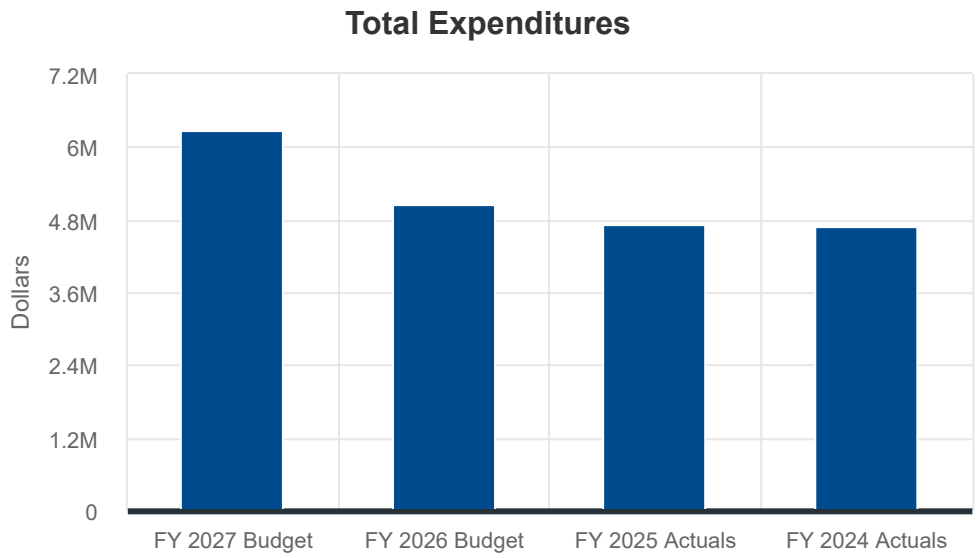
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ 40,967	$ 17,162
Expenditures						
Personnel	6,229,761	5,012,672	1,217,089	24.3%	4,680,290	4,644,084
Operating	32,527	34,194	(1,667)	(4.9)%	35,795	52,171
Total Expenditures	**6,262,288**	**5,046,866**	**1,215,422**	**24.1%**	**4,716,085**	**4,696,255**
Total Expenditures including Transfers	**6,262,288**	**5,046,866**	**1,215,422**	**24.1%**	**4,716,085**	**4,696,255**
Net Income (Loss)	**$ (6,262,288)**	**$ (5,046,866)**	**$ (1,215,422)**	**(24.1)%**	**$ (4,675,118)**	**$ (4,679,093)**

Personnel		
Full-Time	34.00	31.00
Total Personnel	**34.00**	**31.00**



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 proves 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.

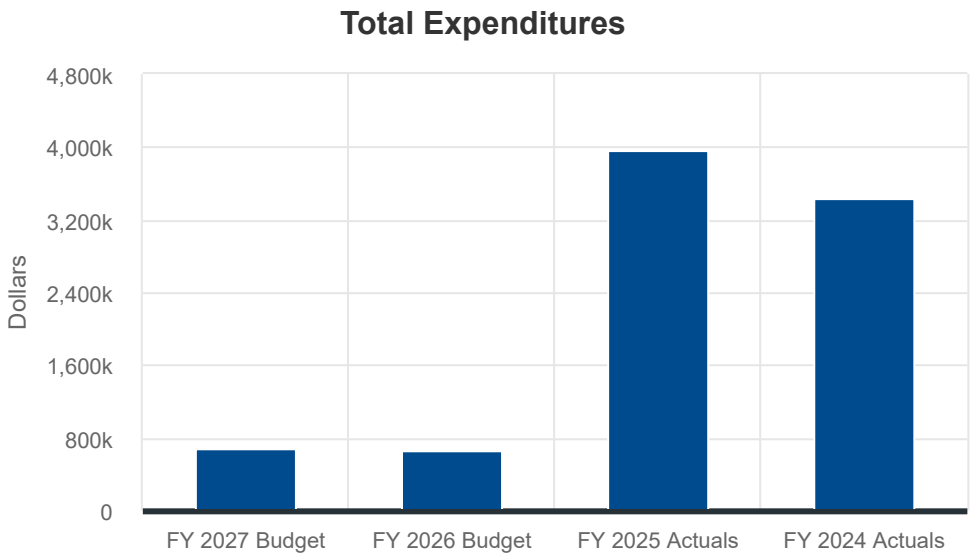
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 1,075,885	$ 973,732	$ 102,153	10.5%	$ 876,411	$ 786,542
Expenditures						
Personnel	662,778	642,773	20,005	3.1%	3,933,586	3,404,096
Operating	20,082	21,253	(1,171)	(5.5)%	26,516	24,967
Total Expenditures	**682,860**	**664,026**	**18,834**	**2.8%**	**3,960,102**	**3,429,063**
Total Expenditures including Transfers	**682,860**	**664,026**	**18,834**	**2.8%**	**3,960,102**	**3,429,063**
Net Income (Loss)	**$ 393,025**	**$ 309,706**	**$ 83,319**	**26.9%**	**$ (3,083,691)**	**$ (2,642,521)**

Personnel		
Full-Time	5.00	5.00
Total Personnel	**5.00**	**5.00**



Prosecution Division Budget

The Criminal Division of the Meridian City Attorney's Office is responsible for providing in-house misdemeanor and infraction prosecution services to the City of Meridian. The duties of the attorneys and support staff in this division include reviewing evidence submitted by Meridian Police Officers and other law enforcement personnel to determine which, if any, charges to file against a suspect; managing the assigned caseload, organizing files, and prioritizing cases based on urgency and severity; complying with rules of discovery by providing the defense with evidence, including mandatory disclosure of exculpatory evidence; communicating with victims, witnesses, and law enforcement personnel to prepare them for all aspects of court and administrative proceedings, as well as preparing them to testify at trial; engaging in negotiations and plea bargaining with defense attorneys to resolve cases without trial; representing the City of Meridian at all in-court proceedings related to criminal cases and appeals; conducting legal research, drafting motions, responding to discovery requests, and working with investigators to evaluate and prepare cases; communicating with internal City customers, judicial staff, and members of the public regarding ongoing cases and investigations; maintaining competency and staying up-to-date on rapidly evolving laws through self-study, connection with the prosecutorial bar and professional organizations, and continuing legal education classes; and ensuring ethical compliance in all aspects of case screening, negotiations, and court proceedings.

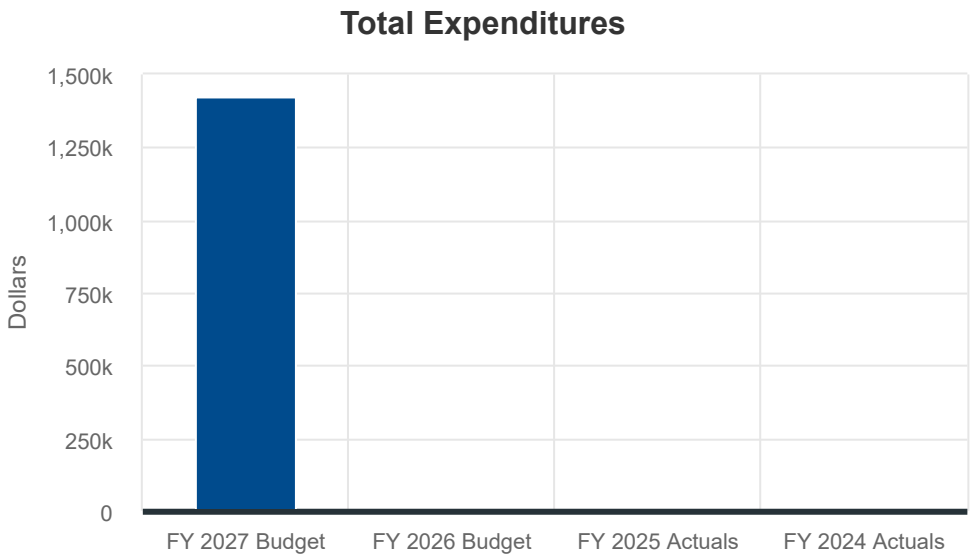
Objectives:

- ✓ Prosecute misdemeanor and infraction cases on behalf of the City of Meridian.
- ✓ Work cooperatively with the judiciary, defense bar, pro se defendants, law enforcement, corrections system, probation and parole services, restitution services, and all other components of the criminal justice system as needed to provide outstanding prosecution services to the City and to the public.
- ✓ Identify and implement internal and external process improvements as needed to provide premier in-house prosecution services for the City of Meridian.
- ✓ Serve and uphold, at all times: justice, public safety, the rule of law, the U.S. and Idaho Constitutions, and the Idaho Rules of Professional Conduct.
- ✓ Set the standard for customer service, accountability, respect, and excellence within a municipal prosecution office.

Prosecution Division Budget

	FY 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 294,848	$ -	$ 294,848	N/A	$ -	$ -
Operating	1,131,465	-	1,131,465	N/A	-	-
Total Expenditures	**1,426,313**	**-**	**1,426,313**	**N/A**	**-**	**-**
Total Expenditures including Transfers	**1,426,313**	**-**	**1,426,313**	**N/A**	**-**	**-**
Net Income (Loss)	**$ (1,426,313)**	**$ -**	**$ (1,426,313)**	**N/A**	**$ -**	**$ -**

Personnel		
Full-Time	2.00	0.00
Total Personnel	**2.00**	**0.00**



Prosecution Division Budget Request Detail

Budget Request Title:	Prosecution Team (2) and Vehicles (1)

Narrative:

The City of Boise currently provides this service on a contract basis. If they decline to continue this service we will need approximately 6 months to hire the personnel and ramp up the needs for an office of attorneys and support staff. In FY18 it was estimated that this service would require 3 prosecutors and 2-3 support staff.

	Budget Amount
Total Revenue	$498,817
Total Personnel Costs	294,848
Total Operating Expenses	344,888
Total Capital Outlay	-
Total Budget Request	**$140,919**

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?	No
Is this request for a new activity, program, or service not currently provided by the City?	Yes

North West Police Station

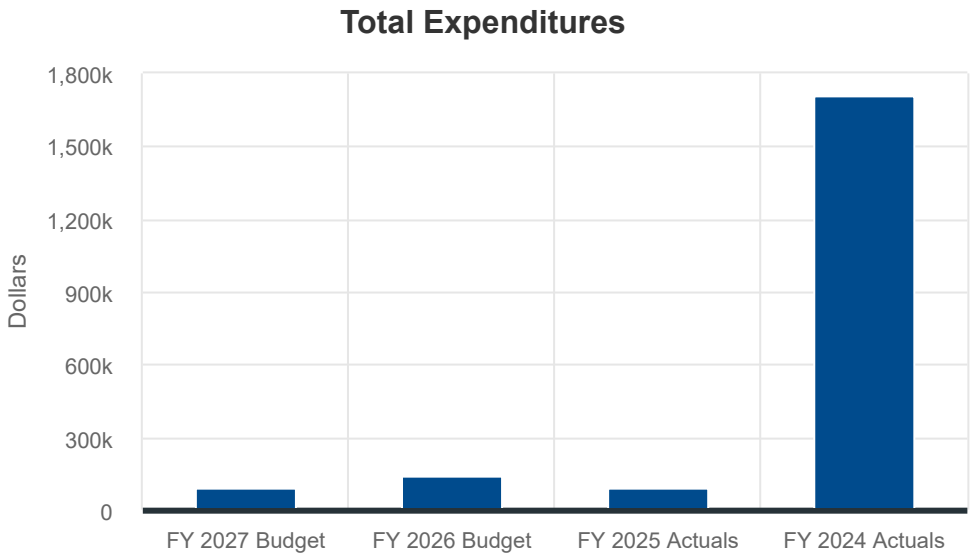
This rapidly growing area of the city is experiencing significant development, including large commercial projects, residential neighborhoods, schools, and office spaces. To ensure the Meridian Police Department continues to provide the high level of service and rapid response times the community expects, establishing a new police precinct is essential. This precinct will enhance public safety, support the expanding population, and have a positive, lasting impact on the community.

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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Operating	$ 90,868	$ 137,473	$ (46,605)	(33.9)%	$ 93,681	$ 101,123
Capital	-	-	-	-%	-	1,608,654
Total Expenditures	**90,868**	**137,473**	**(46,605)**	**(33.9)%**	**93,681**	**1,709,777**
Total Expenditures including Transfers	**90,868**	**137,473**	**(46,605)**	**(33.9)%**	**93,681**	**1,709,777**
Net Income (Loss)	**$ (90,868)**	**$ (137,473)**	**$ 46,605**	**33.9%**	**$ (93,681)**	**$ (1,709,777)**



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.

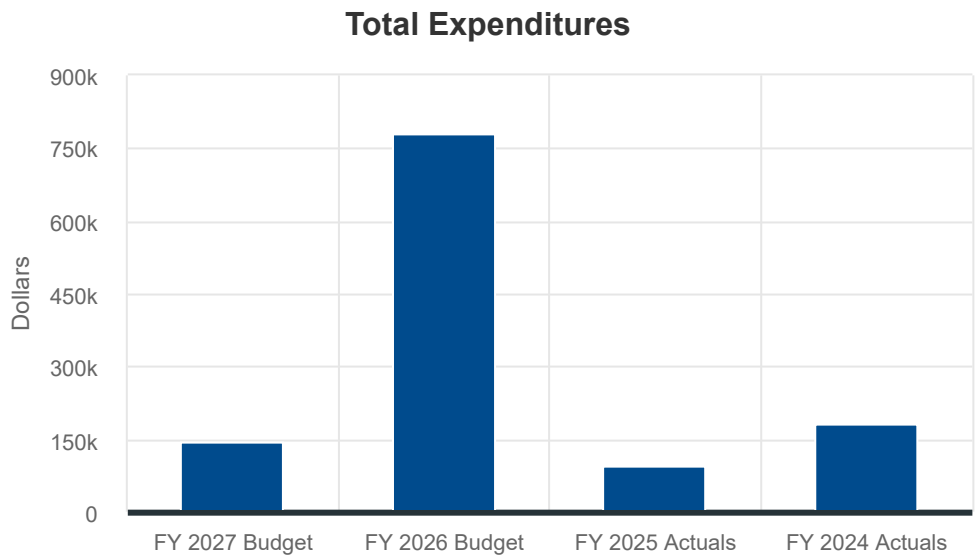
The Professional Standards and Training Division, commanded by a Lieutenant, is responsible for overseeing the division's operations, management, and direction. This division includes Internal Investigations, Hiring and Background Investigations, the Joint Meridian/Nampa Academy, ongoing staff training, 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Operating	$ 143,216	$ 782,267	$ (639,051)	(81.7)%	$ 93,128	$ 182,168
Total Expenditures	**143,216**	**782,267**	**(639,051)**	**(81.7)%**	**93,128**	**182,168**
Total Expenditures including Transfers	**143,216**	**782,267**	**(639,051)**	**(81.7)%**	**93,128**	**182,168**
Net Income (Loss)	**$ (143,216)**	**$ (782,267)**	**$ 639,051**	**81.7%**	**$ (93,128)**	**$ (182,168)**



Code Enforcement Division Budget

The Code Enforcement Division investigates city ordinance violations related to residential and commercial properties. This process involves conducting field investigations, interviewing witnesses, obtaining statements, capturing photographic evidence, recording activities, and documenting findings, which are securely maintained in a database. These case files support citations, legal proceedings, and the revocation of permits or licenses when necessary.

Code Enforcement Officers play a critical role in maintaining community standards by addressing public blight, removing abandoned vehicles from roadways, performing nuisance abatements on private and commercial properties, and enforcing regulations against illegal commercial use in residential areas. Through strong partnerships with community organizations, Code Enforcement has successfully secured abatement services at no cost for those in need.

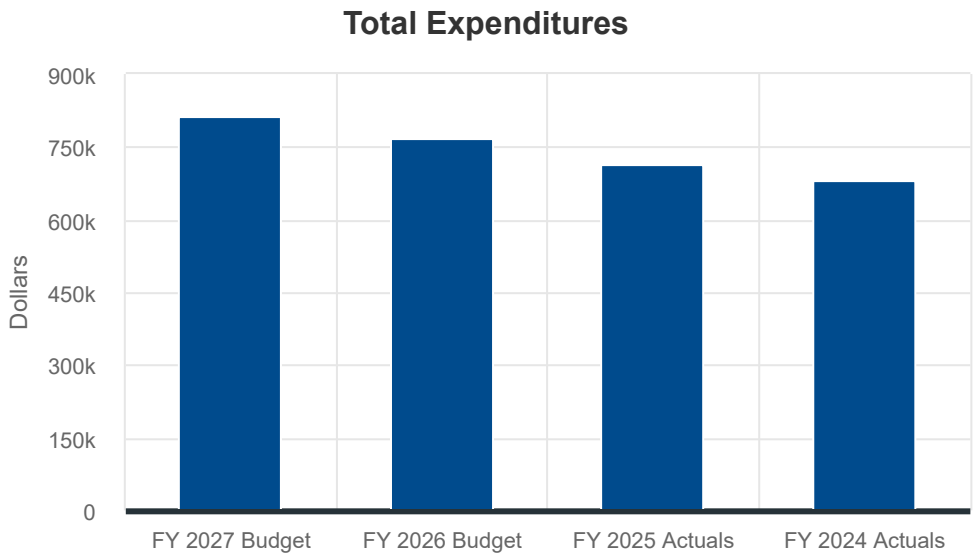
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ 990	$ 4,795
Expenditures						
Personnel	810,069	766,115	43,954	5.7%	711,309	674,152
Operating	1,565	1,565	-	-%	4,236	6,106
Total Expenditures	**811,634**	**767,680**	**43,954**	**5.7%**	**715,545**	**680,258**
Total Expenditures including Transfers	**811,634**	**767,680**	**43,954**	**5.7%**	**715,545**	**680,258**
Net Income (Loss)	**$ (811,634)**	**$ (767,680)**	**$ (43,954)**	**(5.7)%**	**$ (714,555)**	**$ (675,463)**

Personnel		
Full-Time	7.00	7.00
Total Personnel	**7.00**	**7.00**



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 Emergency Response 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:

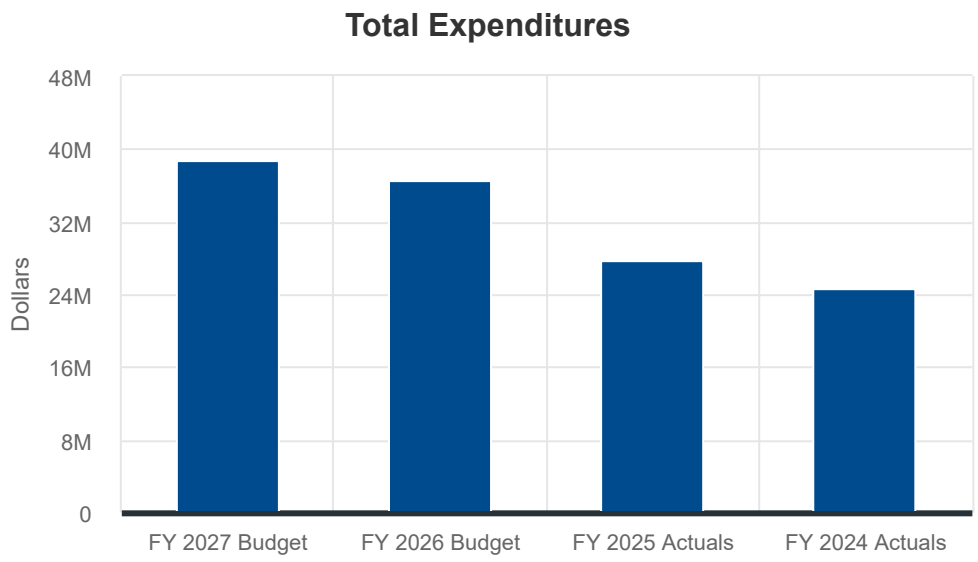
The FY2027 budget for the Meridian Fire Department reflects the City's ongoing commitment to strengthening and enhancing public safety service delivery and emergency preparedness. As Meridian continues to experience steady growth, investing in public safety through strategic staffing and infrastructure 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 4,170,959	$ 6,331,151	$ (2,160,192)	(34.1)%	$ 7,530,403	$ 4,995,118
Expenditures						
Personnel	25,965,962	24,271,085	1,694,877	7.0%	23,502,887	20,543,799
Operating	3,879,593	3,700,782	178,811	4.8%	4,106,971	2,760,467
Capital	8,843,815	8,503,401	340,414	4.0%	93,550	1,440,893
Total Expenditures	**38,689,370**	**36,475,268**	**2,214,102**	**6.1%**	**27,703,408**	**24,745,159**
Transfers	143,164	113,321	29,843	26.3%	115,695	107,734
Total Expenditures including Transfers	**38,832,534**	**36,588,589**	**2,243,945**	**6.1%**	**27,819,103**	**24,852,893**
Net Income (Loss)	**$ (34,661,575)**	**$ (30,257,438)**	**$ (4,404,137)**	**(14.6)%**	**$ (20,288,700)**	**$ (19,857,775)**

Personnel		
Full-Time	147.00	147.00
Total Personnel	**147.00**	**147.00**



Fire Department Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-Fire-Computers	$ 40,446
Equip. Replace.-Fire-Hydraulic Extrication Tools	275,000
Total Budget Replacement Requests	**$ 315,446**

Budget Change Request Title	Revenue	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Additional Fire Station Computers (5)	$ -	$ -	$ 7,000	$ -	$ 7,000
Annual Department Physicals	-	-	39,585	-	39,585
Fire Station Remodel	-	-	10,000	2,498,912	2,508,912
Personnel Equity Adjustment - Fire	-	78,442	-	-	78,442
Battalion Vehicle	-	-	3,000	105,500	108,500
Total Budget Change Requests	**$ -**	**$ 78,442**	**$ 59,585**	**$ 2,604,412**	**$ 2,742,439**

Budget Carryforward Request Title	Budget Amount
Original Carryforward - Fire	$ 6,447,375
Total Budget Carryforward Requests	**$ 6,447,375**

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.

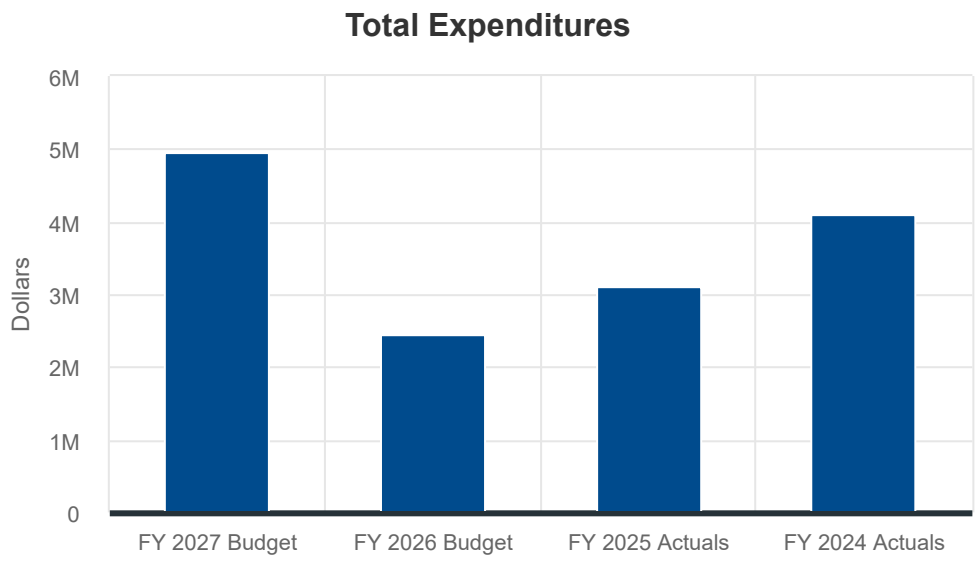
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 4,170,959	$ 3,974,468	$ 196,491	4.9%	$ 5,867,620	$ 4,489,859
Expenditures						
Personnel	1,409,504	1,286,537	122,967	9.6%	1,364,226	1,702,634
Operating	1,044,134	1,161,366	(117,232)	(10.1)%	1,674,474	2,300,930
Capital	2,498,912	-	2,498,912	N/A	71,700	104,371
Total Expenditures	**4,952,550**	**2,447,903**	**2,504,647**	**102.3%**	**3,110,400**	**4,107,935**
Transfers	143,164	113,321	29,843	26.3%	115,695	107,734
Total Expenditures including Transfers	**5,095,714**	**2,561,224**	**2,534,490**	**99.0%**	**3,226,095**	**4,215,669**
Net Income (Loss)	**$ (924,755)**	**$ 1,413,244**	**$ (2,337,999)**	**(165.4)%**	**$ 2,641,525**	**$ 274,190**

Personnel		
Full-Time	8.00	8.00
Total Personnel	**8.00**	**8.00**



Fire Administration Division Budget Request Detail

Budget Request Title:	Additional Fire Station Computers (5)
Narrative:	This will create a 4th workstation for fire stations 1-5 to accommodate increased staffing levels and align with the current configuration of stations 6-8.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	7,000
Total Capital Outlay	-
Total Budget Request	**$ 7,000**

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 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

Fire Administration Division Budget Request Detail

Budget Request Title:	Annual Department Physicals

Narrative:

In alignment with NFPA 1582, moving from biannual to annual firefighter medical examinations ensures early detection of cardiovascular disease, cancer, respiratory illness, and other conditions that are the leading causes of firefighter line-of-duty deaths. Annual exams reduce risk, strengthen operational readiness, and provide documented compliance with nationally recognized best practices. This adjustment closes unsafe gaps between screenings and demonstrates the department's proactive commitment to the health and safety of its members and the community we serve. Current FY27 budget request for physicals includes 92 personnel. This request reflects the remaining amount needed to facility physicals for all 141 members.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	39,585
Total Capital Outlay	-
Total Budget Request	**$ 39,585**

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:	Fire 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.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	10,000
Total Capital Outlay	2,498,912
Total Budget Request	**$ 2,508,912**

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?	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:	Personnel Equity Adjustment - Fire
Narrative:	This request is to update personnel wages within the Fire Administration Command Staff for equity value as compared to local market data.This equity adjustment will impact 8 staff members.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	78,442
Total Operating Expenses	-
Total Capital Outlay	-
Total Budget Request	**$ 78,442**

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 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.

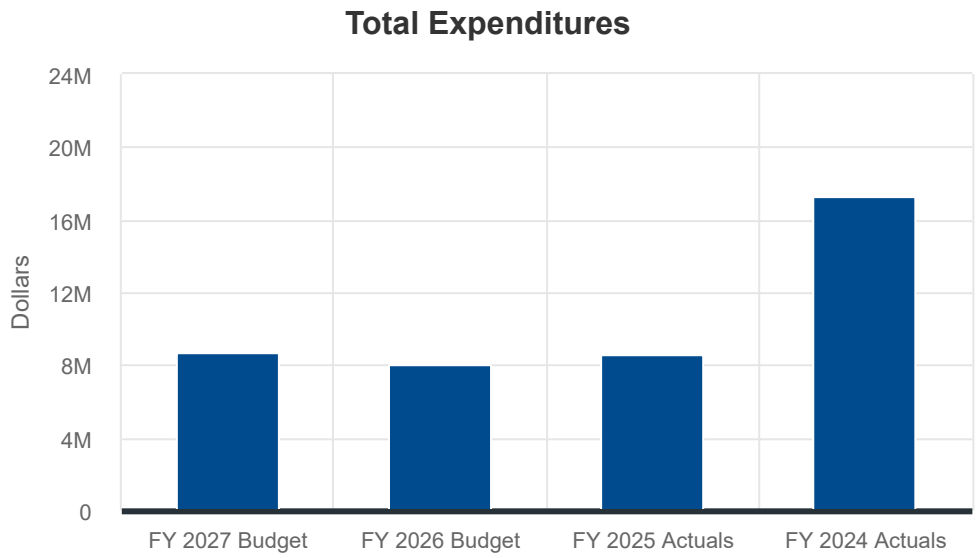
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ 2,206,998	$ (2,206,998)	(100.0)%	$ 1,545,116	$ 467,990
Expenditures						
Personnel	8,547,147	7,978,135	569,012	7.1%	8,473,403	17,228,332
Operating	70,404	63,618	6,786	10.7%	79,041	21,246
Capital	105,500	-	105,500	N/A	-	-
Total Expenditures	**8,723,051**	**8,041,753**	**681,298**	**8.5%**	**8,552,444**	**17,249,578**
Total Expenditures including Transfers	**8,723,051**	**8,041,753**	**681,298**	**8.5%**	**8,552,444**	**17,249,578**
Net Income (Loss)	**$ (8,723,051)**	**$ (5,834,755)**	**$ (2,888,296)**	**(49.5)%**	**$ (7,007,328)**	**$ (16,781,588)**

Personnel		
Full-Time	50.00	50.00
Total Personnel	**50.00**	**50.00**



Fire Station #1 Budget Request Detail

Budget Request Title:	Battalion Vehicle

Narrative:

The Meridian Fire Department is requesting the reclassification of three Suppression Captain positions to Battalion Chief to better align with nationally recognized best practices and the increasing operational demands placed on the organization. As the department continues to grow in both call volume and service complexity, the current span of control and supervisory structure has become strained, creating gaps in command-level oversight, incident management, and strategic decision-making. These positions will strengthen command presence, improve accountability, and ensure more consistent application of policy, safety standards, and operational excellence across all shifts. This reclassification does not increase the total FTE count. This reclassification is not only an operational necessity but also a fiscally responsible approach. By redistributing leadership responsibilities and enhancing on-duty command capacity, the department anticipates a reduction in overtime associated with acting command roles and coverage gaps. As a result, the financial impact of this change is expected to be neutral, while significantly increasing the department's ability to effectively manage risk, support personnel, and meet the growing expectations of the community.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	3,000
Total Capital Outlay	105,500
Total Budget Request	**$ 108,500**

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

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.

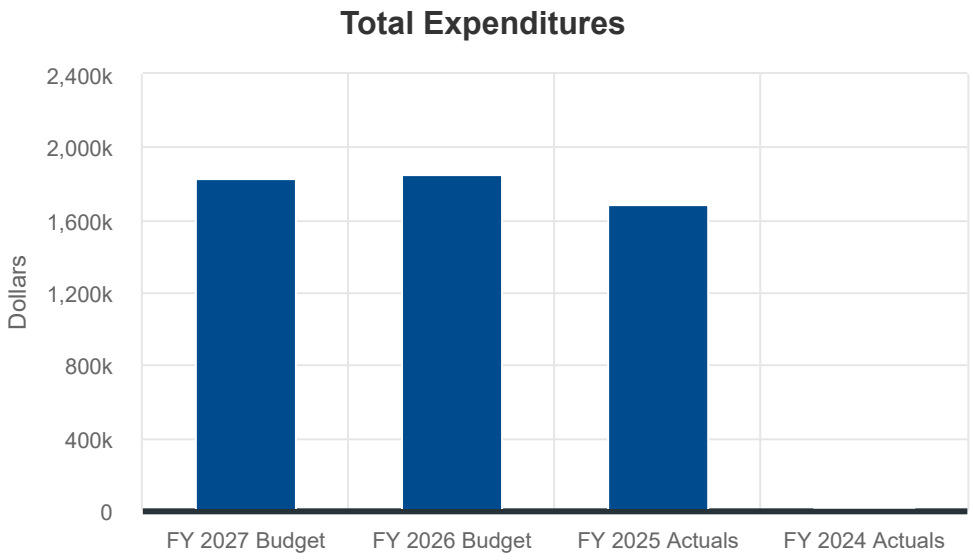
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 1,785,172	$ 1,802,232	$ (17,060)	(0.9)%	$ 1,626,885	$ -
Operating	45,408	49,291	(3,883)	(7.9)%	52,966	10,729
Total Expenditures	**1,830,580**	**1,851,523**	**(20,943)**	**(1.1)%**	**1,679,851**	**10,729**
Total Expenditures including Transfers	**1,830,580**	**1,851,523**	**(20,943)**	**(1.1)%**	**1,679,851**	**10,729**
Net Income (Loss)	**$ (1,830,580)**	**$ (1,851,523)**	**$ 20,943**	**1.1%**	**$ (1,679,851)**	**$ (10,729)**

Personnel		
Full-Time	10.00	11.00
Total Personnel	**10.00**	**11.00**



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.

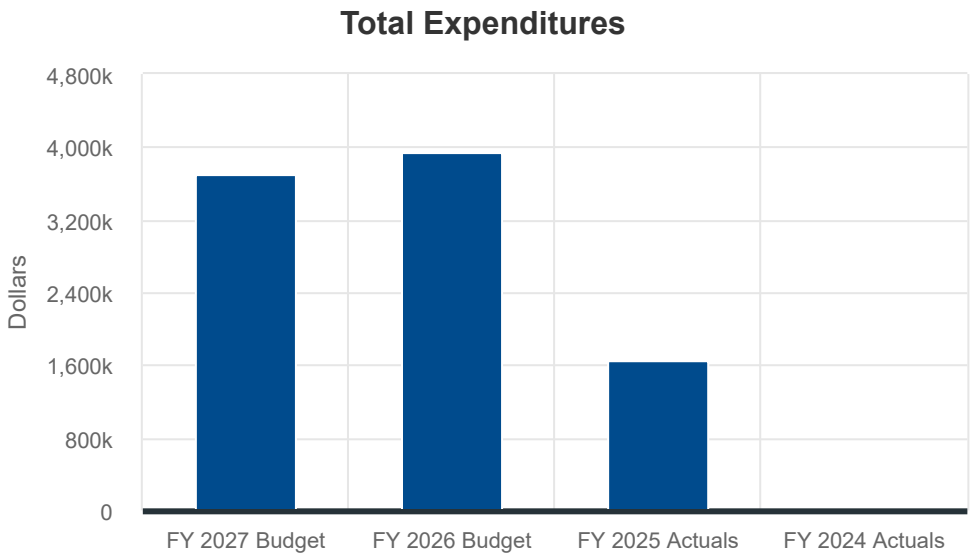
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 1,639,657	$ 1,803,818	$ (164,161)	(9.1)%	$ 1,598,533	$ -
Operating	132,018	135,304	(3,286)	(2.4)%	47,293	10,008
Capital	1,931,473	2,000,000	(68,527)	(3.4)%	-	-
Total Expenditures	**3,703,148**	**3,939,122**	**(235,974)**	**(6.0)%**	**1,645,826**	**10,008**
Total Expenditures including Transfers	**3,703,148**	**3,939,122**	**(235,974)**	**(6.0)%**	**1,645,826**	**10,008**
Net Income (Loss)	**$ (3,703,148)**	**$ (3,939,122)**	**$ 235,974**	**6.0%**	**$ (1,645,826)**	**$ (10,008)**

Personnel		
Full-Time	9.00	11.00
Total Personnel	**9.00**	**11.00**



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.

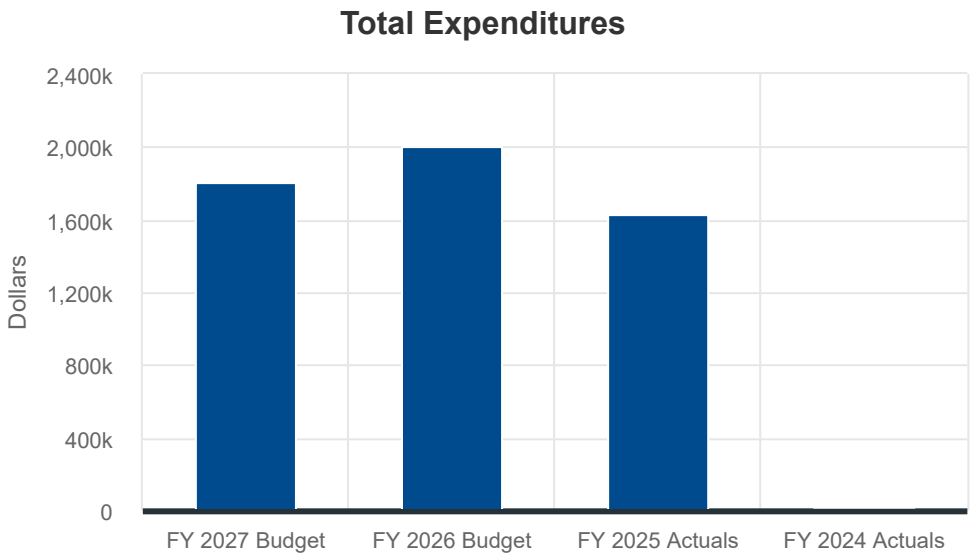
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 1,761,130	$ 1,954,907	$ (193,777)	(9.9)%	$ 1,579,276	$ -
Operating	49,199	50,824	(1,625)	(3.2)%	53,464	11,681
Total Expenditures	**1,810,329**	**2,005,731**	**(195,402)**	**(9.7)%**	**1,632,740**	**11,681**
Total Expenditures including Transfers	**1,810,329**	**2,005,731**	**(195,402)**	**(9.7)%**	**1,632,740**	**11,681**
Net Income (Loss)	**$ (1,810,329)**	**$ (2,005,731)**	**$ 195,402**	**9.7%**	**$ (1,632,740)**	**$ (11,681)**

Personnel		
Full-Time	10.00	12.00
Total Personnel	**10.00**	**12.00**



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..

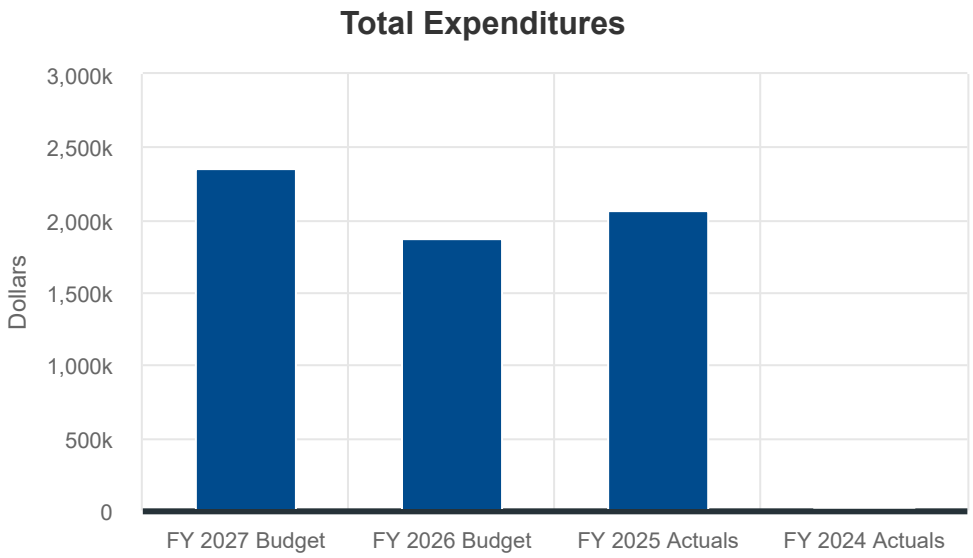
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ 828	$ -
Expenditures						
Personnel	2,300,430	1,814,921	485,509	26.8%	2,017,799	-
Operating	46,648	54,030	(7,382)	(13.7)%	48,492	11,704
Total Expenditures	**2,347,078**	**1,868,951**	**478,127**	**25.6%**	**2,066,291**	**11,704**
Total Expenditures including Transfers	**2,347,078**	**1,868,951**	**478,127**	**25.6%**	**2,066,291**	**11,704**
Net Income (Loss)	**$ (2,347,078)**	**$ (1,868,951)**	**$ (478,127)**	**(25.6)%**	**$ (2,065,463)**	**$ (11,704)**

Personnel		
Full-Time	13.00	11.00
Total Personnel	**13.00**	**11.00**



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.

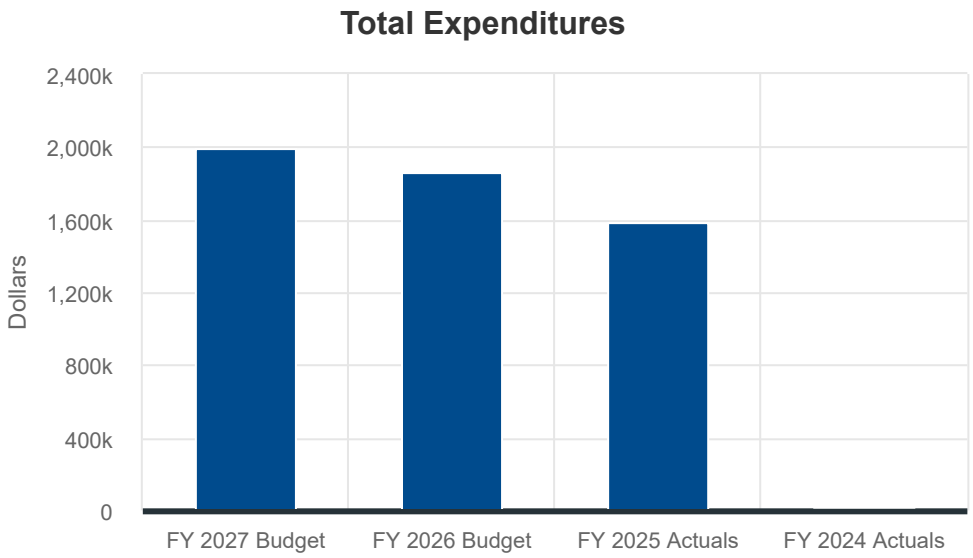
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ -	$ 7,164
Expenditures						
Personnel	1,945,115	1,808,169	136,946	7.6%	1,532,704	-
Operating	50,472	52,164	(1,692)	(3.2)%	51,541	15,777
Total Expenditures	**1,995,587**	**1,860,333**	**135,254**	**7.3%**	**1,584,245**	**15,777**
Total Expenditures including Transfers	**1,995,587**	**1,860,333**	**135,254**	**7.3%**	**1,584,245**	**15,777**
Net Income (Loss)	**$ (1,995,587)**	**$ (1,860,333)**	**$ (135,254)**	**(7.3)%**	**$ (1,584,245)**	**$ (8,613)**

Personnel		
Full-Time	11.00	11.00
Total Personnel	**11.00**	**11.00**



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.

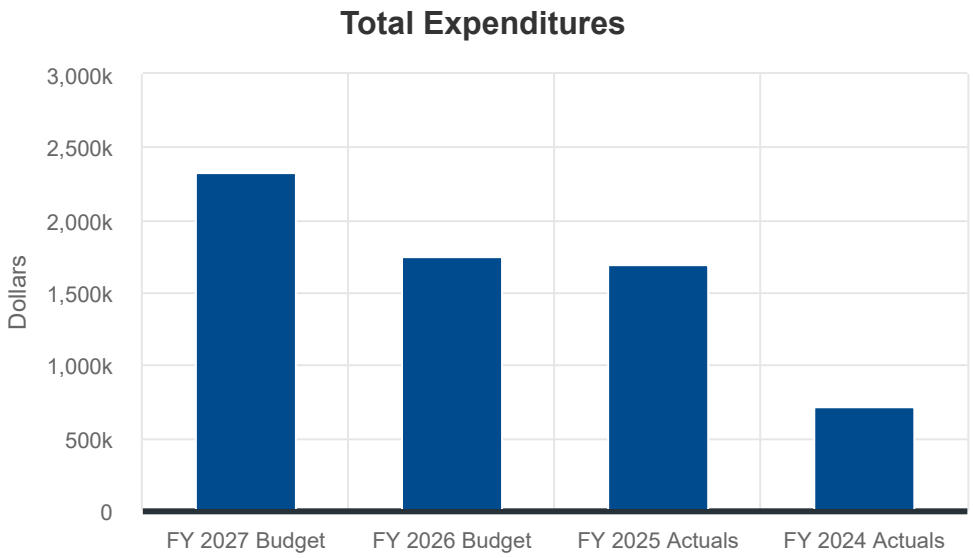
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ 8,453	$ 6,272
Expenditures						
Personnel	2,277,078	1,685,323	591,755	35.1%	1,637,266	-
Operating	52,155	57,208	(5,053)	(8.8)%	52,936	20,400
Capital	-	-	-	-%	-	692,759
Total Expenditures	**2,329,233**	**1,742,531**	**586,702**	**33.7%**	**1,690,202**	**713,159**
Total Expenditures including Transfers	**2,329,233**	**1,742,531**	**586,702**	**33.7%**	**1,690,202**	**713,159**
Net Income (Loss)	**$ (2,329,233)**	**$ (1,742,531)**	**$ (586,702)**	**(33.7)%**	**$ (1,681,749)**	**$ (706,887)**

Personnel		
Full-Time	13.00	10.00
Total Personnel	**13.00**	**10.00**



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.

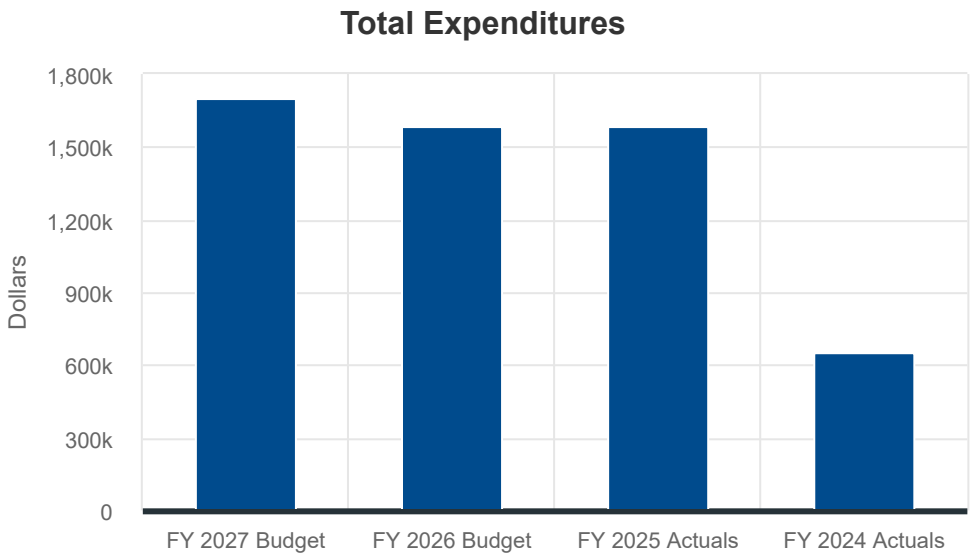
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ -	$ 6,272
Expenditures						
Personnel	1,653,726	1,532,592	121,134	7.9%	1,543,528	-
Operating	50,993	53,477	(2,484)	(4.6)%	42,920	12,615
Capital	-	-	-	-%	-	643,763
Total Expenditures	**1,704,719**	**1,586,069**	**118,650**	**7.5%**	**1,586,448**	**656,378**
Total Expenditures including Transfers	**1,704,719**	**1,586,069**	**118,650**	**7.5%**	**1,586,448**	**656,378**
Net Income (Loss)	**$ (1,704,719)**	**$ (1,586,069)**	**$ (118,650)**	**(7.5)%**	**$ (1,586,448)**	**$ (650,106)**

Personnel		
Full-Time	9.00	9.00
Total Personnel	**9.00**	**9.00**



Fire Health and Safety Division

The Health and Safety Division focuses on the health, wellness and safety of the department's employees to ensure that the department complies with laws and industry standards pertaining to workplace safety, provides tools and equipment necessary to protect staff against job related health hazards, and promotes employee well-being in an effort to reduce the incidence and cost of illness and injury. This program includes a comprehensive physical fitness program designed to reduce the likelihood of cardiac related illnesses and ensure that staff maintains a level of fitness commensurate with the physical demands of their job.

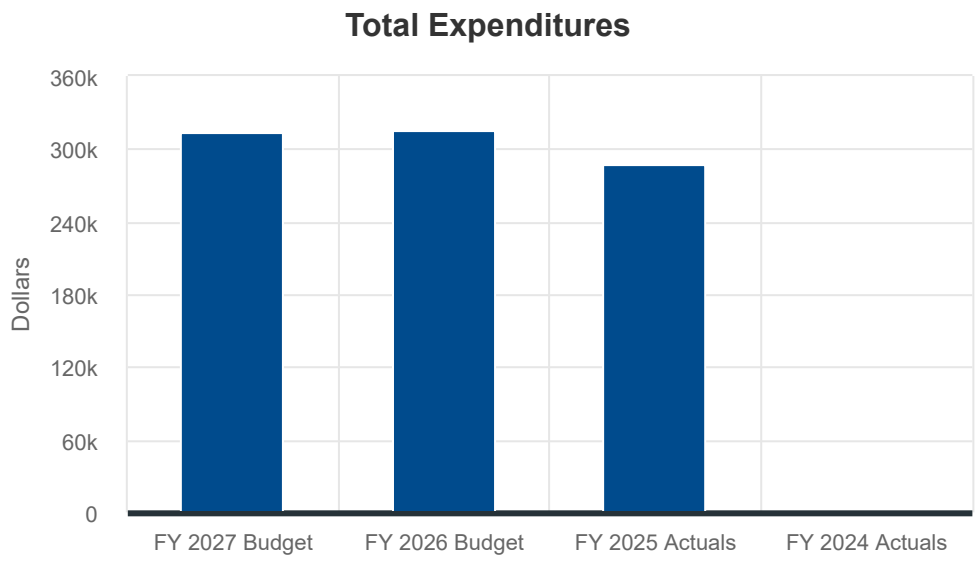
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 209,334	$ 200,093	$ 9,241	4.6%	$ 201,271	$ -
Operating	104,842	115,697	(10,855)	(9.4)%	86,059	-
Total Expenditures	**314,176**	**315,790**	**(1,614)**	**(0.5)%**	**287,330**	**-**
Total Expenditures including Transfers	**314,176**	**315,790**	**(1,614)**	**(0.5)%**	**287,330**	**-**
Net Income (Loss)	**$ (314,176)**	**$ (315,790)**	**$ 1,614**	**0.5%**	**$ (287,330)**	**$ -**

Personnel		
Full-Time	1.00	1.00
Total Personnel	**1.00**	**1.00**



Fire Training Division Budget

The Fire Training Division ensures that all employees of the fire department meet or exceed required training standards and best practices. The Training Division coordinates the training of department personnel in the areas of fire suppression, hazardous materials, wildland urban interface, leadership and other operational areas. The Training Division consists of the Training Division Chief and two Training Captains and works under the Operations Division. The Training Division also conducts recruit academies for incoming personnel and conducts promotional exams for current personnel.

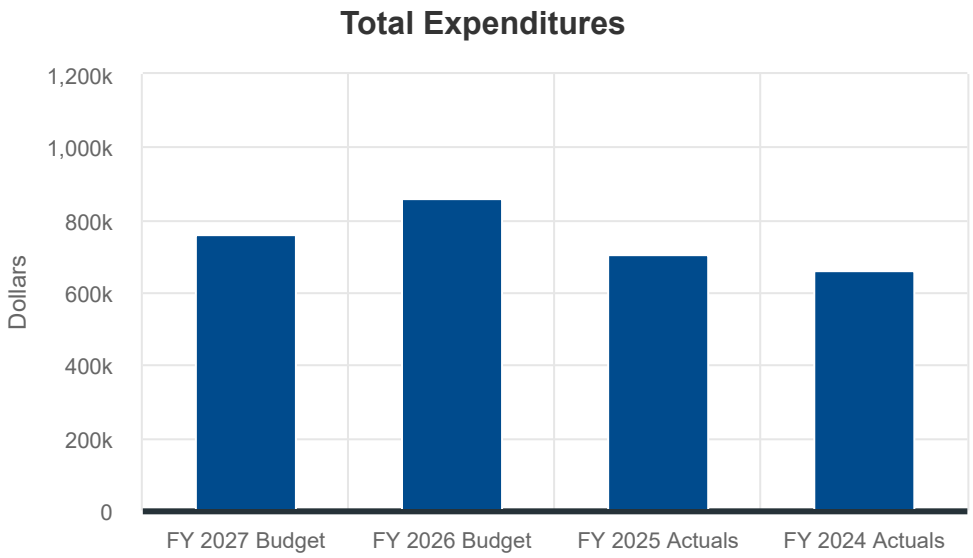
Objectives:

- ✓ Provide current and best practice training on firefighting 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ 139,685	$ (139,685)	(100.0)%	$ 98,366	$ -
Expenditures						
Personnel	635,558	718,129	(82,571)	(11.5)%	514,948	545,600
Operating	122,866	142,481	(19,615)	(13.8)%	190,789	112,466
Total Expenditures	**758,424**	**860,610**	**(102,186)**	**(11.9)%**	**705,737**	**658,066**
Total Expenditures including Transfers	**758,424**	**860,610**	**(102,186)**	**(11.9)%**	**705,737**	**658,066**
Net Income (Loss)	**$ (758,424)**	**$ (720,925)**	**$ (37,499)**	**(5.2)%**	**$ (607,371)**	**$ (658,066)**

Personnel		
Full-Time	3.00	3.00
Total Personnel	**3.00**	**3.00**



Fire Logistics Division

The Logistics Division manages the procurement, maintenance and oversight of all apparatus, vehicles, equipment, uniforms and personnel protective equipment (PPE) for the Meridian Fire Department. The division develops comprehensive planning and future budgeting projections utilizing the comprehensive financial plan (CFP) for replacement of fire apparatus, staff vehicles, firefighting equipment, PPE, tools and facilities. The division schedules maintenance and repairs for all apparatus, vehicles and firefighting equipment including annual required testing on all hose, ladders, self-contained breathing apparatus (SCBA) fit testing and apparatus.

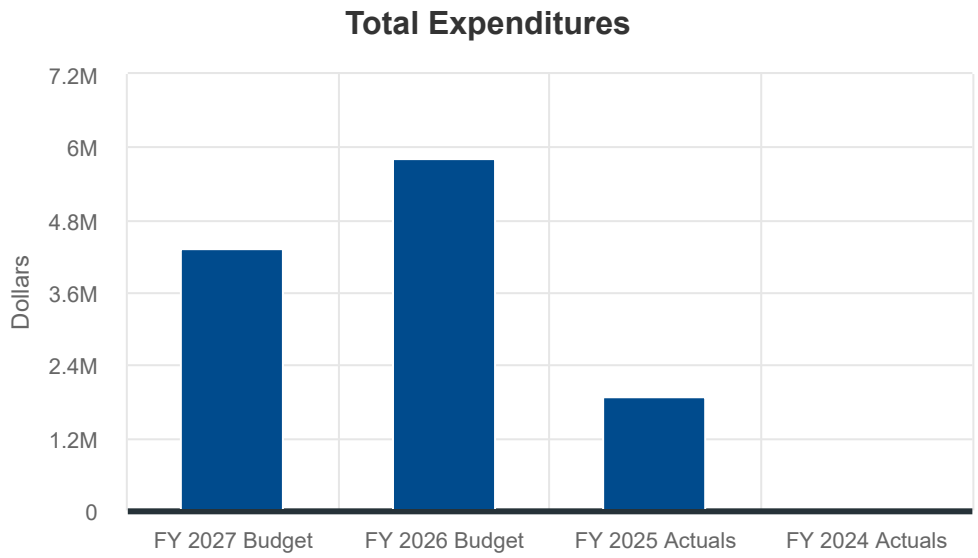
Objectives:

- ✓ 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
- ✓ Facilitates and assists with building maintenance, design and upkeep of eight fire stations, training tower and training center

Fire Logistics Division

	FY 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 414,887	$ 378,195	$ 36,692	9.7%	$ 326,410	$ -
Operating	1,848,043	1,520,281	327,762	21.6%	1,526,980	-
Capital	2,068,935	3,906,341	(1,837,406)	(47.0)%	21,850	-
Total Expenditures	**4,331,865**	**5,804,817**	**(1,472,952)**	**(25.4)%**	**1,875,240**	**-**
Total Expenditures including Transfers	**4,331,865**	**5,804,817**	**(1,472,952)**	**(25.4)%**	**1,875,240**	**-**
Net Income (Loss)	**$ (4,331,865)**	**$ (5,804,817)**	**$ 1,472,952**	**25.4%**	**$ (1,875,240)**	**$ -**

Personnel		
Full-Time	2.00	2.00
Total Personnel	**2.00**	**2.00**



Fire Prevention Division Budget

The Prevention Division consists of the Fire Marshal/ Deputy Chief of Prevention and three Fire Inspectors. The Fire Prevention Division also collaborates with other personnel who do fire plan reviews for the city in other departments. The Fire Prevention Division serves our community by conducting annual fire inspections of existing commercial and public buildings for fire and life safety hazards. The Division works closely with community development to ensure compliance with adopted fire and life safety codes and standards for the built environment. Our fire inspectors are trained to conduct fire investigations to determine the origin and cause of the fire. This includes fires of suspicious origin, fires that involve fatalities and those that result in significant dollar loss. Our Division's goal is to prevent and mitigate fires by pre-planning, ensuring code compliance and finding the cause of fires to help educate our community on the risks and hazards associated with activities and behaviors.

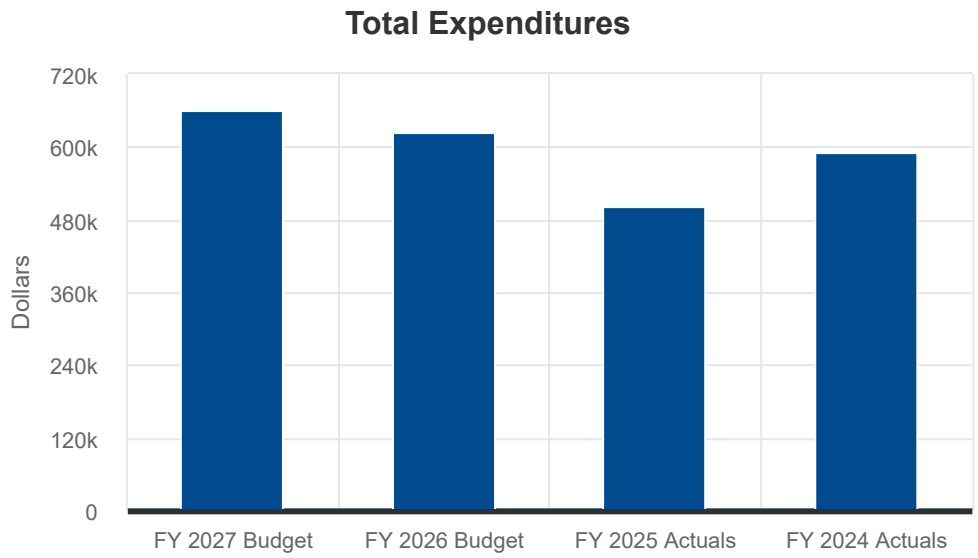
Objectives:

- ✓ Fire and Life Safety through comprehensive inspection programs.
- ✓ Build fire safe buildings through fire plan review and fire code adoption.
- ✓ Identify causes of fire to prevent future occurrences and initiate risk reduction efforts throughout the community.

Fire Prevention Division Budget

	FY 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 633,247	$ 596,460	$ 36,787	6.2%	$ 482,058	$ 554,858
Operating	26,858	27,172	(314)	(1.2)%	20,765	37,075
Total Expenditures	**660,105**	**623,632**	**36,473**	**5.8%**	**502,823**	**591,933**
Total Expenditures including Transfers	**660,105**	**623,632**	**36,473**	**5.8%**	**502,823**	**591,933**
Net Income (Loss)	**$ (660,105)**	**$ (623,632)**	**$ (36,473)**	**(5.8)%**	**$ (502,823)**	**$ (591,933)**

Personnel		
Full-Time	3.00	3.00
Total Personnel	**3.00**	**3.00**



Fire EMS Division Budget

The EMS Division oversees all of the Emergency Medical Services within the Fire Department. More than 70% of the calls our crews respond to, are medical related. Calls ranging from simple slips, trips and falls, to complicated medical calls, to highly sensitive mass casualty incidents. An active member of the ACCESS (Ada County City Emergency Services System) JPA that incorporates all Ada County Fire and EMS departments for joint oversight, purchasing ,etc. The EMS division also supports all the state licensure and certifications required for our personnel to work in the field. This includes making sure all appropriate training is accomplished as laid out from the Idaho EMS Bureau. Along with overseeing EMS responses, the EMS Division oversees the City of Meridian's Heart Safe Initiative by managing more than 128 strategically placed AED's (and their maintenance) throughout the city. These AED's are placed in all the City Buildings, parks, police vehicles, and Fire Admin vehicles. EMS Division also oversees the EMS Bike Team/Special Events team that provides EMS standby coverage for city sponsored events.

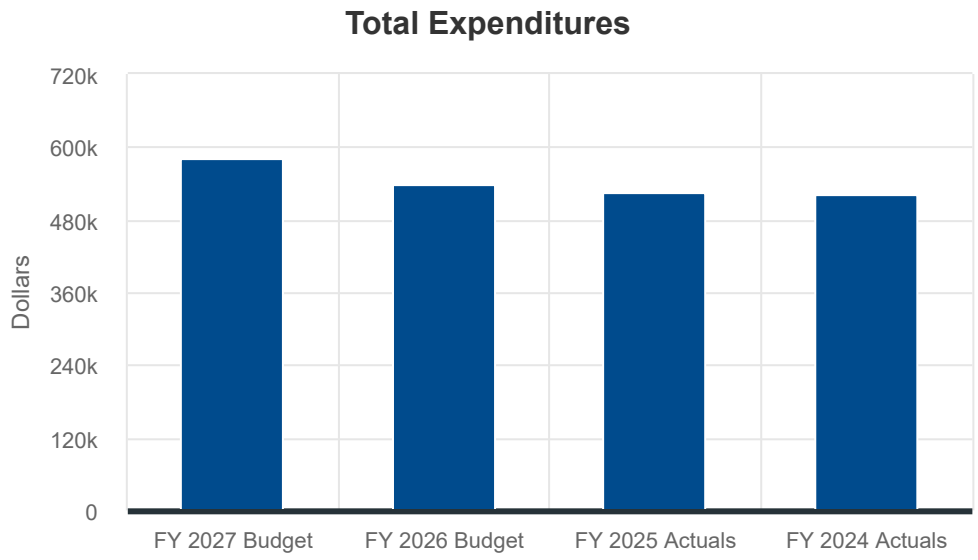
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 413,211	$ 384,598	$ 28,613	7.4%	$ 381,706	$ 363,684
Operating	166,911	154,194	12,717	8.2%	143,973	159,112
Total Expenditures	**580,122**	**538,792**	**41,330**	**7.7%**	**525,679**	**522,796**
Total Expenditures including Transfers	**580,122**	**538,792**	**41,330**	**7.7%**	**525,679**	**522,796**
Net Income (Loss)	**$ (580,122)**	**$ (538,792)**	**$ (41,330)**	**(7.7)%**	**$ (525,679)**	**$ (522,796)**

Personnel		
Full-Time	2.00	2.00
Total Personnel	**2.00**	**2.00**



Fire Community Risk Reduction Division Budget

The Community Risk Reduction (CRR) Division promotes safer communities through community outreach, education and the promotion of hazard mitigation. CRR uses a risk assessment process to identify and prioritize local risks, followed by the integrated and strategic investment of department resources to reduce their occurrence and impact. In addition to ongoing identification and assessment of city-wide risks, the CRR Division collaborates with local, state and federal agencies to ensure the Department's ability to appropriately assist communities in the mitigation, preparedness, response, and recovery phases of hazards to communities it serves. The division also provides key fire and life safety programs to Meridian City and Meridian Rural Fire District businesses, schools and residences. The Division's goals are to reach those who live, work, and play in Meridian with key educational programs that train our public to prevent, respond, and react to fire and life safety emergencies.

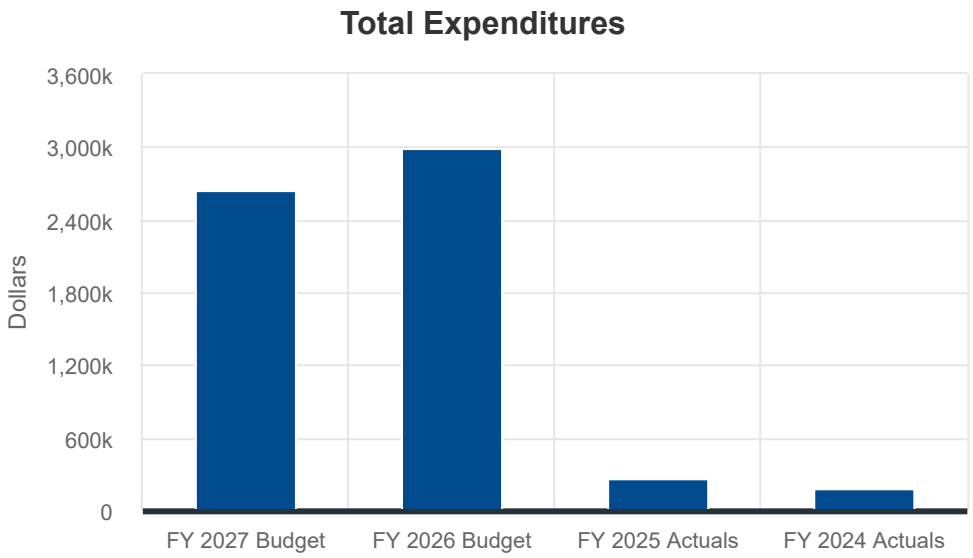
Objectives:

- ✓ Reducing incidents of fire loss though 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ 10,000	$ (10,000)	(100.0)%	$ 10,020	$ 17,561
Expenditures						
Personnel	340,766	326,976	13,790	4.2%	222,874	148,691
Operating	68,642	63,675	4,967	7.8%	35,278	36,724
Capital	2,238,995	2,597,060	(358,065)	(13.8)%	-	-
Total Expenditures	**2,648,403**	**2,987,711**	**(339,308)**	**(11.4)%**	**258,152**	**185,415**
Total Expenditures including Transfers	**2,648,403**	**2,987,711**	**(339,308)**	**(11.4)%**	**258,152**	**185,415**
Net Income (Loss)	**$ (2,648,403)**	**$ (2,977,711)**	**$ 329,308**	**11.1%**	**$ (248,132)**	**$ (167,854)**

Personnel		
Full-Time	3.00	3.00
Total Personnel	**3.00**	**3.00**



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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:

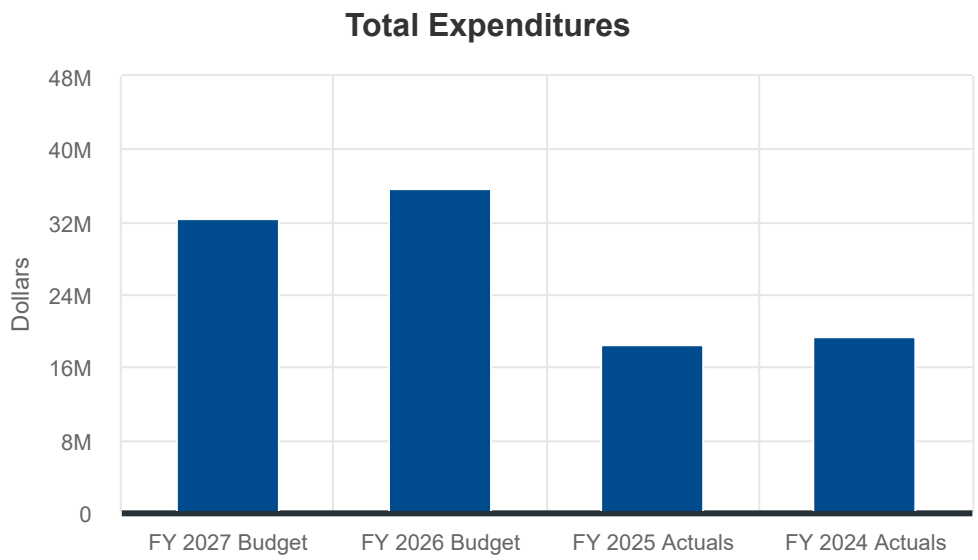
The FY2027 budget for Parks & Recreation reflects the department's commitment to the community's priorities. Pathways remain a top priority according to community surveys, and efforts will continue to expand and enhance these connections. With the demolition of the existing Community Center scheduled 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 9,980,297	$ 11,298,546	$ (1,318,249)	(11.7)%	$ 10,487,236	$ 11,473,556
Expenditures						
Personnel	6,957,424	6,448,982	508,442	7.9%	6,068,980	6,050,824
Operating	5,823,407	5,922,798	(99,391)	(1.7)%	5,356,548	5,286,686
Capital	19,487,874	23,218,267	(3,730,393)	(16.1)%	6,976,177	7,932,849
Total Expenditures	**32,268,705**	**35,590,047**	**(3,321,342)**	**(9.3)%**	**18,401,705**	**19,270,359**
Transfers	96,335	76,253	20,082	26.3%	77,706	72,359
Total Expenditures including Transfers	**32,365,040**	**35,666,300**	**(3,301,260)**	**(9.3)%**	**18,479,411**	**19,342,718**
Net Income (Loss)	**$ (22,384,743)**	**$ (24,367,754)**	**$ 1,983,011**	**8.1%**	**$ (7,992,175)**	**$ (7,869,162)**

Personnel		
Full-Time	51.00	51.00
Part-Time	1.00	1.00
Total Personnel	**52.00**	**52.00**



Parks and Recreation Department Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-Parks-Computers	$ 11,940
Park Facility Life Cycle Replacements	615,585
Vehicle & Equipment Replace.-Parks	98,000
Total Budget Replacement Requests	**$ 725,525**

Budget Change Request Title	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
15-Passenger Van	$ -	$ -	$ 65,000	$ 65,000
Fourth of July - Additional Fireworks	-	15,000	-	15,000
Parks Maintenance Equipment & Vehicle Purchases	-	-	69,000	69,000
Settlers Park Expansion Operating	74,774	82,750	-	157,524
Linder Road Overpass Landscape Medians	-	-	300,000	300,000
Pathway Connections	1,500	4,000	450,000	455,500
Ustick Road-Three Miles of Landscape Medians	-	6,500	184,182	190,682
Total Budget Change Requests	**$ 76,274**	**$ 108,250**	**$ 1,068,182**	**$ 1,252,706**

Budget Carryforward Request Title	Budget Amount
Original Carryforward - Parks	$ 4,586,110
Original Carryforward - Parks	14,208,871
Total Budget Carryforward Requests	**$ 18,794,981**

Recreation Administration Division Budget

The Recreation Administration Division enhances the quality of life for the community by providing diverse recreational opportunities for the citizens of Meridian.

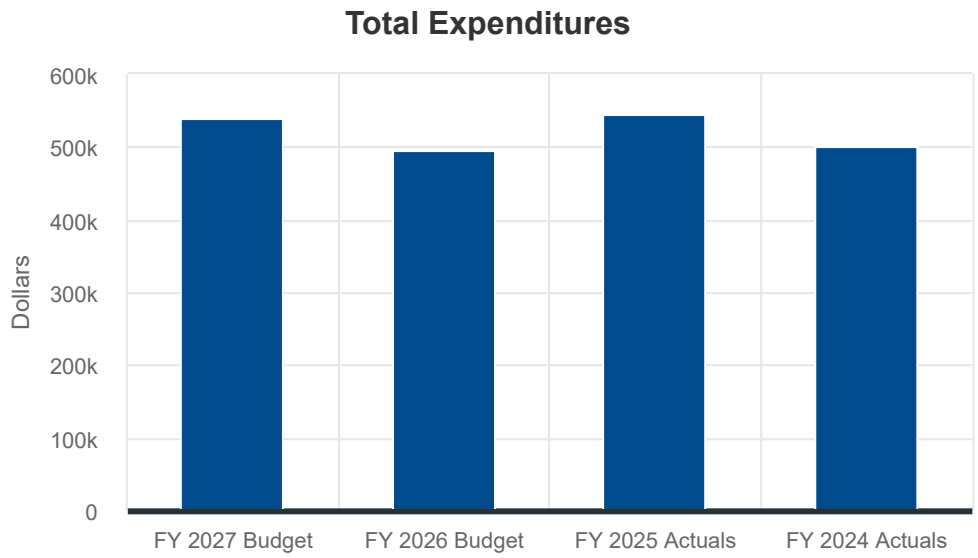
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 27,841	$ 27,348	$ 493	1.8%	$ 28,182	$ 29,779
Expenditures						
Personnel	418,648	439,959	(21,311)	(4.8)%	493,422	449,260
Operating	56,314	56,763	(449)	(0.8)%	52,732	52,739
Capital	65,000	-	65,000	N/A	-	-
Total Expenditures	**539,962**	**496,722**	**43,240**	**8.7%**	**546,154**	**501,999**
Total Expenditures including Transfers	**539,962**	**496,722**	**43,240**	**8.7%**	**546,154**	**501,999**
Net Income (Loss)	**$ (512,121)**	**$ (469,374)**	**$ (42,747)**	**(9.1)%**	**$ (517,972)**	**$ (472,220)**

Personnel		
Full-Time	2.00	2.00
Total Personnel	**2.00**	**2.00**



Recreation Administration Division Budget Request Detail

Budget Request Title:	15-Passenger Van

Narrative:

The new recreation van would be used to provide transportation for Outdoor Adventure Camp, senior trips, and other City activities. The existing van is 16 years old, is in poor condition, and becoming unreliable for public facing programs. Getting the new van would allow us to repurpose the existing van to the Parks Division where it could be used to transport sheriff's inmate labor detail for supervised maintenance in parks.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	65,000
Total Budget Request	**$ 65,000**

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 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

Recreation Sports Division Budget

The Recreation Sports Division enhances the quality of life for the community by providing diverse recreational adult sports leagues and tournaments for the citizens of Meridian.

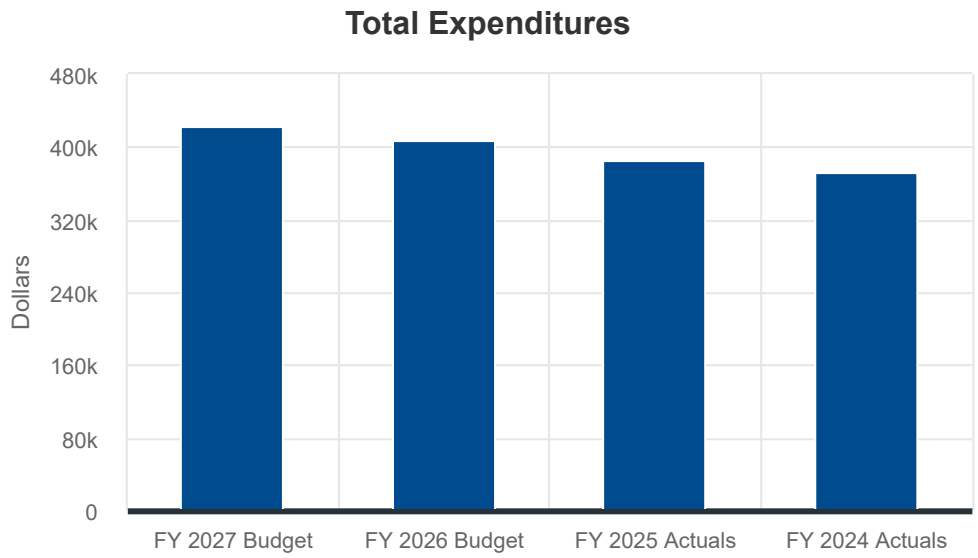
Objectives:

- ✓ To provide robust adult sports leagues.

Recreation Sports Division Budget

	FY 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 422,042	$ 407,057	$ 14,985	3.7%	$ 418,919	$ 411,004
Expenditures						
Personnel	220,348	205,127	15,221	7.4%	181,928	174,958
Operating	202,639	202,639	-	-%	202,829	196,280
Total Expenditures	**422,987**	**407,766**	**15,221**	**3.7%**	**384,757**	**371,238**
Total Expenditures including Transfers	**422,987**	**407,766**	**15,221**	**3.7%**	**384,757**	**371,238**
Net Income (Loss)	**$ (945)**	**$ (709)**	**$ (236)**	**(33.3)%**	**$ 34,162**	**$ 39,766**

Personnel		
Full-Time	2.00	2.00
Total Personnel	**2.00**	**2.00**



Recreation Community Events Division Budget

The Recreation Community Events Division enhances the quality of life for the community by providing diverse recreational opportunities for the citizens of Meridian.

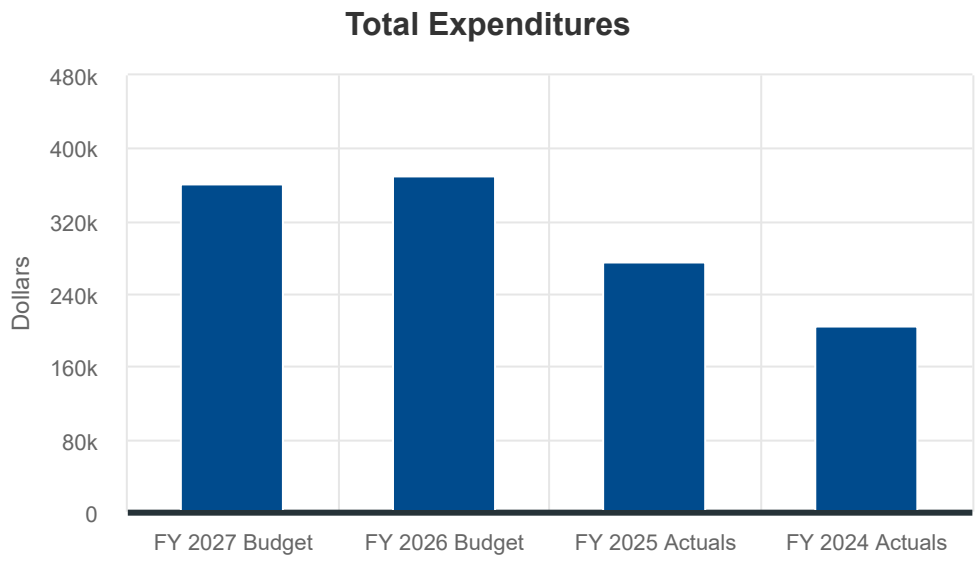
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 32,561	$ 32,744	$ (183)	(0.6)%	$ 32,596	$ 37,610
Expenditures						
Personnel	236,124	220,940	15,184	6.9%	183,662	124,578
Operating	125,000	150,000	(25,000)	(16.7)%	90,714	81,176
Total Expenditures	**361,124**	**370,940**	**(9,816)**	**(2.6)%**	**274,376**	**205,754**
Total Expenditures including Transfers	**361,124**	**370,940**	**(9,816)**	**(2.6)%**	**274,376**	**205,754**
Net Income (Loss)	**$ (328,563)**	**$ (338,196)**	**$ 9,633**	**2.8%**	**$ (241,780)**	**$ (168,144)**

Personnel		
Full-Time	2.00	2.00
Total Personnel	**2.00**	**2.00**



Recreation Community Events Division Budget Request Detail

Budget Request Title:	Fourth of July - Additional Fireworks

Narrative:

The fireworks budget has not been increased for many years. This would increase the amount the City can spend on aerial fireworks to $25,000. Here is what other cities around us currently spend:City of Nampa – Partner with the "God and County Rally" each year on or around July 4th. "God and County Rally" pays for the fireworks.City of Star – Normally spends $35K on the fireworks. This year they plan to spend $150K on fireworks increasing their budget to about $200K overall. City of Kuna – Normally spends $50K on fireworks but increasing their fireworks budget to $65K this year. City of Boise - Normally spends $64K on fireworks. Approximately $15K is covered with sponsors, leaving $49K paid for by their budget.

	Budget Amount	
Total Revenue	$	-
Total Personnel Costs		-
Total Operating Expenses		15,000
Total Capital Outlay		-
Total Budget Request	**$**	**15,000**

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 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

Recreation Camps and Classes Division Budget

The Recreation Camps and Classes Division is responsible for providing a wide variety of community education classes, activities, and programs for our community. It also provides week-long summer camps to keep kids engaged throughout the summer months.

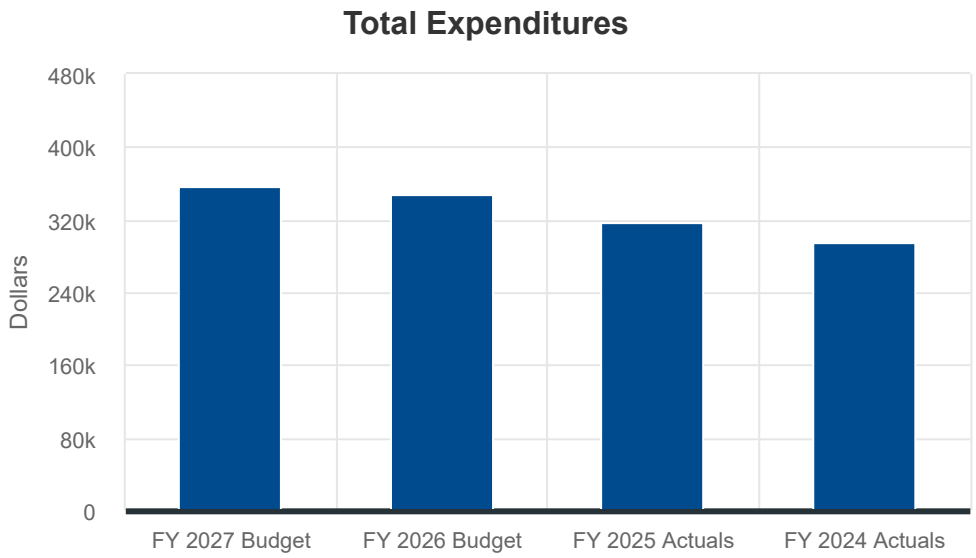
Objectives:

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

Recreation Camps and Classes Division Budget

	FY 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 367,212	$ 336,475	$ 30,737	9.1%	$ 354,180	$ 336,475
Expenditures						
Personnel	130,585	121,960	8,625	7.1%	98,419	93,064
Operating	225,539	226,126	(587)	(0.3)%	219,574	201,472
Total Expenditures	**356,124**	**348,086**	**8,038**	**2.3%**	**317,993**	**294,536**
Total Expenditures including Transfers	**356,124**	**348,086**	**8,038**	**2.3%**	**317,993**	**294,536**
Net Income (Loss)	**$ 11,088**	**$ (11,611)**	**$ 22,699**	**195.5%**	**$ 36,187**	**$ 41,939**

Personnel		
Full-Time	1.00	1.00
Total Personnel	**1.00**	**1.00**



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.

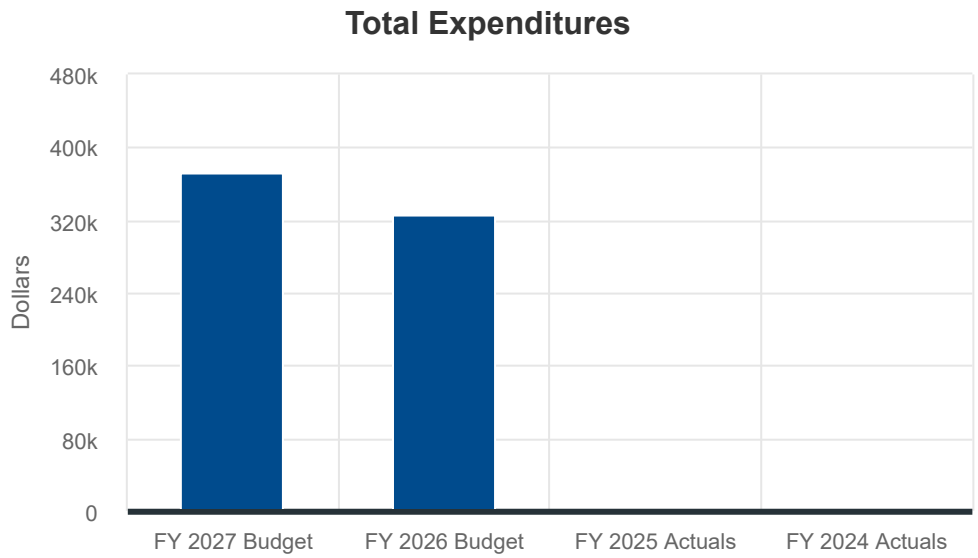
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 130,215	$ 121,670	$ 8,545	7.0%	$ -	$ -
Operating	242,525	204,196	38,329	18.8%	-	-
Total Expenditures	**372,740**	**325,866**	**46,874**	**14.4%**	**-**	**-**
Total Expenditures including Transfers	**372,740**	**325,866**	**46,874**	**14.4%**	**-**	**-**
Net Income (Loss)	**$ (372,740)**	**$ (325,866)**	**$ (46,874)**	**(14.4)%**	**$ -**	**$ -**

Personnel		
Full-Time	1.00	1.00
Total Personnel	**1.00**	**1.00**



Homecourt Division Budget

The Meridian Homecourt serves as an indoor sports facility for the citizens of the City of Meridian and the Treasure Valley as a whole. It is the goal of Meridian Parks and Recreation to create and provide a fair and equal opportunity for community members to maximize facility usage.

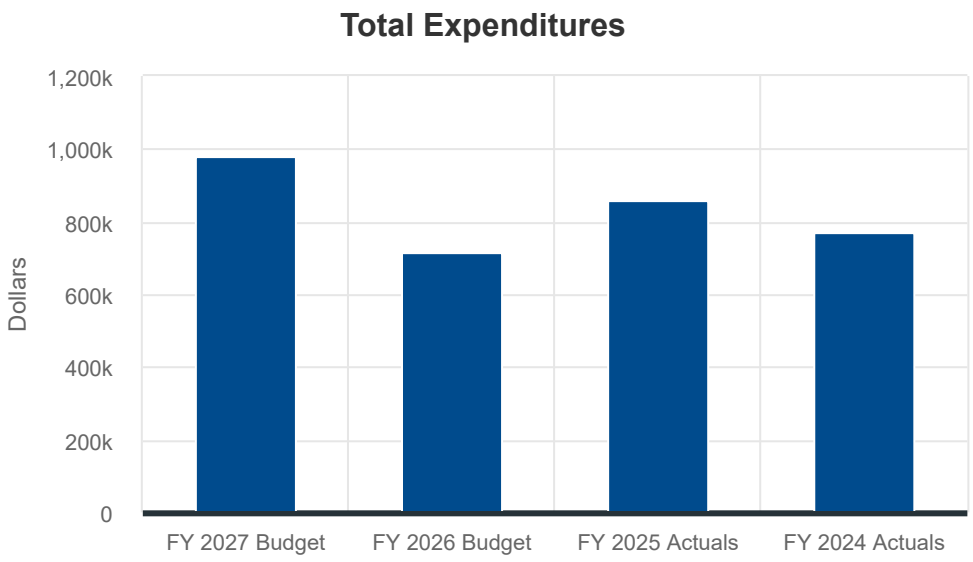
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 269,578	$ 258,927	$ 10,651	4.1%	$ 259,084	$ 278,007
Expenditures						
Personnel	474,129	443,595	30,534	6.9%	400,793	398,587
Operating	507,318	222,894	284,424	127.6%	456,014	373,136
Capital	-	50,000	(50,000)	(100.0)%	-	-
Total Expenditures	**981,447**	**716,489**	**264,958**	**37.0%**	**856,807**	**771,723**
Total Expenditures including Transfers	**981,447**	**716,489**	**264,958**	**37.0%**	**856,807**	**771,723**
Net Income (Loss)	**$ (711,869)**	**$ (457,562)**	**$ (254,307)**	**(55.6)%**	**$ (597,723)**	**$ (493,716)**

Personnel		
Full-Time	4.00	4.00
Part-Time	1.00	1.00
Total Personnel	**5.00**	**5.00**



Community Center Budget

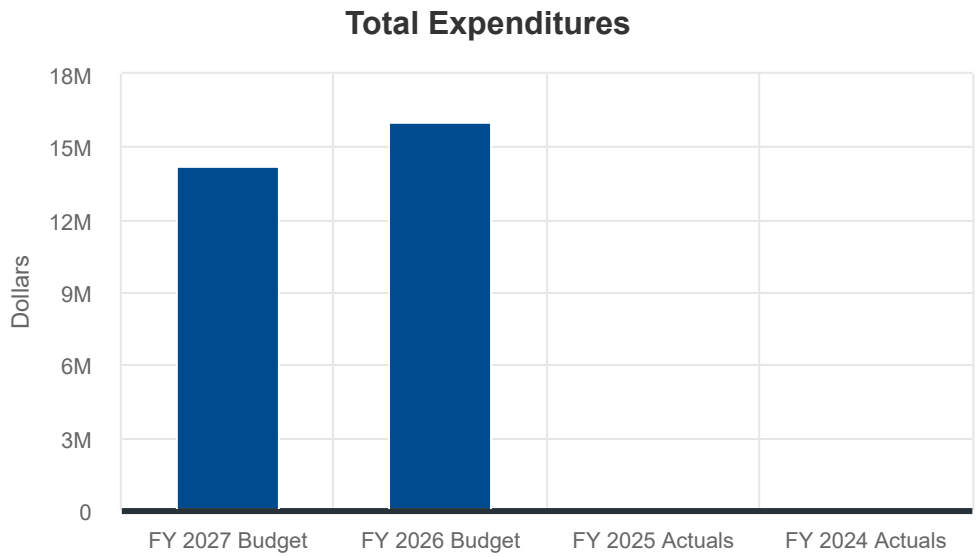
The Meridian Community Center proudly offers a wide variety of classes, activities, and programs designed to bring people together and enrich the lives of everyone in our community.

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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Capital	14,035,171	15,870,310	(1,835,139)	(11.6)%	-	-
Total Expenditures	**14,208,871**	**16,044,010**	**(1,835,139)**	**(11.4)%**	**-**	**-**
Total Expenditures including Transfers	**14,208,871**	**16,044,010**	**(1,835,139)**	**(11.4)%**	**-**	**-**
Net Income (Loss)	**$ (14,208,871)**	**$ (16,044,010)**	**$ 1,835,139**	**11.4%**	**$ -**	**$ -**



Parks and Recreation Administration Division Budget

The Parks and Recreation Administration Division provides management direction of the day-to-day operations for the entire Department, including the Recreation, Community Events, Homecourt, Sports, Parks, Construction, Pool, and Lakeview Golf Course Divisions.

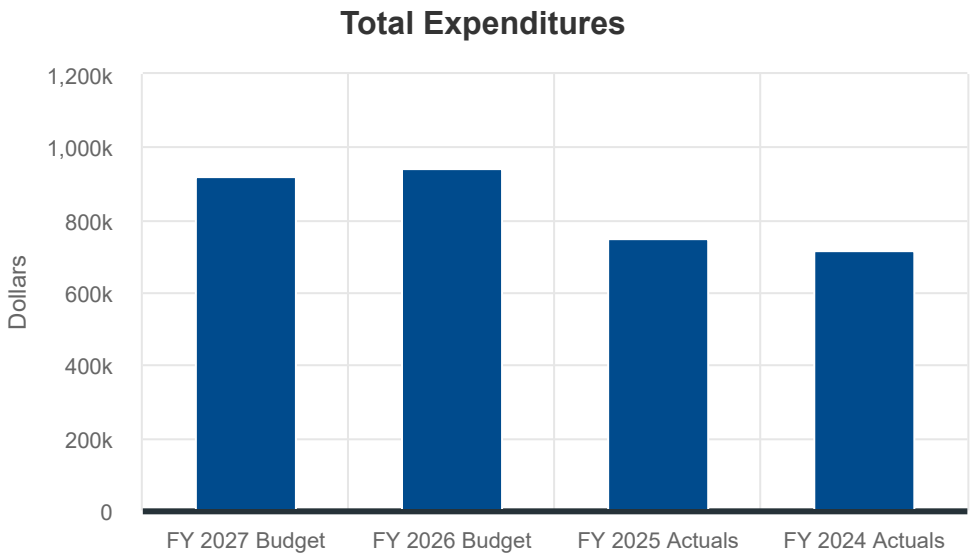
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 6,349,335	$ 6,549,917	$ (200,582)	(3.1)%	$ 6,301,426	$ 7,596,780
Expenditures						
Personnel	674,661	734,634	(59,973)	(8.2)%	603,194	590,446
Operating	242,370	207,696	34,674	16.7%	147,996	127,341
Total Expenditures	**917,031**	**942,330**	**(25,299)**	**(2.7)%**	**751,190**	**717,787**
Transfers	96,335	76,253	20,082	26.3%	77,706	72,359
Total Expenditures including Transfers	**1,013,366**	**1,018,583**	**(5,217)**	**(0.5)%**	**828,896**	**790,146**
Net Income (Loss)	**$ 5,335,969**	**$ 5,531,334**	**$ (195,365)**	**(3.5)%**	**$ 5,472,530**	**$ 6,806,634**

Personnel		
Full-Time	5.00	5.00
Total Personnel	**5.00**	**5.00**



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.

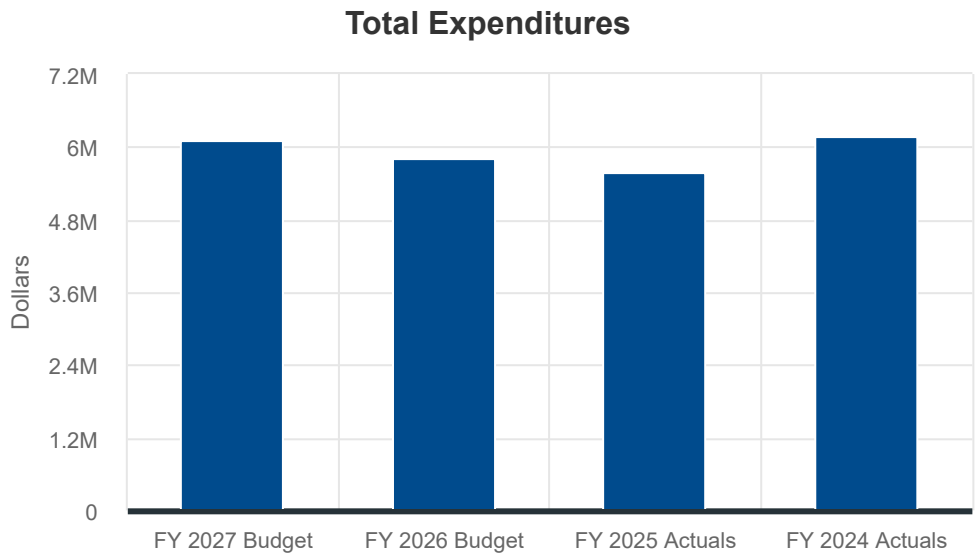
Objectives:

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

Parks Division Budget

	FY 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ 22,990	$ 13,221
Expenditures						
Personnel	3,184,832	2,902,437	282,395	9.7%	2,821,645	3,029,122
Operating	2,707,876	2,575,358	132,518	5.1%	2,703,832	2,367,928
Capital	229,600	334,000	(104,400)	(31.3)%	51,661	765,860
Total Expenditures	**6,122,308**	**5,811,795**	**310,513**	**5.3%**	**5,577,138**	**6,162,910**
Total Expenditures including Transfers	**6,122,308**	**5,811,795**	**310,513**	**5.3%**	**5,577,138**	**6,162,910**
Net Income (Loss)	**$ (6,122,308)**	**$ (5,811,795)**	**$ (310,513)**	**(5.3)%**	**$ (5,554,148)**	**$ (6,149,689)**

Personnel		
Full-Time	24.00	24.00
Total Personnel	**24.00**	**24.00**



Parks Division Budget Request Detail

Budget Request Title:	Parks Maintenance Equipment & Vehicle Purchases

Narrative:

This request funds an additional tractor to perform aeration (deep tine, core, and slicing), topdressing, fertilizing, ballfield lip removal, vac work, over seeding, and warning track material installation. This piece of equipment would be shared for many of the same tasks at the golf course. We do our best to plan and schedule the varying tasks, but we still have overlap due to weather, staffing, timing, field use, irrigation season, etc. This additional tractor would allow us to be doing multiple tasks at the same time.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	69,000
Total Budget Request	**$ 69,000**

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 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

Parks Division Budget Request Detail

Budget Request Title:	Settlers Park Expansion Operating
Narrative:	This is the ongoing staffing and operating expenses needed to maintain 6 acres of additional park just west of the existing Settlers Park.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	74,774
Total Operating Expenses	82,750
Total Capital Outlay	-
Total Budget Request	**$ 157,524**

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

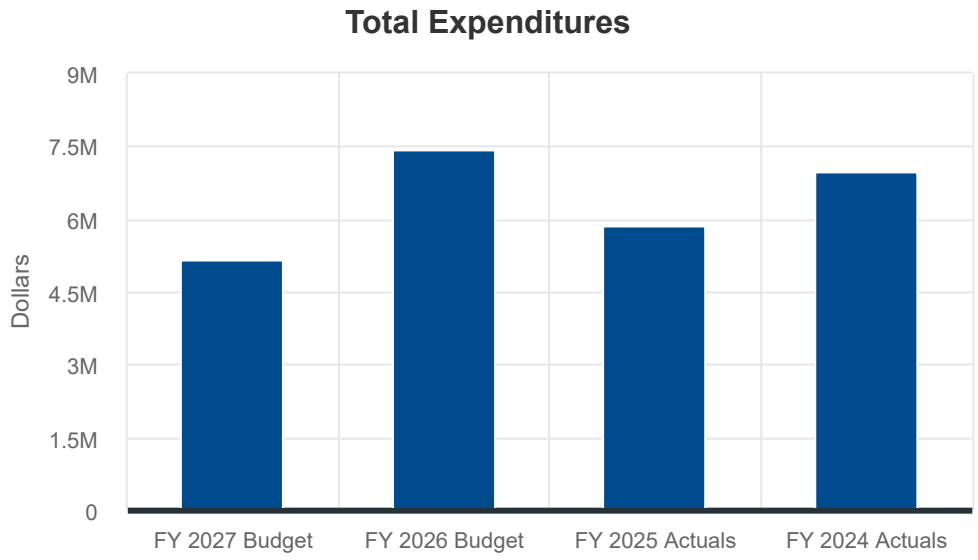
The Parks and Recreation Construction Division is responsible for the planning and implementation of new park/pathway construction, roadway beautification, and the life cycle replacements in existing parks and facilities.

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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ 1,656,716	$ (1,656,716)	(100.0)%	$ 499,282	$ 117,622
Expenditures						
Operating	-	595,744	(595,744)	(100.0)%	244,679	51,629
Capital	5,158,103	6,814,957	(1,656,854)	(24.3)%	5,621,154	6,930,514
Total Expenditures	**5,158,103**	**7,410,701**	**(2,252,598)**	**(30.4)%**	**5,865,833**	**6,982,143**
Total Expenditures including Transfers	**5,158,103**	**7,410,701**	**(2,252,598)**	**(30.4)%**	**5,865,833**	**6,982,143**
Net Income (Loss)	**$ (5,158,103)**	**$ (5,753,985)**	**$ 595,882**	**10.4%**	**$ (5,366,551)**	**$ (6,864,521)**



Parks and Recreation Construction Division Budget Request Detail

Budget Request Title:	Linder Road Overpass Landscape Medians
Narrative:	This request will fund the construction of landscaping, stamped concrete, irrigation, and plants in the center medians on Linder Road between Overland Road/Franklin Road.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	300,000
Total Budget Request	**$ 300,000**

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 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:	Pathway Connections

Narrative:

Ridenbaugh Bridge Crossing at Meridian Road: There are currently two pathways that are part of the Ten Mile Creek Pathway system that come to a stop with no obvious connection along Meridian Road. This bridge creates a connection independent of State Highway 69. A bridge connection would remain intact, even after future widening of SH 69. Phase 2 Rail-With-Trail Pathway (Connection to Linder Road):This request will fund the design and ROW acquisition of the RWT Pathway from the soon-to-be-built pathway segment just west of NW 3rd between NW 3rd and W 8th Street to Linder Road clearing the way for construction in 2029.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	1,500
Total Operating Expenses	4,000
Total Capital Outlay	450,000
Total Budget Request	**$ 455,500**

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?	Yes

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 from Black Cat to McDermott.1) Ustick Road between Ten Mile and Black Cat Roads Center Median Landscape Design & Construction2) Ustick Road between Black Cat and McDermott Median Landscape Design & Construction3) Ustick Road between Ten Mile and Linder Landscape Design & Construction

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	6,500
Total Capital Outlay	184,182
Total Budget Request	**$ 190,682**

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 Golf Course Administration Division Budget

The City's only public golf course, Lakeview Golf Course, is an 18-hole par 72 golf course. It is equipped with a full-service clubhouse for community gatherings, pro shop, golf cart rentals, driving range, and practice area. It offers men's and women's golf associations, junior golf programs, golf lessons and packages, and can host tournaments and special events.

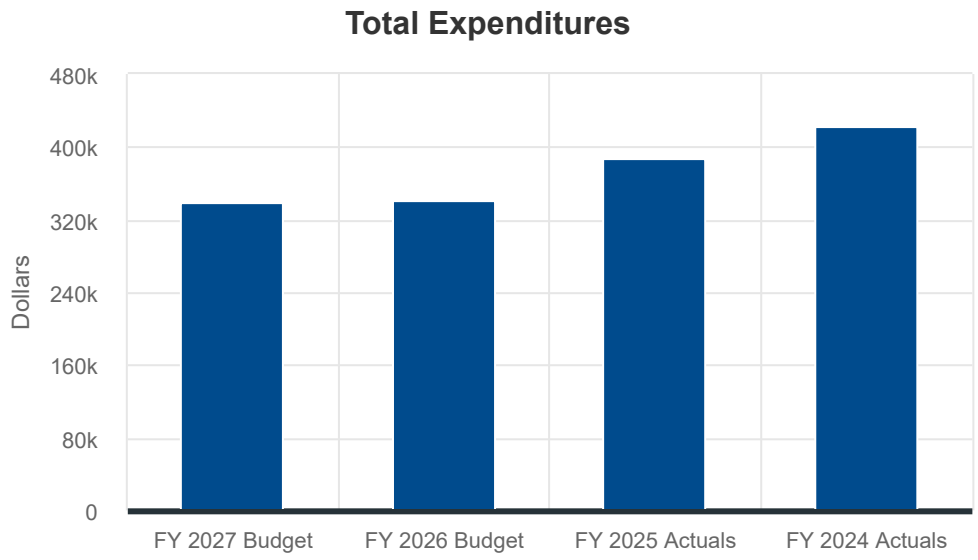
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ -	$ 479
Expenditures						
Personnel	173,758	171,926	1,832	1.1%	162,607	158,200
Operating	166,104	168,364	(2,260)	(1.3)%	173,257	197,195
Capital	-	-	-	-%	52,241	66,928
Total Expenditures	**339,862**	**340,290**	**(428)**	**(0.1)%**	**388,105**	**422,323**
Total Expenditures including Transfers	**339,862**	**340,290**	**(428)**	**(0.1)%**	**388,105**	**422,323**
Net Income (Loss)	**$ (339,862)**	**$ (340,290)**	**$ 428**	**0.1%**	**$ (388,105)**	**$ (421,844)**

Personnel		
Full-Time	1.00	1.00
Total Personnel	**1.00**	**1.00**



Lakeview Cart Rental Division Budget

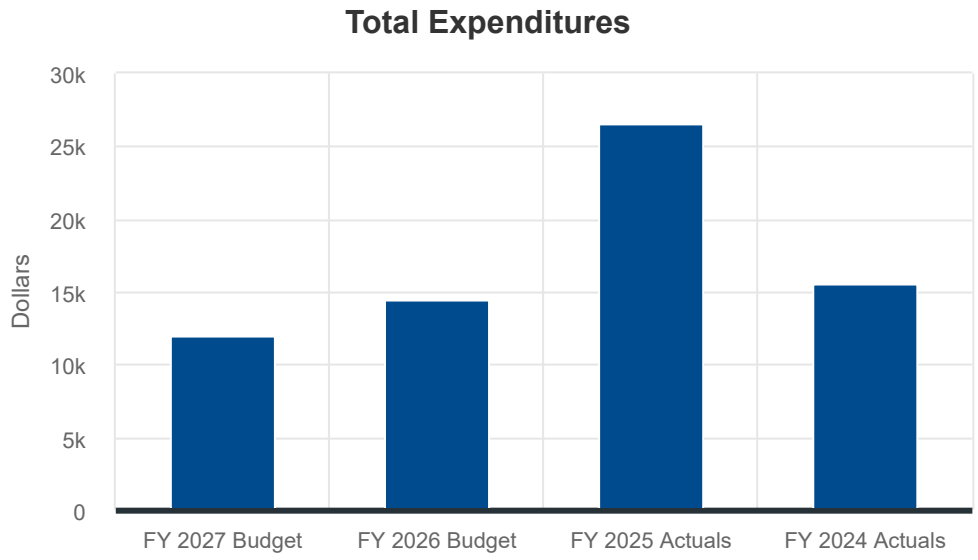
The City's only public golf course, Lakeview Golf Course, is an 18-hole par 72 golf course. It is equipped with a full-service clubhouse for community gatherings, golf shop, golf cart rentals, driving range, and practice area. It offers men's and women's golf associations, junior golf programs, golf lessons and packages, and can host tournaments and special events..

Objectives:

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

Lakeview Cart Rental Division Budget

	FY 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 397,857	$ 338,507	$ 59,350	17.5%	$ 387,853	$ 371,892
Expenditures						
Operating	11,958	14,500	(2,542)	(17.5)%	26,575	15,608
Total Expenditures	**11,958**	**14,500**	**(2,542)**	**(17.5)%**	**26,575**	**15,608**
Total Expenditures including Transfers	**11,958**	**14,500**	**(2,542)**	**(17.5)%**	**26,575**	**15,608**
Net Income (Loss)	**$ 385,899**	**$ 324,007**	**$ 61,892**	**19.1%**	**$ 361,278**	**$ 356,284**



Lakeview Pro Shop Division Budget

The City's only public golf course, Lakeview Golf Course, is an 18-hole par 72 golf course. It is equipped with a full-service clubhouse for community gatherings, golf shop, golf cart rentals, driving range, and practice area. It offers men's and women's golf associations, junior golf programs, golf lessons and packages, and can host tournaments and special events.

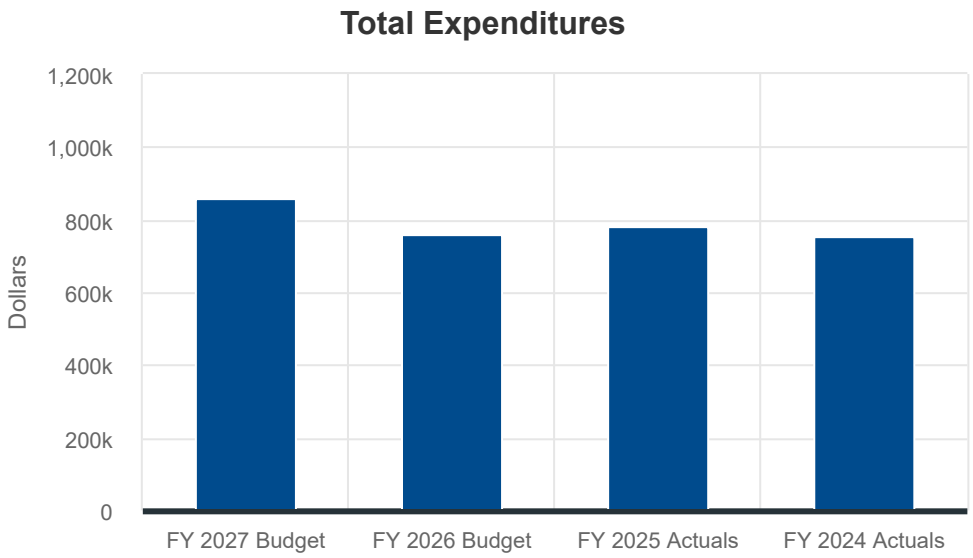
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 383,710	$ 295,542	$ 88,168	29.8%	$ 411,869	$ 392,935
Expenditures						
Personnel	553,068	484,954	68,114	14.0%	520,563	512,990
Operating	308,212	274,116	34,096	12.4%	262,599	242,204
Total Expenditures	**861,280**	**759,070**	**102,210**	**13.5%**	**783,162**	**755,194**
Total Expenditures including Transfers	**861,280**	**759,070**	**102,210**	**13.5%**	**783,162**	**755,194**
Net Income (Loss)	**$ (477,570)**	**$ (463,528)**	**$ (14,042)**	**(3.0)%**	**$ (371,293)**	**$ (362,259)**

Personnel		
Full-Time	4.00	4.00
Total Personnel	**4.00**	**4.00**



Lakeview Golfing and Grounds Maintenance Division Budget

The City's only public golf course, Lakeview Golf Course, is an 18-hole par 72 golf course. It is equipped with a full-service clubhouse for community gatherings, golf shop, golf cart rentals, driving range, and practice area. It offers men's and women's golf associations, junior golf programs, golf lessons and packages, and can host tournaments and special events.

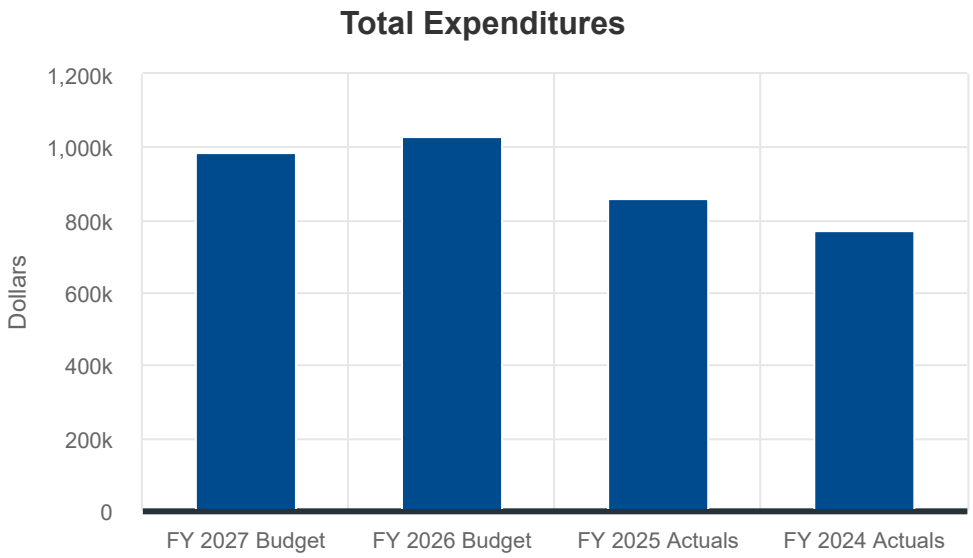
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 1,594,428	$ 1,255,313	$ 339,115	27.0%	$ 1,607,344	$ 1,430,697
Expenditures						
Personnel	630,773	479,892	150,881	31.4%	495,732	415,594
Operating	353,747	400,840	(47,093)	(11.7)%	364,884	355,620
Capital	-	149,000	(149,000)	(100.0)%	-	-
Total Expenditures	**984,520**	**1,029,732**	**(45,212)**	**(4.4)%**	**860,616**	**771,214**
Total Expenditures including Transfers	**984,520**	**1,029,732**	**(45,212)**	**(4.4)%**	**860,616**	**771,214**
Net Income (Loss)	**$ 609,908**	**$ 225,581**	**$ 384,327**	**170.4%**	**$ 746,728**	**$ 659,483**

Personnel		
Full-Time	4.00	4.00
Total Personnel	**4.00**	**4.00**



Lakeview Food and Beverage Division Budget

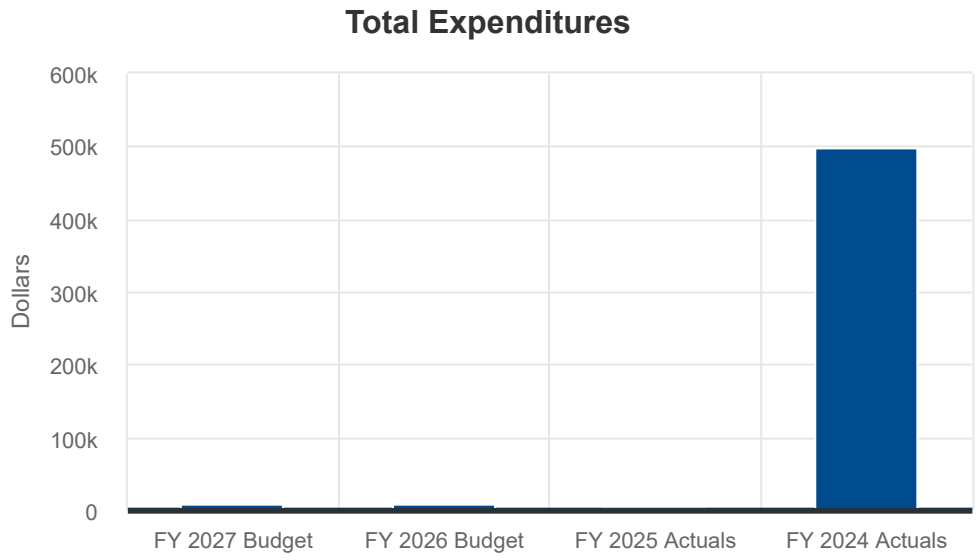
The City's only public golf course, Lakeview Golf Course, is an 18-hole par 72 golf course. It is equipped with full-service food and beverage offerings operated by a contractor that caters to golfers and the general public.

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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ 15,661	$ 13,926
Expenditures						
Operating	7,442	9,059	(1,617)	(17.8)%	3,399	499,116
Total Expenditures	**7,442**	**9,059**	**(1,617)**	**(17.8)%**	**3,399**	**499,116**
Total Expenditures including Transfers	**7,442**	**9,059**	**(1,617)**	**(17.8)%**	**3,399**	**499,116**
Net Income (Loss)	**$ (7,442)**	**$ (9,059)**	**$ 1,617**	**17.8%**	**$ 12,262**	**$ (485,190)**



Lakeview Capital Projects Division Budget

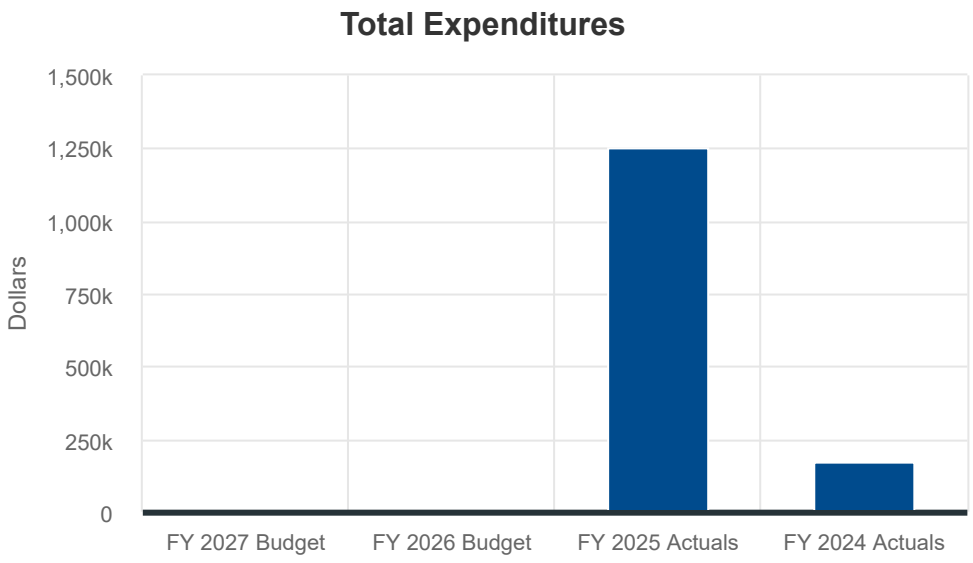
The Lakeview Capital Projects Division is responsible for the planning and implementation of improvements at Lakeview Golf Course and the existing life cycle replacements.

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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Total Expenditures	-	-	-	-%	1,251,121	169,547
Total Expenditures including Transfers	-	-	-	-%	1,251,121	169,547
Net Income (Loss)	$ -	$ -	$ -	-%	$ (1,251,121)	$ (169,547)



Community Pool Division Budget

The Community Pool Division is responsible for providing quality aquatics programming at the Meridian Pool, with a focus on affordable public swim lessons and open public swim to meet the public demands.

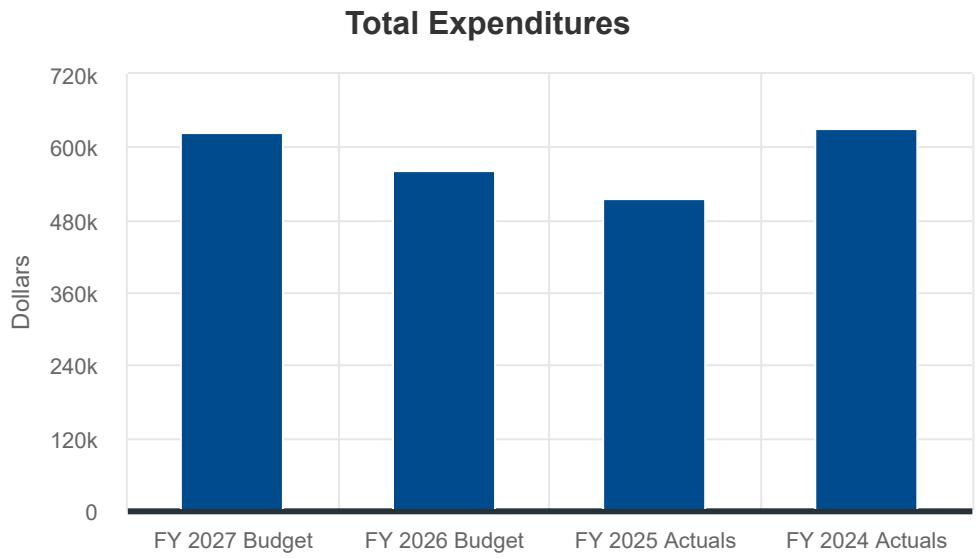
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 135,733	$ 140,000	$ (4,267)	(3.0)%	$ 147,850	$ 443,129
Expenditures						
Personnel	130,283	121,888	8,395	6.9%	107,015	104,025
Operating	492,663	440,803	51,860	11.8%	407,464	525,242
Total Expenditures	**622,946**	**562,691**	**60,255**	**10.7%**	**514,479**	**629,267**
Total Expenditures including Transfers	**622,946**	**562,691**	**60,255**	**10.7%**	**514,479**	**629,267**
Net Income (Loss)	**$ (487,213)**	**$ (422,691)**	**$ (64,522)**	**(15.3)%**	**$ (366,629)**	**$ (186,138)**

Personnel		
Full-Time	1.00	1.00
Total Personnel	**1.00**	**1.00**



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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 FY2027 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 FY2027 projects include:

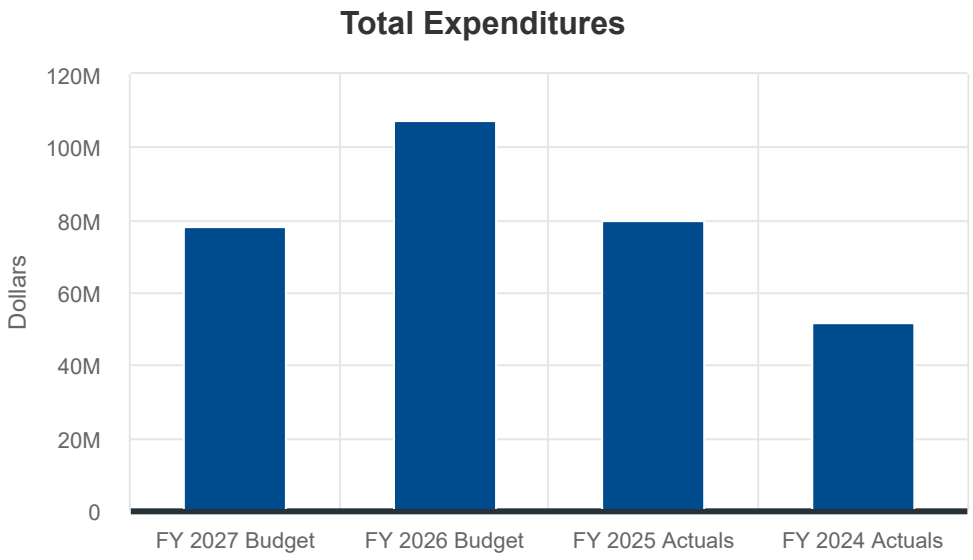
- Upgrades at the Wastewater Resource Recovery Facility to meet upcoming phosphorus and ammonia discharge requirements in the 2027 state-issued permit.
- Installation of additional drinking water treatment facilities to maintain water quality and capacity for the growing community.
- Construction of 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 50,528,146	$ 55,319,144	$ (4,790,998)	(8.7)%	$ 56,195,875	$ 57,903,313
Expenditures						
Personnel	16,954,574	15,926,749	1,027,825	6.5%	14,453,691	13,460,176
Operating	11,927,602	11,468,230	459,372	4.0%	10,543,286	10,629,535
Capital	49,258,109	79,842,760	(30,584,651)	(38.3)%	54,714,834	27,536,747
Total Expenditures	**78,140,285**	**107,237,739**	**(29,097,454)**	**(27.1)%**	**79,711,811**	**51,626,458**
Transfers	4,416,459	4,235,199	181,260	4.3%	4,283,120	3,625,476
Total Expenditures including Transfers	**82,556,744**	**111,472,938**	**(28,916,194)**	**(25.9)%**	**83,994,931**	**55,251,934**
Net Income (Loss)	**$ (32,028,598)**	**$ (56,153,794)**	**$ 24,125,196**	**43.0%**	**$ (27,799,056)**	**$ 2,651,379**

Personnel		
Full-Time	141.00	139.00
Total Personnel	**141.00**	**139.00**



Enterprise Fund Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-PW Admin-Computers	$ 7,200
Replacement-Water-SCADA	150,000
Replacement-WRRF-SCADA	240,000
Equip. Replace.-MUBS-Computers	1,800
Equip. Replace.-Water-Computers	9,000
Replacement-Water-Water Main(s)	1,700,000
Replacement-Water-Well 11B	900,000
Equip. Replace.-WRRF-Computers	10,800
Equip. Replace.-WRRF-Lab HVAC	70,000
Replacement-WRRF-Digester #4/5 - Seals	200,000
Replacement-WRRF-Ferric Tank and Building	150,000
Replacement-WRRF-Sewer Main(s)	915,000
Total Budget Replacement Requests	**$ 4,353,800**

Enterprise Fund Budget Requests

Budget Change Request Title	Revenue	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Regulatory Compliance Program Manager	$ -	$ 131,917	$ 5,725	$ -	$ 137,642
Sewer Master Plan	-	-	75,000	-	75,000
Personnel Reclassification-Water	-	22,983	-	-	22,983
Water Operator III and Vehicle	-	97,143	59,002	-	156,145
Water Control Valve - SCADA	-	-	-	150,000	150,000
Water Main Extensions / Adjustments	-	-	-	2,100,000	2,100,000
Well 33 Bridgetower	-	-	-	100,000	100,000
Personnel Reclassification-Wastewater	-	28,839	-	-	28,839
Digester #3 - Cleaning	-	-	125,000	-	125,000
Critical WRRF Equipment	-	-	54,000	-	54,000
Hydrocyclones	-	-	-	350,000	350,000
North Black Cat Lift Station Pump Upgrades	-	-	-	330,000	330,000
Oaks Lift Station Upgrade	-	-	-	300,000	300,000
Sewer Line Extensions / Adjustments	-	-	-	210,000	210,000
WRRF Old UV Channel Upgrades	-	-	-	750,000	750,000
Total Budget Change Requests	**$ -**	**$ 280,882**	**$ 318,727**	**$ 4,290,000**	**$ 4,889,609**

Budget Carryforward Request Title	Budget Amount
Original Carryforward - Public Works	$ 457,888
Original Carryforward - MUBS	22,890
Original Carryforward - Water	9,662,952
Original Carryforward - Waste Water	32,032,337
Total Budget Carryforward Requests	**$ 42,176,066**

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UTILITY BILLING DEPARTMENT

Utility Billing Department Budget

The Meridian Utility Billing Division is responsible for the assessment of user charges to customer utility accounts, providing City utility accounts with invoices, and processing payments for water, sewer, trash and other fees as assessed. The Division also processes requests for various payment options, utility billing directives, renters' addendums, and billing adjustments.

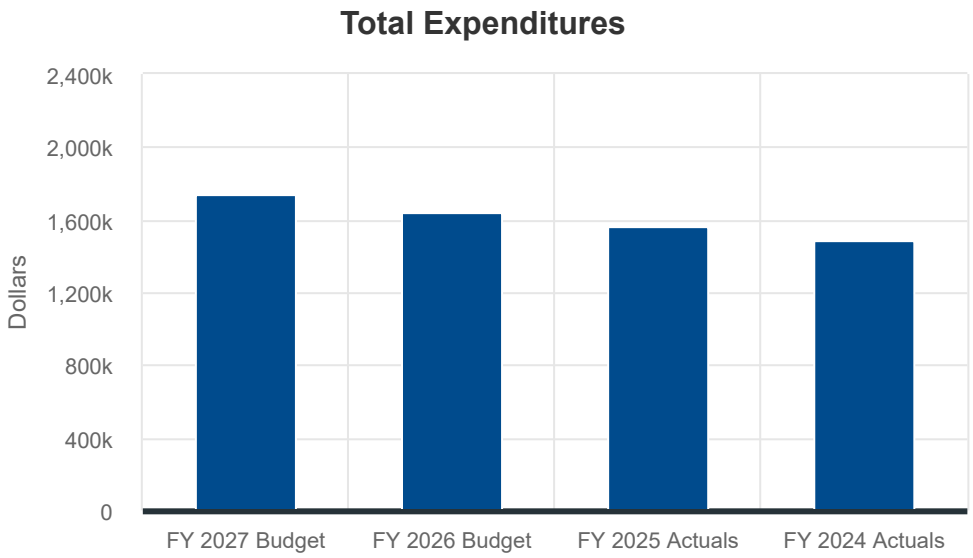
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 1,580,143	$ 1,449,514	$ 130,629	9.0%	$ 1,594,748	$ 1,488,886
Expenditures						
Personnel	770,640	732,034	38,606	5.3%	672,571	635,162
Operating	970,672	913,748	56,924	6.2%	889,590	850,264
Total Expenditures	**1,741,312**	**1,645,782**	**95,530**	**5.8%**	**1,562,161**	**1,485,426**
Total Expenditures including Transfers	**1,741,312**	**1,645,782**	**95,530**	**5.8%**	**1,562,161**	**1,485,426**
Net Income (Loss)	**$ (161,169)**	**$ (196,268)**	**$ 35,099**	**17.9%**	**$ 32,587**	**$ 3,460**

Personnel		
Full-Time	7.00	7.00
Total Personnel	**7.00**	**7.00**



Utility Billing Department Budget Requests

Budget Replacement Request Title		Budget Amount
Equip. Replace.-MUBS-Computers	$	1,800
Total Budget Replacement Requests	**$**	**1,800**

Budget Carryforward Request Title		Budget Amount
Original Carryforward - MUBS	$	22,890
Total Budget Carryforward Requests	**$**	**22,890**

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.

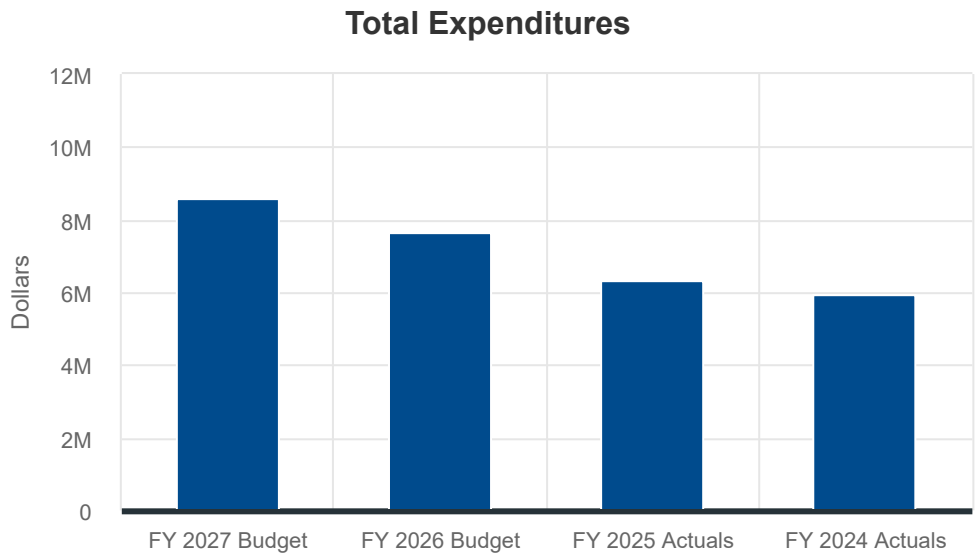
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 392,911	$ 603,893	$ (210,982)	(34.9)%	$ 282,248	$ 360,955
Expenditures						
Personnel	6,831,940	6,377,825	454,115	7.1%	5,533,681	5,165,059
Operating	1,776,816	1,287,454	489,362	38.0%	794,965	798,514
Total Expenditures	**8,608,756**	**7,665,279**	**943,477**	**12.3%**	**6,328,646**	**5,963,573**
Transfers	267,596	211,814	55,782	26.3%	263,994	292,358
Total Expenditures including Transfers	**8,876,352**	**7,877,093**	**999,259**	**12.7%**	**6,592,640**	**6,255,931**
Net Income (Loss)	**$ (8,483,441)**	**$ (7,273,200)**	**$ (1,210,241)**	**(16.6)%**	**$ (6,310,392)**	**$ (5,894,976)**

Personnel		
Full-Time	50.00	49.00
Total Personnel	**50.00**	**49.00**



Public Works Department Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-PW Admin-Computers	$ 7,200
Replacement-Water-SCADA	150,000
Replacement-WRRF-SCADA	240,000
Total Budget Replacement Requests	**$ 397,200**

Budget Change Request Title	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Regulatory Compliance Program Manager	$ 131,917	$ 5,725	$ -	$ 137,642
Sewer Master Plan	-	75,000	-	75,000
Total Budget Change Requests	**$ 131,917**	**$ 80,725**	**$ -**	**$ 212,642**

Budget Carryforward Request Title	Budget Amount
Original Carryforward - Public Works	$ 457,888
Total Budget Carryforward Requests	**$ 457,888**

Public Works Administration Division Budget

Public Works Administration facilitates the development and maintenance of processes and models that enable organizational excellence and customer satisfaction. The group houses the support staff for the Utilities including administrative, business, safety and leadership personnel. Areas of focus include: leadership, financial, asset management, GIS oversight, environmental and solid waste programs, work-force development, strategic planning, performance management and continuous improvement.

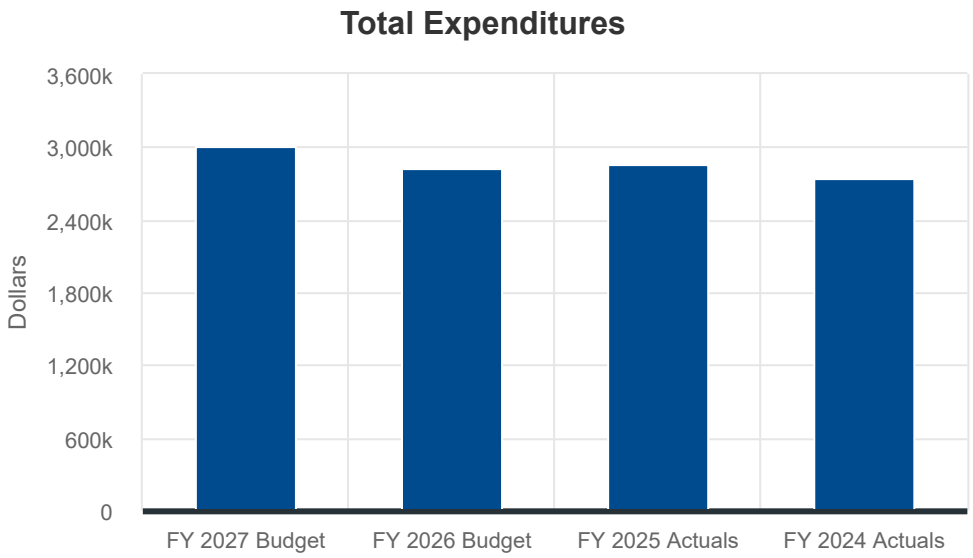
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 280,911	$ 491,893	$ (210,982)	(42.9)%	$ 275,036	$ 354,490
Expenditures						
Personnel	2,733,558	2,546,777	186,781	7.3%	2,554,483	2,439,231
Operating	266,788	279,352	(12,564)	(4.5)%	308,906	300,462
Total Expenditures	**3,000,346**	**2,826,129**	**174,217**	**6.2%**	**2,863,389**	**2,739,693**
Transfers	267,596	211,814	55,782	26.3%	263,994	292,358
Total Expenditures including Transfers	**3,267,942**	**3,037,943**	**229,999**	**7.6%**	**3,127,383**	**3,032,051**
Net Income (Loss)	**$ (2,987,031)**	**$ (2,546,050)**	**$ (440,981)**	(17.3)%	**$ (2,852,347)**	**$ (2,677,561)**

Personnel		
Full-Time	20.00	19.00
Total Personnel	**20.00**	**19.00**



Public Works Administration Division Budget Request Detail

Budget Request Title:	Regulatory Compliance Program Manager
Narrative:	This position will be dedicated to maintaining regulatory compliance for both the Public Works Department primarily focused on regulatory requirements for the water and wastewater utilities. As the utilities grow in complexity and regulations become increasingly complex and stringent, a dedicated specialized resource is needed to ensure the City remains in compliance with its permits and state and federal regulations. This position will also be critical in tracking, monitoring, and analyzing the impacts on our utilities from the ever-changing state and federal environmental regulations.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	131,917
Total Operating Expenses	5,735
Total Capital Outlay	-
Total Budget Request	**$ 137,652**

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?	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

Public Works Engineering Division is responsible to plan, design and construct Wastewater, Water, and recycled water infrastructure. In addition, the division lends assistance to the maintenance and operation of the city's street lights and inspects the Public Works infrastructure described above.

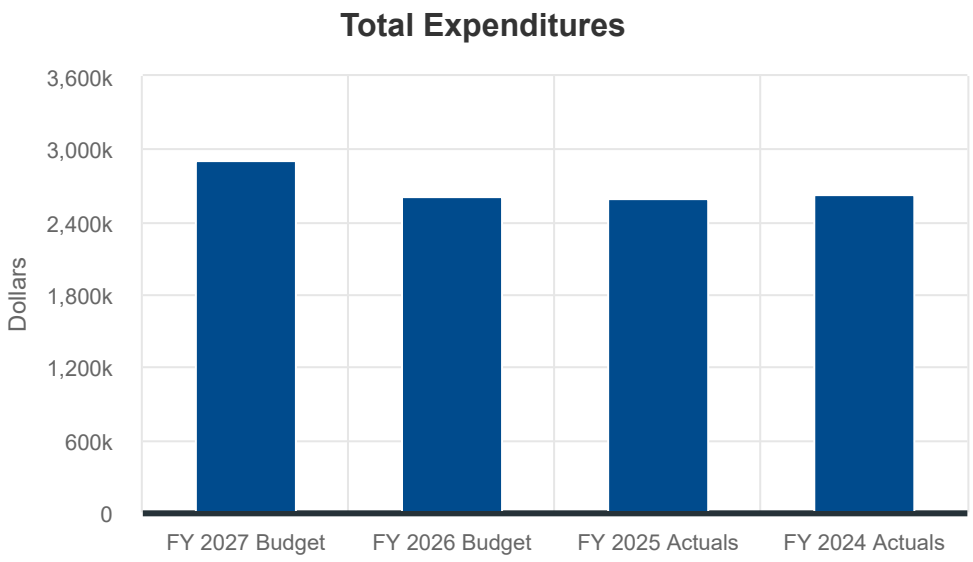
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 2,507,505	$ 2,339,174	$ 168,331	7.2%	$ 2,225,749	$ 2,223,798
Operating	403,781	265,427	138,354	52.1%	359,419	400,994
Total Expenditures	**2,911,286**	**2,604,601**	**306,685**	**11.8%**	**2,585,168**	**2,624,792**
Total Expenditures including Transfers	**2,911,286**	**2,604,601**	**306,685**	**11.8%**	**2,585,168**	**2,624,792**
Net Income (Loss)	**$ (2,911,286)**	**$ (2,604,601)**	**$ (306,685)**	**(11.8)%**	**$ (2,585,168)**	**$ (2,624,792)**

Personnel		
Full-Time	17.00	17.00
Total Personnel	**17.00**	**17.00**



Engineering Division Budget Request Detail

Budget Request Title:	Sewer Master Plan
Narrative:	The Department of Environmental Quality requires an update to the Sewer Master Plan is every five years as outlined in the State of Idaho Wastewater Rules. The sewer master plan evaluates existing capacity constraints, future sewer main and lift station projects, and updates the sewer modeling software necessary to evaluate future developments.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	75,000
Total Capital Outlay	-
Total Budget Request	**$ 75,000**

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

Environmental Administration Division Budget

The Environmental Administration Division consists of the Environmental Programs Coordinator. The Environmental Programs Coordinator is responsible for coordinating the environmental programs and activities of the Public Works Department, and assists with environmental clearances and compliance for capital projects of the Department. Programs include, but are not limited to Floodplain, Stormwater, Surface Water, Water Conservation, Energy Efficiency & Conservation.

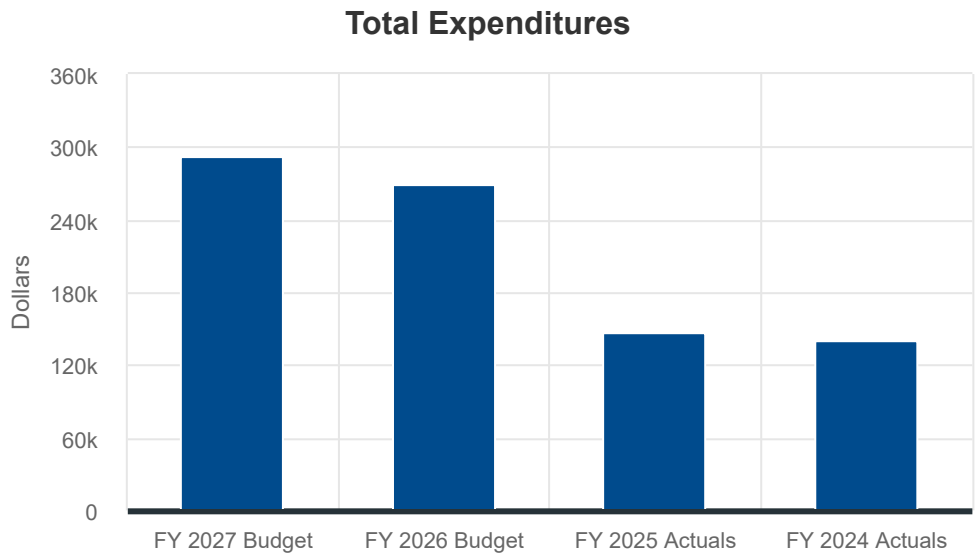
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 112,000	$ 112,000	$ -	-%	$ -	$ -
Expenditures						
Personnel	144,404	135,377	9,027	6.7%	121,521	115,420
Operating	147,490	134,022	13,468	10.0%	24,776	24,223
Total Expenditures	**291,894**	**269,399**	**22,495**	**8.4%**	**146,297**	**139,643**
Total Expenditures including Transfers	**291,894**	**269,399**	**22,495**	**8.4%**	**146,297**	**139,643**
Net Income (Loss)	**$ (179,894)**	**$ (157,399)**	**$ (22,495)**	**(14.3)%**	**$ (146,297)**	**$ (139,643)**

Personnel		
Full-Time	1.00	1.00
Total Personnel	**1.00**	**1.00**



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.

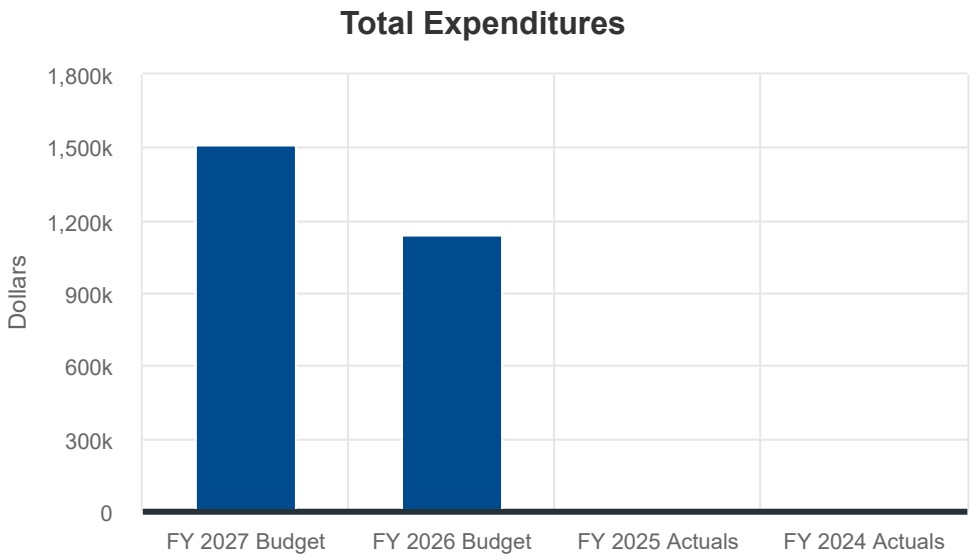
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 683,278	$ 647,984	$ 35,294	5.4%	$ -	$ -
Operating	831,090	490,006	341,084	69.6%	-	-
Total Expenditures	**1,514,368**	**1,137,990**	**376,378**	**33.1%**	**-**	**-**
Total Expenditures including Transfers	**1,514,368**	**1,137,990**	**376,378**	**33.1%**	**-**	**-**
Net Income (Loss)	**$ (1,514,368)**	**$ (1,137,990)**	**$ (376,378)**	**(33.1)%**	**$ -**	**$ -**

Personnel		
Full-Time	5.00	5.00
Total Personnel	**5.00**	**5.00**



Land Development Division Budget

The Land Development Division ensures that future development can be serviced by utilities and verifies construction of new utilities conform to City, State, and Federal standards.

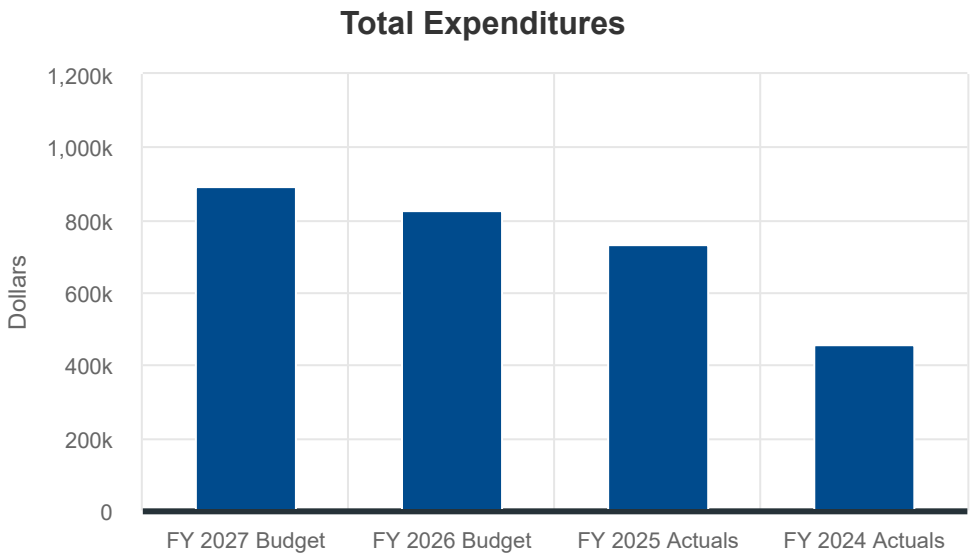
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ 7,212	$ 6,465
Expenditures						
Personnel	763,195	708,513	54,682	7.7%	631,928	386,610
Operating	127,667	118,647	9,020	7.6%	101,864	72,835
Total Expenditures	**890,862**	**827,160**	**63,702**	**7.7%**	**733,792**	**459,445**
Total Expenditures including Transfers	**890,862**	**827,160**	**63,702**	**7.7%**	**733,792**	**459,445**
Net Income (Loss)	**$ (890,862)**	**$ (827,160)**	**$ (63,702)**	**(7.7)%**	**$ (726,580)**	**$ (452,980)**

Personnel		
Full-Time	7.00	7.00
Total Personnel	**7.00**	**7.00**



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.

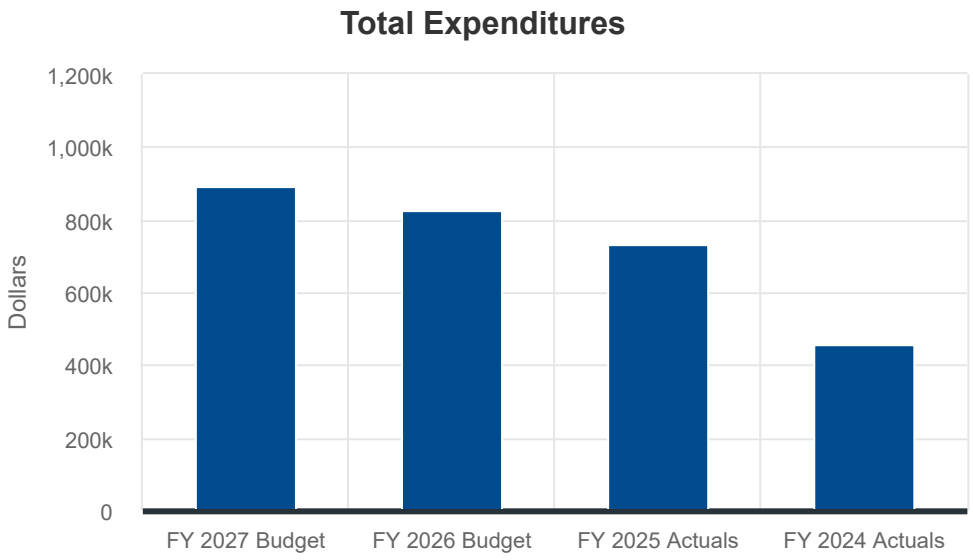
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 16,301,296	$ 16,822,557	$ (521,261)	(3.1)%	$ 17,036,746	$ 17,612,793
Expenditures						
Personnel	3,697,163	3,406,755	290,408	8.5%	3,167,442	3,012,662
Operating	4,090,150	4,075,532	14,618	0.4%	4,118,673	4,142,519
Capital	14,558,939	13,116,674	1,442,265	11.0%	9,701,619	6,806,097
Total Expenditures	**22,346,252**	**20,598,961**	**1,747,291**	**8.5%**	**16,987,734**	**13,961,278**
Transfers	1,974,028	1,920,241	53,787	2.8%	1,997,623	1,655,411
Total Expenditures including Transfers	**24,320,280**	**22,519,202**	**1,801,078**	**8.0%**	**18,985,357**	**15,616,689**
Net Income (Loss)	**$ (8,018,984)**	**$ (5,696,645)**	**$ (2,322,339)**	**(40.8)%**	**$ (1,948,611)**	**$ 1,996,104**

Personnel		
Full-Time	33.00	32.00
Total Personnel	**33.00**	**32.00**



Water Department Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-Water-Computers	$ 9,000
Replacement-Water-Water Main(s)	1,700,000
Replacement-Water-Well 11B	900,000
Total Budget Replacement Requests	**$ 2,609,000**

Budget Change Request Title	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Personnel Reclassification-Water	$ 22,983	$ -	$ -	$ 22,983
Water Operator III and Vehicle	97,143	59,002	-	156,145
Water Control Valve - SCADA	-	-	150,000	150,000
Water Main Extensions / Adjustments	-	-	2,100,000	2,100,000
Well 33 Bridgetower	-	-	100,000	100,000
Total Budget Change Requests	**$ 120,126**	**$ 59,002**	**$ 2,350,000**	**$ 2,529,128**

Budget Carryforward Request Title	Budget Amount
Original Carryforward - Water	$ 9,662,952
Total Budget Carryforward Requests	**$ 9,662,952**

Water Administration Division Budget

The Water Administration Division is responsible for directing and overseeing all operations within the City's water utility including personnel, budget, operations, and regulatory compliance activities. The division oversees all aspects of the operation and maintenance of the City's Water system including operations, distribution, production and backflow.

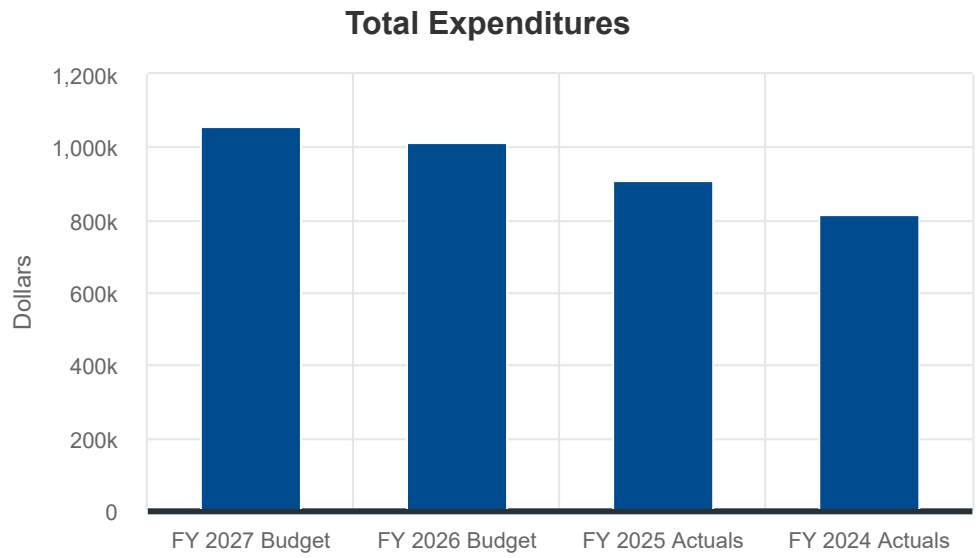
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 12,714,325	$ 12,481,967	$ 232,358	1.9%	$ 13,038,090	$ 12,327,721
Expenditures						
Personnel	402,252	432,032	(29,780)	(6.9)%	387,058	345,863
Operating	655,600	578,717	76,883	13.3%	521,575	469,864
Total Expenditures	**1,057,852**	**1,010,749**	**47,103**	**4.7%**	**908,633**	**815,727**
Transfers	1,974,028	1,920,241	53,787	2.8%	1,997,623	1,655,411
Total Expenditures including Transfers	**3,031,880**	**2,930,990**	**100,890**	**3.4%**	**2,906,256**	**2,471,138**
Net Income (Loss)	**$ 9,682,445**	**$ 9,550,977**	**$ 131,468**	**1.4%**	**$ 10,131,834**	**$ 9,856,583**

Personnel		
Full-Time	3.00	3.00
Total Personnel	**3.00**	**3.00**



Water Administration Division Budget Request Detail

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

Narrative:

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	22,983
Total Operating Expenses	-
Total Capital Outlay	-
Total Budget Request	**$ 22,983**

Is the request required to meet legal, compliance, or regulatory mandates?
Does the request address a safety concern for employees or citizens?
Is the request needed to accomodate and support growth?
Does the request align with either the City's or Department's Strategic Plan?
Is this request for a new activity, program, or service not currently provided by the City?

Water Operations Division Budget

The water operations division is responsible for maintaining the water systems' meter-related infrastructure to ensure accurate usage and billing for the City's customers.

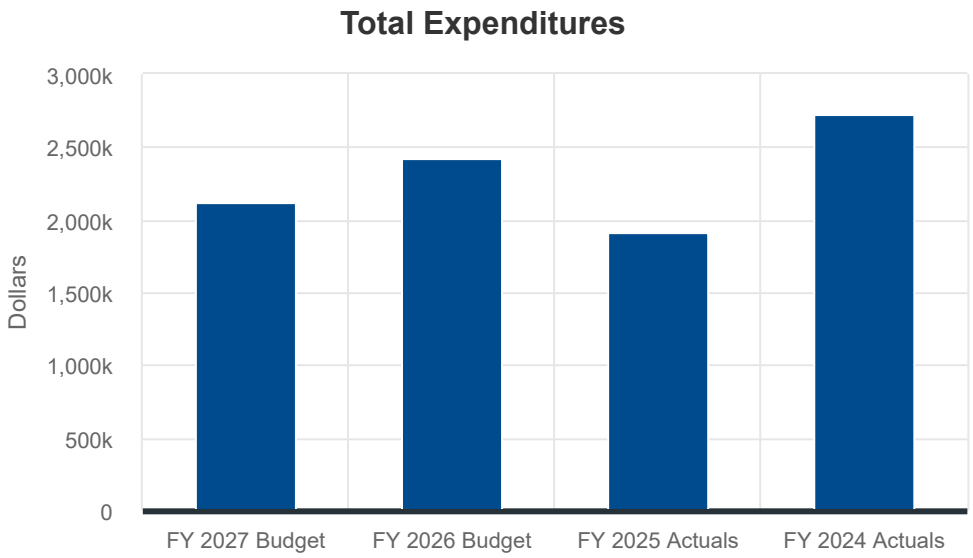
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 1,052,329	$ 1,065,005	$ (12,676)	(1.2)%	$ 929,637	$ 924,129
Operating	1,069,074	1,331,003	(261,929)	(19.7)%	987,292	1,328,159
Capital	-	25,737	(25,737)	(100.0)%	-	469,590
Total Expenditures	**2,121,403**	**2,421,745**	**(300,342)**	**(12.4)%**	**1,916,929**	**2,721,878**
Total Expenditures including Transfers	**2,121,403**	**2,421,745**	**(300,342)**	**(12.4)%**	**1,916,929**	**2,721,878**
Net Income (Loss)	**$ (2,121,403)**	**$ (2,421,745)**	**$ 300,342**	**12.4%**	**$ (1,916,929)**	**$ (2,721,878)**

Personnel		
Full-Time	10.00	10.00
Total Personnel	**10.00**	**10.00**



Water Distribution Division Budget

The Water Distribution Division is responsible for all underground water and reclaimed water system infrastructure maintenance, repair and replacement along with various utility locating services.

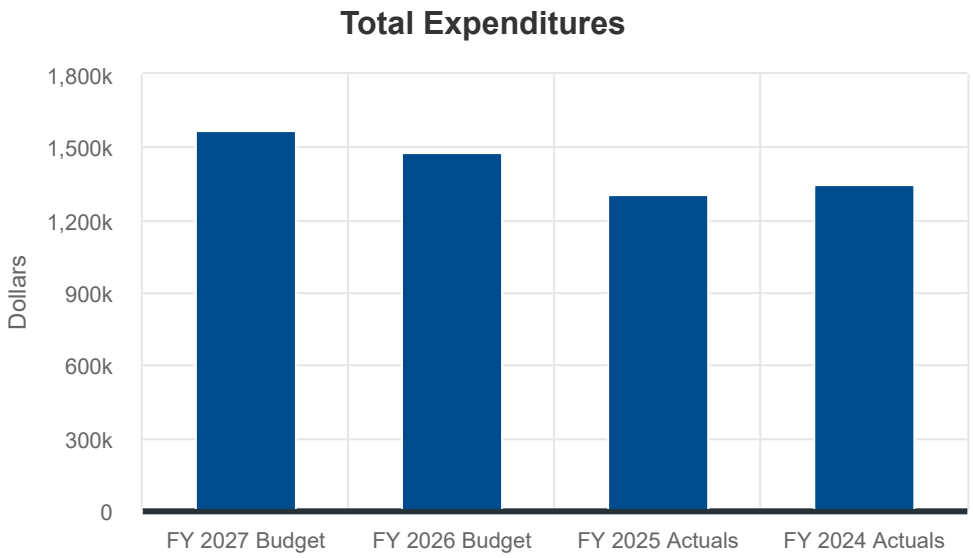
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ -	$ 1,074
Expenditures						
Personnel	1,236,615	973,838	262,777	27.0%	969,082	913,238
Operating	329,838	274,812	55,026	20.0%	274,910	432,414
Capital	-	231,171	(231,171)	(100.0)%	63,829	-
Total Expenditures	**1,566,453**	**1,479,821**	**86,632**	**5.9%**	**1,307,821**	**1,345,652**
Total Expenditures including Transfers	**1,566,453**	**1,479,821**	**86,632**	**5.9%**	**1,307,821**	**1,345,652**
Net Income (Loss)	**$ (1,566,453)**	**$ (1,479,821)**	**$ (86,632)**	**(5.9)%**	**$ (1,307,821)**	**$ (1,344,578)**

Personnel		
Full-Time	11.00	10.00
Total Personnel	**11.00**	**10.00**



Water Distribution Division Budget Request Detail

Budget Request Title:	Water Operator III and Vehicle

Narrative:

This request is for a Water Operator III FTE and associated vehicle. This position is needed to maintain the current level of service as the City's water system continues to grow. As the City grows, additional meters, hydrants, valves, main lines, and service lines are added to the system. Additional staff members are required to continue to maintain, inspect, and repair the City's drinking water infrastructure.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	97,143
Total Operating Expenses	59,012
Total Capital Outlay	-
Total Budget Request	**$ 156,155**

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

Water Production Division Budget

The Water Production Division maintains, operates, and oversees groundwater production wells, storage reservoirs, and treatment facilities ensuring safe, clean drinking water is produced and distributed to the Citizens of Meridian within regulatory requirements.

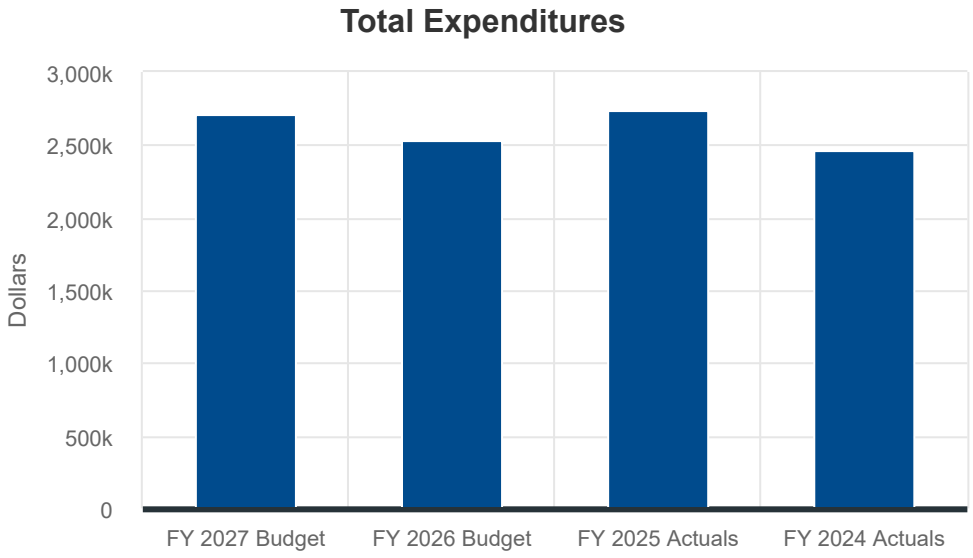
Objectives:

- ✓ 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 ground water.
- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 784,787	$ 734,380	$ 50,407	6.9%	$ 692,959	$ 643,527
Operating	1,932,166	1,798,885	133,281	7.4%	2,049,903	1,817,276
Total Expenditures	**2,716,953**	**2,533,265**	**183,688**	**7.3%**	**2,742,862**	**2,460,803**
Total Expenditures including Transfers	**2,716,953**	**2,533,265**	**183,688**	**7.3%**	**2,742,862**	**2,460,803**
Net Income (Loss)	**$ (2,716,953)**	**$ (2,533,265)**	**$ (183,688)**	**(7.3)%**	**$ (2,742,862)**	**$ (2,460,803)**

Personnel		
Full-Time	7.00	7.00
Total Personnel	**7.00**	**7.00**



Water Backflow Prevention Division Budget

The Water Backflow Prevention Division proactively educates, inspects, and enforces backflow prevention rules and standards for commercial and residential properties in accordance with regulatory requirements to protect the City's drinking water supply.

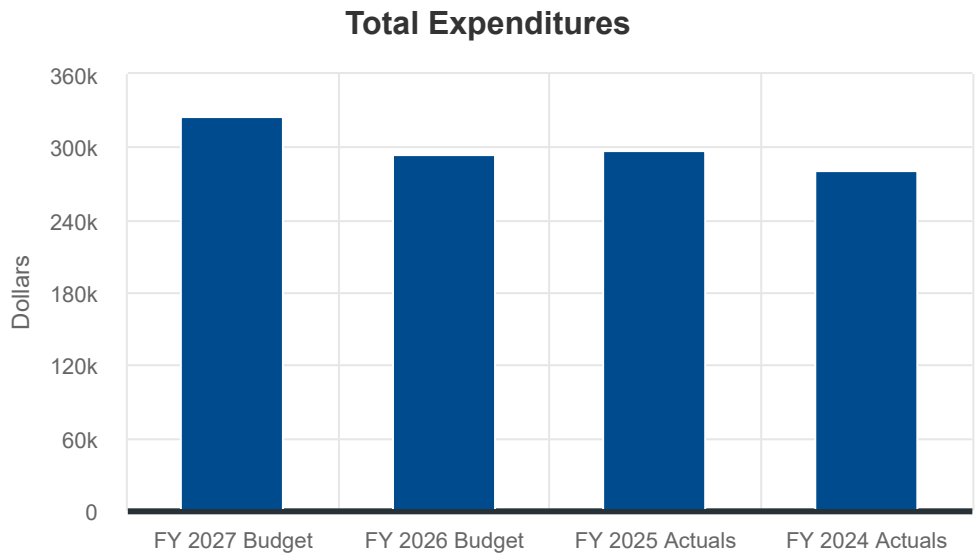
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 221,180	$ 201,500	$ 19,680	9.8%	$ 188,706	$ 185,905
Operating	103,472	92,115	11,357	12.3%	107,761	94,652
Total Expenditures	**324,652**	**293,615**	**31,037**	**10.6%**	**296,467**	**280,557**
Total Expenditures including Transfers	**324,652**	**293,615**	**31,037**	**10.6%**	**296,467**	**280,557**
Net Income (Loss)	**$ (324,652)**	**$ (293,615)**	**$ (31,037)**	**(10.6)%**	**$ (296,467)**	**$ (280,557)**

Personnel		
Full-Time	2.00	2.00
Total Personnel	**2.00**	**2.00**



Water Construction Projects Division Budget

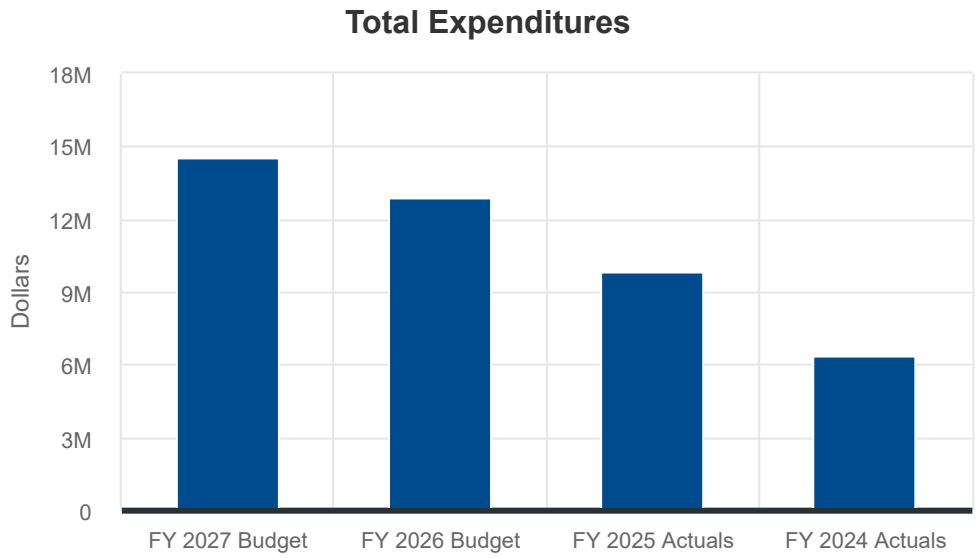
Water capital construction is the result of the engineering division's efforts in planning, budgeting, designing and constructing new and replacement water infrastructure projects to meet operational requirements, system demands, regulatory compliance and water quality standards.

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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 3,586,971	$ 4,340,590	$ (753,619)	(17.4)%	$ 3,998,656	$ 5,283,998
Expenditures						
Operating	-	-	-	-%	177,232	154
Capital	14,558,939	12,859,766	1,699,173	13.2%	9,637,790	6,336,507
Total Expenditures	**14,558,939**	**12,859,766**	**1,699,173**	**13.2%**	**9,815,022**	**6,336,661**
Total Expenditures including Transfers	**14,558,939**	**12,859,766**	**1,699,173**	**13.2%**	**9,815,022**	**6,336,661**
Net Income (Loss)	**$ (10,971,968)**	**$ (8,519,176)**	**$ (2,452,792)**	**(28.8)%**	**$ (5,816,366)**	**$ (1,052,663)**



Water Construction Projects Division Budget Request Detail

Budget Request Title:	Water Control Valve - SCADA

Narrative:

Water Control Valves (WCVs) function in a variety of ways. Among other functions, they are used to: ensure delivery of water for fire suppression and peak demands, control system pressure, provide flow to customers at low demands, and provide flow to selected areas to control water age. Supervisory Controls and Data Acquisition (SCADA) is needed at WCV sites to allow monitoring by Water Operations.The FY27 request will include the design and construction of electrical services and cabinets, and SCADA equipment and programming at WCV 36 located at Black Cat Road and Fivemile Creek.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	150,000
Total Budget Request	**$ 150,000**

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 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

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. FY27 projects include 8 ACHD projects and 2 City projects. ACHD projects: Lake Hazel Rd - Eagle Rd to City limits / Intersection - McMillan and Black Cat Rds / Meridian Road - McMillan to Chinden / Meridian Road - Ustick to McMillan / Victory Rd - Meridian to Locust Grove / Franklin Rd & Ustick Rds - McDermott to Black Cat / McGlinchey and Blossom Place Water Main. The City projects are E. Fairview Ave - Main to N. Jericho Rd and the McDermott Rd Trunk Sewer.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	2,100,000
Total Budget Request	**$ 2,100,000**

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 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

Water Construction Projects Division Budget Request Detail

Budget Request Title:	Well 33 Bridgetower

Narrative:

This request is for the design and construction of the next water supply well for pressure zone 2. Water master planning shows a need to continue to develop water supply to accommodate growth- especially in pressure zones 1 and 2. This project includes the design and construction of a production well and pumping facility.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	100,000
Total Budget Request	**$ 100,000**

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 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

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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.

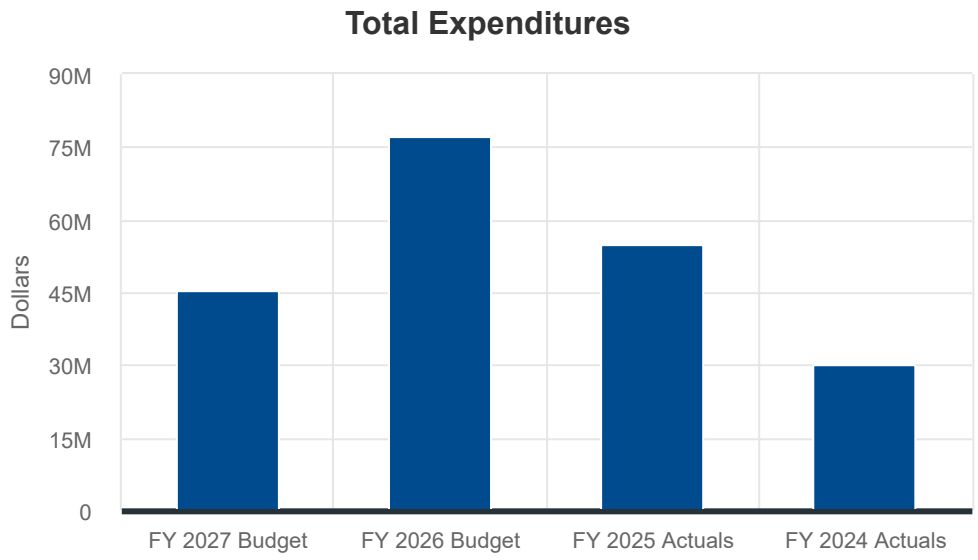
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 32,253,796	$ 36,443,180	$ (4,189,384)	(11.5)%	$ 37,282,133	$ 38,440,679
Expenditures						
Personnel	5,654,831	5,410,135	244,696	4.5%	5,079,997	4,647,293
Operating	5,089,964	5,191,496	(101,532)	(2.0)%	4,740,058	4,838,238
Capital	34,699,170	66,726,086	(32,026,916)	(48.0)%	45,013,215	20,730,650
Total Expenditures	**45,443,965**	**77,327,717**	**(31,883,752)**	**(41.2)%**	**54,833,270**	**30,216,181**
Transfers	2,174,835	2,103,144	71,691	3.4%	2,021,503	1,677,707
Total Expenditures including Transfers	**47,618,800**	**79,430,861**	**(31,812,061)**	**(40.1)%**	**56,854,773**	**31,893,888**
Net Income (Loss)	**$ (15,365,004)**	**$ (42,987,681)**	**$ 27,622,677**	**64.3%**	**$ (19,572,640)**	**$ 6,546,791**

Personnel		
Full-Time	51.00	51.00
Total Personnel	**51.00**	**51.00**



Wastewater Department Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-WRRF-Computers	$ 10,800
Equip. Replace.-WRRF-Lab HVAC	70,000
Replacement-WRRF-Digester #4/5 - Seals	200,000
Replacement-WRRF-Ferric Tank and Building	150,000
Replacement-WRRF-Sewer Main(s)	915,000
Total Budget Replacement Requests	**$ 1,345,800**

Budget Change Request Title	Revenue	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Personnel Reclassification-Wastewater	$ -	$ 28,839	$ -	$ -	$ 28,839
Digester #3 - Cleaning	-	-	125,000	-	125,000
Critical WRRF Equipment	-	-	54,000	-	54,000
Hydrocyclones	-	-	-	350,000	350,000
North Black Cat Lift Station Pump Upgrades	-	-	-	330,000	330,000
Oaks Lift Station Upgrade	-	-	-	300,000	300,000
Sewer Line Extensions / Adjustments	-	-	-	210,000	210,000
WRRF Old UV Channel Upgrades	-	-	-	750,000	750,000
Total Budget Change Requests	**$ -**	**$ 28,839**	**$ 179,000**	**$ 1,940,000**	**$ 2,147,839**

Budget Carryforward Request Title	Budget Amount
Original Carryforward - Waste Water	$ 32,032,337
Total Budget Carryforward Requests	**$ 32,032,337**

Wastewater Administration Division Budget

The Wastewater Administration Division is responsible for directing and overseeing all operations within the City's wastewater utility including personnel, budget, operations, and regulatory compliance activities. The division oversees all aspects of the operation and maintenance of the Wastewater Resource Recovery Facility (treatment plant), the sewer collection system, the analytical testing laboratory, and the pretreatment program.

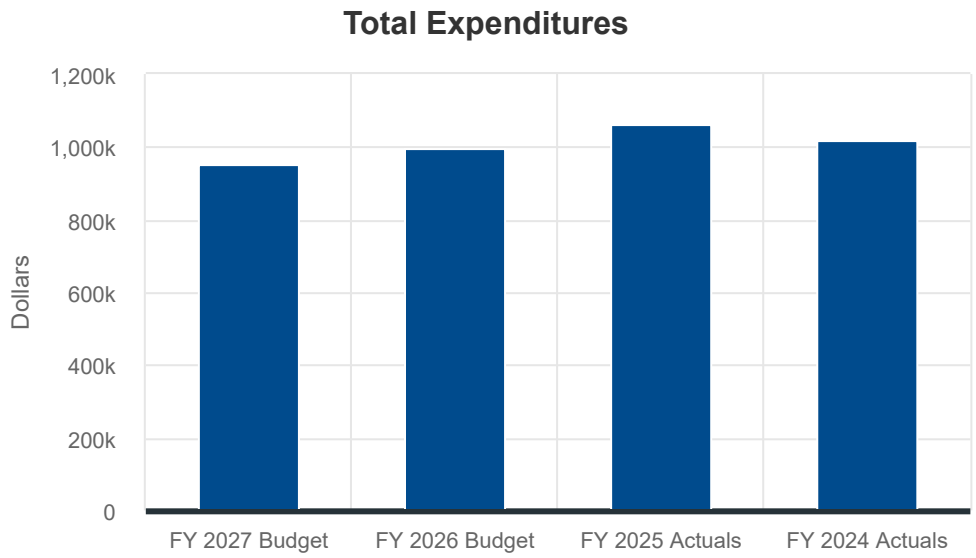
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 21,344,357	$ 20,925,840	$ 418,517	2.0%	$ 22,026,951	$ 20,898,537
Expenditures						
Personnel	442,240	520,251	(78,011)	(15.0)%	436,708	378,122
Operating	508,790	477,604	31,186	6.5%	626,872	637,522
Total Expenditures	**951,030**	**997,855**	**(46,825)**	**(4.7)%**	**1,063,580**	**1,015,644**
Transfers	2,174,835	2,103,144	71,691	3.4%	2,021,503	1,677,707
Total Expenditures including Transfers	**3,125,865**	**3,100,999**	**24,866**	**0.8%**	**3,085,083**	**2,693,351**
Net Income (Loss)	**$ 18,218,492**	**$ 17,824,841**	**$ 393,651**	**2.2%**	**$ 18,941,868**	**$ 18,205,186**

Personnel		
Full-Time	3.00	3.00
Total Personnel	**3.00**	**3.00**



Wastewater Administration Division Budget Request Detail

Budget Request Title: Personnel Reclassification-Wastewater

Narrative:

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	28,839
Total Operating Expenses	-
Total Capital Outlay	-
Total Budget Request	**$ 28,839**

Is the request required to meet legal, compliance, or regulatory mandates?
Does the request address a safety concern for employees or citizens?
Is the request needed to accomodate and support growth?
Does the request align with either the City's or Department's Strategic Plan?
Is this request for a new activity, program, or service not currently provided by the City?

Wastewater Treatment Plant Budget

The Wastewater Resource Recovery Facility receives all sewage from the City of Meridian residences and businesses. The facility is tasked with treating the wastewater to specified permit levels. It utilizes a variety of processes to reduce or remove unacceptable content, such as solids, organic matter, and other pollutants, before discharging the treated water to the environment.

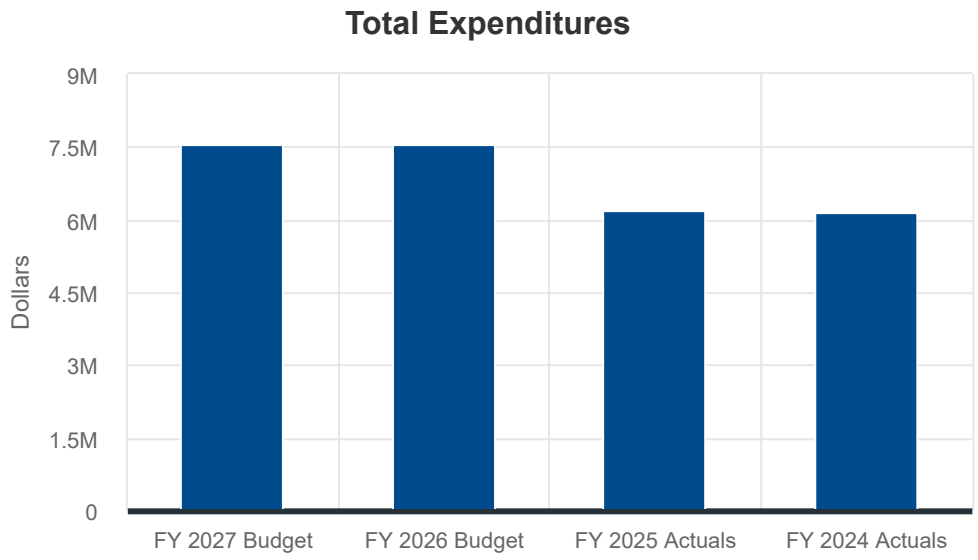
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ 3,159	$ 14,886
Expenditures						
Personnel	3,055,914	2,871,228	184,686	6.4%	2,761,333	2,456,507
Operating	3,965,628	4,136,198	(170,570)	(4.1)%	3,278,281	3,310,639
Capital	550,000	550,000	-	-%	149,240	378,951
Total Expenditures	**7,571,542**	**7,557,426**	**14,116**	**0.2%**	**6,188,854**	**6,146,097**
Total Expenditures including Transfers	**7,571,542**	**7,557,426**	**14,116**	**0.2%**	**6,188,854**	**6,146,097**
Net Income (Loss)	**$ (7,571,542)**	**$ (7,557,426)**	**$ (14,116)**	**(0.2)%**	**$ (6,185,695)**	**$ (6,131,211)**

Personnel		
Full-Time	29.00	29.00
Total Personnel	**29.00**	**29.00**



Wastewater Treatment Plant Budget Request Detail

Budget Request Title:	Digester #3 - Cleaning
Narrative:	Regular 5-year cleaning / maintenance of digester.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	125,000
Total Capital Outlay	-
Total Budget Request	**$ 125,000**

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?	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 Collection Lines Division Budget

The Wastewater Collections Division is tasked with inspecting, maintaining, and repairing the system which conveys raw sewage to the Wastewater Resource Recovery Facility for treatment. This system is comprised of gravity lines, pressure lines, and lift stations.

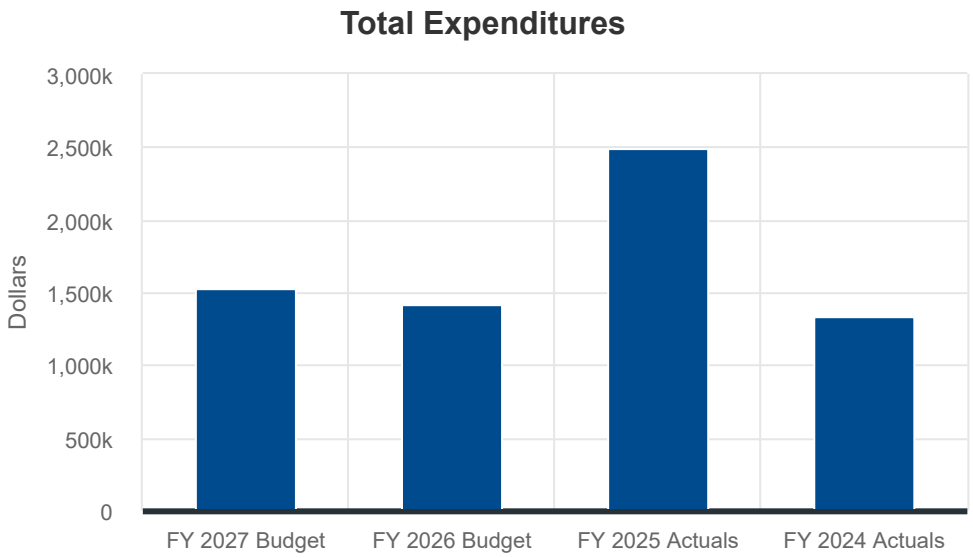
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 1,084,627	$ 1,015,531	$ 69,096	6.8%	$ 945,999	$ 912,510
Operating	448,018	398,335	49,683	12.5%	474,881	424,459
Capital	-	-	-	-%	1,066,627	-
Total Expenditures	**1,532,645**	**1,413,866**	**118,779**	**8.4%**	**2,487,507**	**1,336,969**
Total Expenditures including Transfers	**1,532,645**	**1,413,866**	**118,779**	**8.4%**	**2,487,507**	**1,336,969**
Net Income (Loss)	**$ (1,532,645)**	**$ (1,413,866)**	**$ (118,779)**	**(8.4)%**	**$ (2,487,507)**	**$ (1,336,969)**

Personnel		
Full-Time	10.00	10.00
Total Personnel	**10.00**	**10.00**



Wastewater Collection Lines Division Budget Request Detail

Budget Request Title:	Critical WRRF Equipment

Narrative:

This request is for critical equipment needed for the Wastewater division. The FY27 request provides funding for 8 cutter blades for the lift station pumps. The cutter blades are installed in pumps to help reduce ragging issues.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	54,000
Total Capital Outlay	-
Total Budget Request	**$ 54,000**

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?	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 Pretreatment Division Budget

The Wastewater Pretreatment Division objectives are to ensure that the City's sewer lines and wastewater treatment facility are protected from restricted discharges, such as fats, oils, and grease or industrial wastes, that could create sewer blockages, damage the infrastructure, or cause noncompliance with IPDES permit restrictions.

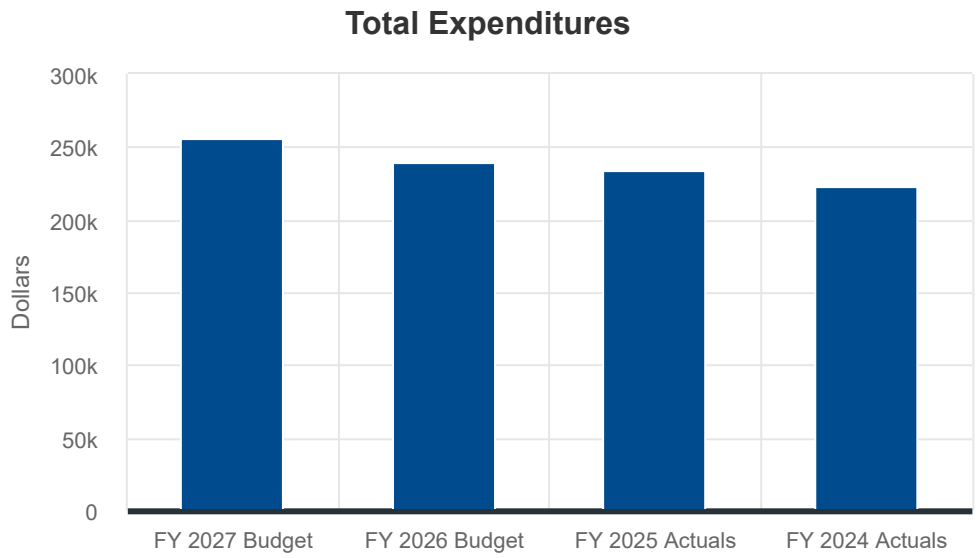
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ -	$ -	$ -	-%	$ 21,017	$ 24,375
Expenditures						
Personnel	248,615	232,288	16,327	7.0%	223,246	214,105
Operating	7,536	6,764	772	11.4%	11,247	8,983
Total Expenditures	**256,151**	**239,052**	**17,099**	**7.2%**	**234,493**	**223,088**
Total Expenditures including Transfers	**256,151**	**239,052**	**17,099**	**7.2%**	**234,493**	**223,088**
Net Income (Loss)	**$ (256,151)**	**$ (239,052)**	**$ (17,099)**	**(7.2)%**	**$ (213,476)**	**$ (198,713)**

Personnel		
Full-Time	2.00	2.00
Total Personnel	**2.00**	**2.00**



Wastewater Laboratory Division Budget

The Wastewater Laboratory provides analytical sampling and testing of wastewater to support compliance with the IPDES discharge permit. The laboratory ensures that data is generated following methods prescribed in the Federal Clean Water Act and protocols established in the Quality Assurance Project Plan. These efforts are to provide accurate, ethical, and defensible analytical results used to demonstrate compliance with State and Federal regulations.

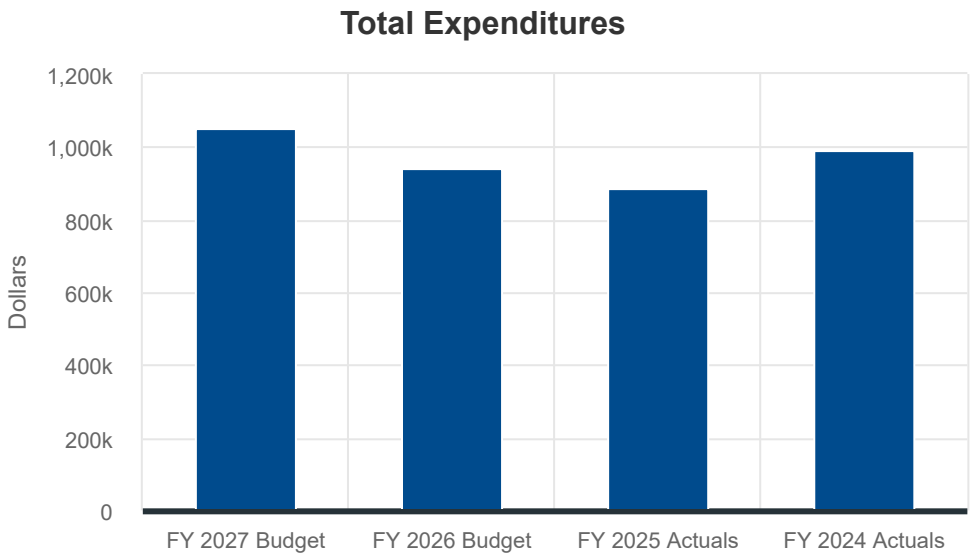
Objectives:

- ✓ 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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Expenditures						
Personnel	$ 823,435	$ 770,837	$ 52,598	6.8%	$ 712,711	$ 686,049
Operating	159,992	172,595	(12,603)	(7.3)%	171,545	154,023
Capital	70,000	-	70,000	N/A	-	149,289
Total Expenditures	**1,053,427**	**943,432**	**109,995**	**11.7%**	**884,256**	**989,361**
Total Expenditures including Transfers	**1,053,427**	**943,432**	**109,995**	**11.7%**	**884,256**	**989,361**
Net Income (Loss)	**$ (1,053,427)**	**$ (943,432)**	**$ (109,995)**	**(11.7)%**	**$ (884,256)**	**$ (989,361)**

Personnel		
Full-Time	7.00	7.00
Total Personnel	**7.00**	**7.00**



Wastewater Construction Projects Budget

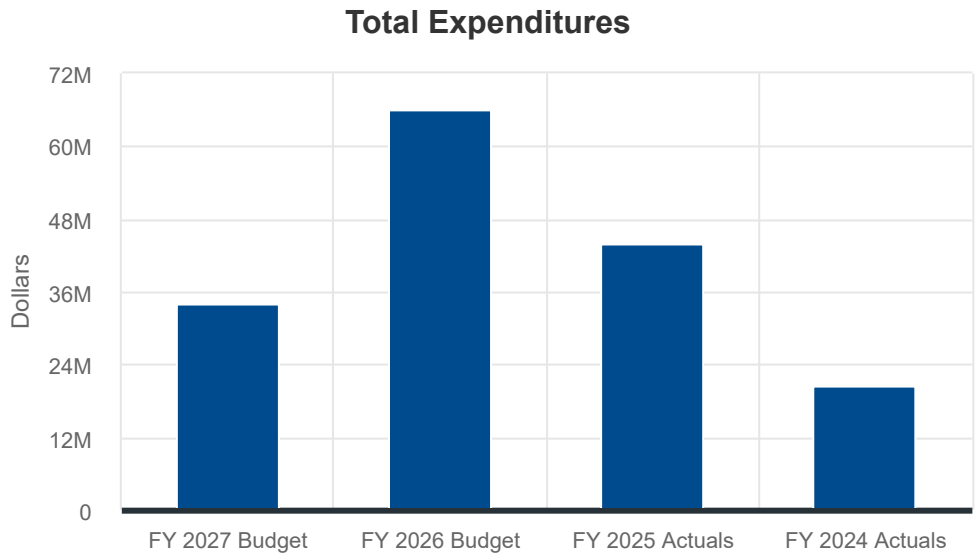
Wastewater capital construction is the result of the engineering division's efforts in planning, budgeting, designing and constructing new and replacement wastewater infrastructure projects to meet operational requirements, system demands and regulatory compliance.

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 2027 Budget	FY 2026 Budget	2027 to 2026 Budget Change Amount	2027 to 2026 Budget Change Percent	FY 2025 Actuals	FY 2024 Actuals
Revenue	$ 10,909,439	$ 15,517,340	$ (4,607,901)	(29.7)%	$ 15,231,006	$ 17,502,881
Expenditures						
Capital	34,079,170	66,176,086	(32,096,916)	(48.5)%	43,797,348	20,202,410
Total Expenditures	**34,079,170**	**66,176,086**	**(32,096,916)**	**(48.5)%**	**43,974,580**	**20,505,022**
Total Expenditures including Transfers	**34,079,170**	**66,176,086**	**(32,096,916)**	**(48.5)%**	**43,974,580**	**20,505,022**
Net Income (Loss)	**$ (23,169,731)**	**$ (50,658,746)**	**$ 27,489,015**	**54.3%**	**$ (28,743,574)**	**$ (3,002,141)**



Wastewater Construction Projects Budget Request Detail

Budget Request Title:	Hydrocyclones

Narrative:

This budget request will fund the addition of Hydrocyclones at the WRRF. Hydrocyclones improve sludge settleability which increases secondary clarifier capacity. The secondary clarifiers are nearing capacity limitations and this technology will gain additional capacity and defer the expensive capital costs of an additional secondary clarifier.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	350,000
Total Budget Request	**$ 350,000**

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 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:	North Black Cat Lift Station Pump Upgrades

Narrative:

This enhancement will fund the replacement of one of the three pumps at the North Black Cat Lift Station. The existing pumps at the lift station are at the end of their useful life, are undersized, and have experience significant issues with ragging. The upgraded pump will increase capacity and be better able to handle processing the ragging issue by grinding the rags within the pump.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	330,000
Total Budget Request	**$ 330,000**

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 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. The FY27 request is for additional funding necessary to complete the project.

	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	300,000
Total Budget Request	**$ 300,000**

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 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

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. FY27 projects include 6 ACHD projects (Lake Hazel - Eagle Rd to City limits / McMillan and Black Cat intersection / Meridian Rd - McMillan to Chinden / Meridian Rd - McMillan to Ustick / Victory Rd - Meridian to Locust Grove / Franklin Rd - McDermott to Black Cat).

	Budget Amount
Total Revenue	$-
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	210,000
Total Budget Request	**$210,000**

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 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

Wastewater Construction Projects Budget Request Detail

Budget Request Title:	WRRF Old UV Channel Upgrades

Narrative:

This project upgrades the older UV equipment in UV Channels 1 and 3 to match the existing Trojan 3000Plus units installed in UV Channels 2 and 4. The older UV equipment is no longer actively supported by the manufacturer, including maintenance, repair, and parts. Project includes minor demolition and concrete work in UV Channels 1 and 3, new electrical equipment, and controls programming. UV disinfection of the treated wastewater effluent is required to meet IPDES compliance limits.

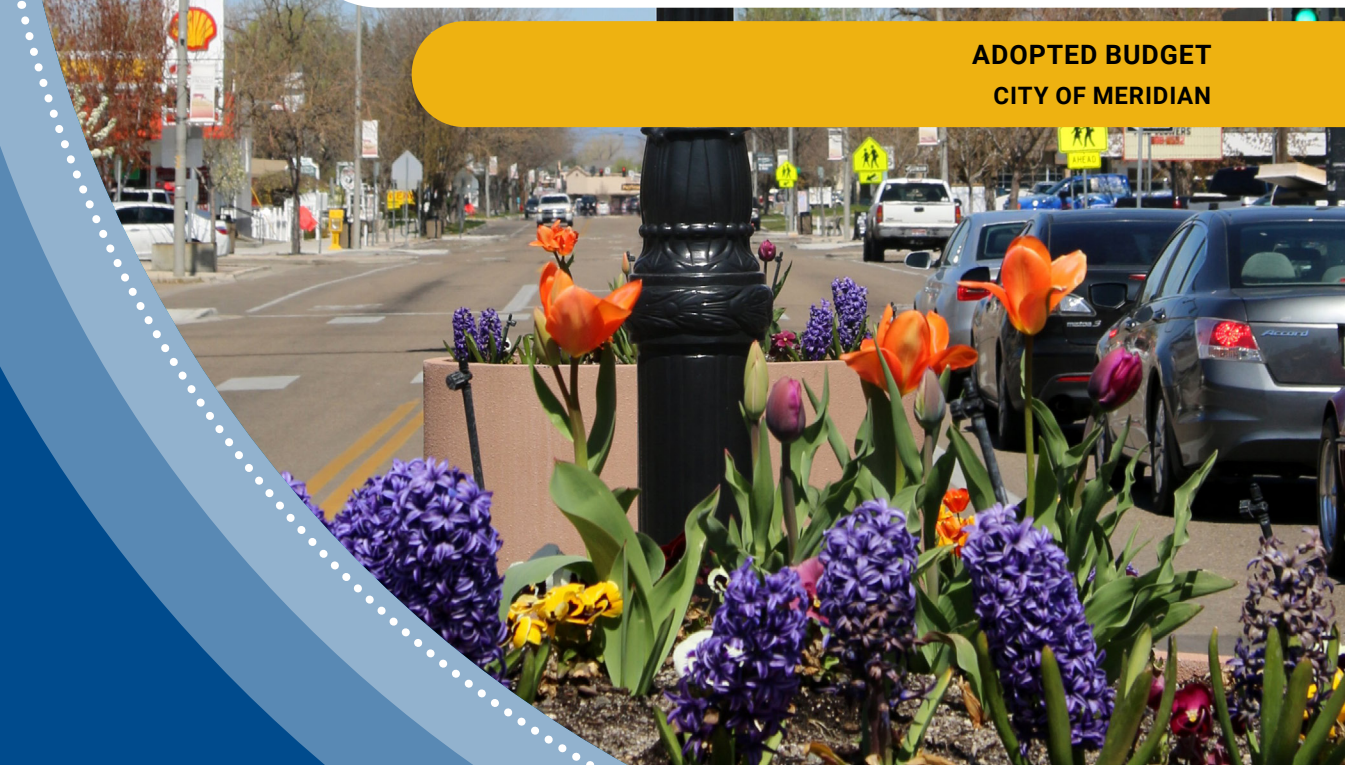
	Budget Amount
Total Revenue	$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	750,000
Total Budget Request	**$ 750,000**

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

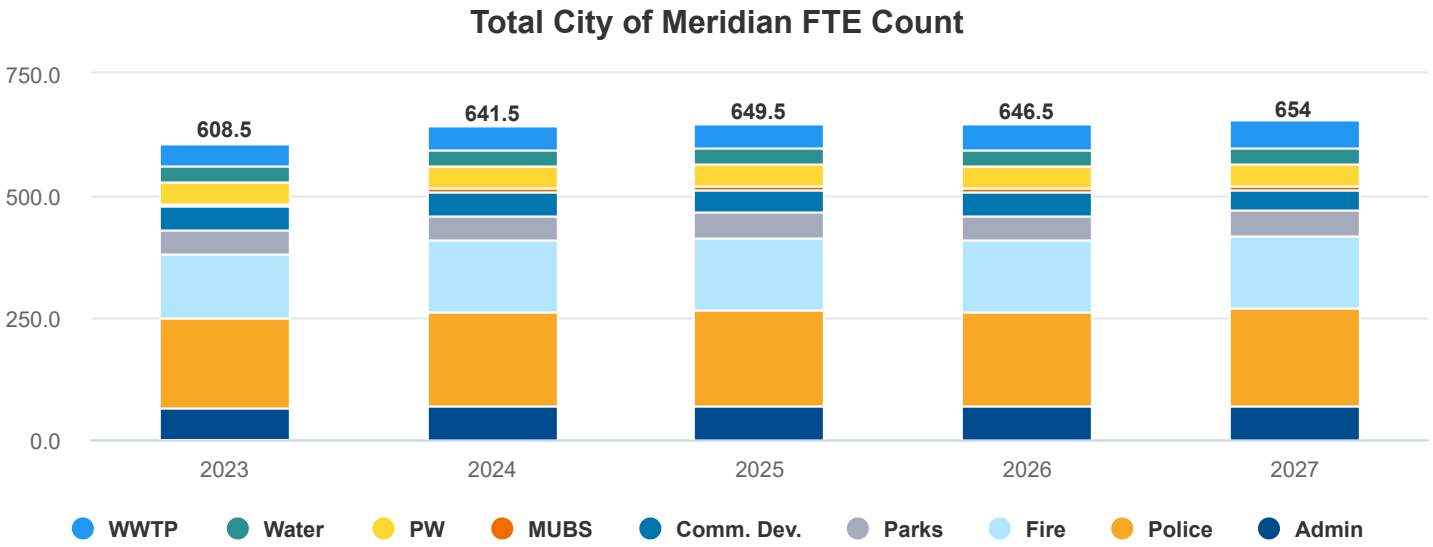
APPENDIX

ADOPTED BUDGET

CITY OF MERIDIAN



Department Staffing Report



Significant Changes in Staffing:

- FY2027
  - Community Development removed 5 positions.
  - Police added 10 positions for the Prosecution Division.
  - Public Works added 1 position.
  - Water added 1 position.
- FY2026
  - Water added 1 position.
  - Wastewater added 2 positions.
  - Police removed 5 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.

Cost of Living Analysis

	General Fund	Police Step	Enterprise Fund	Total City
Base Personnel Costs	**$ 16,151,243.81**	**$ 16,065,777.19**	**$ 10,375,523.67**	**$ 42,592,544.67**
0.50%	$ 80,756.22	$ 80,328.89	$ 51,877.62	$ 212,962.73
1.00%	$ 161,512.44	$ 160,657.77	$ 103,755.24	$ 425,925.45
1.50%	$ 242,268.66	$ 240,986.66	$ 155,632.86	$ 638,888.18
2.00%	$ 323,024.88	$ 321,315.54	$ 207,510.47	$ 851,850.89
2.50%	$ 403,781.10	$ 401,644.43	$ 259,388.09	$ 1,064,813.62
3.00%	$ 484,537.31	$ 481,973.32	$ 311,265.71	$ 1,277,776.34
3.50%	$ 565,293.53	$ 562,302.20	$ 363,143.33	$ 1,490,739.06
4.00%	$ 646,049.75	$ 642,631.09	$ 415,020.95	$ 1,703,701.79
4.50%	$ 726,805.97	$ 722,959.97	$ 466,898.57	$ 1,916,664.51
5.00%	$ 807,562.19	$ 803,288.86	$ 518,776.18	$ 2,129,627.23
5.50%	$ 888,318.41	$ 883,617.75	$ 570,653.80	$ 2,342,589.96
6.00%	$ 969,074.63	$ 963,946.63	$ 622,531.42	$ 2,555,552.68
6.50%	$ 1,049,830.85	$ 1,044,275.52	$ 674,409.04	$ 2,768,515.41
7.00%	$ 1,130,587.07	$ 1,124,604.40	$ 726,286.66	$ 2,981,478.13
7.50%	$ 1,211,343.29	$ 1,204,933.29	$ 778,164.28	$ 3,194,440.86
8.30%	$ 1,340,553.24	$ 1,333,459.51	$ 861,168.46	$ 3,535,181.21
8.50%	$ 1,372,855.72	$ 1,365,591.06	$ 881,919.51	$ 3,620,366.29
9.00%	$ 1,453,611.94	$ 1,445,919.95	$ 933,797.13	$ 3,833,329.02
9.50%	$ 1,534,368.16	$ 1,526,248.83	$ 985,674.75	$ 4,046,291.74
10.00%	$ 1,615,124.38	$ 1,606,577.72	$ 1,037,552.37	$ 4,259,254.47

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	$18.37	$19.28
A12	$20.92	$22.57
A13	$23.47	$25.87
B21	$26.03	$29.18
B22	$28.58	$32.48
B23	$31.13	$35.78
B24	$34.32	$39.91
B25	$38.15	$44.86
B31	$34.32	$39.91
B32	$38.15	$44.86
C41	$41.34	$48.99
C42	$43.89	$52.29
C43	$46.44	$55.58
C44	$49.63	$59.71
C45	$53.46	$64.67
C51	$49.63	$59.71
C52	$53.46	$64.67
D61	$56.66	$68.80
D62	$59.21	$72.09
D63	$61.76	$75.39
D64	$64.95	$79.52
D65	$68.78	$84.47
D71	$64.95	$79.52
D72	$68.78	$84.47
E81	$71.97	$88.60
E82	$74.52	$91.90
E83	$77.07	$95.20

The values shown above are preliminary and include an estimated 2.76% Cost of Living Adjustment (COLA), which remains subject to approval and may be revised

Police Department Salary Step Plan (Hourly Rates)

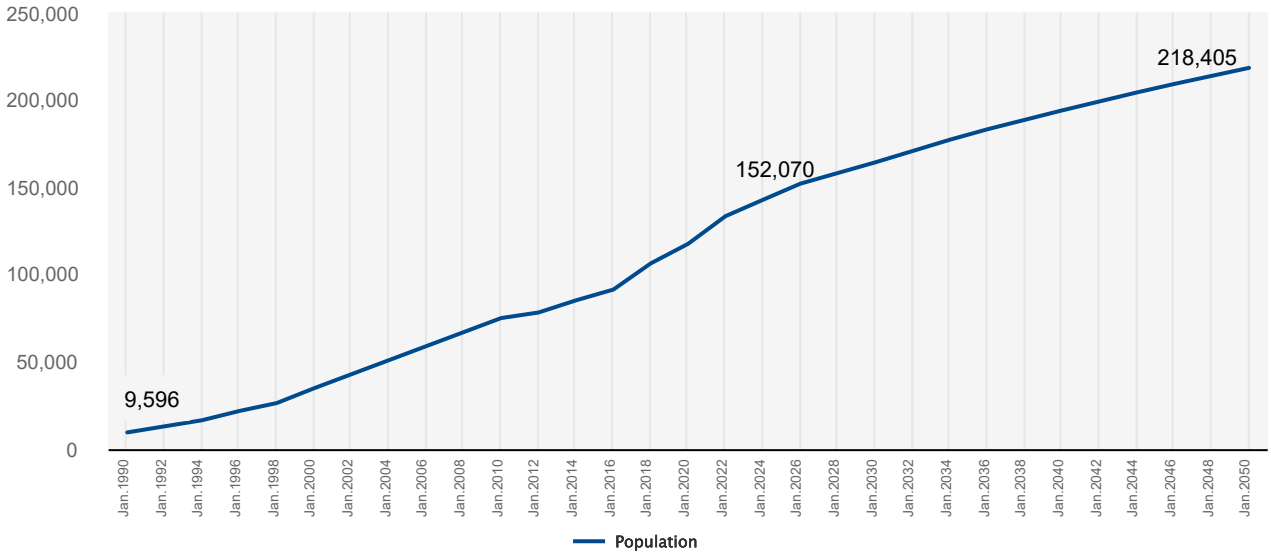
Position		FY2023	FY2024	FY2025	FY2026	*FY2027
CHIEF AND DEPUTY CHIEF						
Police Chief		$ 88.85	$ 91.07	$ 96.06	$ 98.36	$ 109.92
Deputy Chief		$ 80.78	$ 82.80	$ 87.34	$ 89.43	$ 99.94
CAPTAIN						
Captain		$ 74.12	$ 75.97	$ 80.14	$ 82.05	$ 91.70
LIEUTENANTS						
Lieutenant III	**Mgt.**	$ 71.17	$ 72.95	$ 76.95	$ 78.79	$ 88.05
	Supv.	$ 69.78	$ 71.52	$ 75.44	$ 77.24	$ 86.33
Lieutenant II	**Mgt.**	$ 68.41	$ 70.12	$ 73.97	$ 75.74	$ 84.64
	Supv.	$ 67.06	$ 68.74	$ 72.51	$ 74.24	$ 82.97
Lieutenant I	**Mgt.**	$ 65.75	$ 67.39	$ 71.08	$ 72.78	$ 81.34
	Supv.	$ 64.46	$ 66.08	$ 69.70	$ 71.36	$ 79.76
SERGEANTS						
Sergeant III	**Supv.**	$ 61.85	$ 63.40	$ 66.87	$ 68.47	$ 76.53
	Adv.	$ 60.05	$ 61.56	$ 64.93	$ 66.48	$ 74.30
	Interm.	$ 55.86	$ 57.25	$ 60.39	$ 61.83	$ 69.11
Sergeant II	**Supv.**	$ 58.68	$ 60.15	$ 63.44	$ 64.96	$ 72.60
	Adv.	$ 56.98	$ 58.41	$ 61.61	$ 63.08	$ 70.50
	Interm.	$ 55.32	$ 56.70	$ 59.81	$ 61.24	$ 68.44
Sergeant I	**Supv.**	$ 56.98	$ 58.41	$ 61.61	$ 63.08	$ 70.50
	Adv.	$ 55.32	$ 56.71	$ 59.81	$ 61.24	$ 68.44
	Interm.	$ 53.71	$ 55.05	$ 58.07	$ 59.45	$ 66.45
CORPORALS						
Corporal III	**Adv.**	$ 52.47	$ 53.78	$ 56.73	$ 58.08	$ 64.92
	Interm.	$ 50.95	$ 52.22	$ 55.09	$ 56.40	$ 63.04
Corporal II	**Adv.**	$ 50.94	$ 52.21	$ 55.07	$ 56.39	$ 63.02
	Interm.	$ 49.45	$ 50.69	$ 53.47	$ 54.75	$ 61.18
Corporal I	**Adv.**	$ 49.47	$ 50.70	$ 53.48	$ 54.76	$ 61.20
	Interm.	$ 48.03	$ 49.23	$ 51.92	$ 53.16	$ 59.42
UNIFORM POLICE OFFICERS						
Senior PO III	**Masters**	$ 49.98	$ 51.23	$ 54.03	$ 55.32	$ 61.83
20 Years	**Adv.**	$ 48.52	$ 49.73	$ 52.45	$ 53.71	$ 60.02
	Interm.	$ 47.11	$ 48.29	$ 50.94	$ 52.15	$ 58.29
Senior PO II	**Masters**	$ 48.52	$ 49.73	$ 52.46	$ 53.71	$ 60.03
15 Years	**Adv.**	$ 47.10	$ 48.28	$ 50.93	$ 52.14	$ 58.27
	Interm.	$ 45.74	$ 46.88	$ 49.45	$ 50.64	$ 56.59
Senior PO I	**Masters**	$ 46.42	$ 47.58	$ 50.18	$ 51.38	$ 57.43
10 Years	**Adv.**	$ 45.07	$ 46.19	$ 48.72	$ 49.89	$ 55.76
	Interm.	$ 43.75	$ 44.84	$ 47.30	$ 48.43	$ 54.13
Senior PO	**Masters**	$ 45.21	$ 46.34	$ 48.88	$ 50.05	$ 55.94
	Adv.	$ 43.90	$ 44.99	$ 47.46	$ 48.59	$ 54.31
	Interm.	$ 42.61	$ 43.68	$ 46.07	$ 47.17	$ 52.72
	Basic	$ 41.37	$ 42.41	$ 44.73	$ 45.80	$ 51.19
Police Officer IV	**Adv.**	$ 41.80	$ 42.85	$ 45.20	$ 46.28	$ 51.72
or lateral entry 8+ yrs.	**Interm.**	$ 40.59	$ 41.60	$ 43.88	$ 44.93	$ 50.21
	Basic	$ 39.41	$ 40.39	$ 42.60	$ 43.62	$ 48.75
Police Officer III	**Adv.**	$ 37.65	$ 38.59	$ 40.71	$ 41.68	$ 46.58
or lateral entry 5+ yrs.	**Interm.**	$ 36.55	$ 37.46	$ 39.51	$ 40.46	$ 45.22
	Basic	$ 35.49	$ 36.38	$ 38.37	$ 39.29	$ 43.91
Police Officer III	**Adv.**	$ 33.22	$ 34.05	$ 35.91	$ 36.77	$ 41.10
or lateral entry 3-5 yrs.	**Interm.**	$ 32.25	$ 33.06	$ 34.87	$ 35.70	$ 39.90
	Basic	$ 31.30	$ 32.09	$ 33.85	$ 34.65	$ 38.73
Police Officer I	**Adv.**	$ 32.20	$ 33.01	$ 34.82	$ 35.65	$ 39.84
of lateral entry 1-3 yrs.	**Interm.**	$ 31.27	$ 32.05	$ 33.81	$ 34.62	$ 38.69
	Basic	$ 30.36	$ 31.12	$ 32.82	$ 33.61	$ 37.56
Non-Certified Officer	**Non-Cert.**	$ 29.36	$ 30.10	$ 31.75	$ 32.51	$ 36.33

*The values shown above are preliminary and include an estimated 2.76% Cost of Living Adjustment (COLA), which remains subject to approval and may be revised. The projected increase also incorporates a 9% adjustment related to the approved levy rate.

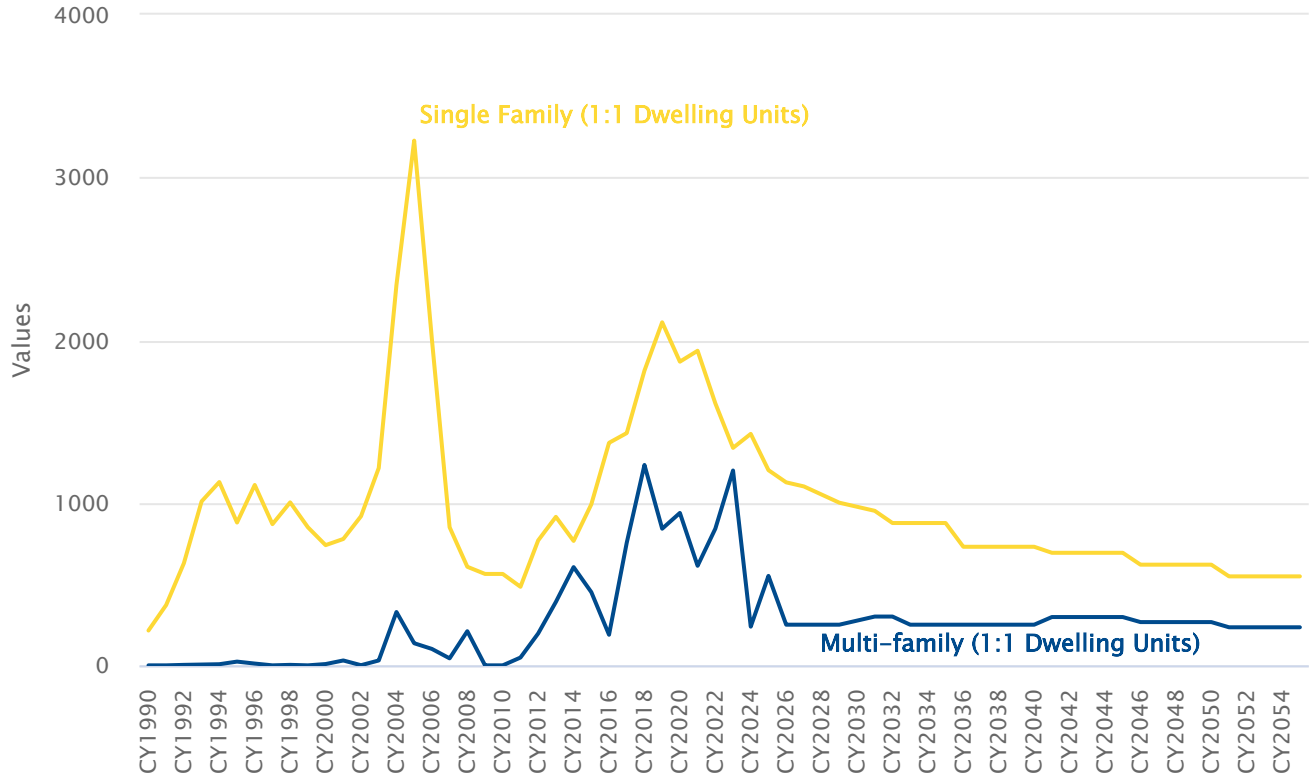
City Dues and Memberships

Description of Dues	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027
Annual Assessment	$ 79,491.00	$ 83,360.00	$ 82,019.00	$ 82,019.00	$ 81,911.00
Capital	25,804.00	22,361.00	12,514.00	12,514.00	7,800.00
Local / Service Assessment	539,582.25	585,634.00	525,837.00	525,837.00	435,430.00
Limited Special Services	240,040.75	179,700.00	259,923.00	259,923.00	266,422.00
Valley Regional Transit Dues	**884,918.00**	**871,055.00**	**880,293.00**	**880,293.00**	**791,563.00**
Ada City/County Emergency Mgmt.	44,045.00	56,022.00	56,034.00	63,395.00	65,330.00
AIC Membership dues	51,156.00	54,225.36	56,027.00	58,016.00	59,944.80
Allumbaugh House	67,053.36	67,053.36	67,053.36	67,053.36	70,406.03
Kiwanis	-	840.00	840.00	960.00	960.00
Compass	58,848.00	61,119.00	62,975.00	64,963.00	67,049.00
Downtown Business Association	250.00	250.00	250.00	-	-
Meridian Chamber of Commerce	675.00	675.00	675.00	795.00	795.00
Treasure Valley Partnership	11,764.00	11,763.50	11,763.50	11,763.50	11,763.50
Total	**$ 1,118,709.36**	**$ 1,123,003.22**	**$ 1,135,910.86**	**$ 1,147,238.86**	**$ 1,067,811.33**

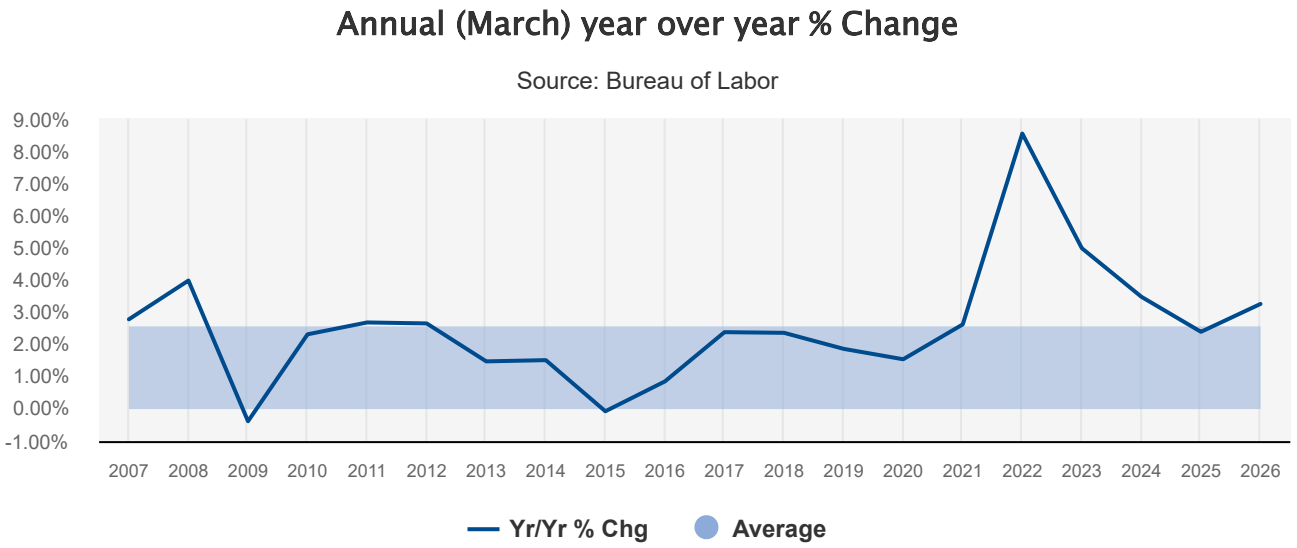
Population History and Forecast



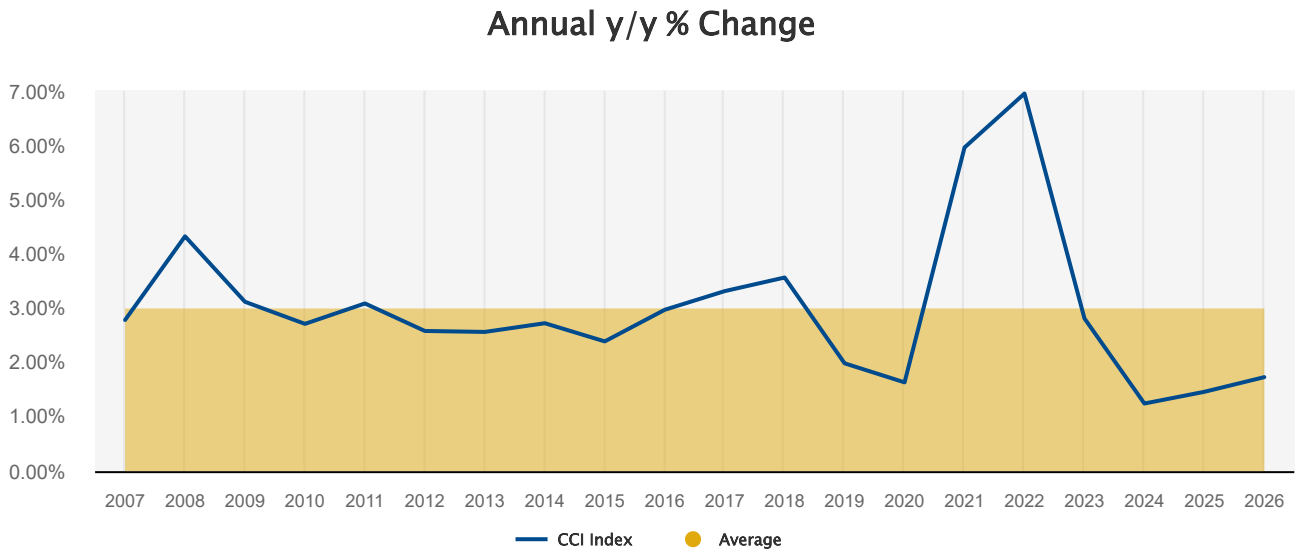
Dwelling Unit History and Forecast



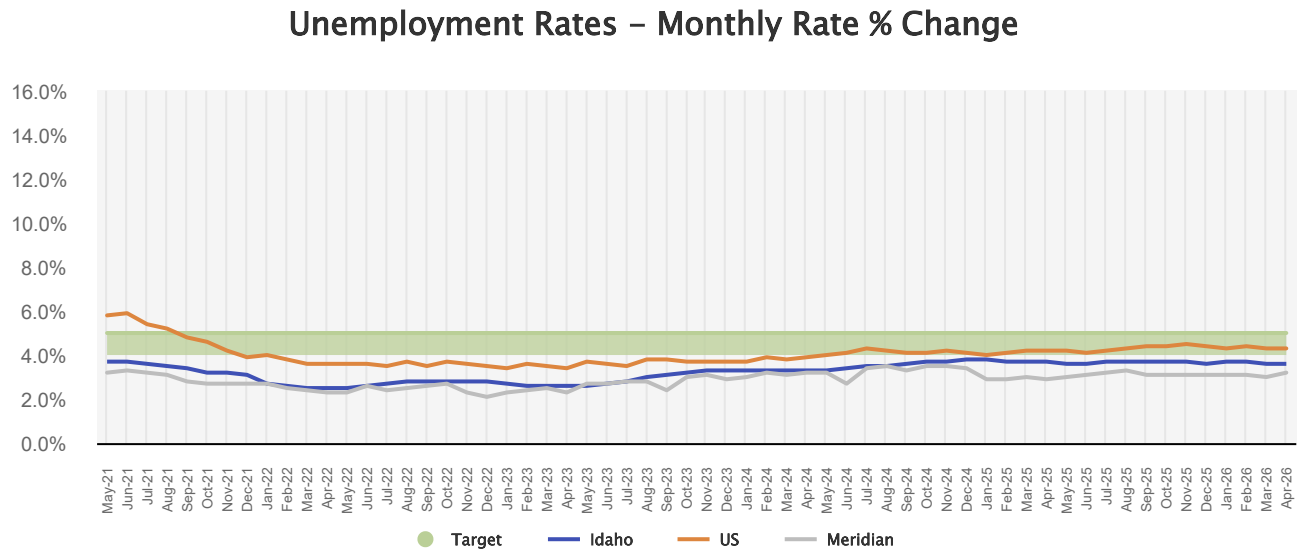
Consumer Price Index History

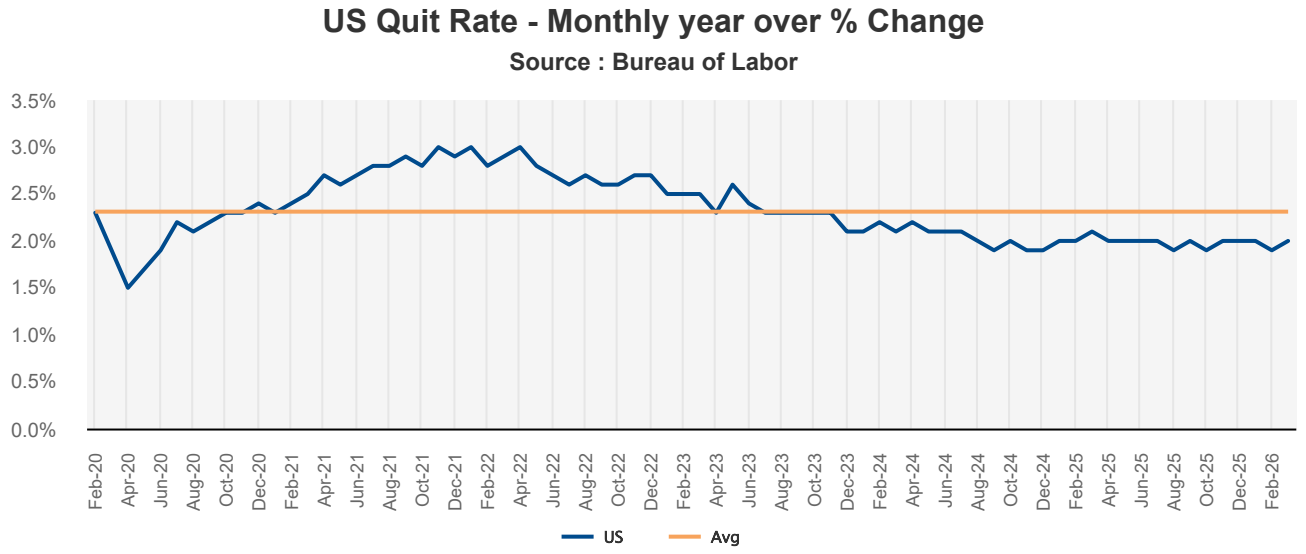


Construction Cost Index History



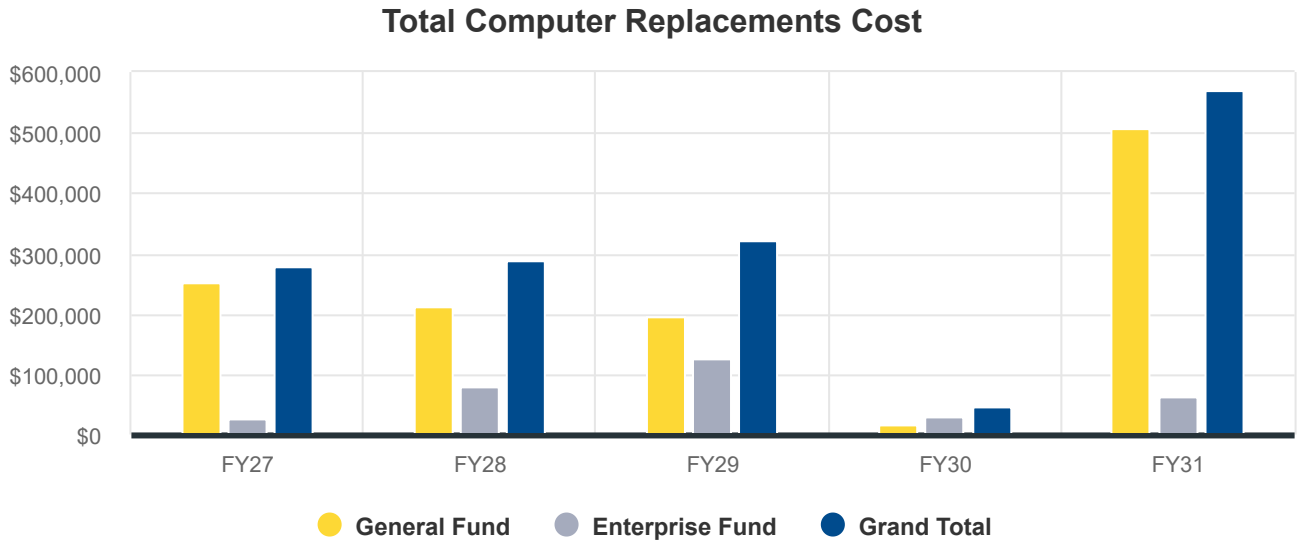
Unemployment and Quit Rate History





Total Computer Replacements Cost

Funds	FY27 Count of UID	FY27 Sum of Value	FY28 Count of UID	FY28 Sum of Value	FY29 Count of UID	FY29 Sum of Value	FY30 Count of UID	FY30 Sum of Value	FY31 Count of UID	FY31 Sum of Value	Total Count of UID	Total Sum of Value
General Fund	113	$ 253,086	147	$ 211,000	117	$ 195,600	7	$ 16,950	163	$ 508,400	547	$ 1,185,036
Enterprise Fund	16	$ 27,000	45	$ 78,600	87	$ 125,800	6	$ 30,600	39	$ 61,600	193	$ 323,600
Grand Total	**129**	**$ 280,086**	**192**	**$ 289,600**	**204**	**$ 321,400**	**13**	**$ 47,550**	**202**	**$ 570,000**	**740**	**$ 1,508,636**



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VEHICLE REPLACEMENT REQUEST FORMS

ADOPTED BUDGET

CITY OF MERIDIAN

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REPLACEMENTS VEHICLES: POLICE

VEHICLE REPLACEMENT REQUEST

Request Type

[X] Replacement [ ] Unscheduled Replacement

Replacement Request Information

Department Police **Year** 2020 **Make** Ford **Model** F-150 PRV

Vehicle ID Unit #108 **VIN** 1FTEW1P4XLKD52577 **License #** P1867

Acquisition Date 2/27/2020 **Age** 6 years

Purchase Cost (Vehicle Only) 34535.36 **Kelley Blue Book Value** $16,270 for non PPV

Current Mileage ~~91000~~ 92996 2/10/26 **Estimated Mileage at End of FY** 101,000

Total Maintenance and Repair Costs (not including body work) ~~$20,303~~ $23,710

Vehicle Mission Form

Is the VMF for the requested vehicle attached? yes

Does the VMF accurately reflect the needs of the requested vehicle? yes

Replacement Justification

Please explain/justify why the replacement is being requested.

This vehicle has reached a point where ongoing repair costs outweigh its long-term value and reliability. A review of service records shows multiple high-cost repairs within the last two years, indicating significant mechanical deterioration:oTransmission Overhaul – Mar 2025 – $4,654.07
oTiming Cover Leak & Rear Axle Seal – Sep 2025 – $2,625.13
oFuel Pump Assembly – Sep 2025 – $760.98
oAlternator – Feb 2025 – $863.67
oWater Pump – Jan 2024 – Warranty-covered, but still a major component failure
These repairs show multiple system failures: drivetrain, fuel, cooling, and electrical — not isolated issues.
Escalating Repair Costs + Transfer case & O2 sensors Feb. 2026 $ 2437.00
oIn 2025 alone, repair costs already exceed $9,000 (transmission, seals, fuel system, alternator, oil/brakes).

Department Director Approval for Request — Date: 2-10-26

Fleet Advisory Committee Review

Comments:

Advisory Committee: [X] Approved [ ] Denied **Date** 11-12-25

VEHICLE REPLACEMENT REQUEST

Request Type

[X] Replacement [ ] Unscheduled Replacement

Replacement Request Information

Department Police **Year** 2021 **Make** Chevrolet **Model** Tahoe

Vehicle ID Unit #169 **VIN** 1GNSKLEDXMR280163 **License #** P1180

Acquisition Date 3/21/2021 **Age** 5 years

Purchase Cost (Vehicle Only) 27471.26 **Kelley Blue Book Value** $18,838 for non PPV

Current Mileage ~~86966~~ 88,464 2/10/26 **Estimated Mileage at End of FY** 97000

Total Maintenance and Repair Costs (not including body work) ~~$8,695~~ $14,663.

Vehicle Mission Form

Is the VMF for the requested vehicle attached? yes

Does the VMF accurately reflect the needs of the requested vehicle? yes

Replacement Justification

Please explain/justify why the replacement is being requested.

The vehicle should be replaced because it exhibits widespread, escalating issues across multiple critical systems. We transitioned this vehicle to an SRO vehicle to limit driving. While routine maintenance like oil changes and alignments were performed, the car has a history of major mechanical and structural repairs (camshaft/lifters, engine mounts, wheel bearings, front-end damage), frequent oil top-offs indicating engine wear, and repeated electrical and interior issues (battery, driver seat harness, fuses). Combined with current symptoms—transmission barely functioning and failing electrical systems—the cost to restore the vehicle would exceed its value, making replacement the most practical and economical solution.

Department Director Approval for Request — *Date* 2-10-26

Fleet Advisory Committee Review

Comments:

Advisory Committee: [X] Approved [ ] Denied **Date** 11.12.25

VEHICLE REPLACEMENT REQUEST

Request Type

[X] Replacement [ ] Unscheduled Replacement

Replacement Request Information

Department Police **Year** 2021 **Make** Chevrolet **Model** Tahoe

Vehicle ID Unit #171 **VIN** 1GNSKLED9MR279800 **License #** P00269

Acquisition Date 3/21/2021 **Age** 5 years

Purchase Cost (Vehicle Only) 27,471.26 **Kelley Blue Book Value** $18, 087 for non PPV

Current Mileage ~~92,000~~ 101,333 2/10/26 **Estimated Mileage at End of FY** 108,000

Total Maintenance and Repair Costs (not including body work) ~~$19,371~~ $22,099

Vehicle Mission Form

Is the VMF for the requested vehicle attached? yes

Does the VMF accurately reflect the needs of the requested vehicle? yes

Replacement Justification

Please explain/justify why the replacement is being requested.

The vehicle has a history of major mechanical and electrical failures, including camshaft and lifter repairs, motor mount replacement, oil leaks requiring towing, battery replacement, throttle body and spotlight repairs, and repeated high-cost work on brakes and belts. The vehicle also exhibits ongoing issues with transmission performance and electrical reliability. Given the extent and recurrence of these failures, the projected cost to restore the vehicle would likely exceed its current value, making replacement the most prudent and economically responsible course of action. in the last two years, repairs and significant maintenance cost over $11,400, not including routine oil changes or minor checks.

Department Director Approval for Request — *Date* 2-10-26

Fleet Advisory Committee Review

Comments:

Advisory Committee: [X] Approved [ ] Denied **Date** 11.12.25

VEHICLE REPLACEMENT REQUEST

Request Type

[X] Replacement [ ] Unscheduled Replacement

Replacement Request Information

Department Police **Year** 2020 **Make** Chevrolet **Model** Tahoe

Vehicle ID Unit #528 **VIN** 1GNSKDEC7LR280309 **License #** P1885

Acquisition Date 3/21/2021 **Age** 5 years

Purchase Cost (Vehicle Only) 39,876.00 **Kelley Blue Book Value** $21,258 for non PPV

Current Mileage ~~75,447~~ 75,833 2/10/26 **Estimated Mileage at End of FY** 91,000

Total Maintenance and Repair Costs (not including body work) ~~$16,255~~ $18,322

Vehicle Mission Form

Is the VMF for the requested vehicle attached? yes

Does the VMF accurately reflect the needs of the requested vehicle? yes

Replacement Justification

Please explain/justify why the replacement is being requested.

Unit 528 has required major repairs to the engine and drivetrain (fuel pump, camshaft/lifters, motor mounts), brakes and transmission, electrical and interior components (batteries, seat wiring, throttle body), and structural/frame repairs (front-end collisions, wheel studs). The transmission is questionable, the electrical system is unreliable, and engine issues persist. With cumulative repair costs exceeding $11,400 over the last two years and continued repairs likely exceeding the vehicle's value, replacement is the most safe, practical, and economically responsible course of action.

[signature] 2-10-26

Department Director Approval for Request *Date*

Fleet Advisory Committee Review

Comments:

Advisory Committee: [X] Approved [ ] Denied **Date** 11.12.25

VEHICLE REPLACEMENT REQUEST

Request Type

[X] Replacement [ ] Unscheduled Replacement

Replacement Request Information

Department Police **Year** 2021 **Make** Chevrolet **Model** Tahoe

Vehicle ID Unit #529 **VIN** 1GNSKLED6MR282704 **License #** P00277

Acquisition Date 4/14/2021 **Age** 5 years

Purchase Cost (Vehicle Only) 27,471.26 **Kelley Blue Book Value** $19,405 for non PPV

Current Mileage ~~89,709~~ 96890 2/10/26 **Estimated Mileage at End of FY** 105,500

Total Maintenance and Repair Costs (not including body work) ~~$25,225~~ $29157

Vehicle Mission Form

Is the VMF for the requested vehicle attached? yes

Does the VMF accurately reflect the needs of the requested vehicle? yes

Replacement Justification

Please explain/justify why the replacement is being requested.

The vehicle should be replaced due to chronic, high-cost failures across all major systems, despite regular maintenance. It has experienced repeated engine and drivetrain issues (motor mounts, camshaft/lifters, fuel system failures), transmission and suspension problems (PRNDL assembly, control arms, tie rods, brakes), electrical and interior failures (batteries, driver seat motor and wiring, ignition, radar, spotlight assemblies), and structural damage from PIT maneuvers and front-end collisions. The transmission, electrical systems are unreliable, and engine and drivetrain issues persist. With cumulative repairs exceeding $15,000 in recent years and ongoing costs likely to surpass the vehicle's value, replacement is the safest, most practical.

Department Director Approval for Request

2-10-26
Date

Fleet Advisory Committee Review

Comments:

Advisory Committee: [X] Approved [ ] Denied **Date** 11.12.25

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. Straight Line Depreciation = (Cost – Salvage Value) / 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.

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