



# PROPOSED BUDGET

---

FISCAL YEAR 2024



## Mayor

Robert Simison

## City Council

Brad Hoaglund - Joe Borton - Luke Cavener  
John Overton - Jessica Perreault - Liz Strader



Proposed Budget Prepared by - Jenny Fields (Budget Manager)

Todd Lavoie (Chief Financial Officer)

On-line versions of the City budget are posted on the City website.

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

# TABLE OF CONTENTS



## INTRODUCTION AND OVERVIEW

Budget Executive Summary.....	8
-------------------------------	---

## FINANCIAL STRUCTURE, POLICY AND PROCESS

Organization Chart.....	14
Fund Descriptions and Fund Structure.....	15
Basis of Accounting.....	16
Budget Policy.....	21
Debt Management Policy.....	23
Financial Stability Policy.....	25
Funds and Fund Balances Policy.....	26
Budget Process.....	29
Budget Calendar.....	30
Strategic Goals and Strategies.....	31
Revenue Report.....	32
Comprehensive Financial Plan.....	44
Fund Balanced Report.....	56
City Debt Schedule.....	57

## FINANCIAL SUMMARIES

Total City Revenue.....	62
Total City Expenditures.....	63
General Fund.....	65
Administration.....	72
City Council.....	77
City Clerk.....	79
Mayor's Office.....	81
Mayor's Youth Advisory Council.....	83
Finance Department.....	85
Information Technology Department.....	89
Legal Department.....	92
Human Resource Department.....	94
Other Government.....	97
Communications.....	103
Capital Projects.....	105
City Hall.....	107
Streetlights.....	110



# TABLE OF CONTENTS



- Community Development Department..... 115
  - Community Development Administration Division..... 119
  - Planning Department..... 121
  - Economic Development Division..... 123
  - Building Department..... 125
- Police Department..... 128
  - Police Administration Division..... 133
  - Uniform Patrol Division..... 143
  - Records Division..... 146
  - Criminal Investigations Division..... 149
  - Community Services Division..... 151
  - North West Police Precinct..... 153
  - Public Safety Training Center..... 155
  - Code Enforcement Division..... 157
- Fire Department..... 160
  - Fire Administration Division..... 164
  - Fire Station #1..... 167
  - Fire Station #2..... 169
  - Fire Station #3..... 171
  - Fire Station #4..... 173
  - Fire Station #5..... 175
  - Fire Station #6..... 177
  - Fire Station #7..... 179
  - Fire Station #8..... 182
  - Fire Training Division..... 184
  - Fire Prevention Division..... 186
  - Fire EMS Division..... 188
  - Fire Public Education Division..... 190
- Parks and Recreation Department..... 194
  - Recreation Administration..... 198
  - Recreation Sports..... 200
  - Recreation Community Events..... 202
  - Recreation Camps and Classes..... 204
  - Homecourt..... 206
  - Parks and Recreation Administration Division..... 208
  - Parks Division..... 214
  - Parks and Recreation Construction Division..... 218
  - Lakeview Golf Course Administration..... 220
  - Lakeview Cart Rental..... 222
  - Lakeview Pro Shop..... 224
  - Lakeview Golfing and Grounds Maintenance..... 226



# TABLE OF CONTENTS



Lakeview Food and Beverage.....	228
Lakeview Capital Projects.....	230
Community Pool Division.....	233
Enterprise Fund.....	236
Utility Billing Department.....	242
Public Works Department.....	246
Public Works Administration Division.....	250
Engineering Division.....	255
Environmental Administration Division.....	257
Land Development Division.....	259
Water Department.....	262
Water Administration Division.....	266
Water Operations Division.....	269
Water Distribution Division.....	271
Water Production Division.....	274
Water Backflow Prevention Division.....	276
Water Construction Projects Division.....	278
Wastewater Department.....	285
Wastewater Administration Division.....	289
Wastewater Treatment Plant.....	292
Wastewater Collection Lines Division.....	297
Wastewater Pretreatment Division.....	301
Wastewater Laboratory Division.....	303
Wastewater Construction Projects.....	306
 <b>APPENDIX</b>	
Department Staffing Report.....	315
Merit Cost Analysis.....	316
Fire Department Salary Step Plan.....	317
Police Department Salary Step Plan.....	318
City Dues and Memberships.....	319
Population History and Forecast.....	320
Dwelling Unit History and Forecast.....	321
Consumer Price Index History.....	322
Construction Cost Index History.....	323
Unemployment And Quit Rate History.....	324
Computer Replacement Cost.....	326
Vehicle Replacement Request Forms.....	328
Definitions.....	341



A large, multi-tiered fountain at night, illuminated with vibrant pink, purple, and yellow lights. The water jets are illuminated from below, creating a shimmering effect. In the foreground, a young child with long dark hair, wearing a white sweater with a black heart pattern, stands with their back to the camera, arms raised in excitement. The background shows a building with a dome and bare trees under a dark sky. The entire scene is framed by a large, semi-circular graphic element on the left side, consisting of concentric blue and white arcs.

# INTRODUCTION AND OVERVIEW

**PROPOSED BUDGET  
CITY OF MERIDIAN**

## Budget Executive Summary

### Members of Council and Citizens of Meridian:

In accordance with State of Idaho Code 50-1002, we are pleased to present to you the financially balanced Fiscal Year 2024 Mayor’s Proposed Budget (Proposed Budget).

A City’s budget presents in financial terms a plan to accomplish its objectives during the upcoming fiscal year. The Proposed Budget builds on a history of conservative financial stewardship created by our legislative body over decades which has allowed the City of Meridian (the City) to face many challenges and growing pains with available resources not always found among our fellow agencies in Ada County, Idaho, or the nation. The annual budget development always brings the challenges of balancing the needs and priorities of the City with the financial support necessary to provide the quality services expected by our community. Our citizens expect a very high level of service which our employees are ready to deliver.

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 FY2024 Budget Summary

Total Revenues	\$ 100,792,995
Total Expenses	\$ 116,996,594
<b>Use of Fund Balance</b>	<b>\$ (16,203,599)</b>

#### The Enterprise Funds FY2024 Budget Summary

Total Revenues	\$ 52,929,894
Total Expenses	\$ 116,620,724
<b>Use of Fund Balance</b>	<b>\$ (63,690,830)</b>



## Budget Executive Summary

### Budget Assumptions

#### Property Taxes

##### Allowable 3%

- Propose taking 1.6% of the allowable 3%
  - 1.6% = \$725,812 new revenues (Estimated increase in cost per \$100,000 of taxable property value per month = \$.26)
    - 1% = \$453,632 (\$.16 per month per \$100,000 of taxable value)
    - 2% = \$907,265 (\$.33 per month \$100,000 of taxable value)
    - 3% = \$1,360,897 (\$.49 per month \$100,000 of taxable value)

##### New Construction

- Propose taking the entire allowable New Construction property tax revenue
  - \$1,499,855 new revenues from growth (\$.54 per \$100,000 of taxable property value)

##### New Annexation

- Propose taking the entire allowable New Annexation property tax revenue
  - \$75,527 new revenues from growth (\$.03 per \$100,000 of taxable property value)

##### City Property Tax Levy Rate

- Current = .001820970
- Projected = .002085141 (increase of 14.51%) (please see Property Valuation section for more information)

#### Revenues

- Water/Sewer Sales – 4.15% increase year over year
- Development Revenues – 12.64% increase year over year
- Liquor Revenues – .79% increase year over year
- Sales Tax Revenue – 4.00% increase year over year

#### Compensation

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

- General Employees = 2.5% increase
- Fire Union Members = per approved CLA
- Police Step Plan Members = 2.5% increase

##### Market Adjustments

- General Employees = per approved compensation plan (est. \$574,000)
- Fire Union Collective Labor Agreement = % change per negotiations
- Police Step Plan = per approved step plan

#### Benefits

- PERSI – no change from prior year
- Medical Benefits – City is self-funded and will realize actual expenses when they occur
- Vision Benefits – City is self-funded and will realize actual expenses when they occur
- Dental Benefits – City is self-funded and will realize actual expenses when they occur

## Budget Executive Summary

### Utilities

- Fuels Gas/Diesel – 6.60% increase year over year
- Idaho Power – 6.36% increase year over year
- Intermountain Gas – 7.38% increase year over year

### Replacement Requests

The Proposed Budget continues to manage its current infrastructure and assets to meet the current expectations of our citizens, community, and employees. Replacements represent the agreed upon level of service that our previous decision makers established in previous years and this cost of doing business is represented with the ongoing management of the City’s infrastructure and assets.

Apparatus and Vehicles = \$1,004,146

Equipment and Supplies = \$421,880

Municipal and Community Facilities = \$837,745

Technology and Communications = \$1,305,350

Utility Infrastructure = \$3,854,379

**Total Replacement Requests = \$7,423,500**

### New Budget Requests

The Proposed Budget as previously mentioned considers the guiding document, City Strategic Plan, to help prioritize resource needs for the future. Below is a summary of the New Budget Requests categorized by City Strategic Plan Focus areas (detailed City Strategic Plan available on City website). All New Budget Requests are available in detail within this budget book located in their respective departments.

Responsible Growth = \$24,150,680

Transportation and Infrastructure = \$428,250

Business and Economic Vitality = \$0

Public Health and Safety = \$23,899,766

Vibrant and Sustainable Community = \$1,579,157

Government Excellence = \$487,328

**Total New Budget Requests = \$50,545,181**

### Staffing Summary

The City departments currently have 608.5 approved full time equivalent employees (FTE). The FY2024 budget proposal is requesting to add 16.0 FTE's (624.5 proposed new FTE total) as follows with a financial impact of \$1.5 million.

- Procurement Buyer
- Human Resource Generalist
- IT Support Specialist
- Parks Maintenance Technicians (3)
- Records Clerk
- Police Officers (6)
- Water Operator III
- Lab Analyst I
- Senior Collections Technician

## Budget Executive Summary

### Financial Highlights

#### Property Valuation

The City experienced a decrease in total taxable property valuation change year over year of about 7.85% to finish the year at \$22,961,717,079. On average, City residential properties will experience a decrease in their property values year over year of about 17%. On average, City commercial properties will experience an increase in their property values year over year of about 19%. With the reduction in property values, the City will have an increase in its property tax levy rate for this proposed budget. The property tax levy rate has an inverse relationship with property values. As property values increase, the property tax levy rate will decrease. As property values decrease (as is the case for this proposed budget), the property tax levy rate will increase.

#### Population and Growth

The City has been named one of the fastest growing Cities in the nation since 2010 and started calendar year 2023 with a population of about 138,620 (per COMPASS). With an annual growth rate of 4.92% since 2010, the City has developed this Proposed Budget with an expectation of 4.47% for fiscal year 2024.

Development growth within the housing arena has been very strong over the past 10 years (as represented by the population boom). The City plans on continued strong development for the next 20 years as well with a steady decline in annualized growth from 3.59% down to 1.00%.

Economic growth is prevalent with all the commercial/retail construction the City has seen over the past 10 years. This budget proposal considers the economic strength and provides the resources and services necessary to support the healthy economy that the City is experiencing.

#### Long-Range Financial Plan

The City's Financial Stability Policy requires annually the development of a long-range plan (Comprehensive Financial Plan) for revenues and expenditures during the annual budget development process. The Comprehensive Financial Plan (CFP) conducted for this budget proposal was developed on revenue estimates based on an analysis of historical trends. The CFP must be developed to include the balancing of all revenues and expenditures for the next five years and consider all revenues and expenditures for an additional five years for discussion. The CFP is provided to Council before the development of this annual budget document and is provided in this Proposed Budget.

#### Reserves

Each major fund maintains a reserve balance that is used to manage our cash flow and provide liquidity in the event of a financial crisis. The City follows the Funds and Fund Balance Policy in determining reservation needs on an annual basis. This budget proposal was developed with fund balance limits in mind and does not negatively impact the City's ability to maintain policy fund Balance Policy minimums.

#### Fund Balance Impacts

The City has established a pay-as-you-go philosophy for capital projects which allows the City to save money before construction needs. This pay-as-you-go approach has allowed the City to stay debt free. The Proposed Budget is requesting both additions and reductions of specific fund balances to pay for the necessary one-time capital expenditures. Itemized details of specific fund balance changes are displayed in the following pages of the budget book along with a summary review below. Any fund balance reduction requests are proposed within the City's Funds and Fund Balances Policy guidelines.

## Budget Executive Summary

### The General Funds impact to Fund Balances

• Use of Fund Balance – Capital Improvement Fund	\$ (8,135,797)
• Use of Fund Balance – Public Safety Fund	\$ (1,921,490)
• Addition to Fund Balance – Impact Fee Fund	\$ 7,116,814
• Use of Fund Balance – General Fund	\$ (13,263,126)
<b>Total Use of Fund Balance</b>	<b>\$ (16,203,599)</b>

### The Enterprise Funds impact to Fund Balances

• Use of Fund Balance – Enterprise Fund	\$ (63,690,830)
---	-----------------

### 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 has managed and learned from the various impacts the pandemic, inflation, low unemployment, supply chain, and population growth has presented over the years. Fiscal year 2024 will continue to provide challenges created by these factors that will impact our ability to construct infrastructure for the growing City and hire staff to support the growing community.

Idaho lawmakers voted to pass new Property Tax legislation during calendar year 2022 that will forever create a tighter revenue source for the City. Lawmakers determined it was necessary to limit the amount of revenue a City could collect from New Growth which will negatively impact the City’s ability to support the large increases in annual population growth. The City has responsibly and conservatively forecasted revenue to the year 2050 (more details about revenues can be found in the Revenue Report).

Economically, the City is thriving. The City is continuing to receive large amounts of development interest which will benefit the City for years to come. The large population changes year over year will be our largest hurdle. The City will continue to balance customer service needs with a prudent look at staffing and infrastructure needs.

### Summary

The budget is a prudent and conservative plan to improve our community, workplace, and empower/support our hard-working employees. It includes funding to maintain the operations of the City and provide quality services to residents and customers.

Budget preparation takes a lot of time, energy, and hard work by City staff, City Council, and the Mayor. I would like to acknowledge the large number of staff who have worked tirelessly to bring this budget proposal together. Staff members in all departments and divisions and especially in the Budget Division have all rallied together, analyzed data, gathered all the numbers, and narratives that are displayed in the following pages. Their skill, expertise in the many aspects of running a City, and commitment are the foundation upon which the Proposed Budget is based.

As the Chief Financial Officer of the City, I would personally like to thank all City personnel, City Council, Mayor, Finance staff, and our Budget Manager for their time and commitment to the citizens of Meridian.

Respectfully Submitted,

Todd Lavoie  
Chief Financial Officer

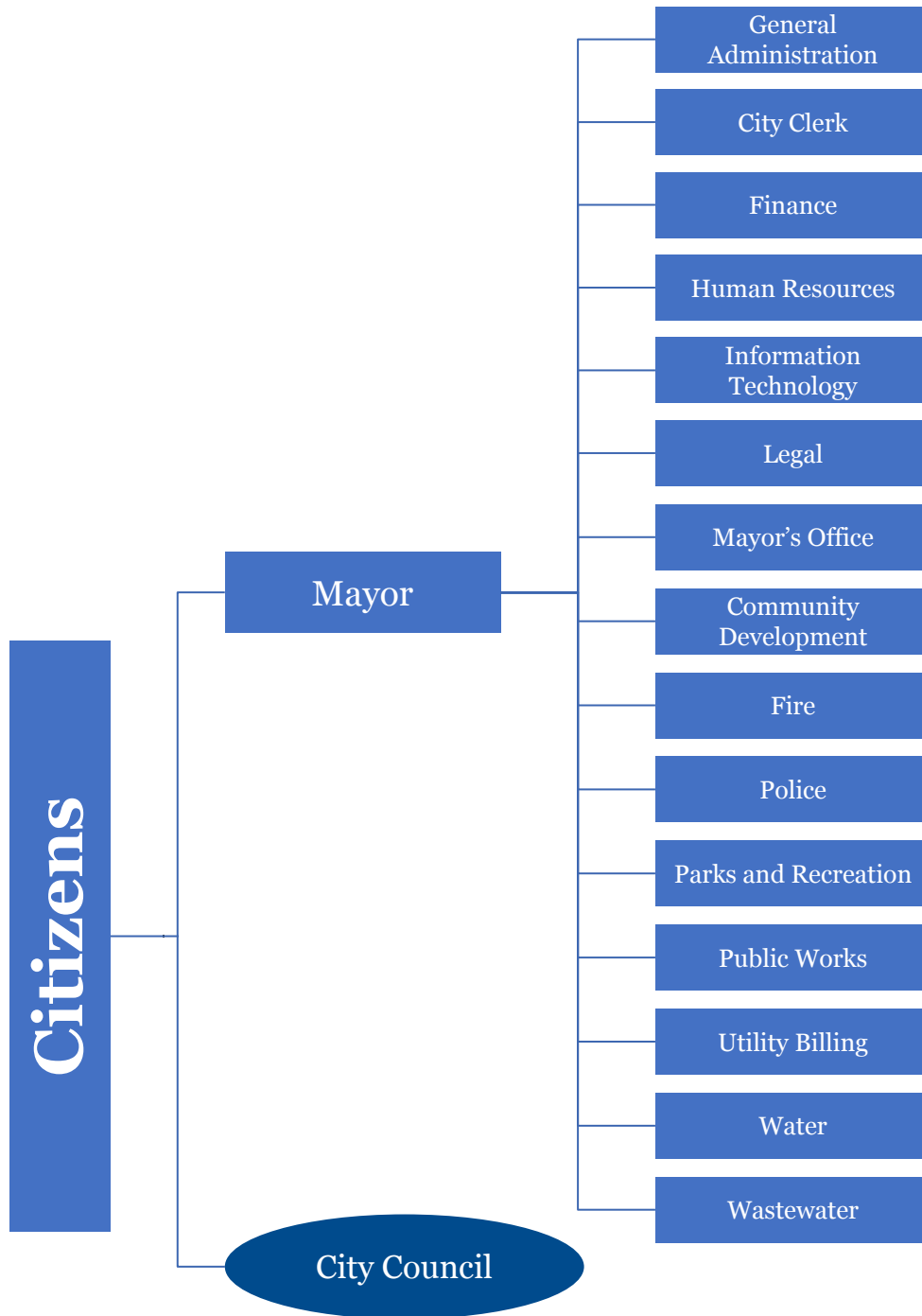




# **FINANCIAL STRUCTURE, POLICY AND PROCESS**

**PROPOSED BUDGET  
CITY OF MERIDIAN**

### Organization Chart





## Fund Descriptions and Fund Structure

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

## Basis of Accounting

### Summary of Significant Accounting Policies

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

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

### Financial Reporting Entity

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

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

### Government-Wide and Fund Financial Statements

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

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

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

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

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

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



## Basis of Accounting

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

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

The City reports the following major governmental funds;

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

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

The City reports the following major proprietary fund;

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

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

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

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

## Cash and Cash Equivalents

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

## Property Taxes Receivable

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

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

## Basis of Accounting

### Customer Services Receivable

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

### Deposits and Prepaid Expenses

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

### Capital Assets

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

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

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

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

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

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

### Compensated Absences Payable

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

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

### Deferred Outflows/Inflows of Resources

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



## Basis of Accounting

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

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

## Pensions

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

## Net Position

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

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

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

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

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

## Fund Balances

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

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

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

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

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

## Basis of Accounting

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

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

## Risk Management

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

The City established the City of Meridian Employee Benefits Plan Trust (the Trust) in January of 2021. The City transferred \$1.4 million of committed funds to the Trust for 2021 self-funded employee medical insurance benefit. All health claims are paid from this Trust and all plan contributions are deposited into the Trust. The City's Legal Director, Business Division Manager, Police Sergeant, and Senior Human Resources Generalist serve as trustees. The Trust's year end is December 31, and the Trust will be audited each year and a copy of the audit will be submitted to the Idaho Department of Insurance.

## Estimates

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





## Budget Policy

- 1) **Policy Objective**
  - a) To set forth the City’s policy regarding the development and amendment of the annual budget.
  - b) To set forth the roles and responsibilities for the development and amendment of the City’s annual budget by the Finance department, Department Directors, City staff, the Mayor, and City Council while adhering to all Federal, State, and other governing bodies’ legal requirements.
- 2) **Policy Details**
  - a) **Appropriation Levels**
    - i) Only the City Council can set the annual budget appropriations.
      - (1) City Council shall set budgetary appropriations at the general ledger line item level.
        - (a) The Mayor and Department Directors are responsible for adhering to the appropriations set by the Council.
  - b) **Balanced Operating Budget**
    - i) City will develop and approve annually a balanced budget where:
      - (1) Operating expenses requested by all departments and funds will not exceed the annual amount of revenue in accordance to [State Statute 50-1003](#) within each of the City’s funds.
        - (a) One-time revenue cannot be used to balance annual on-going operating expenses.
      - (2) If it is necessary to use fund balance resources to balance the annual budget proposal, the use of fund balance resources are limited to one-time expenses.
  - c) **Balanced Revenue Budget**
    - i) Finance department will be responsible for developing all revenue projections to be utilized for the annual budget.
      - (1) Other revenue considerations must be presented to the Finance department for consideration prior to the development of the annual Mayor’s Budget Proposal.
  - d) **Budget Adoption**
    - i) City will develop annually a balanced budget adhering to all applicable [Idaho Code and City policies](#).
    - ii) City Council will approve annually a balanced budget adhering to all applicable [Idaho Code and City policies](#).
      - (1) City Council will be responsible for approving the annual budget ordinance.
    - iii) Finance department will develop annually an amendment to the annual City budget adhering to all applicable [Idaho Code and City policies](#).
      - (1) City Council will approve annually an amendment to the annual City budget adhering to all applicable [Idaho Code and City policies](#).
      - (2) City Council will be responsible for approving the annual budget amendment ordinance.
  - e) **Budget Submission**
    - i) Mayor will submit the annual Mayor’s Budget Proposal to City Council for consideration.
      - (1) Other budget considerations for proposal to City Council will not be accepted unless approved by the Mayor.
  - f) **Budget Surplus**
    - i) Finance department will be responsible for assigning all surplus revenue to the respective fund balance.
      - (1) Finance department will determine any budget surplus on an annual basis after the submission of the annual [financial audit report](#) from the prior fiscal year.

## Budget Policy

### g) Budget Transfers

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

### h) Operating Deficits

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

## 3) Policy Roles and Responsibilities

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



## Debt Management Policy

### 1) Policy Objective

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

### 2) Policy Details

#### a) Issuance of Debt

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

#### b) Debt Capacity

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

#### c) Debt Payment

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

#### d) Debt Refinancing

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

#### e) Allowable Debt Types

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

## Debt Management Policy

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



## Financial Stability Policy

- 1) Policy Objective
  - a) To set forth the City's policy regarding the Financial Stability of the City.
  - b) To establish key elements for the financial stability of the City by setting policy, controls, and guidelines.
- 2) Policy Details
  - a) Long Term Financial Planning
    - i) Finance department will be responsible for developing annually a 10 year Comprehensive Financial Plan (CFP) with at least the first 5 years of the 10 year plan balanced by using all available unassigned fund balance dollars adhering to the [Fund and Fund Balance policy](#).
      - (1) Finance department will be responsible for developing and maintaining the procedures associated with developing the annual CFP.
      - (2) Finance department will be responsible for facilitating the annual CFP process.
    - ii) Finance department will be responsible for developing the annual revenues and expenditures necessary for the annual CFP development.
    - iii) Financial department will be responsible for developing revenue and expense projections for at least 10 fiscal years from the most current fiscal year to be approved by the Mayor.
  - b) Use of One-Time Resources
    - i) City will never use one-time Revenue resources to pay for on-going expenditures.
  - c) Use of Discretionary Revenues
    - i) City will allocate 1% of all property taxes collected to the [Public Safety Fund](#) annually during the annual budget development process.
    - ii) City will allocate up to .5% of all property taxes collected to the [Capital Improvement Fund](#) annually during the annual budget development process.
  - d) Fund Balance
    - i) See [Fund Balance Policy](#)
- 3) Policy Roles and Responsibilities
  - a) Finance department will be responsible for developing all financial plans for the City.
    - i) Finance department will be responsible for developing annually a 10 year Comprehensive Financial Plan (CFP).
    - ii) Finance department will be responsible for distributing all financial plans to the Mayor, Department Directors, and City Council annually.
  - b) Departments are responsible for delivering all requested information to the Finance department relating to the annual development of the CFP.
  - c) Mayor is responsible for approving the annual CFP.



## Funds and Fund Balances Policy

### 1) Policy Objective

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

### 2) Policy Details

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

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

#### b) Minimum Unassigned Fund Balance

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



## Funds and Fund Balances Policy

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

## Funds and Fund Balances Policy

### g) Transfer of Funds

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

### 3) Policy Roles and Responsibilities

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

## Budget Process

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

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

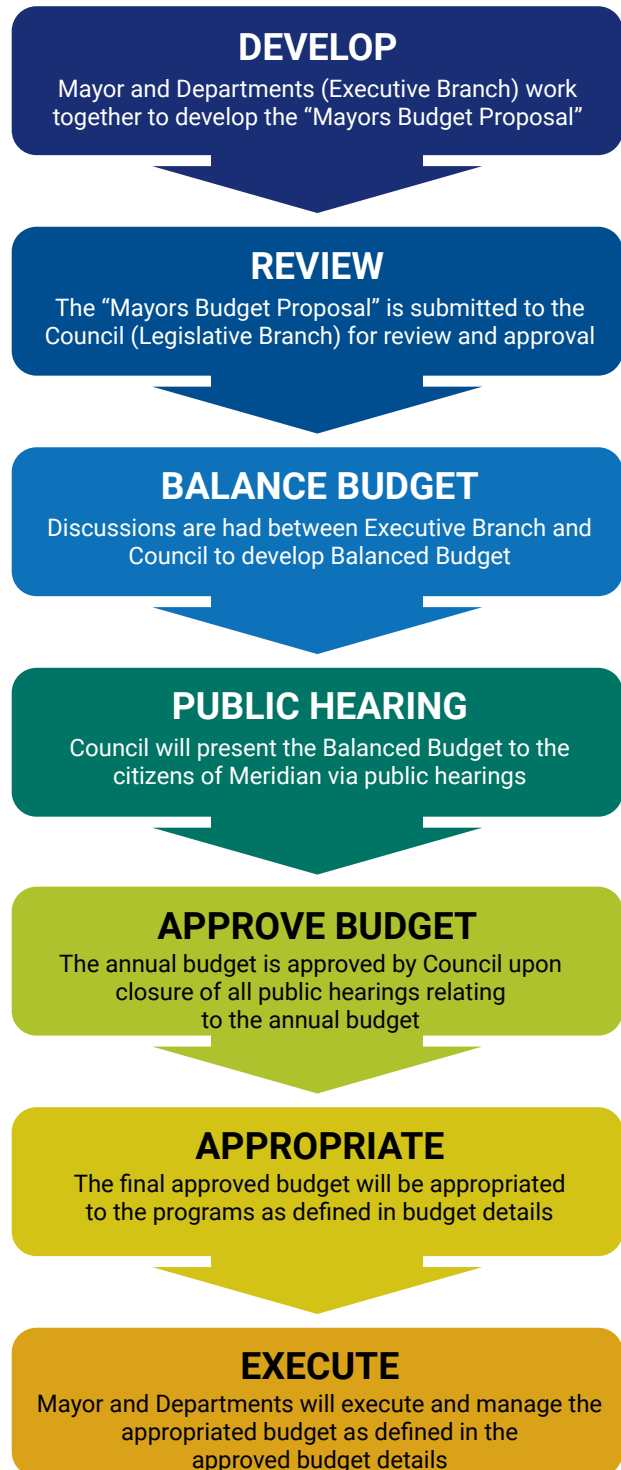
The budget should be a document that can be used to inform and educate the public and elected officials about the City’s structure, achievements, challenges, and direction. A budget document should ideally be a policy document, an operations guide, a financial plan, and a communication device.

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

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

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

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



# Budget Calendar

## Budget Development FY2024 Calendar CITY OF MERIDIAN

Su	Mo	Tu	We	Th	Fr	Sa								
February														
			1	2	3	4	2/1/23	<b>Finance</b>	Finance prepares FY24 Budget in Questicca					
5	6	7	8	9	10	11	2/1/23	<b>All Depts.</b>	All Departments begin working with Mayor to discuss budget					
12	13	14	15	16	17	18	2/1/23	<b>Finance</b>	Finance to schedule preparatory meetings with each department					
19	20	21	22	23	24	25	2/10/23	<b>Finance</b>	Finance to open CFP for data entry					
26	27	28					2/15/23	<b>All Depts.</b>	Annual Budget 101 Development Review Course					
							2/20/23	<b>All Depts.</b>	All Departments to send HR job descriptions for proposed <b>NEW</b> positions for upcoming budget year					
March														
			1	2	3	4	3/1/23	<b>All Depts.</b>	All Departments begin working with Council Liaisons to discuss budget					
5	6	7	8	9	10	11	3/1/23	<b>Finance</b>	Finance to Request Directors & Liaisons to begin discussing Base Budget Changes					
12	13	14	15	16	17	18	3/10/23	<b>All Depts.</b>	All Departments send Employee Reclassification and Equity Adjustment requests to HR for review					
19	20	21	22	23	24	25	3/14/23	<b>Finance</b>	Finance to propose fund balance transfers for Fund 08 and 55 based on finalized Audit Report					
26	27	28	29	30	31		3/17/23	<b>HR</b>	HR to send salary range for <b>NEW</b> job descriptions to departments					
							3/17/23	<b>IT</b>	IT sends all Departments their recommendations for electronic & software purchases					
April														
						1	4/3/23	<b>All Depts.</b>	All Departments to send Budget Request lists to Mayor for review					
2	3	4	5	6	7	8	4/3/23	<b>Finance</b>	Finance to request Directors & Liaisons begin discussing New Budget Requests					
9	10	11	12	13	14	15	4/7/23	<b>HR</b>	HR to send Employee Reclassification and Equity Adjustment decisions to Finance					
16	17	18	19	20	21	22	4/14/23	<b>All Depts.</b>	All Directors submit Education Reimbursement needs for upcoming fiscal year					
23	24	25	26	27	28	29	4/14/23	<b>All Depts.</b>	All Departments confirm final Budget Requests to Finance					
30							4/14/23	<b>All Depts.</b>	Last day to submit Replacement Requests into CFP for consideration					
							4/14/23	<b>IT</b>	IT to submit Replacement Requests for Computers & Printers into CFP					
							4/21/23	<b>Clerk</b>	Clerk to notify County Clerk of City Budget Hearing to be held on 8/15/23 (No later than April 30 I.C. 63-802A)					
							4/28/23	<b>Finance</b>	Budget Request Summary due to Mayor and Directors					
May														
		1	2	3	4	5	6	5/1/23	<b>HR</b>	HR to send Compensation Memo to Finance				
7	8	9	10	11	12	13	5/1/23	<b>Mayor</b>	Mayor and Department Directors finalize all department budget reviews					
14	15	16	17	18	19	20	5/8/23	<b>HR</b>	HR Department will deliver Insurance Increase Proposal to Finance					
21	22	23	24	25	26	27	5/8/23	<b>All Depts.</b>	All Departments verify they have reviewed the Base Budget & notified Finance of changes					
28	29	30	31				5/8/23	<b>Finance</b>	Finance to finalize Budget Draft in Questicca for Mayor to review					
							5/12/23	<b>Mayor</b>	Mayor to finalize review of the Budget Draft and submit all changes to Finance prior to publication					
							5/12/23	<b>Finance</b>	Finance to send import finalized budget data into Budget Book Software					
							5/26/23	<b>HR</b>	HR Department will deliver compensation memo Proposal to Finance					
							5/31/23	<b>Finance</b>	<b>Finance to deliver Mayor's Budget Draft Proposal to Mayor, Council, and Directors</b>					
							5/31/23	<b>Finance</b>	Finance to publish Annual Revenue Report					
							5/31/23	<b>Finance</b>	Finance to deliver Growth Demographics Slides to Council/Directors					
June														
			1	2	3		6/1/23	<b>Clerk</b>	Clerk to post a notice for the June Budget Workshops					
4	5	6	7	8	9	10	6/15/23	<b>All Depts.</b>	<b>Department Budget Workshop #1 - Presentations to Mayor and Council</b>					
11	12	13	14	15	16	17	6/29/23	<b>All Depts.</b>	<b>Department Budget Workshop #2 - Discussions with Mayor and Council</b>					
18	19	20	21	22	23	24	6/30/23	<b>All Depts.</b>	Last day for FY2023 Amendments to be submitted to Finance					
25	26	27	28	29	30									
July														
						1	7/7/23	<b>All Depts.</b>	FY2024 Carry forward Amount(s) for Capital Projects Due to Finance					
2	3	4	5	6	7	8	7/18/23	<b>Council</b>	Council to Adopt Tentative Budget for both FY2024 (I.C.50-1002) and FY2023 Amendments (I.C.50-1003)					
9	10	11	12	13	14	15	7/18/23	<b>Council</b>	Council to adopt any forgone revenue (I.C.63-802)					
16	17	18	19	20	21	22	7/26/23	<b>Finance</b>	Finance to send Public Notices to Clerk's office					
23	24	25	26	27	28	29	7/26/23	<b>Clerk</b>	Clerk to post a notice for the Public Hearing on 8/15/23 - Run for two weeks					
30	31													
August														
		1	2	3	4	5	8/1/23	<b>County</b>	Last day for County Clerk to give City current operating roll (I.C.63-1312)					
6	7	8	9	10	11	12	8/15/23	<b>Council</b>	<b>Council to hold a Public Hearing for FY2024 Budget &amp; FY2023 Amendments</b>					
13	14	15	16	17	18	19	8/31/23	<b>Finance</b>	Finance to submit L2 to Clerk					
20	21	22	23	24	25	26								
27	28	29	30	31										
September														
				1	2		9/5/23	<b>Council</b>	Council to Approve Budget Ordinance for both FY2024 Budget and FY2023 Amendments					
3	4	5	6	7	8	9	9/11/23	<b>Clerk</b>	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)					
10	11	12	13	14	15	16								
17	18	19	20	21	22	23	9/15/23	<b>Clerk</b>	Last day to publish annual appropriation ordinance for the City's Fiscal Year (I.C.50-1003)					
24	25	26	27	28	29	30								





## City Strategic Goals and Strategies

In January of 2021, 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 2022-2026 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.

## FY2024 Revenue Report

### City of Meridian Revenue Sources Overview

The City of Meridian (City) is a full-service City that provides a variety of services, activities, programs, and resources from Police and Fire to Water and Sewer services throughout the year. The City has established a reporting structure that allows the Council and Mayor to manage the revenues and expenses that occur day-to-day by creating two major Funds within the City. The first major fund, known as the General Fund, provides services to City citizens and community members that include Public Safety (Police and Fire), Parks and Recreation, Community Development, and General Administration. The second major fund, known as the Enterprise Fund, provides services to City citizens and community members that include potable Water, Utility Billing, City Engineering, and Wastewater treatment. Over the next few pages, this Revenue Report will explore the different revenue sources managed within each of the two major funds.

### Revenue Projections Approach

The City utilizes resources within the City Finance Department to analyze and forecast the various revenue sources multiple times throughout the year. The Finance Department will work with key stakeholders within the City and community to generate necessary reports and projections to assist with the overall development of revenue projections. The City works with local resources such as COMPASS, Ada County Assessor's Office, State of Idaho Department of Financial Management, and the Association of Idaho Cities to develop all revenue projections.

Annually the Finance Department will share the revenue projections and analysis with the Mayor and City Council via this published document called the Revenue Report.

The City's ability to generate sound projections is essential to providing services to City citizens, businesses, and community members. The City Finance Department by statute must continually monitor the financial condition of the City and advise City Council of any financial adjustments to maintain a balanced budget. Sound judgment, conservative approach, ethical, transparent, and moral standards of care are the cornerstone of the Finance Departments approach to managing the City's scarce financial resources.



### General Fund Revenue Sources

The General Fund generates a majority of its revenue from Property Taxes collected from assessed property within the City limits. The City collects revenue from additional sources such as State Sales Tax revenue sharing, State Liquor Sales revenue sharing, Building Permit revenue, and various intergovernmental sources. Exhibit 1 provides a summarized list referencing some of the different revenue sources for the General Fund. Exhibit 2 will display the historical and projected Total General Fund Revenue. This Revenue Report will discuss many of the General Fund revenue sources displayed within Exhibit 1 on the following pages.

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

Revenue History and Forecast - Total General Fund

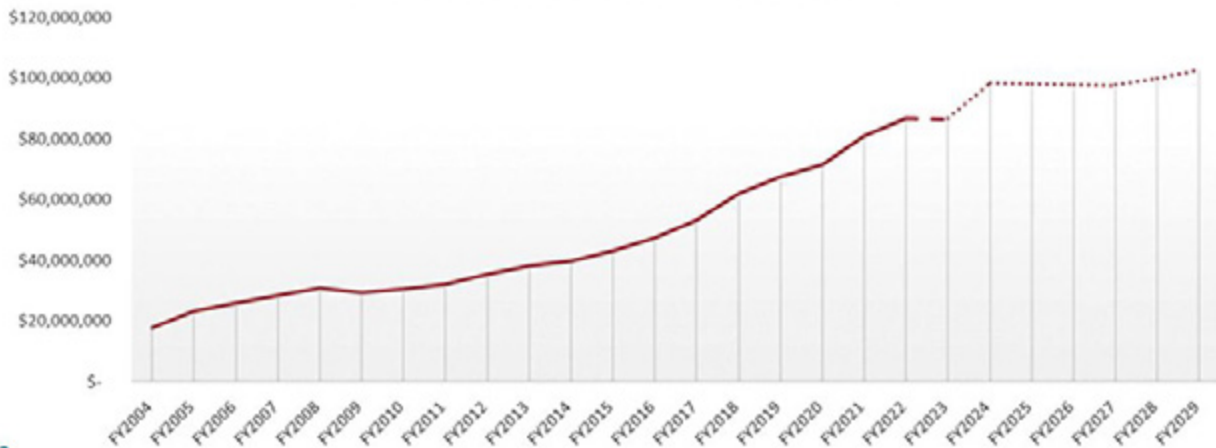


Exhibit 2

## Property Taxes

The largest source of revenue for the General Fund is property taxes (as displayed in Exhibit 3). Property Taxes on average account for roughly 55% of the total revenue generated for the General Fund.

The City works with our local county (Ada County) to collect property taxes from properties within City limits. Per Idaho State (State) code, Ada County is responsible for the collection, administration, and management of property taxes on behalf of the City. Ada County must follow State laws for the collection of property taxes throughout the State. The City works with Ada County to determine the annual amount of property taxes to be collected each year. The City receives property taxes collected by Ada County each month, with the largest portion of property taxes collected occurring in January and July of each year.

The City has four components that make up the annual property taxes collected by the County on behalf of the City.

- Base Property Taxes
- New Construction Increase
- New Property Annexation Increase
- Allowable Property Tax Increase

All four components play a major role in the long-term management of property tax revenue. The Base Property Taxes determined by the County represents the highest amount of property taxes collected by the City over the past three years. The Base Property Taxes make up around 90-95% of the annual property taxes collected for the City. The New Construction Increase represents the new construction development that has occurred in the City since the prior year, but has not yet appeared on the City’s tax roll. The New Construction revenue is very cyclical and is driven by the development of new residential and commercial construction. New Property Annexation represents the new land additions to the City processed through the legal annexation process. The final component for property tax revenue is the Allowable Property Tax Increase opportunity. State law (State Code 63-802) allows the City to increase property taxes by up to 3% annually above the highest amount of property taxes collected within the last three years. The decision to increase property taxes by up to 3% rests solely in the hands of the City Council. The City has increased property taxes by the full 3% annually for 14 of the last 20 years. Exhibit 3 displays the historical and projected total property tax revenue. Please note that the reduction in property tax revenue for FY 2021 is related to the one-time Governor’s Property Tax Relief program.

Revenue History and Forecast - General Fund Property Tax



Exhibit 3

The future for the City looks to be very strong in terms of population growth and development with an estimated population of 197,000 by the year 2050 (138,620 as of 2023). As the City continues to grow in population, commercial businesses, and housing, the City will continue to develop a larger tax base. As Exhibit 3 depicts, property taxes collected have increased year over year (in-line with population growth). With the larger tax base, the City tax levy has fluctuated over previous years, with the final nine years showing a decline in the tax rate annually (see Exhibit



4) as a result of the larger tax base and property values. Please note that the large reduction in the property tax levy rate for FY20221 is related to the one-time Governor’s Property Tax Relief program.

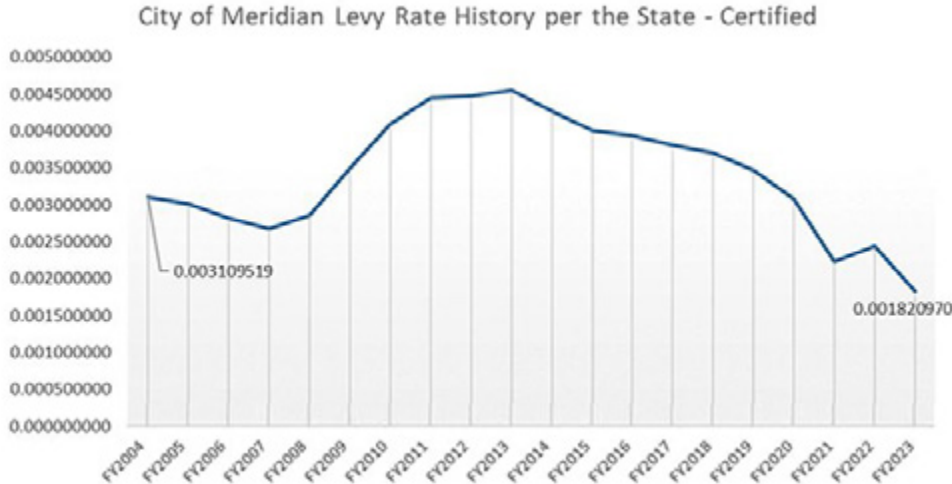


Exhibit 4

The Finance Department does not see any deviation from this growth trend over the next five years. Beyond five years, we forecast a slowing of the development and population growth just slightly, which will in return slow the property tax growth collected respectively. With the City experiencing such phenomenal growth (population increased from 75k in 2010 to 138k in 2023), the City must continue to generate the necessary revenue to keep up with the growth demands and cost of doing business. A 3% increase to property taxes for FY2024 will generate approximately \$1.360 million dollars which will assist with covering the City’s costs of doing business expenses such as rising insurance costs, intergovernmental increases, electricity bills, and compensation requirements. The Mayor and City Council will provide the final direction in regards to the City maximizing the 3% allowable property tax increase during the annual budget process.

## Intergovernmental Revenue

### State Sales Tax Revenue Sharing

The State of Idaho collects sales taxes from sales that occur throughout the State at a tax rate of 6%. The State has developed a revenue sharing distribution system that shares a percentage of Sales Tax revenue collected amongst all Cities and Counties throughout the State. The City receives Sales Tax revenue as determined by the State. Exhibit 5 displays the historical and projected State Sales Tax revenue sharing amounts for the City.



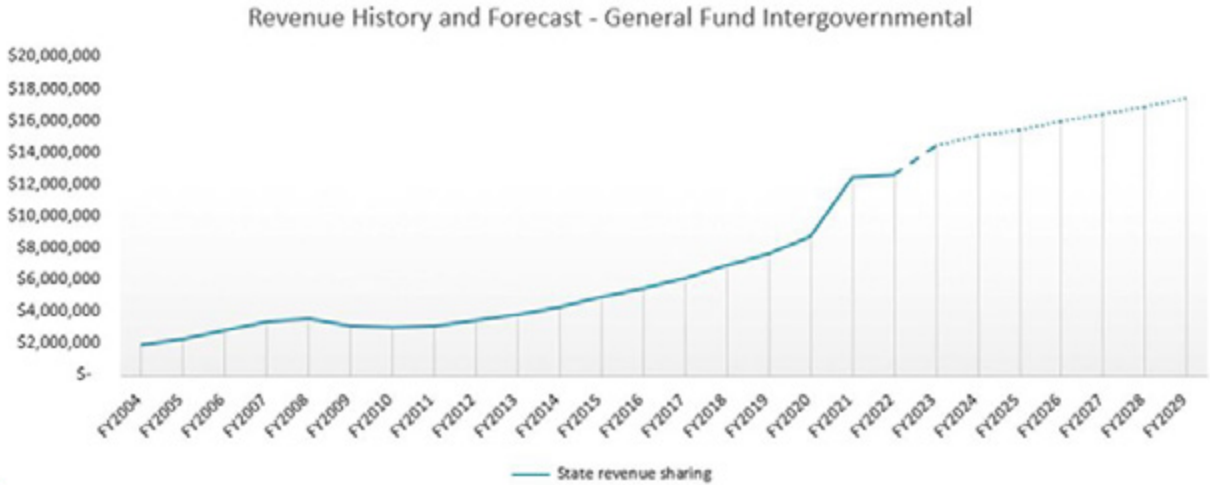


Exhibit 5

Over the next few years, the Finance Department anticipates State Sales Tax Revenue Sharing to follow the same growth pattern as it has in the past five years (in-line with population growth). The Treasure Valley is experiencing significant population and development growth and all reports indicate a sustained growth pattern for the next couple of years. The Finance Department is not expecting any major changes in revenue based on the historical data and the future growth projections slated for the Treasure Valley.

**State Liquor Sales Revenue Sharing**

The City receives a portion of the liquor sales collected each year from the State’s Liquor Division. This State controlled program determines the amount of revenue to share with the Cities and Counties each year. Exhibit 6 displays the historical and projected amounts collected by the City for State Liquor Sales Revenue Sharing.

The Liquor Sales generated by the State Liquor Division has consistently followed the population pattern for the Treasure Valley. The City will continue to project State Liquor Sales to grow at a modest pace to follow the anticipated growth associated with population.



Exhibit 6



**Rural Fire Agreement**

The final piece of intergovernmental income is from the Meridian Rural Fire District (District). The City has an agreement with the District to provide fire protection services within the rural fire district boundaries (which includes unincorporated areas of the City). The City and the District have a memorandum of agreement stating that the District will pay a percentage of the City’s Fire Department expenses according to a formula as determined within the agreement for annual fire protection services. Exhibit 7 displays the historical and projected revenue amounts collected by the City per the Rural Fire agreement.

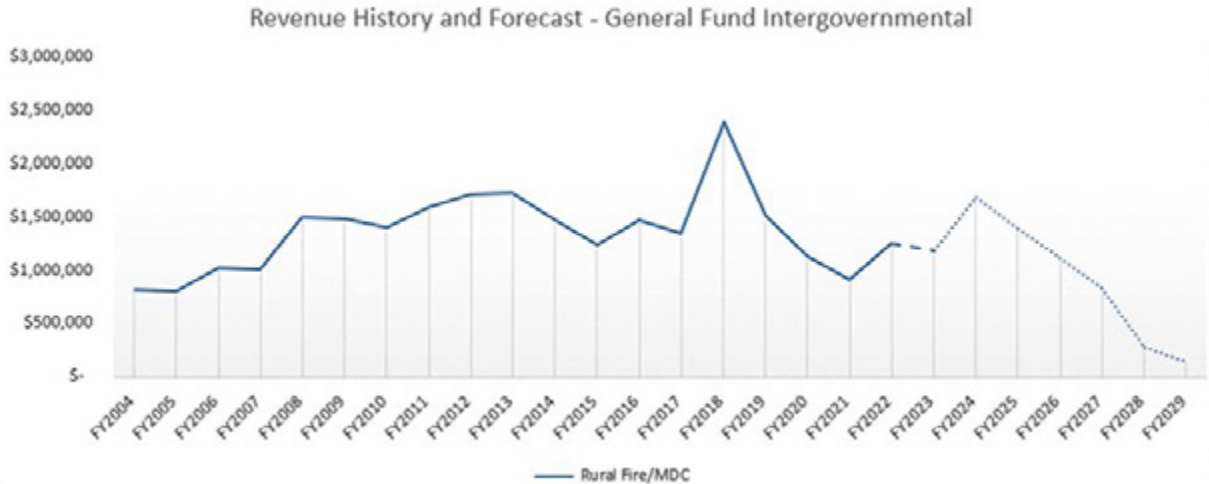


Exhibit 7

The Rural Fire Agreement has seen the allocation percentage to cover expenses reduce over the past few years. This reduction trend will continue as the City limits continue to encompass the outer edges of rural area. With the rural district shrinking, the districts needs will also shrink. As the City continues to grow and expand City boundaries, the City will see the Rural Fire agreement have less of a burden on the Fire Department. The Finance Department will be projecting Rural Fire Agreement revenue to decrease year over year. Exhibit 7 displays a peak in revenue that occurred during 2018 that represents a one-time offering by the Rural Fire District to help fund all personnel costs associated to the opening Fire Station #6.

**Franchise Fees**

The State of Idaho allows cities to enter into franchise agreements with gas, electric, and cable providers. The percentage collected annually varies from 1% to 5% of the provider’s gross sales. Exhibit 8 displays the historical and projected amounts collected by the City for Franchise Fee revenue.

**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 7/11/2026.

**Electricity Franchise Revenue**

Electricity franchise fee is 1% of Idaho Power gross sales in the City of Meridian. The City currently has a 25-year franchise agreement with Idaho Power that expires 11/1/ 2024.

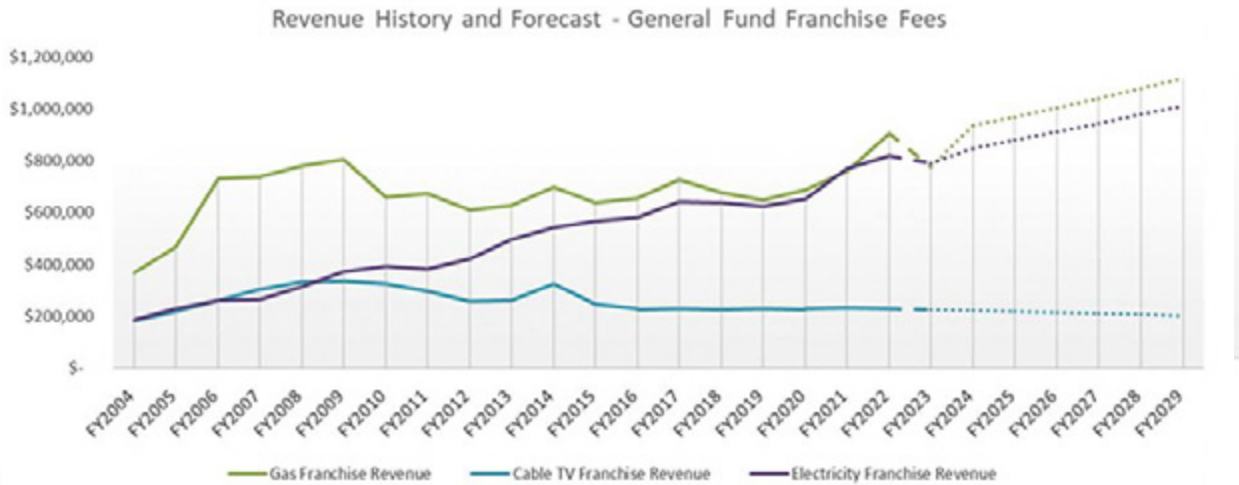


Exhibit 8

The revenue generated by the Franchise Agreements allowed by the State will have mixed results over the next few years. Cable revenues have diminished over the last few years mainly due to the culture change from Cable to streaming based TV/Entertainment. The Finance Department continues to expect the Cable Franchise revenue to slide downward as more and more customers opt for streaming technology rather than traditional Cable TV. The revenue from the Electricity Franchise fee continues to grow year over year and we anticipate no change to the increased growth over the next few years following the population growth the City is experiencing. The Gas Franchise revenue has shown much more volatility over the past few years than we expected. The Finance Department will continue to project Gas Franchise revenue relatively flat over the next few years.

### Development Impact Fees

Development Impact Fees are one-time assessments restricted for the recovery of capital costs borne by the City due to new growth and development. State of Idaho (Title 67-82) governs Impact fees, which specifically gives the City the authority to levy impact fees. The Idaho Code defines an impact fee 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 manages three distinct impact fees for Fire services, Parks services, and Police services. Exhibit 9 displays the historical amounts collected by the City for Development Impact Fees.

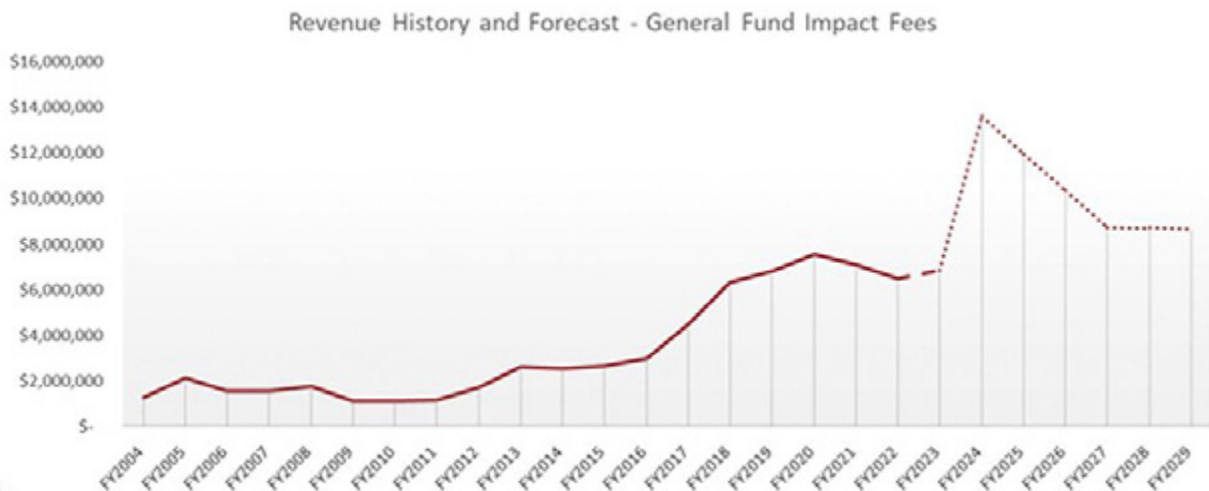


Exhibit 9



The Impact Fees generated by new development will continue to be strong over the next few years. As mentioned earlier with other revenue sources, the Impact Fee revenue will be extremely dependent on the development community. Based on the States and City’s forecasts, development will be strong for the next few years and will follow the population and growth curves. The City passed Impact Fee rate increases during 2022 that impacted the future revenue generated by the City. The large increase in FY24 is a direct result of the approved rate increases. The City does budget Impact Fee revenue conservatively to counteract any possible fluctuation in the community, economic, and political environments.

## Licenses and Permits

### Community Building Permit Revenue

The City collects Permit Revenue from all new development that occurs in the City. The General Fund is the recipient of the revenue generated from permit sales and manages the revenue with specific guidelines. All revenue generated by Community Development services must pay for Community Development services expenses. Excess revenue generated by Community Development services may be allocated to the Capital Improvement Fund. Building Permit Revenue generates over 90% of the revenue collected by Community Development services. Exhibit 10 displays the historical and projected revenue amounts collected by the City for Community Development services.

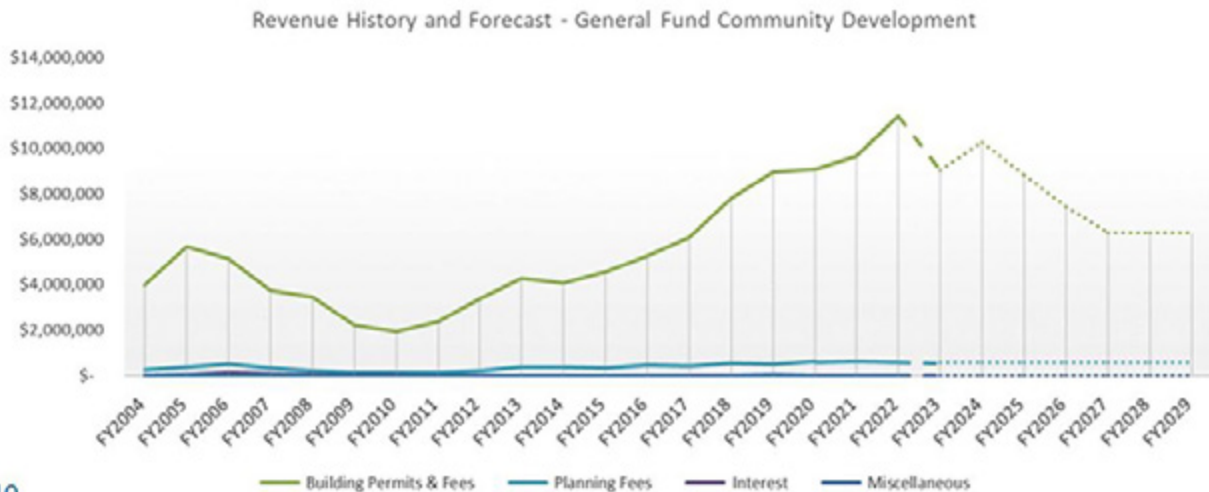
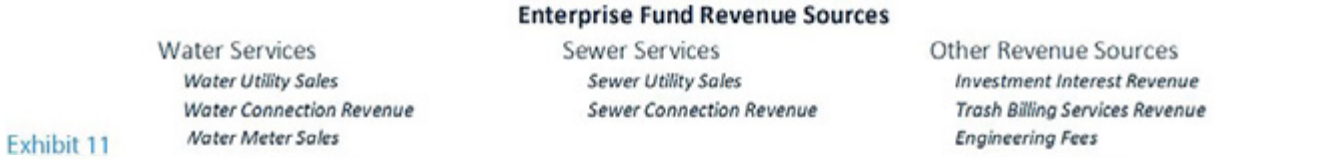


Exhibit 10

The Community Development Building Permit revenue looks to be strong over the next few years (despite the downward graph). Given the forecasts for population and development as reported by the State, the City will generate strong permit sales and revenue to keep up with growth. As displayed in Exhibit 10, the Community Development services revenue is highly dependent on the community development demands.

## Enterprise Fund Revenue Sources

The Enterprise Fund generates a majority of its revenue from the sale of potable water and the collection and treatment of sewer water from the City’s utility customers. The City generates revenue from other various sources such as Water Connection Revenue, Sewer Connection Revenue, and Trash Billing Services. Exhibit 11 provides a summarized list referencing the different revenue sources for the Enterprise Fund. Exhibit 12 will display the historical and projected revenue sources for the Enterprise Fund. This Revenue Report will discuss many of the Enterprise Fund revenue sources displayed within Exhibit 11 on the following pages.



- 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 largest source of revenue for the Enterprise Fund is Water Sales and Sewer Treatment Services. Water and Sewer Sales on average account for roughly 60% of the total revenue generated for the Enterprise Fund. The City currently has about 43,000 utility customers receiving water and sewer services daily.

The City collects revenue from utility customers monthly for all water and sewer services utilized by each customer. Utility customers receive a monthly bill utilizing a dual fee approach that fairly accounts for each customer’s usage during a given month. Customers are charged a “base fee” and a “usage fee” to determine their monthly bill. The “base” fee represents the fixed operating costs necessary for daily operations of the utility. The “usage” portion of the fee represents the variable costs associated with actual consumption or usage of the utility. Exhibit 13 displays the historical and projected amounts collected by the City for Water and Sewer Sales revenue.

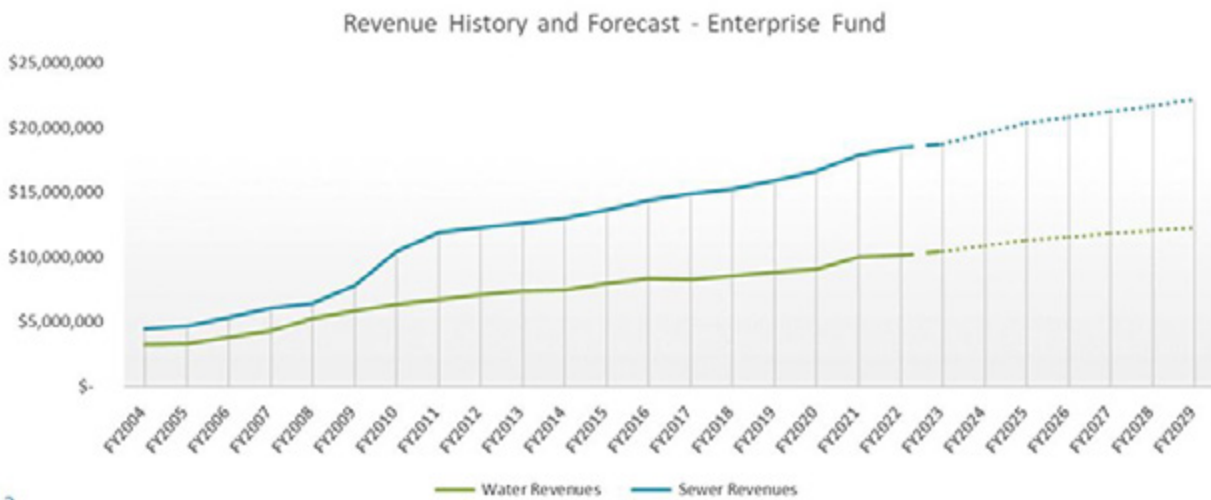


Exhibit 13

The Enterprise Fund’s Water and Sewer Sales revenue looks to be very strong over the next few years. As history has shown in Exhibit 13, the City has experienced steady growth since the Great Recession (Dec. 2007 to June 2009). Given the forecasts for population and development as reported by the State and the City, the Finance Department projects steady growth to the Water and Sewer Sales revenue in the near future. As long as development continues to grow and population counts increase, the Enterprise Funds primary revenue source will continue its current growth pattern for revenue.

### Connection Revenue

The second largest source of revenue for the Enterprise Fund is from new development within the City limits. When new residential or commercial properties request new water and sewer services to their property, the City will impose a “connection” fee for the services. All revenues collected for “connections” are to assist the City with establishing additional water and sewer infrastructure in connection with the increased growth and demands. Exhibit 14 displays the historical and projected amounts collected by the City for Water and Sewer Connection revenue.

The future projections for the Water and Sewer Connection revenue will be very dependent on what the economy and development community produce. As Exhibit 14 displays, revenue volatility exists and is 100% dependent on the development community. The Finance Department adjusted all revenue estimates following the State’s forecasts for population and development over the next few years and projected strong revenue amounts for the Water and Sewer Connection.

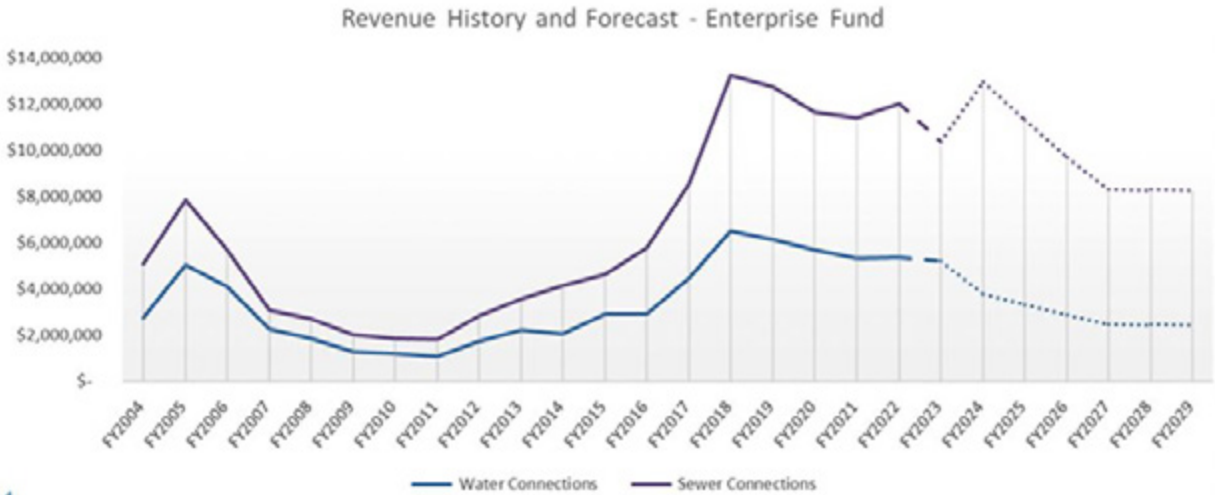


Exhibit 14

### Trash Billing Services

The City has contracted with Republic Services, a private company to provide City garbage/trash pick-up services to all City property owners (both residential and commercial). The contract agreement between the City and Republic Services requires that the City facilitate all billing services for the garbage/trash pick-up services on behalf of Republic Services. The City will process the necessary paperwork to collect the revenue for the garbage/trash pick-up services on behalf of Republic Services for a nominal fee each month. Exhibit 15 displays the historical and projected amounts collected by the City for Trash Billing Services revenue.

Over the past five years, the City has experienced continued growth, as displayed in Exhibit 15. The future looks very similar to the past five years for Trash Billing Services revenue. The City and the State are both projecting steady growth for the next few years, which will develop a strong and reliable revenue source for the Enterprise Fund.

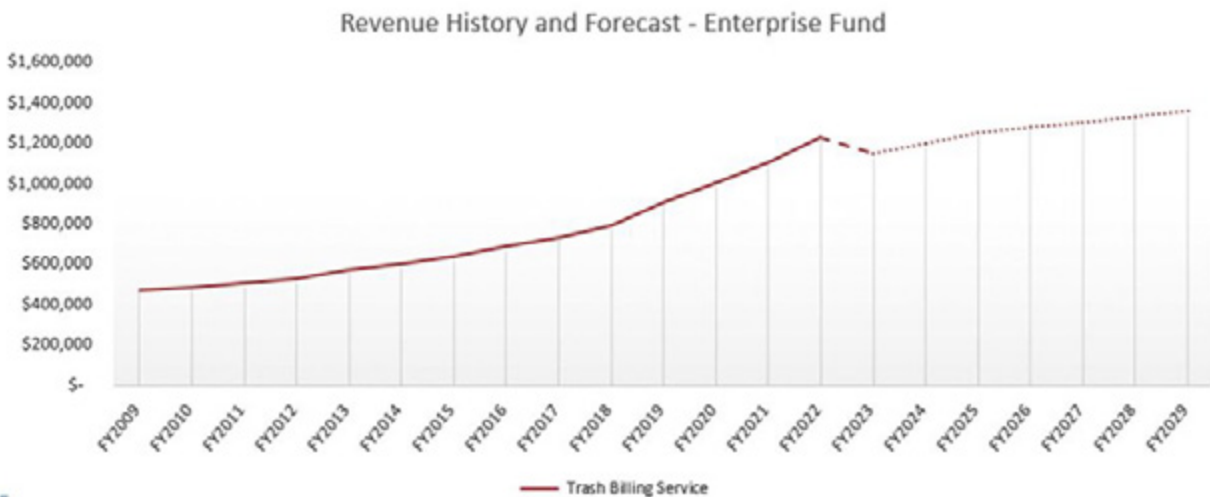


Exhibit 15

## Revenue Report Conclusion

The City has experienced phenomenal growth in both residential and commercial development over the past five years. The Treasure Valley and the City will continue to see strong growth demands that will have a positive influence on the stability of revenue. The City will continue to project revenues utilizing the latest information available relating to economic, demographic, legislative, and development growth projections.

The City and the Finance Department take great pride in fiscal responsibility with proper revenue projections and management of the scarce resources. The revenue projections discussed in this report represent data available to the City at the time of publication. Continual adjustments to all revenue projections will occur during the fiscal year to ensure proper revenue management.

For any questions about the information published in this document, please contact the Finance Department at [finance@meridiancity.org](mailto:finance@meridiancity.org).

Dated: May 20, 2023 – Department of Finance

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

### Comprehensive Financial Plan Introduction

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

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

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

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

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

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

## Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total	
<b>ADMINISTRATION DEPARTMENT</b>								
2025	9 Mile Creek Restoration Project	\$0.00	\$0.00	\$1,500,000.00	\$0.00	\$0.00	\$1,500,000.00	
	Communications Specialist	\$87,526.25	\$2,235.00	\$3,300.00	\$0.00	\$0.00	\$93,061.25	
	Deputy Attorney - Police	\$132,906.99	\$4,610.00	\$800.00	\$0.00	\$0.00	\$138,316.99	
	Downtown Meridian Parking Garage	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000,000.00	\$8,000,000.00	
	Equip. Replace-City Council-Computers	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00	
	Equip. Replace.-City Hall-LED Retrofit Project-P1	\$0.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$70,000.00	
	Equip. Replace.-Clerks-Computers	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00	
	Equip. Replace.-HR-Computers	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00	
	Equip. Replace.-IT-Computers	\$0.00	\$0.00	\$9,700.00	\$0.00	\$0.00	\$9,700.00	
	Equip. Replace.-IT-Firewall (DR)	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	
	Equip. Replace.-IT-Office / Email - MS 365 Suite	\$0.00	\$115,000.00	\$25,000.00	\$0.00	\$0.00	\$140,000.00	
	Equip. Replace.-IT-VPN Appliance	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	
	Equip. Replace.-IT-Windows/SQL Server	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	
	Equip. Replace.-Legal-Computers	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00	
	Equip. Replace.-Mayor-Computers	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00	
	FY23-FY24 Benefit Requests	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	
	GIS Architecture Design	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	
	GIS Position	\$83,721.94	\$3,335.00	\$3,500.00	\$0.00	\$0.00	\$90,556.94	
	PERSI Adjustments	\$382,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$382,000.00	
	Street Light Fixture Upgrade to LED	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	
	Street Lights - Supplemental Projects	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	
	Streetlight Program Coordinator	\$110,724.65	\$2,275.00	\$3,550.00	\$0.00	\$0.00	\$116,549.65	
<b>Total</b>		<b>\$796,879.83</b>	<b>\$147,455.00</b>	<b>\$1,856,850.00</b>	<b>\$0.00</b>	<b>\$8,000,000.00</b>	<b>\$10,801,184.83</b>	
2026	9 Mile Creek Restoration Project	\$0.00	\$0.00	\$1,425,382.00	\$0.00	\$0.00	\$1,425,382.00	
	Citizen Survey	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	
	COM Janitorial Staff / Equipment	\$331,609.63	\$3,150.98	\$113,077.99	\$0.00	\$0.00	\$447,838.60	
	Data/Reporting Analyst	\$120,047.73	\$3,335.00	\$9,650.00	\$0.00	\$0.00	\$133,032.73	
	Downtown Meridian Parking Garage	\$0.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$105,000.00	
	Equip. Replace.-Clerks-Computers	\$0.00	\$0.00	\$7,200.00	\$0.00	\$0.00	\$7,200.00	
	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	\$8,400.00	\$0.00	\$0.00	\$8,400.00	
	Equip. Replace.-IT-Network Refresh	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	
	Equip. Replace.-IT-UPS / PDU at PD	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	
	Equip. Replace.-Legal-Computers	\$0.00	\$0.00	\$3,600.00	\$0.00	\$0.00	\$3,600.00	
	Equip. Replace.-Mayor-Computers	\$0.00	\$0.00	\$6,600.00	\$0.00	\$0.00	\$6,600.00	
	PERSI Adjustments	\$1,050,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,050,000.00	
	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	\$100,000.00	\$0.00	\$0.00	\$100,000.00	
	Street Lights - Supplemental Projects	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	
	<b>Total</b>		<b>\$1,501,657.36</b>	<b>\$136,485.98</b>	<b>\$1,763,109.99</b>	<b>\$0.00</b>	<b>\$120,000.00</b>	<b>\$3,521,253.33</b>
	2027	Equip. Replace-City Council-Computers	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$12,000.00
		Equip. Replace.-City Hall-Computers	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00
Equip. Replace.-Finance-Computers		\$0.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$1,800.00	
Equip. Replace.-IT-Computers		\$0.00	\$0.00	\$10,500.00	\$0.00	\$0.00	\$10,500.00	

## Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	Equip. Replace.-IT-Disk Based Backup System	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00
	Equip. Replace.-IT-Network Refresh	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00
	Equip. Replace.-Mayor-Computers	\$0.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$1,800.00
	PERSI Adjustments	\$2,045,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,045,000.00
	Street Light Fixture Upgrade to LED	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00
	Street Lights - Supplemental Projects	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00
	<b>Total</b>	<b>\$2,045,000.00</b>	<b>\$0.00</b>	<b>\$179,100.00</b>	<b>\$0.00</b>	<b>\$175,000.00</b>	<b>\$2,399,100.00</b>
<b>2028</b>	Accounts Payable Specialist	\$84,730.90	\$1,610.00	\$3,250.00	\$0.00	\$0.00	\$89,590.90
	Citizen Survey	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
	Equip. Replace.-CapitalProjects-Computers	\$0.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$1,800.00
	Equip. Replace.-City Hall-Computers	\$0.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$1,800.00
	Equip. Replace.-Clerks-Computers	\$0.00	\$0.00	\$4,700.00	\$0.00	\$0.00	\$4,700.00
	Equip. Replace.-Finance-Computers	\$0.00	\$0.00	\$12,600.00	\$0.00	\$0.00	\$12,600.00
	Equip. Replace.-IT-Computers	\$0.00	\$0.00	\$9,000.00	\$0.00	\$0.00	\$9,000.00
	Equip. Replace.-IT-Network Refresh	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00
	Equip. Replace.-IT-Wireless Router	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00
	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	\$2,950.00	\$0.00	\$0.00	\$2,950.00
	HR Generalist	\$90,566.00	\$1,910.00	\$8,550.00	\$0.00	\$0.00	\$101,026.00
	Street Light Fixture Upgrade to LED	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00
	Street Lights - Supplemental Projects	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00
	<b>Total</b>	<b>\$175,296.90</b>	<b>\$28,520.00</b>	<b>\$200,650.00</b>	<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$604,466.90</b>
<b>2029</b>	Equip. Replace.-City Hall-Computers	\$0.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$1,800.00
	Equip. Replace.-Clerks-Computers	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00
	Equip. Replace.-Finance-Computers	\$0.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$1,800.00
	Equip. Replace.-IT-Computers	\$0.00	\$0.00	\$7,200.00	\$0.00	\$0.00	\$7,200.00
	Equip. Replace.-IT-Converged Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00
	Equip. Replace.-IT-Firewall	\$0.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$40,000.00
	Equip. Replace.-Legal-Computers	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00
	Equip. Replace.-Mayor-Computers	\$0.00	\$0.00	\$3,600.00	\$0.00	\$0.00	\$3,600.00
	Street Light Fixture Upgrade to LED	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00
	Street Lights - Supplemental Projects	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00
	Vehicle Replace.-CityHall-Maintenance Van	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$260,400.00</b>	<b>\$0.00</b>	<b>\$400,000.00</b>	<b>\$660,400.00</b>
<b>Total</b>		<b>\$4,518,834.09</b>	<b>\$312,460.98</b>	<b>\$4,260,109.99</b>	<b>\$0.00</b>	<b>\$8,895,000.00</b>	<b>\$17,986,405.06</b>
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>							
<b>2025</b>	Development Permit Technician I	\$62,781.91	\$3,746.00	\$3,900.00	\$0.00	\$0.00	\$70,427.91
	Equip. Replace.-Bldg-Computers	\$0.00	\$0.00	\$9,600.00	\$0.00	\$0.00	\$9,600.00
	Equip. Replace.-Planning-Computers	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00
	Planner (Associate or Assistant)	\$82,583.01	\$799.99	\$2,650.00	\$0.00	\$0.00	\$86,033.00
	<b>Total</b>	<b>\$145,364.92</b>	<b>\$4,545.99</b>	<b>\$19,150.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$169,060.91</b>
<b>2026</b>	City Hall Historical Center Tenant Improvement	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00
	Equip. Replace.-Bldg-Computers	\$0.00	\$0.00	\$16,200.00	\$0.00	\$0.00	\$16,200.00
	Equip. Replace.-Planning-Computers	\$0.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$1,800.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$168,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$168,000.00</b>



## Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
2027	Electrical Inspector II	\$83,806.08	\$3,746.00	\$3,900.00	\$0.00	\$0.00	\$91,452.08
	Equip. Replace.-Bldg-Computers	\$0.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$1,800.00
	<b>Total</b>	<b>\$83,806.08</b>	<b>\$3,746.00</b>	<b>\$5,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$93,252.08</b>
2028	Electrical Plans Examiner	\$83,806.08	\$3,746.00	\$3,900.00	\$0.00	\$0.00	\$91,452.08
	Equip. Replace.-Bldg-Computers	\$0.00	\$0.00	\$51,875.00	\$0.00	\$0.00	\$51,875.00
	Equip. Replace.-Building-Wireless Router	\$0.00	\$0.00	\$7,200.00	\$0.00	\$0.00	\$7,200.00
	Equip. Replace.-Planning-Computers	\$0.00	\$0.00	\$9,700.00	\$0.00	\$0.00	\$9,700.00
	Planning Supervisor - Comprehensive	\$105,758.82	\$85.00	\$3,364.38	\$0.00	\$0.00	\$109,208.20
	<b>Total</b>	<b>\$189,564.90</b>	<b>\$3,831.00</b>	<b>\$76,039.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$269,435.28</b>
2029	Equip. Replace.-Bldg-Computers	\$0.00	\$0.00	\$16,150.00	\$0.00	\$0.00	\$16,150.00
	Equip. Replace.-Building-Wireless Router	\$0.00	\$0.00	\$7,200.00	\$0.00	\$0.00	\$7,200.00
	Equip. Replace.-Planning-Computers	\$0.00	\$0.00	\$3,600.00	\$0.00	\$0.00	\$3,600.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,950.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,950.00</b>
<b>Total</b>	<b>\$418,735.90</b>	<b>\$12,122.99</b>	<b>\$295,839.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$726,698.27</b>	
<b>FIRE DEPARTMENT</b>							
2025	Equip. Replace.-Fire-Computers	\$0.00	\$0.00	\$26,550.00	\$0.00	\$0.00	\$26,550.00
	Equip. Replace.-Fire-Radios	\$0.00	\$0.00	\$912,104.00	\$0.00	\$0.00	\$912,104.00
	Fire Station #10 - Land Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00
	Fire Station #9 - Land Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00
	Knox Box Retrofit	\$0.00	\$0.00	\$187,333.00	\$0.00	\$0.00	\$187,333.00
	Knox Box Retrofit- DUPLICATED	\$0.00	\$0.00	\$0.00	\$0.00	\$187,333.00	\$187,333.00
	Rescue/EMS UTV	\$0.00	\$0.00	\$0.00	\$0.00	\$95,210.00	\$95,210.00
	Vehicle Replace.-Fire-Batt. Chief BC32 - MF028	\$0.00	\$0.00	\$5,950.00	\$0.00	\$99,847.00	\$105,797.00
	Vehicle Replace.-Fire-Brush Engine MF022	\$0.00	\$0.00	\$0.00	\$0.00	\$258,801.00	\$258,801.00
	Vehicle Replace.-Fire-Div. Chief of Train. - MF036	\$0.00	\$0.00	\$0.00	\$0.00	\$66,960.00	\$66,960.00
	Vehicle Replace.-Fire-EMS Division Vehicle-MF023	\$0.00	\$0.00	\$0.00	\$0.00	\$68,968.00	\$68,968.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,131,937.00</b>	<b>\$0.00</b>	<b>\$1,577,119.00</b>	<b>\$2,709,056.00</b>
2026	Equip. Replace.-Fire-Computers	\$0.00	\$0.00	\$96,300.00	\$0.00	\$0.00	\$96,300.00
	Fire Station #10 - Design	\$0.00	\$0.00	\$0.00	\$0.00	\$720,000.00	\$720,000.00
	Fire Station #9 - Design	\$0.00	\$0.00	\$0.00	\$0.00	\$720,000.00	\$720,000.00
	Knox Box Retrofit- DUPLICATED- DUPLICATED	\$0.00	\$0.00	\$0.00	\$0.00	\$187,333.00	\$187,333.00
	Replacement-Fire-Roof for Station #1	\$0.00	\$0.00	\$78,000.00	\$0.00	\$0.00	\$78,000.00
	Vehicle Replace.-Fire-Deputy Chief of Prev. MF039	\$0.00	\$0.00	\$5,950.00	\$0.00	\$70,534.00	\$76,484.00
	Vehicle Replace.-Fire-Engine MF019	\$0.00	\$0.00	\$56,900.00	\$0.00	\$744,137.00	\$801,037.00
	Vehicle Replace.-Fire-Fire Inspector #2 - MF038	\$0.00	\$0.00	\$0.00	\$0.00	\$76,484.00	\$76,484.00
	Vehicle Replace.-Fire-Public Ed. Vehicle MF026	\$0.00	\$0.00	\$0.00	\$0.00	\$41,600.00	\$41,600.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$237,150.00</b>	<b>\$0.00</b>	<b>\$2,560,088.00</b>	<b>\$2,797,238.00</b>
2027	Equip. Replace.-Fire-Computers	\$0.00	\$0.00	\$14,400.00	\$0.00	\$0.00	\$14,400.00
	Equip. Replace.-Fire-Hydraulic Extrication Tools	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
	Equip. Replace.-Fire-Thermal Imaging Cameras (10)	\$0.00	\$0.00	\$70,400.00	\$0.00	\$0.00	\$70,400.00
	Fire Station #10 - Ladder Truck	\$0.00	\$17,500.00	\$382,720.00	\$0.00	\$1,300,000.00	\$1,700,220.00
	Fire Station #9 - Construction	\$0.00	\$28,900.00	\$0.00	\$0.00	\$7,000,000.00	\$7,028,900.00
	Fire Station #9 - Fire Engine	\$0.00	\$14,500.00	\$0.00	\$0.00	\$672,334.00	\$686,834.00
	Vehicle Replace.-Fire-Brush Engine MF029	\$0.00	\$0.00	\$0.00	\$0.00	\$258,801.00	\$258,801.00
	Vehicle Replace.-Fire-Training Division - MF042	\$0.00	\$0.00	\$0.00	\$0.00	\$76,484.00	\$76,484.00

## Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	Vehicle Replace.-Fire-Training Division - MF043	\$0.00	\$0.00	\$0.00	\$0.00	\$76,484.00	\$76,484.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$60,900.00</b>	<b>\$467,520.00</b>	<b>\$0.00</b>	<b>\$9,634,103.00</b>	<b>\$10,162,523.00</b>
<b>2028</b>	Equip. Replace.-Fire-Computers	\$0.00	\$0.00	\$6,600.00	\$0.00	\$0.00	\$6,600.00
	Equip. Replace.-Fire-SCBA Breathing AirCompressor	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00
	Equip. Replace.-Fire-Wireless Router	\$0.00	\$0.00	\$13,200.00	\$0.00	\$0.00	\$13,200.00
	Fire Station #10 - Construction	\$0.00	\$28,900.00	\$0.00	\$0.00	\$7,000,000.00	\$7,028,900.00
	Vehicle Replace.-Fire-Dep. Chief of Ops. - MF044	\$0.00	\$0.00	\$0.00	\$0.00	\$62,000.00	\$62,000.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$28,900.00</b>	<b>\$19,800.00</b>	<b>\$0.00</b>	<b>\$7,137,000.00</b>	<b>\$7,185,700.00</b>
<b>2029</b>	Equip. Replace.-Fire-Computers	\$0.00	\$0.00	\$24,050.00	\$0.00	\$0.00	\$24,050.00
	Equip. Replace.-Fire-Wireless Router	\$0.00	\$0.00	\$13,200.00	\$0.00	\$0.00	\$13,200.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$37,250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$37,250.00</b>
<b>Total</b>		<b>\$0.00</b>	<b>\$89,800.00</b>	<b>\$1,893,657.00</b>	<b>\$0.00</b>	<b>\$20,908,310.00</b>	<b>\$22,891,767.00</b>
<b>PARKS &amp; RECREATION DEPARTMENT</b>							
<b>2025</b>	Community Center - Design/Const. Docs.	\$0.00	\$0.00	\$0.00	\$0.00	\$11,750,000.00	\$11,750,000.00
	Equip. Replace.-Parks-Computers	\$0.00	\$0.00	\$12,450.00	\$0.00	\$0.00	\$12,450.00
	Equip. Replace.-Parks-Facility Life Cycle	\$0.00	\$0.00	\$165,000.00	\$0.00	\$536,840.00	\$701,840.00
	Forestry Assistant and Vehicle	\$73,264.04	\$3,616.00	\$49,324.00	\$0.00	\$0.00	\$126,204.04
	Graycliff Park - Design	\$0.00	\$0.00	\$0.00	\$0.00	\$185,000.00	\$185,000.00
	Lakeview Golf Course Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$721,230.00	\$721,230.00
	MAPS - Art Work	\$0.00	\$0.00	\$0.00	\$0.00	\$75,503.00	\$75,503.00
	Meridian Chamber of Commerce Building Acquisition	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00
	Park Maintenance Equipment Capital Purchases	\$0.00	\$0.00	\$90,000.00	\$0.00	\$0.00	\$90,000.00
	Pathway Connections	\$1,500.00	\$4,275.00	\$0.00	\$0.00	\$350,000.00	\$355,775.00
	Pathway Development - Maint. Tech. and Vehicles	\$63,592.28	\$4,765.00	\$61,700.00	\$0.00	\$0.00	\$130,057.28
	Public Art Master Plan	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00
	Recreation Coordinator 1 (Special Events)	\$82,912.21	\$1,060.00	\$9,950.00	\$0.00	\$0.00	\$93,922.21
	Replacement-Parks-Vehicle and Equipment	\$0.00	\$0.00	\$50,400.00	\$0.00	\$698,000.00	\$748,400.00
	Shade Structure in Existing Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
	<b>Total</b>	<b>\$221,268.53</b>	<b>\$13,716.00</b>	<b>\$468,824.00</b>	<b>\$0.00</b>	<b>\$14,466,573.00</b>	<b>\$15,170,381.53</b>
<b>2026</b>	Community Center Staffing	\$272,333.02	\$474,362.40	\$134,640.00	\$0.00	\$36,000.00	\$917,335.42
	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	\$14,950.00	\$0.00	\$0.00	\$14,950.00
	Equip. Replace.-Parks-Facility Life Cycle	\$0.00	\$0.00	\$75,000.00	\$0.00	\$50,000.00	\$125,000.00
	Graycliff Park - Construction	\$23,454.35	\$41,037.00	\$2,500.00	\$0.00	\$1,906,500.00	\$1,973,491.35
	Graycliff Park - Maintenance Technician & Vehicle	\$63,592.28	\$5,641.00	\$45,700.00	\$0.00	\$0.00	\$114,933.28
	Impact Fee Eligible Park Land	\$0.00	\$0.00	\$0.00	\$0.00	\$5,525,000.00	\$5,525,000.00
	MAPS - Art Work	\$0.00	\$0.00	\$0.00	\$0.00	\$77,155.00	\$77,155.00
	Park Identity/Theming Reinforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00
	Park Scheduling Specialist	\$72,899.27	\$1,210.00	\$9,700.00	\$0.00	\$0.00	\$83,809.27
	Pathway Connections	\$1,500.00	\$4,000.00	\$0.00	\$0.00	\$250,000.00	\$255,500.00
	Replacement-Parks-Vehicle and Equipment	\$0.00	\$0.00	\$151,000.00	\$0.00	\$285,000.00	\$436,000.00
	<b>Total</b>	<b>\$433,778.92</b>	<b>\$526,250.40</b>	<b>\$433,490.00</b>	<b>\$0.00</b>	<b>\$8,829,655.00</b>	<b>\$10,223,174.32</b>
<b>2027</b>	Community Center - Design/Const. Docs.	\$0.00	\$119,822.00	\$0.00	\$0.00	\$0.00	\$119,822.00
	Discovery Park, Phase 3 - Construction	\$89,929.77	\$91,351.50	\$40,632.00	\$0.00	\$5,160,000.00	\$5,381,913.27



## Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	Equip. Replace.-Parks-Computers	\$0.00	\$0.00	\$6,550.00	\$0.00	\$0.00	\$6,550.00
	Equip. Replace.-Parks-Facility Life Cycle	\$0.00	\$0.00	\$250,000.00	\$0.00	\$486,800.00	\$736,800.00
	MAPS - Art Work	\$0.00	\$0.00	\$0.00	\$0.00	\$78,807.00	\$78,807.00
	Meridian Parks & Recreation Master Plan Update	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00
	Park Maintenance Equipment Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00
	Pathway Connections	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
	Replacement-Parks-Vehicle and Equipment	\$0.00	\$0.00	\$100,000.00	\$0.00	\$290,000.00	\$390,000.00
	Shade Structure in Existing Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00
	West Regional Park - Design	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00
	<b>Total</b>	<b>\$89,929.77</b>	<b>\$211,173.50</b>	<b>\$547,182.00</b>	<b>\$0.00</b>	<b>\$6,825,607.00</b>	<b>\$7,673,892.27</b>
<b>2028</b>	Equip. Replace.-Parks-Computers	\$0.00	\$0.00	\$10,200.00	\$0.00	\$0.00	\$10,200.00
	Equip. Replace.-Parks-Facility Life Cycle	\$0.00	\$0.00	\$100,000.00	\$0.00	\$386,800.00	\$486,800.00
	Impact Fee Eligible Park Land	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500,000.00	\$2,500,000.00
	MAPS - Art Work	\$0.00	\$0.00	\$0.00	\$0.00	\$80,459.00	\$80,459.00
	Park Identity/Theming Reinforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
	Park Maintenance Equipment Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00
	Pathway Connections	\$1,500.00	\$5,000.00	\$0.00	\$0.00	\$500,000.00	\$506,500.00
	Replacement-Parks-Vehicle and Equipment	\$0.00	\$0.00	\$125,400.00	\$0.00	\$400,000.00	\$525,400.00
	West Regional Park - Construction	\$132,714.84	\$86,626.00	\$40,000.00	\$0.00	\$5,147,500.00	\$5,406,840.84
	West Regional Park - Maint. Tech. and Vehicle	\$63,592.28	\$4,491.00	\$51,074.00	\$0.00	\$0.00	\$119,157.28
	West Regional Park - Sr. Maint. Tech. & Vehicle	\$73,264.04	\$4,491.00	\$46,924.00	\$0.00	\$0.00	\$124,679.04
	<b>Total</b>	<b>\$271,071.16</b>	<b>\$100,608.00</b>	<b>\$373,598.00</b>	<b>\$0.00</b>	<b>\$9,144,759.00</b>	<b>\$9,890,036.16</b>
<b>2029</b>	Equip. Replace.-Parks-Computers	\$0.00	\$0.00	\$8,950.00	\$0.00	\$0.00	\$8,950.00
	Equip. Replace.-Parks-Facility Life Cycle	\$0.00	\$0.00	\$80,000.00	\$0.00	\$386,800.00	\$466,800.00
	MAPS - Art Work	\$0.00	\$0.00	\$0.00	\$0.00	\$82,111.00	\$82,111.00
	Margaret Aldape Park - Design	\$0.00	\$0.00	\$0.00	\$0.00	\$994,000.00	\$994,000.00
	Pathway Connections	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00
	Replacement-Parks-Vehicle and Equipment	\$0.00	\$0.00	\$165,000.00	\$0.00	\$125,000.00	\$290,000.00
	Shade Structure in Existing Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$253,950.00</b>	<b>\$0.00</b>	<b>\$1,987,911.00</b>	<b>\$2,241,861.00</b>
<b>Total</b>		<b>\$1,016,048.38</b>	<b>\$851,747.90</b>	<b>\$2,077,044.00</b>	<b>\$0.00</b>	<b>\$41,254,505.00</b>	<b>\$45,199,345.28</b>
<b>POLICE DEPARTMENT</b>							
<b>2025</b>	Criminal Intelligence Analyst	\$110,139.85	\$16,149.00	\$5,050.00	\$0.00	\$0.00	\$131,338.85
	Emergency Vehicle Technician	\$91,520.65	\$7,585.00	\$16,330.00	\$0.00	\$0.00	\$115,435.65
	Equip. Replace.-Police-Armor Vests	\$0.00	\$0.00	\$86,600.00	\$0.00	\$0.00	\$86,600.00
	Equip. Replace.-Police-Canine (4)	\$0.00	\$0.00	\$0.00	\$0.00	\$48,000.00	\$48,000.00
	Equip. Replace.-Police-Computers	\$0.00	\$0.00	\$79,800.00	\$0.00	\$0.00	\$79,800.00
	Police - SRO and Vehicle	\$128,900.15	\$12,179.00	\$22,749.00	\$0.00	\$94,440.00	\$258,268.15
	Police Detective with Vehicle	\$105,848.33	\$8,217.00	\$61,369.00	\$0.00	\$0.00	\$175,434.33
	Police Motor Officers (2) with Motorcycles	\$187,686.64	\$16,368.00	\$120,164.00	\$0.00	\$0.00	\$324,218.64
	Police Officers (2) with Vehicle	\$182,220.06	\$15,148.00	\$41,401.00	\$0.00	\$94,440.00	\$333,209.06
	Records Clerk	\$71,950.22	\$2,193.00	\$7,050.00	\$0.00	\$0.00	\$81,193.22
	Replacement-Police-Roof Design for PD Admin Bldg	\$0.00	\$0.00	\$823,509.00	\$0.00	\$0.00	\$823,509.00
	Sergeants (2) with Vehicle	\$340,503.84	\$13,858.00	\$49,956.00	\$0.00	\$94,440.00	\$498,757.84
	Support Services Commander	\$158,135.39	\$5,561.44	\$41,610.00	\$0.00	\$0.00	\$205,306.83

## Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	Vehicle Replace.-Police-Fleet Vehicles	\$0.00	\$0.00	\$154,000.00	\$0.00	\$312,000.00	\$466,000.00
	<b>Total</b>	<b>\$1,376,905.13</b>	<b>\$97,258.44</b>	<b>\$1,509,588.00</b>	<b>\$0.00</b>	<b>\$643,320.00</b>	<b>\$3,627,071.57</b>
<b>2026</b>	Design fees for PSTC (Phase 3)	\$0.00	\$0.00	\$655,000.00	\$0.00	\$0.00	\$655,000.00
	Equip. Replace.-Police-Armor Vests	\$0.00	\$0.00	\$29,900.00	\$0.00	\$0.00	\$29,900.00
	Equip. Replace.-Police-Computers	\$0.00	\$0.00	\$318,600.00	\$0.00	\$0.00	\$318,600.00
	Lieutenant with Vehicle	\$196,242.08	\$11,558.00	\$15,650.00	\$0.00	\$94,400.00	\$317,850.08
	Mental Health Coordinator	\$114,906.10	\$1,745.00	\$14,165.00	\$0.00	\$0.00	\$130,816.10
	Police Officers (2) with Vehicle	\$182,220.06	\$13,626.00	\$38,233.00	\$0.00	\$94,440.00	\$328,519.06
	Records Clerk - Precinct	\$71,950.22	\$1,693.00	\$6,550.00	\$0.00	\$0.00	\$80,193.22
	Rescue Vehicle Northwest Precinct	\$0.00	\$6,400.00	\$8,033.00	\$0.00	\$150,000.00	\$164,433.00
	Sergeants (2) with Vehicle	\$340,503.84	\$11,146.00	\$44,907.00	\$0.00	\$94,440.00	\$490,996.84
	Sr. Crime Analyst	\$79,845.61	\$585.00	\$5,225.00	\$0.00	\$0.00	\$85,655.61
	Vehicle Replace.-Police-Fleet Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$1,044,000.00	\$1,044,000.00
	<b>Total</b>	<b>\$985,667.91</b>	<b>\$46,753.00</b>	<b>\$1,136,263.00</b>	<b>\$0.00</b>	<b>\$1,477,280.00</b>	<b>\$3,645,963.91</b>
<b>2027</b>	Administrative Assistant	\$74,548.49	\$585.00	\$6,525.00	\$0.00	\$0.00	\$81,658.49
	Civilian Internal Affairs Inv. with Vehicle	\$94,618.17	\$5,561.44	\$43,010.00	\$0.00	\$0.00	\$143,189.61
	Code Enforcement Officer	\$63,391.89	\$4,845.00	\$56,550.00	\$0.00	\$0.00	\$124,786.89
	Equip. Replace.-Police-Armor Vests	\$0.00	\$0.00	\$106,400.00	\$0.00	\$10,300.00	\$116,700.00
	Equip. Replace.-Police-Computers	\$0.00	\$0.00	\$52,800.00	\$0.00	\$0.00	\$52,800.00
	Police Detectives (2) with Vehicle	\$211,696.66	\$16,316.00	\$113,788.00	\$0.00	\$0.00	\$341,800.66
	Police Officers (2) with Vehicle	\$182,220.06	\$13,626.00	\$36,841.00	\$0.00	\$94,440.00	\$327,127.06
	Public Safety Training Center (Phase 3)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,220,000.00	\$11,220,000.00
	Vehicle Replace.-Police-Fleet Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$1,181,000.00	\$1,181,000.00
	Victim Witness Supervisor	\$112,986.58	\$5,745.00	\$6,375.00	\$0.00	\$38,000.00	\$163,106.58
	<b>Total</b>	<b>\$739,461.85</b>	<b>\$46,678.44</b>	<b>\$422,289.00</b>	<b>\$0.00</b>	<b>\$12,543,740.00</b>	<b>\$13,752,169.29</b>
<b>2028</b>	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	\$29,200.00	\$0.00	\$0.00	\$29,200.00
	Equip. Replace.-Police-Wireless Router	\$0.00	\$0.00	\$26,400.00	\$0.00	\$0.00	\$26,400.00
	Fleet and Building Services Assistant	\$79,389.11	\$1,045.00	\$4,710.00	\$0.00	\$0.00	\$85,144.11
	Police Admin. Building - Tenant Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
	Police Officers (2) with Vehicle	\$182,220.06	\$13,626.00	\$36,841.00	\$0.00	\$94,440.00	\$327,127.06
	Police Sgt - SRO with Vehicle	\$151,147.48	\$9,658.00	\$18,553.00	\$0.00	\$94,440.00	\$273,798.48
	Vehicle Replace.-Police-Fleet Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$1,012,000.00	\$1,012,000.00
	<b>Total</b>	<b>\$412,756.65</b>	<b>\$24,329.00</b>	<b>\$140,004.00</b>	<b>\$0.00</b>	<b>\$2,200,880.00</b>	<b>\$2,777,969.65</b>
<b>2029</b>	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	\$28,200.00	\$0.00	\$0.00	\$28,200.00
	Equip. Replace.-Police-Wireless Router	\$0.00	\$0.00	\$27,600.00	\$0.00	\$0.00	\$27,600.00
	Police Officers (2) with Vehicle	\$182,220.06	\$13,626.00	\$36,841.00	\$0.00	\$94,440.00	\$327,127.06
	Vehicle Replace.-Police-Fleet Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$1,014,000.00	\$1,014,000.00
	<b>Total</b>	<b>\$182,220.06</b>	<b>\$13,626.00</b>	<b>\$116,941.00</b>	<b>\$0.00</b>	<b>\$1,108,440.00</b>	<b>\$1,421,227.06</b>
<b>Total</b>		<b>\$3,697,011.60</b>	<b>\$228,644.88</b>	<b>\$3,325,085.00</b>	<b>\$0.00</b>	<b>\$17,973,660.00</b>	<b>\$25,224,401.48</b>
<b>PUBLIC WORKS DEPARTMENT</b>							
<b>2025</b>	City Hall HVAC Recommissioning	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00
	Civil Engineering Plans Examiner I	\$72,300.80	\$3,746.00	\$5,400.00	\$0.00	\$0.00	\$81,446.80
	Equip. Replace.-PW-Computers	\$0.00	\$0.00	\$6,600.00	\$0.00	\$0.00	\$6,600.00
	Vehicle Replace.-PW-1998 Ford 1/2 Ton Ranger	\$0.00	\$0.00	\$48,000.00	\$0.00	\$0.00	\$48,000.00
	Vehicle Replace.-PW-2014 Ford F-150	\$0.00	\$0.00	\$48,000.00	\$0.00	\$0.00	\$48,000.00

## Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	<b>Total</b>	<b>\$72,300.80</b>	<b>\$3,746.00</b>	<b>\$158,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$234,046.80</b>
2026	Equip. Replace.-PW-Computers	\$0.00	\$0.00	\$14,400.00	\$0.00	\$0.00	\$14,400.00
	Vehicle Replace.-PW-2014 Ford F-150	\$0.00	\$0.00	\$0.00	\$0.00	\$48,000.00	\$48,000.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,400.00</b>	<b>\$0.00</b>	<b>\$48,000.00</b>	<b>\$62,400.00</b>
2027	Equip. Replace.-PW-Computers	\$0.00	\$0.00	\$5,400.00	\$0.00	\$0.00	\$5,400.00
	Vehicle Replace.-PW-2015 Ford F-150	\$0.00	\$0.00	\$48,000.00	\$0.00	\$0.00	\$48,000.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$53,400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$53,400.00</b>
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	\$4,150.00	\$0.00	\$0.00	\$4,150.00
	Equip. Replace.-PW-Computers	\$0.00	\$0.00	\$19,800.00	\$0.00	\$0.00	\$19,800.00
	Equip. Replace.-PW-Wireless Router	\$0.00	\$0.00	\$4,800.00	\$0.00	\$0.00	\$4,800.00
	Inspector II and Vehicle	\$82,657.67	\$7,760.00	\$4,010.00	\$0.00	\$50,000.00	\$144,427.67
	Vehicle Replace.-PW-2015 Ford F-150	\$0.00	\$0.00	\$0.00	\$0.00	\$48,000.00	\$48,000.00
	Vehicle Replace.-PW-2017 Chevrolet 1500	\$0.00	\$0.00	\$0.00	\$0.00	\$48,000.00	\$48,000.00
	<b>Total</b>	<b>\$82,657.67</b>	<b>\$7,760.00</b>	<b>\$157,760.00</b>	<b>\$0.00</b>	<b>\$146,000.00</b>	<b>\$394,177.67</b>
2029	Equip. Replace.-PW-Computers	\$0.00	\$0.00	\$20,550.00	\$0.00	\$0.00	\$20,550.00
	Equip. Replace.-PW-Wireless Router	\$0.00	\$0.00	\$3,600.00	\$0.00	\$0.00	\$3,600.00
	SCADA System Programmer	\$116,994.80	\$2,235.00	\$4,382.00	\$0.00	\$0.00	\$123,611.80
	<b>Total</b>	<b>\$116,994.80</b>	<b>\$2,235.00</b>	<b>\$28,532.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$147,761.80</b>
<b>Total</b>	<b>\$271,953.27</b>	<b>\$13,741.00</b>	<b>\$412,092.00</b>	<b>\$0.00</b>	<b>\$194,000.00</b>	<b>\$891,786.27</b>	
<b>WATER DEPARTMENT</b>							
2025	Chemicals for Well Treatment	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00
	Equip. Replace.-Water-Computers	\$0.00	\$0.00	\$6,600.00	\$0.00	\$0.00	\$6,600.00
	Lead Cross Connection Inspector and Vehicle	\$105,275.62	\$6,443.00	\$4,677.00	\$0.00	\$48,000.00	\$164,395.62
	New Source Sampling	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$12,000.00
	Replacement-Water-SCADA	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00
	Replacement-Water-Water Main(s)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300,000.00	\$1,300,000.00
	Sampling UCMRs	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00
	Vehicle Replace.-Water-2005 GMC 2500 3/4 Ton	\$0.00	\$0.00	\$48,000.00	\$0.00	\$0.00	\$48,000.00
	Vehicle Replace.-Water-2007 Ford 1/2 Ton	\$0.00	\$0.00	\$48,000.00	\$0.00	\$0.00	\$48,000.00
	Water Main Extensions / Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$1,495,000.00	\$1,495,000.00
	Well 22 Contact Time	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00
	Well 24 Water Treatment	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400,000.00	\$1,400,000.00
<b>Total</b>	<b>\$105,275.62</b>	<b>\$41,443.00</b>	<b>\$249,277.00</b>	<b>\$0.00</b>	<b>\$4,743,000.00</b>	<b>\$5,138,995.62</b>	
2026	Arc Flash Study (Water)	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00
	Chemicals for Well Treatment	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
	Equip. Replace.-Water-Computers	\$0.00	\$0.00	\$16,200.00	\$0.00	\$0.00	\$16,200.00
	Equip. Replace.-Water-Meters	\$0.00	\$30,363.00	\$0.00	\$0.00	\$0.00	\$30,363.00
	PRV - SCADA	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
	Replacement-Water-SCADA	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00
	Replacement-Water-Water Main(s)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200,000.00	\$1,200,000.00
	Replacement-Water-Well 11B	\$0.00	\$0.00	\$0.00	\$0.00	\$180,000.00	\$180,000.00
	Unidirectional Flushing Program	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00
	Vehicle Replace.-Water-2000 Ford F350	\$0.00	\$0.00	\$48,000.00	\$0.00	\$0.00	\$48,000.00
	Vehicle Replace.-Water-2001 Chevrolet 1/2 Ton	\$0.00	\$0.00	\$48,000.00	\$0.00	\$0.00	\$48,000.00
	Vehicle Replace.-Water-2015 Ford 3/4 Ton	\$0.00	\$0.00	\$0.00	\$0.00	\$48,000.00	\$48,000.00
Water Main Extensions / Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00	

## Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	Well 24 Water Treatment	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200,000.00	\$2,200,000.00
	Well 29 Pump	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
	Well 35 (Overland & Ridenbaugh Canal)	\$0.00	\$0.00	\$0.00	\$0.00	\$900,000.00	\$900,000.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$50,363.00</b>	<b>\$282,200.00</b>	<b>\$0.00</b>	<b>\$5,328,000.00</b>	<b>\$5,660,563.00</b>
<b>2027</b>	Chemicals for Well Treatment	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00
	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	\$7,200.00	\$0.00	\$0.00	\$7,200.00
	Equip. Replace.-Water-Meters	\$0.00	\$23,219.00	\$0.00	\$0.00	\$0.00	\$23,219.00
	New Source Sampling	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$12,000.00
	Replacement-Water-SCADA	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00
	Replacement-Water-Water Main(s)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200,000.00	\$1,200,000.00
	Replacement-Water-Well 11B	\$0.00	\$0.00	\$0.00	\$0.00	\$900,000.00	\$900,000.00
	Vehicle Replace.-Water-2003 Chevrolet 1/2 Ton	\$0.00	\$0.00	\$0.00	\$0.00	\$48,000.00	\$48,000.00
	Victory Booster Jockey Pump Upgrade	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
	Water Div. SCADA Master Plan Update	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00
	Water Main Extensions / Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
	Well 35 (Overland & Ridenbaugh Canal)	\$0.00	\$0.00	\$0.00	\$0.00	\$700,000.00	\$700,000.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$38,219.00</b>	<b>\$219,200.00</b>	<b>\$0.00</b>	<b>\$4,013,000.00</b>	<b>\$4,270,419.00</b>
<b>2028</b>	Chemicals for Well Treatment	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00
	Equip. Replace.-Water-Computers	\$0.00	\$0.00	\$23,400.00	\$0.00	\$0.00	\$23,400.00
	Equip. Replace.-Water-Hand Held Readers	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00
	Equip. Replace.-Water-Wireless Router	\$0.00	\$0.00	\$32,160.00	\$0.00	\$0.00	\$32,160.00
	Pressure Zone 6 Booster Station	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00
	Replacement-Water-SCADA	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00
	Replacement-Water-Water Main(s)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200,000.00	\$1,200,000.00
	Replacement-Water-Well 11B	\$0.00	\$0.00	\$0.00	\$0.00	\$700,000.00	\$700,000.00
	Water Main Extensions / Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00
	Water Master Plan Update	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$400,000.00
	Well 32 Water Treatment	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
	Well 35 (Overland & Ridenbaugh Canal)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$2,000,000.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$585,560.00</b>	<b>\$0.00</b>	<b>\$4,450,000.00</b>	<b>\$5,050,560.00</b>
<b>2029</b>	Equip. Replace.-Water-Computers	\$0.00	\$0.00	\$4,800.00	\$0.00	\$0.00	\$4,800.00
	Equip. Replace.-Water-Wireless Router	\$0.00	\$0.00	\$24,960.00	\$0.00	\$0.00	\$24,960.00
	Pressure Zone 6 Booster Station	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$1,500,000.00
	Pressure Zone Development	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
	Replacement-Water-SCADA	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00
	Replacement-Water-Water Main(s)	\$0.00	\$0.00	\$0.00	\$0.00	\$900,000.00	\$900,000.00
	Replacement-Water-Well 11B	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$2,000,000.00
	Sampling UCMRs	\$0.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$60,000.00
	Vehicle Replace.-Water-1984 Intl. Dump Truck	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00
	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	\$900,000.00	\$900,000.00
	Water Operator III and Vehicle	\$89,323.79	\$5,103.00	\$4,694.00	\$0.00	\$48,000.00	\$147,120.79
	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	\$800,000.00	\$800,000.00
	<b>Total</b>	<b>\$89,323.79</b>	<b>\$5,103.00</b>	<b>\$194,454.00</b>	<b>\$0.00</b>	<b>\$8,073,000.00</b>	<b>\$8,361,880.79</b>
<b>Total</b>		<b>\$194,599.41</b>	<b>\$150,128.00</b>	<b>\$1,530,691.00</b>	<b>\$0.00</b>	<b>\$26,607,000.00</b>	<b>\$28,482,418.41</b>



## Comprehensive Financial Plan (Long-Term Plan)

Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total	
<b>WASTEWATER DEPARTMENT</b>								
<b>2025</b>	Can-Ada Lift Station	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500,000.00	\$4,500,000.00	
	DAFT HVAC	\$0.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$40,000.00	
	Drying Bed Repair	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	
	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	\$20,400.00	\$0.00	\$0.00	\$20,400.00	
	Equip. Replace.-WRRF-Lab Equipment	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	
	Equip. Replace.-WRRF-Screw Sucker Pump	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	
	Equip. Replace.-WRRF-Tertiary Filter Media	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00	
	Fermentation Phase II	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	
	Mechanic II	\$82,790.15	\$2,795.00	\$6,842.00	\$0.00	\$0.00	\$92,427.15	
	Operator III	\$88,564.46	\$1,907.00	\$2,510.00	\$0.00	\$0.00	\$92,981.46	
	Operator III	\$88,564.46	\$1,835.00	\$2,582.00	\$0.00	\$0.00	\$92,981.46	
	Re-use Tank Recoat	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$300,000.00	
	Replacement-WRRF-SCADA	\$0.00	\$0.00	\$120,000.00	\$0.00	\$0.00	\$120,000.00	
	Replacement-WRRF-Sewer Main(s)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,820,000.00	\$1,820,000.00	
	Sewer Line Extensions / Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$1,432,000.00	\$1,432,000.00	
	Tertiary Filter Expansion	\$0.00	\$0.00	\$0.00	\$0.00	\$21,000,000.00	\$21,000,000.00	
	Vehicle Replace.-WRRF-2001 UTV	\$0.00	\$0.00	\$9,000.00	\$0.00	\$0.00	\$9,000.00	
	Vehicle Replace.-WRRF-2006 UTV	\$0.00	\$0.00	\$9,000.00	\$0.00	\$0.00	\$9,000.00	
	Vehicle Replace.-WRRF-2009 CCTV Van	\$0.00	\$0.00	\$0.00	\$0.00	\$350,000.00	\$350,000.00	
	VFD - Blower	\$0.00	\$0.00	\$0.00	\$0.00	\$550,000.00	\$550,000.00	
	WRRF Aeration Basin 9 and 10	\$0.00	\$0.00	\$0.00	\$0.00	\$12,200,000.00	\$12,200,000.00	
	WRRF Odor Control	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400,000.00	\$1,400,000.00	
	WRRF Underground Powerlines	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	
	<b>Total</b>		<b>\$259,919.07</b>	<b>\$21,537.00</b>	<b>\$639,334.00</b>	<b>\$0.00</b>	<b>\$43,852,000.00</b>	<b>\$44,772,790.07</b>
	<b>2026</b>	Arc Flash Study (WRRF)	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00
		Equip. Replace.-WRRF-Computers	\$0.00	\$0.00	\$10,800.00	\$0.00	\$0.00	\$10,800.00
		Equip. Replace.-WRRF-Hydrocleaner Hose	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
Equip. Replace.-WRRF-Lab Equipment		\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	
Equip. Replace.-WRRF-Tertiary Filter Media		\$0.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$75,000.00	
Existing Laboratory Retrofit		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	
Fermentation Phase II		\$0.00	\$0.00	\$0.00	\$0.00	\$2,110,000.00	\$2,110,000.00	
Final Limits - Chemicals		\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	
Manhole Survey		\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	
Mechanic II		\$82,790.15	\$2,795.00	\$6,842.00	\$0.00	\$0.00	\$92,427.15	
New NPDES Permit Compliance Projects		\$0.00	\$0.00	\$0.00	\$0.00	\$1,400,000.00	\$1,400,000.00	
Operator III		\$88,564.46	\$1,295.00	\$3,122.00	\$0.00	\$0.00	\$92,981.46	
Replacement-WRRF-SCADA		\$0.00	\$0.00	\$120,000.00	\$0.00	\$0.00	\$120,000.00	
Replacement-WRRF-Sewer Main(s)		\$0.00	\$0.00	\$0.00	\$0.00	\$2,110,000.00	\$2,110,000.00	
Resurfacing / Slurry Coat of WRRF Asphalt		\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00	
Sewer Line Extensions / Adjustments		\$0.00	\$0.00	\$0.00	\$0.00	\$325,000.00	\$325,000.00	
Tertiary Filter Expansion		\$0.00	\$0.00	\$0.00	\$0.00	\$7,000,000.00	\$7,000,000.00	
WRRF Aeration Basin 9 and 10		\$0.00	\$0.00	\$0.00	\$0.00	\$6,400,000.00	\$6,400,000.00	
WRRF Boiler		\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	
WRRF Land Acquisition		\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	

## Comprehensive Financial Plan (Long-Term Plan)

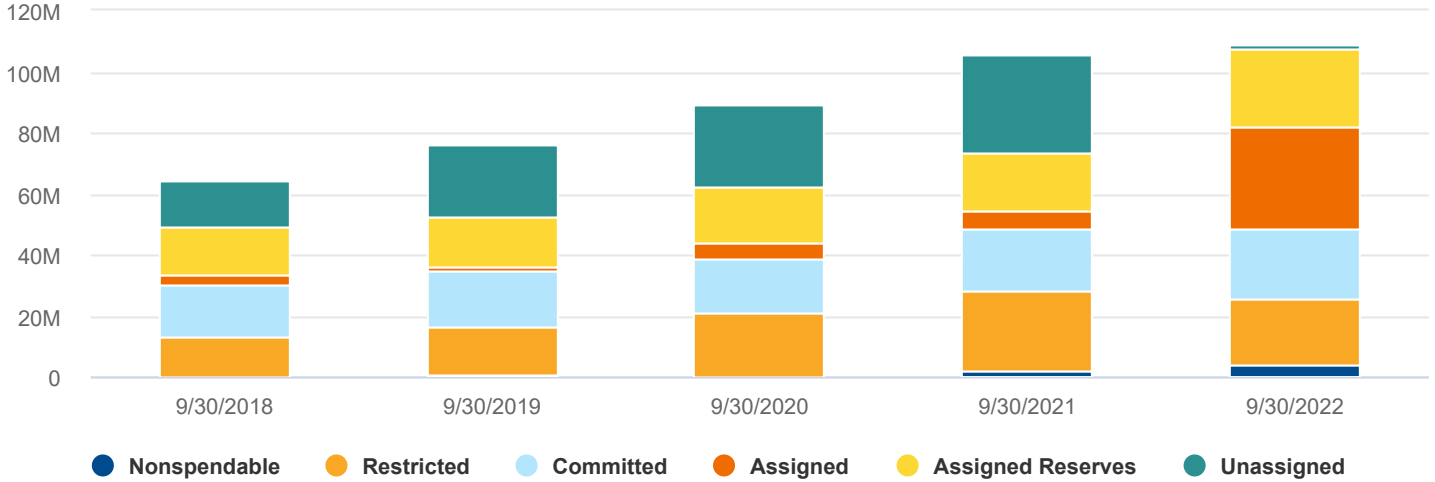
Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	WRRF Odor Control	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400,000.00	\$1,400,000.00
	WRRF Parking Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
	WRRF Power System Improvements	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$300,000.00
	<b>Total</b>	<b>\$171,354.61</b>	<b>\$304,090.00</b>	<b>\$785,764.00</b>	<b>\$0.00</b>	<b>\$22,545,000.00</b>	<b>\$23,806,208.61</b>
<b>2027</b>	Digester #3 - 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
	Equip. Replace.-WRRF-Lab Equipment	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00
	Existing Laboratory Retrofit	\$0.00	\$0.00	\$0.00	\$0.00	\$550,000.00	\$550,000.00
	Final Limits - Chemicals	\$0.00	\$700,000.00	\$0.00	\$0.00	\$0.00	\$700,000.00
	McDermott Road Trunk Sewer Project	\$0.00	\$0.00	\$0.00	\$0.00	\$395,400.00	\$395,400.00
	New Lab Equipment	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00
	New NPDES Permit Compliance Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$7,900,000.00	\$7,900,000.00
	NPDES Permit Compliance Plan Renewal	\$0.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$250,000.00
	Replacement-WRRF-Ferric Tank and Building	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
	Replacement-WRRF-SCADA	\$0.00	\$0.00	\$120,000.00	\$0.00	\$0.00	\$120,000.00
	Replacement-WRRF-Sewer Main(s)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,040,000.00	\$2,040,000.00
	Sewer Line Extensions / Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$325,000.00	\$325,000.00
	Sewer Master Plan	\$0.00	\$0.00	\$275,000.00	\$0.00	\$0.00	\$275,000.00
	Vehicle Replace.-WRRF-2002 Ford F250	\$0.00	\$0.00	\$48,000.00	\$0.00	\$0.00	\$48,000.00
	Vehicle Replace.-WRRF-2002 GMC Sonoma	\$0.00	\$0.00	\$48,000.00	\$0.00	\$0.00	\$48,000.00
	Wastewater Division SCADA Master Plan	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00
	WRRF Odor Control	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00
	WRRF Old UV Channel Upgrades	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$700,000.00</b>	<b>\$1,094,200.00</b>	<b>\$0.00</b>	<b>\$11,870,400.00</b>	<b>\$13,664,600.00</b>
	Digester #4 - Cleaning	\$0.00	\$0.00	\$125,000.00	\$0.00	\$0.00	\$125,000.00
	Equip. Replace.-WRRF-CCTV Cable	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
	Equip. Replace.-WRRF-Computers	\$0.00	\$0.00	\$19,200.00	\$0.00	\$0.00	\$19,200.00
	Equip. Replace.-WRRF-Hydrocleaner Hose	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
	Equip. Replace.-WRRF-Lab Equipment	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00
	Equip. Replace.-WRRF-Wireless Router	\$0.00	\$0.00	\$2,400.00	\$0.00	\$0.00	\$2,400.00
	Lab Analyst II	\$82,790.15	\$1,845.00	\$2,582.00	\$0.00	\$0.00	\$87,217.15
	Manhole Survey	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00
	McDermott Road Trunk Sewer Project	\$0.00	\$0.00	\$0.00	\$0.00	\$4,898,400.00	\$4,898,400.00
	New Lab Equipment	\$0.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$45,000.00
	New NPDES Permit Compliance Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$4,000,000.00
	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	\$589,350.00	\$589,350.00
	Replacement-WRRF-Ferric Tank and Building	\$0.00	\$0.00	\$0.00	\$0.00	\$600,000.00	\$600,000.00
	Replacement-WRRF-Primary 3/4 Pumps & Bldg.	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00
	Replacement-WRRF-SCADA	\$0.00	\$0.00	\$120,000.00	\$0.00	\$0.00	\$120,000.00
	Replacement-WRRF-Sewer Main(s)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,335,000.00	\$1,335,000.00
	Sewer Line Extensions / Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$325,000.00	\$325,000.00
	WRRF Facility Plan Update	\$0.00	\$0.00	\$625,000.00	\$0.00	\$0.00	\$625,000.00
	<b>Total</b>	<b>\$82,790.15</b>	<b>\$1,845.00</b>	<b>\$1,249,182.00</b>	<b>\$0.00</b>	<b>\$11,947,750.00</b>	<b>\$13,281,567.15</b>
<b>2029</b>	Backup Generator Modifications	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00
	Digester #5 - Cleaning	\$0.00	\$0.00	\$125,000.00	\$0.00	\$0.00	\$125,000.00
	Drying Bed Repair	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00

## Comprehensive Financial Plan (Long-Term Plan)

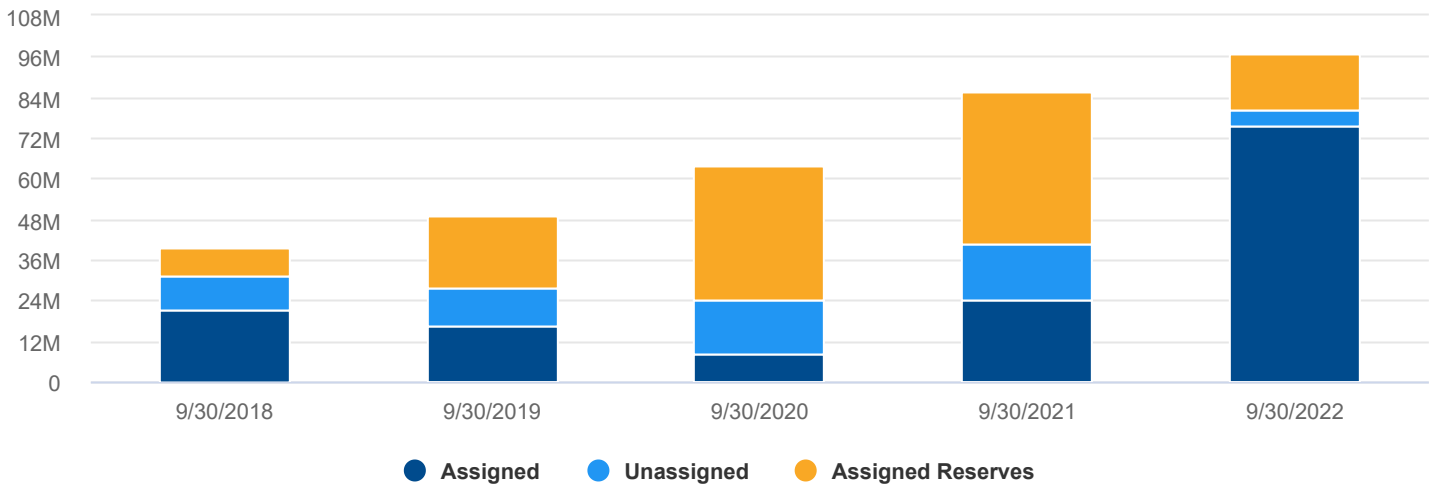
Fund FY	Request Title	Personnel	On Going Operating	One Time Operating	Transfers	Capital	Total
	Equip. Replace.-WRRF-CCTV Cable	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00
	Equip. Replace.-WRRF-Computers	\$0.00	\$0.00	\$25,200.00	\$0.00	\$0.00	\$25,200.00
	Equip. Replace.-WRRF-Lab Equipment	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00
	Equip. Replace.-WRRF-Wireless Router	\$0.00	\$0.00	\$9,780.00	\$0.00	\$0.00	\$9,780.00
	McDermott Road Trunk Sewer Project	\$0.00	\$0.00	\$0.00	\$0.00	\$6,470,000.00	\$6,470,000.00
	Oaks Lift Station Upgrade	\$0.00	\$0.00	\$0.00	\$0.00	\$5,029,720.00	\$5,029,720.00
	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-SCADA	\$0.00	\$0.00	\$120,000.00	\$0.00	\$0.00	\$120,000.00
	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	\$1,510,000.00	\$1,510,000.00
	Sewer Line Extensions / Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$325,000.00	\$325,000.00
	Vehicle Replace.-WRRF-2005 Front-end Loader	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$504,980.00</b>	<b>\$0.00</b>	<b>\$14,684,720.00</b>	<b>\$15,189,700.00</b>
<b>Total</b>		<b>\$514,063.83</b>	<b>\$1,027,472.00</b>	<b>\$4,273,460.00</b>	<b>\$0.00</b>	<b>\$104,899,870.00</b>	<b>\$110,714,865.83</b>
<b>Utility Billing Department</b>							
2025	Equip. Replace.-MUBS-Computers	\$0.00	\$0.00	\$2,400.00	\$0.00	\$0.00	\$2,400.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,400.00</b>
2026	Equip. Replace.-MUBS-Computers	\$0.00	\$0.00	\$7,200.00	\$0.00	\$0.00	\$7,200.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,200.00</b>
2027	Equip. Replace.-MUBS-Computers	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00
	Utility Billing Account Clerk	\$66,248.00	\$1,335.00	\$7,950.00	\$0.00	\$0.00	\$75,533.00
	<b>Total</b>	<b>\$66,248.00</b>	<b>\$1,335.00</b>	<b>\$9,150.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$76,733.00</b>
2028	Equip. Replace.-MUBS-Computers	\$0.00	\$0.00	\$3,600.00	\$0.00	\$0.00	\$3,600.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,600.00</b>
<b>Total</b>		<b>\$66,248.00</b>	<b>\$1,335.00</b>	<b>\$22,350.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$89,933.00</b>
<b>TOTAL</b>		<b>\$10,697,494.48</b>	<b>\$2,687,452.75</b>	<b>\$18,090,328.37</b>	<b>\$0.00</b>	<b>\$220,732,345.00</b>	<b>\$252,207,620.60</b>

## Fund Balance Report

### General Fund Balance Allocations



### Enterprise Fund Balance Allocations





## City Debt Schedule

The City currently has zero debt to report.







# FINANCIAL SUMMARIES

**PROPOSED BUDGET  
CITY OF MERIDIAN**





# BUDGET SUMMARY TOTAL CITY

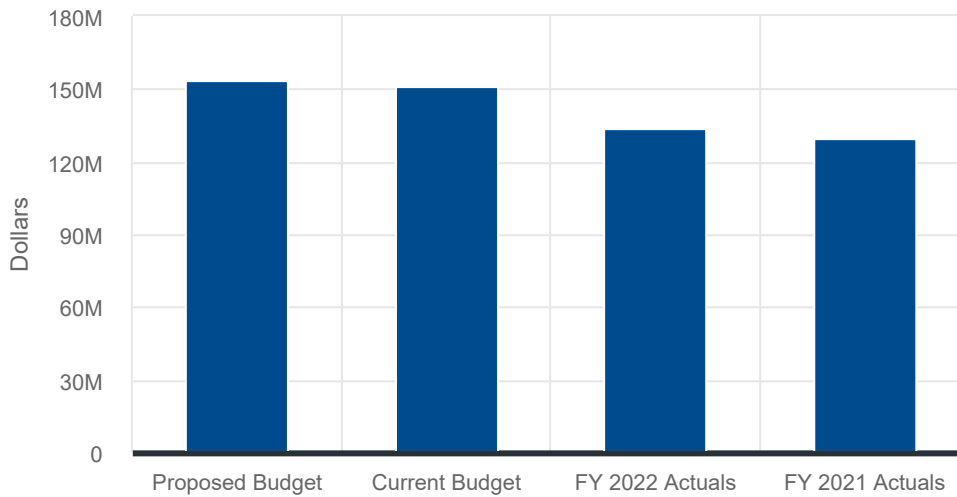




## Total City Revenues

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenues</b>						
Assessment Revenue	\$ 16,766,328	\$ 15,619,380	\$ 1,146,948	7.3%	\$ 17,426,245	\$ 16,764,203
Charges for Services	5,881,071	5,646,774	234,297	4.1%	8,540,236	4,450,304
Donations	600,000	920,845	(320,845)	(34.8)%	41,123	23,005
Engineering Fees	215,000	380,000	(165,000)	(43.4)%	676,587	595,881
Fines and Forfeitures	486,257	705,721	(219,464)	(31.1)%	559,829	523,201
Franchise Fees	2,010,687	1,795,898	214,789	12.0%	1,953,305	1,759,563
Garbage Admin Fee	1,278,771	1,154,078	124,693	10.8%	1,227,816	1,106,180
Impact Fees	13,602,039	6,845,351	6,756,688	98.7%	6,433,643	6,973,479
Interest Revenues	3,015,000	1,007,388	2,007,612	199.3%	1,957,620	1,073,867
Intergovernmental	20,126,807	31,946,693	(11,819,886)	(37.0)%	16,542,921	26,573,607
Licenses & Permits	11,059,677	9,839,935	1,219,742	12.4%	12,181,712	10,475,413
Miscellaneous Revenues	-	11,236	(11,236)	(100.0)%	(5,848,364)	(208,369)
Taxes	47,639,055	45,556,044	2,083,011	4.6%	42,908,333	30,628,429
Utility Sales Revenue	30,461,744	29,247,953	1,213,791	4.2%	28,694,059	27,917,452
Sale of Meters	580,453	633,198	(52,745)	(8.3)%	742,141	712,339
<b>Total Revenues</b>	<b>\$ 153,722,889</b>	<b>\$ 151,310,494</b>	<b>\$ 2,412,395</b>	<b>1.6%</b>	<b>\$ 134,037,206</b>	<b>\$ 129,368,554</b>

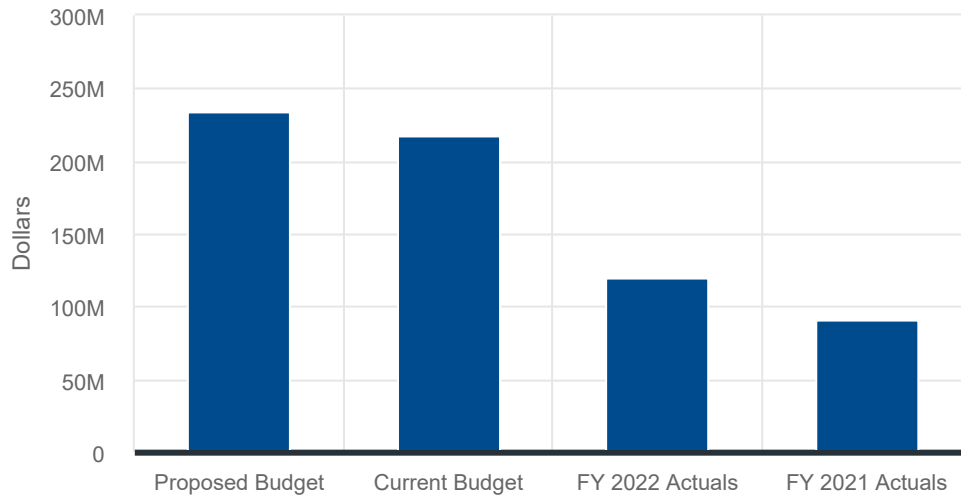
Total Revenues



## Total City Expenditures

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Personnel	\$ 81,814,266	\$ 72,139,414	\$ 9,674,852	13.4%	\$ 59,399,318	\$ 54,539,916
Operating	36,503,330	49,947,053	(13,443,723)	(26.9)%	27,913,732	23,734,668
Capital	115,299,720	95,315,404	19,984,316	21.0%	32,629,830	12,860,945
<b>Total Expenditures</b>	<b>233,617,316</b>	<b>217,401,871</b>	<b>16,215,445</b>	<b>7.5%</b>	<b>119,942,880</b>	<b>91,135,529</b>
<b>Expenditures including Transfers</b>	<b>\$ 233,617,316</b>	<b>\$ 217,401,871</b>	<b>\$ 16,215,445</b>	<b>7.5%</b>	<b>\$ 119,942,880</b>	<b>\$ 91,135,529</b>

Total Expenditures







# BUDGET SUMMARY GENERAL FUND



## General Fund Budget

The General Fund is the general operating fund of the City primarily funded by Property Taxes to provide such services as Public Safety, Parks and Recreation, Community Development, and General Administration services.

### 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.
- ✓ Provide strategic communications to promote City programs and services.
- ✓ Leverage technology to reduce the operating costs of the City's street lights.
- ✓ The mission of the Parks & Recreation department is to enhance our community's quality of life by providing innovatively designed parks, connected pathways, and diverse recreational opportunities for all citizens of Meridian that create lasting memories.

### Justification:

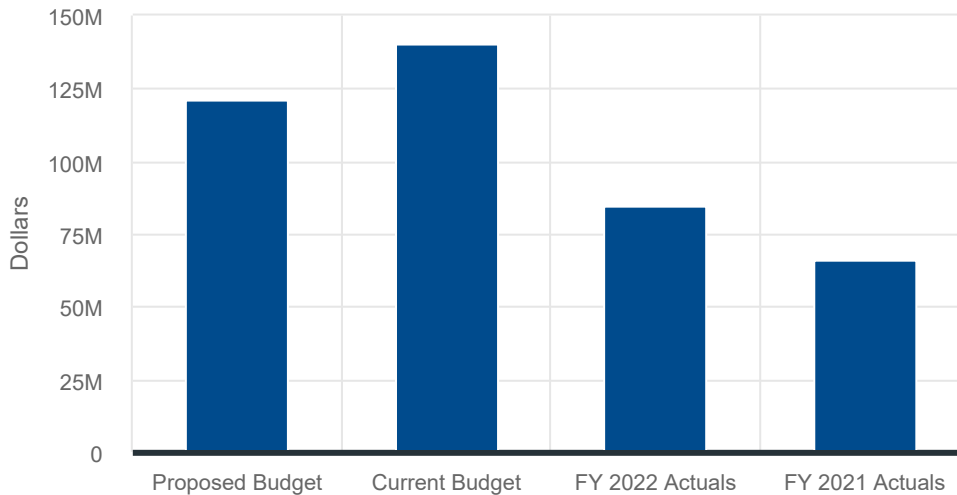
The proposed FY2024 General Funds budget was developed and influenced by the City Strategic Plan to meet the needs of the growing community. Public Safety will be adding new infrastructure and staff to our Northwest and Southeast portions of the City to support the expansion of residential and nonresidential Development. The Parks system will continue to grow its assets to reflect the input received from the community. The proposed FY2024 budget will contain the revenues and expenses associated with Lakeview Golf Course and the Community Pool for the first time as well. FY2024 revenues from Sales Tax and Liquor Revenue continue to be strong and will aid greatly in supporting the growing community of the City.

## General Fund Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 100,792,995	\$ 101,249,434	\$ (456,439)	(0.5)%	\$ 84,935,234	\$ 79,404,049
<b>Expenditures</b>						
Personnel	67,731,896	59,220,856	8,511,040	14.4%	48,716,759	44,394,365
Operating	24,513,266	38,240,247	(13,726,981)	(35.9)%	19,338,209	15,360,441
Capital	29,082,050	42,646,754	(13,564,704)	(31.8)%	16,869,218	6,008,742
<b>Total Expenditures</b>	<b>121,327,212</b>	<b>140,107,857</b>	<b>(18,780,645)</b>	<b>(13.4)%</b>	<b>84,924,186</b>	<b>65,763,548</b>
Transfers	(4,330,618)	(3,490,602)	(840,016)	24.1%	(2,974,274)	(2,733,025)
<b>Total Expenditures including Transfers</b>	<b>116,996,594</b>	<b>136,617,255</b>	<b>(19,620,661)</b>	<b>(14.4)%</b>	<b>81,949,912</b>	<b>63,030,523</b>
<b>Net Income (Loss)</b>	<b>\$ (16,203,599)</b>	<b>\$ (35,367,821)</b>	<b>\$ 19,164,222</b>	<b>54.2%</b>	<b>\$ 2,985,322</b>	<b>\$ 16,373,526</b>

Personnel		
Full-Time	483.00	470.00
Part-Time	1.50	1.50
Elected Officials	6.00	6.00
<b>Total Personnel</b>	<b>490.50</b>	<b>477.50</b>

### Total Expenditures





## General Fund Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-Clerks-Computers	\$ 1,800
Equip. Replace.-Mayor-Computers	1,800
Equip. Replace.-Mayor-Copier	18,000
Equip. Replace.-Finance-Computers	1,800
Equip. Replace.-IT-Computers	5,400
Equip. Replace.-IT-Converged Infrastructure	200,000
Equip. Replace.-IT-Windows/SQL Server	50,000
Equip. Replace.-Legal-Computers	4,550
Equip. Replace.-HR-Computers	1,800
Equip. Replace.-Planning-Computers	5,500
Equip. Replace.-EconDev-Computers	1,800
Equip. Replace.-Bldg-Computers	1,800
Equip. Replace.-Police-Armor Vests	33,566
Equip. Replace.-Police-Computers	20,200
Equip. Replace.-Police-Drone (2)	14,000
Equip. Replace.-Police-Interview Room Video	132,000
Equip. Replace.-Police-Lobby Cameras	7,500
Replacement-Police-Chief's Furniture	2,800
Replacement-Police-Firearms	66,000
Replacement-Police-Paint Admin Bldg Traffic Areas	8,200
Replacement-Police-Roof Design for PD Admin Bldg	75,000
Replacement-Police-Stairway in PD Admin Bldg	27,295
Vehicle Replace.-Police-Fleet Vehicles	156,000
Equip. Replace.-Police-SWAT Headset Communication	13,514
Equip. Replace.-Police-Cameras	22,000
Equip. Replace.-Police-AV in PSTC	150,000
Equip. Replace.-Fire-Computers	28,200
Vehicle Replace.-Fire-Fire Inspector #1 - MF035	88,146
Equip. Replace.-Parks-Computers	4,200
Equip. Replace.-Parks-Facility Life Cycle	727,250
Replacement-Parks-Vehicle and Equipment	370,000
<b>Total Budget Replacement Requests</b>	<b>\$ 2,240,121</b>

## General Fund Budget Requests

Budget Change Request Title	Revenue	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Financial Internal Control Audit	\$ -	\$ -	\$ 18,000	\$ -	\$ 18,000
Purchasing Buyer	-	103,989	5,135	-	109,124
IT Support Specialist	-	98,431	12,595	-	111,026
Human Resources Generalist	-	95,318	9,860	-	105,178
9 Mile Creek Restoration Project	(1,500,000)	-	1,500,000	-	-
Citizen Survey	-	-	35,000	-	35,000
Lake Hazel Road Widening	-	-	103,000	-	103,000
MAPS - Art Work	-	-	10,000	62,407	72,407
COM Energy Strategy Plan - Phase I	-	-	120,000	-	120,000
Street Light Fixture Upgrade to LED	-	-	260,000	-	260,000
Street Lights - Supplemental Projects	-	-	65,250	-	65,250
Police Officers (6) and Vehicles (3)	-	623,369	168,138	285,320	1,076,827
Records Clerk	-	71,950	9,493	-	81,443
Water Operator III	-	-	10	-	10
Senior Collections Technician	-	-	10	-	10
Lab Analyst I	-	-	10	-	10
Parks Maintenance Tech (3)	-	10,373	3,405	-	13,778
Cloud Storage - Cellular Extraction	-	-	15,000	-	15,000
Community Service Officer Trucks (2)	-	-	15,800	114,050	129,850
Drone	-	-	16,000	-	16,000
Patrol Vehicles (4)	-	-	51,320	377,760	429,080
Personnel Reclassification - Police Department	-	217,346	-	-	217,346
Police Training Lt. Vehicle	-	-	42,000	-	42,000
Speed Signs	-	-	20,000	-	20,000
Fire Engines (2)	-	-	593,200	1,955,394	2,548,594
Fire Station #7 - Adjustments	(600,000)	-	-	-	(600,000)
Personnel Reclassification - Fire Department	-	13,665	-	-	13,665
Park Identity/Theming Reinforcement	-	-	-	50,000	50,000
Pathway Connections	-	-	-	125,000	125,000
Personnel Reclassification - Parks Department	-	11,567	-	-	11,567
Wi-Fi for Settlers Park	-	-	30,000	-	30,000
Park Maintenance Equipment Capital Purchases	-	-	45,000	-	45,000
Lakeview Golf Course Improvements	-	-	-	1,131,750	1,131,750
<b>Total Budget Change Requests</b>	<b>\$ (2,100,000)</b>	<b>\$ 1,246,008</b>	<b>\$ 3,148,226</b>	<b>\$ 4,101,681</b>	<b>\$ 6,395,915</b>



## General Fund Budget Requests

<b>Budget Carryforward Request Title</b>	<b>Budget Amount</b>
Carryforward - Administration	\$ 1,459,446
Carryforward - Community Development	20,000
Carryforward - Police	6,456,391
Carryforward - Fire	7,096,834
Carryforward - Parks & Recreation	10,797,854
<b>Total Budget Carryforward Requests</b>	<b>\$ 25,830,525</b>





# ADMINISTRATION DEPARTMENTS

City Council

City Clerk

Mayor's Office

Mayor's Youth Advisory Council

Finance Department

Information Technology Department

Legal Department

Human Resource Department

Other Government

Communications Division

Capital Projects

City Hall

Streetlights

## Administration Departments Budget

The Administration Departments for the City provide general administration services such as Legal, Human Resources, Accounting, and Technology support to all activities and programs throughout the City. The Council provides the legislative branch services to the City along with the public access via weekly public hearings.

### 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.
- ✓ Provide strategic communications to promote City programs and services.
- ✓ Leverage technology to reduce the operating costs of the City's street lights.

### Justification:

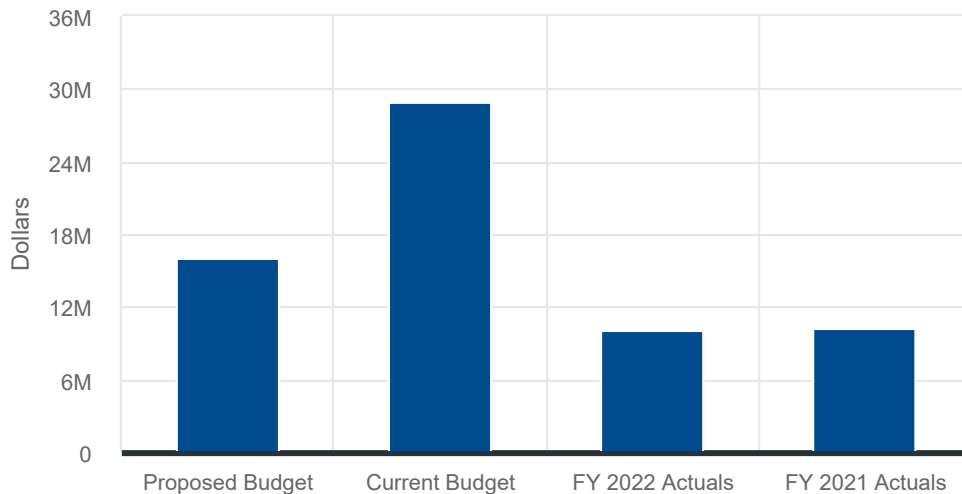
The proposed FY2024 Administration Departments budget was developed to meet the needs of the growing community and growing Public Safety needs. The budget requests range from new Streetlights in needed areas of the City to technology improvements to protect the City and its citizens. Included in the proposed FY2024 budget will contain software upgrades to improve the efficiency of the City over the long-term and community money allocated towards Traffic and Housing needs.

## Administration Departments Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 69,799,368	\$ 77,755,045	\$ (7,955,677)	(10.2)%	\$ 58,594,844	\$ 48,646,084
<b>Expenditures</b>						
Personnel	7,897,657	7,219,690	677,967	9.4%	6,193,236	5,812,227
Operating	7,283,159	21,160,958	(13,877,799)	(65.6)%	3,809,373	4,071,362
Capital	851,838	583,210	268,628	46.1%	119,415	357,004
<b>Total Expenditures</b>	<b>16,032,654</b>	<b>28,963,858</b>	<b>(12,931,204)</b>	<b>(44.6)%</b>	<b>10,122,024</b>	<b>10,240,593</b>
Transfers	(4,550,937)	(3,657,587)	(893,350)	24.4%	(6,481,406)	(6,392,632)
<b>Total Expenditures including Transfers</b>	<b>11,481,717</b>	<b>25,306,271</b>	<b>(13,824,554)</b>	<b>(54.6)%</b>	<b>3,640,618</b>	<b>3,847,961</b>
<b>Net Income (Loss)</b>	<b>\$ 58,317,651</b>	<b>\$ 52,448,774</b>	<b>\$ 5,868,877</b>	<b>11.2%</b>	<b>\$ 54,954,226</b>	<b>\$ 44,798,123</b>

Personnel		
Full-Time	62.00	59.00
Part-Time	0.50	0.50
Elected Officials	6.00	6.00
<b>Total Personnel</b>	<b>68.50</b>	<b>65.50</b>

Total Expenditures



## Administration Departments Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-Clerks-Computers	\$ 1,800
Equip. Replace.-Mayor-Computers	1,800
Equip. Replace.-Mayor-Copier	18,000
Equip. Replace.-Finance-Computers	1,800
Equip. Replace.-IT-Computers	5,400
Equip. Replace.-IT-Converged Infrastructure	200,000
Equip. Replace.-IT-Windows/SQL Server	50,000
Equip. Replace.-Legal-Computers	4,550
Equip. Replace.-HR-Computers	1,800
<b>Total Budget Replacement Requests</b>	<b>\$ 285,150</b>

Budget Change Request Title	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Financial Internal Control Audit	\$ -	\$ 18,000	\$ -	\$ 18,000
Purchasing Buyer	103,989	5,135	-	109,124
IT Support Specialist	98,431	12,595	-	111,026
Human Resources Generalist	95,318	9,860	-	105,178
9 Mile Creek Restoration Project	-	1,500,000	-	1,500,000
Citizen Survey	-	35,000	-	35,000
Lake Hazel Road Widening	-	103,000	-	103,000
MAPS - Art Work	-	10,000	62,407	72,407
COM Energy Strategy Plan - Phase I	-	120,000	-	120,000
Street Light Fixture Upgrade to LED	-	260,000	-	260,000
Street Lights - Supplemental Projects	-	65,250	-	65,250
Police Officers (6) and Vehicles (3)	-	120	-	120
Records Clerk	-	10	-	10
Water Operator III	-	10	-	10
Senior Collections Technician	-	10	-	10
Lab Analyst I	-	10	-	10
Parks Maintenance Tech (3)	-	30	-	30
<b>Total Budget Change Requests</b>	<b>\$ 297,738</b>	<b>\$ 2,139,030</b>	<b>\$ 62,407</b>	<b>\$ 2,499,175</b>



## Administration Departments Budget Requests

<b>Budget Carryforward Request Title</b>	<b>Budget Amount</b>
Carryforward - Administration	\$ 1,459,446
<b>Total Budget Carryforward Requests</b>	<b>\$ 1,459,446</b>



## City Council Budget

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

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

### Objectives:

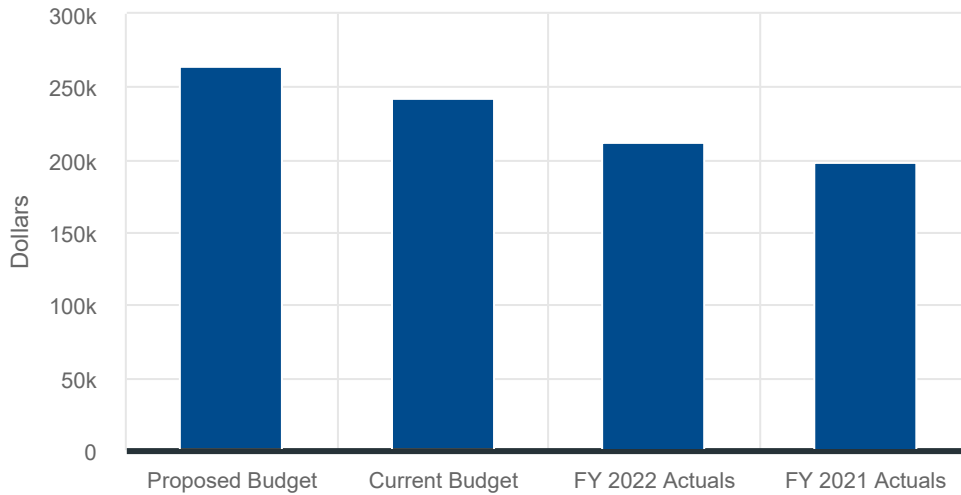
- ✓ Plan and provide for the efficient and effective use of tax dollars utilizing an open and transparent budgeting process to set fiscally responsible annual budgets.
- ✓ Ensure sound legislative practice through the adoption of ordinances and resolutions that promote open, transparent and approachable 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Personnel	\$ 240,348	\$ 219,839	\$ 20,509	9.3%	\$ 201,583	\$ 192,844
Operating	23,670	22,479	1,191	5.3%	9,827	5,363
<b>Total Expenditures</b>	<b>264,018</b>	<b>242,318</b>	<b>21,700</b>	<b>9.0%</b>	<b>211,410</b>	<b>198,207</b>
<b>Total Expenditures including Transfers</b>	<b>264,018</b>	<b>242,318</b>	<b>21,700</b>	<b>9.0%</b>	<b>211,410</b>	<b>198,207</b>
<b>Net Income (Loss)</b>	<b>\$ (264,018)</b>	<b>\$ (242,318)</b>	<b>\$ (21,700)</b>	<b>(9.0)%</b>	<b>\$ (211,410)</b>	<b>\$ (198,207)</b>

Personnel		
Elected Officials	6.00	6.00
<b>Total Personnel</b>	<b>6.00</b>	<b>6.00</b>

Total Expenditures



## City Clerk Budget

The City Clerk's Office serves as the 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 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 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's Office receives various license and permit applications and issues licenses and permits as outlined in City Code.

### Objectives:

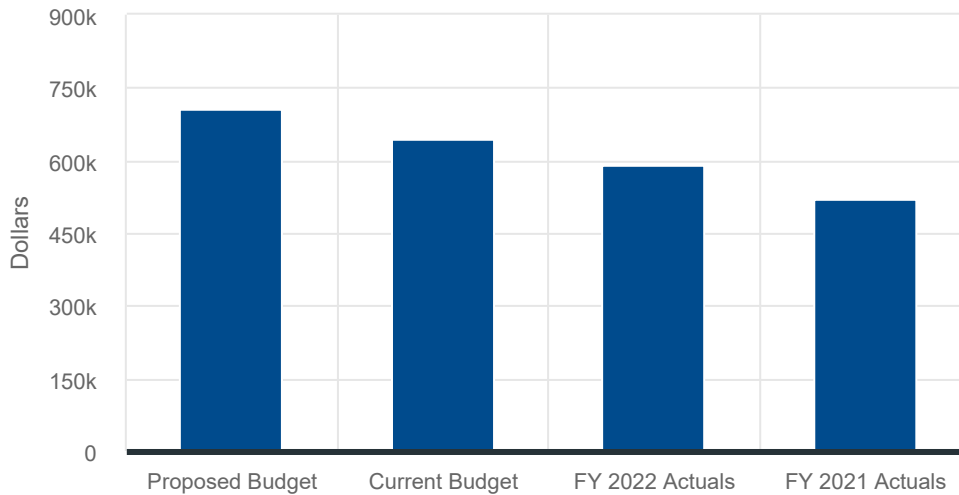
- ✓ Maintain accurate records of all public meetings of the city, including City Council, City Commissions, and other public meetings held on behalf of the city.
- ✓ Increase transparency by increasing the types of public records available via the city's records repository.
- ✓ Streamline permit and 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.

## City Clerk Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 194,491	\$ 194,384	\$ 107	0.1%	\$ 189,075	\$ 196,828
<b>Expenditures</b>						
Personnel	623,502	563,206	60,296	10.7%	501,931	433,446
Operating	81,220	82,001	(781)	(1.0)%	87,194	86,785
<b>Total Expenditures</b>	<b>704,722</b>	<b>645,207</b>	<b>59,515</b>	<b>9.2%</b>	<b>589,125</b>	<b>520,231</b>
Transfers	(106,268)	(96,672)	(9,596)	9.9%	(88,360)	(77,806)
<b>Total Expenditures including Transfers</b>	<b>598,454</b>	<b>548,535</b>	<b>49,919</b>	<b>9.1%</b>	<b>500,765</b>	<b>442,425</b>
<b>Net Income (Loss)</b>	<b>\$ (403,963)</b>	<b>\$ (354,151)</b>	<b>\$ (49,812)</b>	<b>(14.1)%</b>	<b>\$ (311,690)</b>	<b>\$ (245,597)</b>

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

Total Expenditures



## Mayor's Office Budget

The City of Meridian operates under a strong mayor form of government, which means the Mayor is the chief administrative official of the city. The Mayor presides over City Council meetings; is responsible for all city departments and affairs in the city; preserves order and ensures that all ordinances and policies of the city, as well as related governing state law provisions are complied with; and develops the annual budget and overall vision for Meridian, and executes those approved by the City Council.

The Mayor and their staff provide organizational management, strategic direction and support to city departments. The mayor and staff also engage the community, civic partners, and City Council; and respond to concerns raised by citizens and customers to ensure the continued efficient and effective delivery of services. City elections for a mayor are held every four years.

### Objectives:

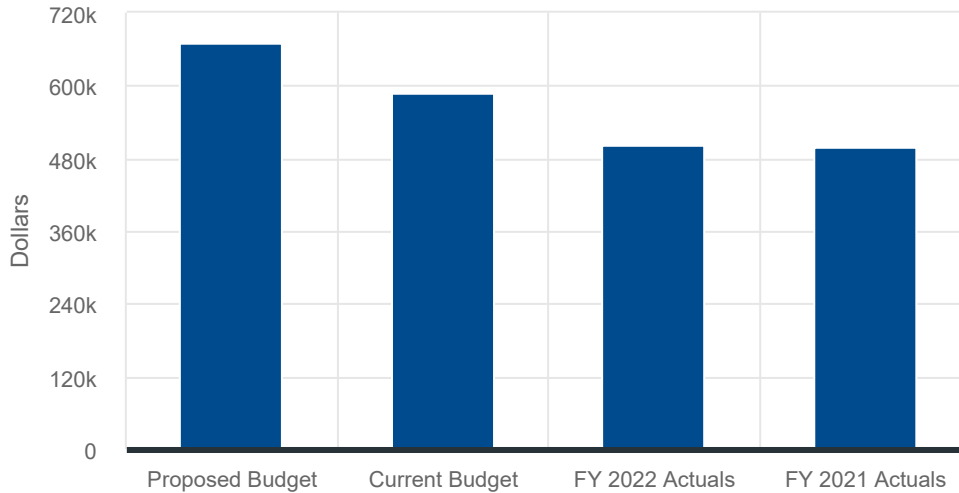
- ✓ Preside over and determine the order of business subject to rules as the Council may prescribe, all City Council meetings to ensure effective, open, and transparent conduct of city business.
- ✓ Sign for, on behalf of the city, all contracts, agreements, documents and other papers that the city is 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ -	\$ 4,650	\$ (4,650)	(100.0)%	\$ 7,000	\$ 9,573
<b>Expenditures</b>						
Personnel	628,886	561,230	67,656	12.1%	476,700	476,698
Operating	40,970	26,352	14,618	55.5%	25,342	23,340
<b>Total Expenditures</b>	<b>669,856</b>	<b>587,582</b>	<b>82,274</b>	<b>14.0%</b>	<b>502,042</b>	<b>500,038</b>
Transfers	(100,025)	(87,809)	(12,216)	13.9%	(49,615)	(51,506)
<b>Total Expenditures including Transfers</b>	<b>569,831</b>	<b>499,773</b>	<b>70,058</b>	<b>14.0%</b>	<b>452,427</b>	<b>448,532</b>
<b>Net Income (Loss)</b>	<b>\$ (569,831)</b>	<b>\$ (495,123)</b>	<b>\$ (74,708)</b>	<b>(15.1)%</b>	<b>\$ (445,427)</b>	<b>\$ (438,959)</b>

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

Total Expenditures





## Mayor's Youth Advisory Council Budget

The Mayor's Youth Advisory Council (MYAC) develops youth member's leadership skills, and promotes application of these learned skills through participation and engagement in community events and government processes. Through voluntary efforts, MYAC provides leadership development instruction to members and helps structure and provide community service-based and government volunteer opportunities, partnering with local groups and entities for volunteer efforts to help youth members develop and practice life skills.

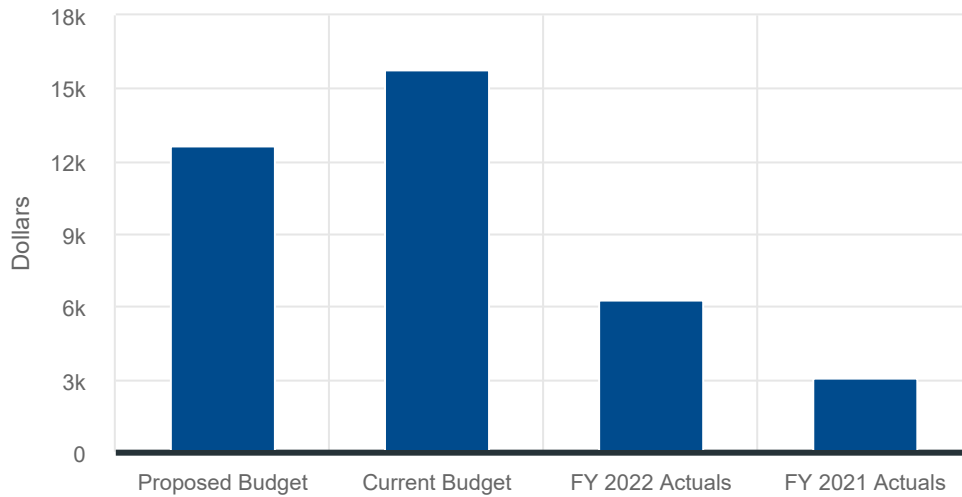
### Objectives:

- ✓ 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 processes.

## Mayor's Youth Advisory Council Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ 13,160	\$ -
<b>Expenditures</b>						
Operating	12,645	15,756	(3,111)	(19.7)%	6,253	3,028
<b>Total Expenditures</b>	<b>12,645</b>	<b>15,756</b>	<b>(3,111)</b>	<b>(19.7)%</b>	<b>6,253</b>	<b>3,028</b>
<b>Total Expenditures including Transfers</b>	<b>12,645</b>	<b>15,756</b>	<b>(3,111)</b>	<b>(19.7)%</b>	<b>6,253</b>	<b>3,028</b>
<b>Net Income (Loss)</b>	<b>\$ (12,645)</b>	<b>\$ (15,756)</b>	<b>\$ 3,111</b>	<b>19.7%</b>	<b>\$ 6,907</b>	<b>\$ (3,028)</b>

**Total Expenditures**



## 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:

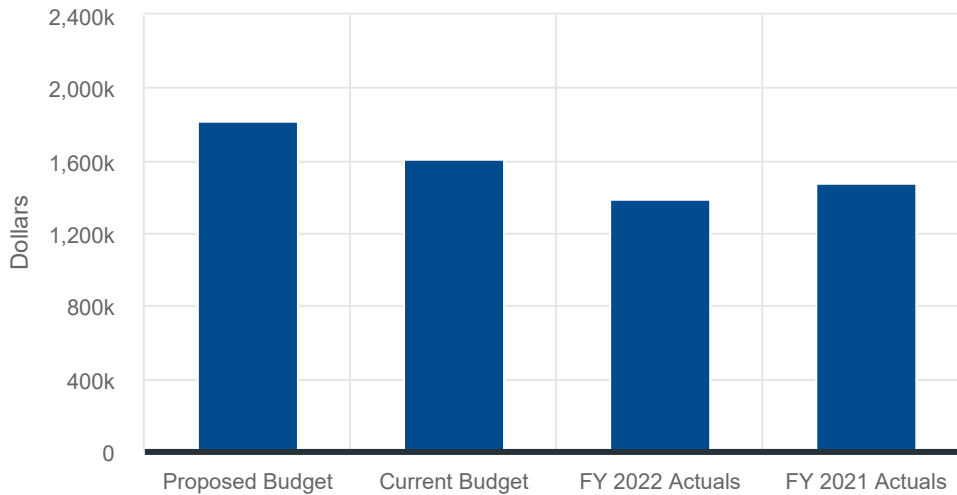
- ✓ To ensure essential processes and operations are clear and efficient; so all staff, systems, and policies align to provide the maximum department productivity while achieving the highest quality and value.
- ✓ To develop and foster a positive environment promoting trust, support, diversity, empathy, 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 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 1,524
<b>Expenditures</b>						
Personnel	1,523,887	1,287,790	236,097	18.3%	1,147,365	1,098,684
Operating	295,077	317,676	(22,599)	(7.1)%	227,315	184,121
Capital	-	-	-	-%	12,755	196,076
<b>Total Expenditures</b>	<b>1,818,964</b>	<b>1,605,466</b>	<b>213,498</b>	<b>13.3%</b>	<b>1,387,435</b>	<b>1,478,881</b>
Transfers	(856,002)	(706,965)	(149,037)	0	(631,963)	(589,389)
<b>Total Expenditures including Transfers</b>	<b>962,962</b>	<b>898,501</b>	<b>64,461</b>	<b>7.2%</b>	<b>755,472</b>	<b>889,492</b>
<b>Net Income (Loss)</b>	<b>\$ (962,962)</b>	<b>\$ (898,501)</b>	<b>\$ (64,461)</b>	<b>(7.2)%</b>	<b>\$ (755,472)</b>	<b>\$ (887,968)</b>

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

Total Expenditures



## Finance Department Budget Request Detail

**Budget Request Title: Financial Internal Control Audit**

**Narrative:** This request is to fund a financial internal control audit for the Community Development Department. Our goal is to have our auditor (EideBailly) work with the Community Development department staff to review how revenue is determined and collected from start to finish as it relates to Permit Revenue. The City will ask our auditor to conduct internal control audits of departments from time to time so we can make sure we are safeguarding the City’s assets to our best ability. The audit results will provide us feedback on our financial internal controls and deliver best practice suggestions for us to consider.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	18,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 18,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Finance Department Budget Request Detail

**Budget Request Title: Purchasing Buyer**

**Narrative:** This request is for an additional Purchasing Buyer to assist the Purchasing Manager with the daily management of the purchasing function. The City currently has 2 purchasing staff on the Finance team and this additional staff member will help with the additional growth in the purchasing functions. With the increase in City staff, the volume of purchasing requests being processed has increased dramatically over the past 20 years. The Finance staff has maximized the utilization of technology and other department resources to delay this request as long as possible.

	Budget Amount
Total Revenue	\$ -
Total Personnel Costs	103,989
Total Operating Expenses	5,135
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 109,124</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	Yes



## Information Technology Department Budget

The Information Technology Department is responsible for developing city-wide strategies that align the Mayor and City Council's strategic focus areas with appropriate technology to reduce the cost of government, create efficiencies for employees, enhance services to our citizens, and make government services more accessible in today's connected world. This is done by ensuring our investment in technology and resources is collaborative, reflects the City's CARE values, and is operationally sustainable today and into the future.

### Objectives:

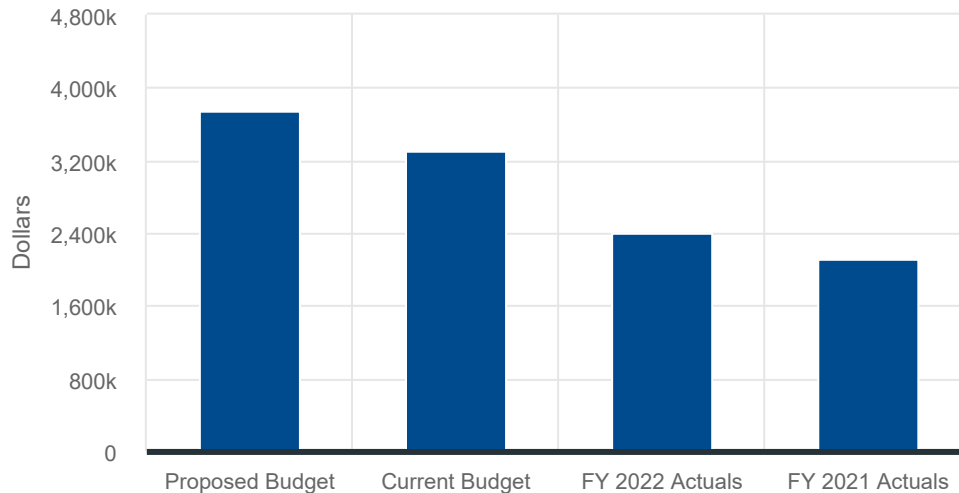
- ✓ Deliver and support outstanding technology solutions.
- ✓ Maintain robust connectivity and information systems.
- ✓ Deliver excellent customer service.
- ✓ Be a business partner and innovator.
- ✓ Protect data and information systems against risk.
- ✓ Establish strong IT Governance.

## Information Technology Department Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 21,096
<b>Expenditures</b>						
Personnel	2,358,411	2,201,549	156,862	7.1%	1,789,275	1,606,031
Operating	808,890	753,897	54,993	7.3%	586,973	433,809
Capital	585,650	350,929	234,721	66.9%	29,297	63,100
<b>Total Expenditures</b>	<b>3,752,951</b>	<b>3,306,375</b>	<b>446,576</b>	<b>13.5%</b>	<b>2,405,545</b>	<b>2,102,940</b>
Transfers	(1,658,171)	(1,342,987)	(315,184)	23.5%	(1,097,002)	(957,667)
<b>Total Expenditures including Transfers</b>	<b>2,094,780</b>	<b>1,963,388</b>	<b>131,392</b>	<b>6.7%</b>	<b>1,308,543</b>	<b>1,145,273</b>
<b>Net Income (Loss)</b>	<b>\$ (2,094,780)</b>	<b>\$ (1,963,388)</b>	<b>\$ (131,392)</b>	<b>(6.7)%</b>	<b>\$ (1,308,543)</b>	<b>\$ (1,124,177)</b>

Personnel		
Full-Time	19.00	18.00
<b>Total Personnel</b>	<b>19.00</b>	<b>18.00</b>

Total Expenditures



## Information Technology Department Budget Request Detail

**Budget Request Title: IT Support Specialist**

**Narrative:** This request is for a new Support Specialist position. This will help with the influx of staff to the City of Meridian, supporting additional technology, more facilities, and increasing requests for support. The Support Specialist’s position focuses on all aspects of technical support from supporting public safety employees to deploying new client based technology. The City continues to add employees that we need to provide support for. 2008 - 322 City FTEs - 2 Technical Support FTEs 2013 - 357 City FTEs - 3 Technical Support FTEs 2018 - 481 City FTEs - 4 Technical Support FTEs 2023 - 608 City FTEs In the last year we also added support for: Meridian Pool and Lakeview Golf Course Over the next year we’ll add support Fire Station 7, Fire Station 8, Police Precinct. This position will allow the service desk to continue to provide the high level of service our customers have come to expect and will allow for more proactive support measures to be developed and implemented.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	98,431
Total Operating Expenses	12,595
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 111,026</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	Yes

## 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.

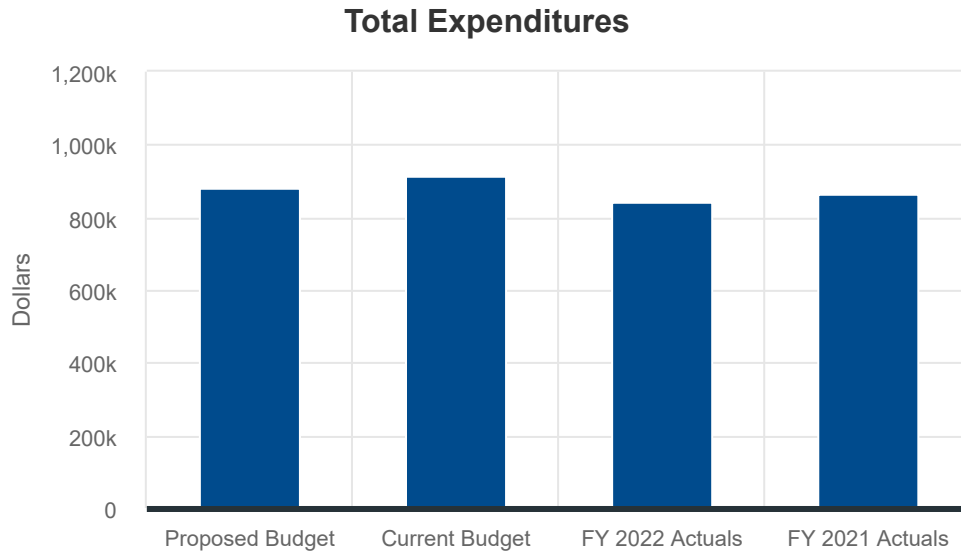
### Objectives:

- ✓ 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 3,491
<b>Expenditures</b>						
Personnel	792,866	824,630	(31,764)	(3.9)%	779,940	746,264
Operating	88,939	89,313	(374)	(0.4)%	62,763	117,050
<b>Total Expenditures</b>	<b>881,805</b>	<b>913,943</b>	<b>(32,138)</b>	<b>(3.5)%</b>	<b>842,703</b>	<b>863,314</b>
Transfers	(408,033)	(420,008)	11,975	(2.9)%	(369,509)	(350,775)
<b>Total Expenditures including Transfers</b>	<b>473,772</b>	<b>493,935</b>	<b>(20,163)</b>	<b>(4.1)%</b>	<b>473,194</b>	<b>512,539</b>
<b>Net Income (Loss)</b>	<b>\$ (473,772)</b>	<b>\$ (493,935)</b>	<b>\$ 20,163</b>	<b>4.1%</b>	<b>\$ (473,194)</b>	<b>\$ (509,048)</b>

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



## Human Resource Department Budget

The Human Resources Department is responsible for all personnel functions of City government including staffing, selection, compensation, benefits, labor relations and negotiations, employee relations, civil service, training, policy development and interpretation, and other programs. The Human Resources staff provides support to departmental staff and consulting services to the organization for human resources' cross-functional initiatives and special projects. The staff are responsible for HR data/transactional integrity in support of management reporting, regulatory reporting, and public information requests along with the management of physical and imaged personnel records. The Human Resources Department proactively looks to mitigate legal risk for the organization through legal, policy, compliance, and diversity education.

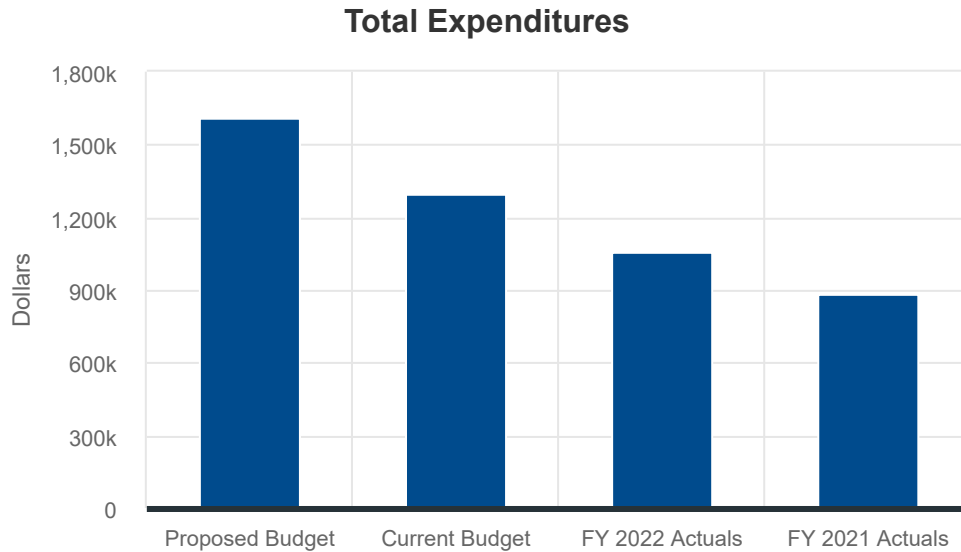
### Objectives:

- ✓ 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 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 9,165
<b>Expenditures</b>						
Personnel	887,941	771,775	116,166	15.1%	691,479	686,883
Operating	722,735	523,685	199,050	38.0%	366,021	200,559
<b>Total Expenditures</b>	<b>1,610,676</b>	<b>1,295,460</b>	<b>315,216</b>	<b>24.3%</b>	<b>1,057,500</b>	<b>887,442</b>
Transfers	(685,735)	(381,247)	(304,488)	79.9%	(480,787)	(404,012)
<b>Total Expenditures including Transfers</b>	<b>924,941</b>	<b>914,213</b>	<b>10,728</b>	<b>1.2%</b>	<b>576,713</b>	<b>483,430</b>
<b>Net Income (Loss)</b>	<b>\$ (924,941)</b>	<b>\$ (914,213)</b>	<b>\$ (10,728)</b>	<b>(1.2)%</b>	<b>\$ (576,713)</b>	<b>\$ (474,265)</b>

Personnel		
Full-Time	7.00	6.00
<b>Total Personnel</b>	<b>7.00</b>	<b>6.00</b>





## Human Resource Department Budget Request Detail

**Budget Request Title: Human Resources Generalist**

**Narrative:** This request is to bring all compensation responsibilities in house rather than continue to secure and pay for external resources and costs. (market analysis, job classification, equity analysis, FLSA compliance etc.)

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	95,318
Total Operating Expenses	9,860
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 105,178</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	Yes

## Other Government Budget

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

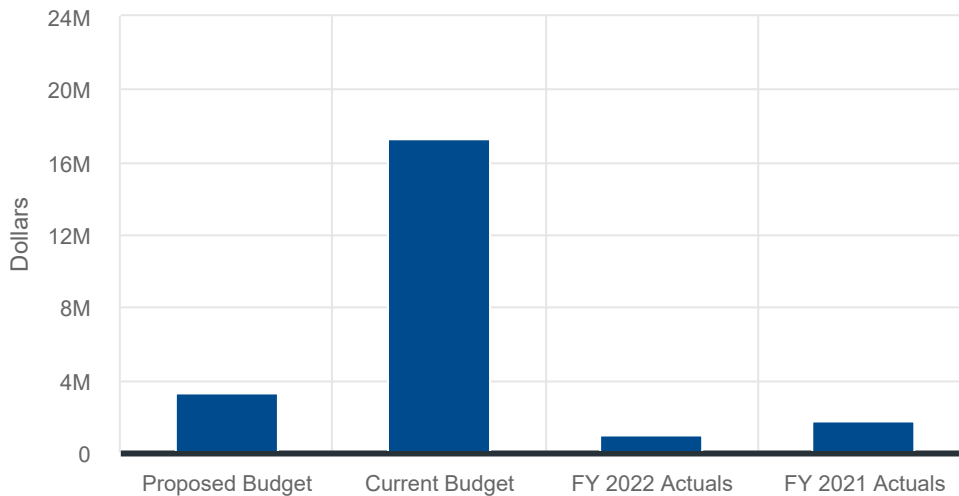
### Objectives:

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

## Other Government Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ 69,584,877	\$ 77,266,122	\$ (7,681,245)	(9.9)%	\$ 58,121,458	\$ 48,127,229
<b>Expenditures</b>						
Personnel	133,234	-	133,234	N/A	4,186	-
Operating	2,956,799	17,118,140	(14,161,341)	(82.7)%	939,650	1,761,802
Capital	217,238	183,331	33,907	18.5%	77,363	28,978
<b>Total Expenditures</b>	<b>3,307,271</b>	<b>17,301,471</b>	<b>(13,994,200)</b>	<b>(80.9)%</b>	<b>1,021,199</b>	<b>1,790,780</b>
Transfers	-	-	-	-%	(3,265,311)	(3,464,073)
<b>Total Expenditures including Transfers</b>	<b>3,307,271</b>	<b>17,301,471</b>	<b>(13,994,200)</b>	<b>(80.9)%</b>	<b>(2,244,112)</b>	<b>(1,673,293)</b>
<b>Net Income (Loss)</b>	<b>\$ 66,277,606</b>	<b>\$ 59,964,651</b>	<b>\$ 6,312,955</b>	<b>10.5%</b>	<b>\$ 60,365,570</b>	<b>\$ 49,800,522</b>

Total Expenditures



## Other Government Budget Request Detail

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

**Narrative:** This is an MDC project/grant application to fund 9-mile Creek Hazard Mitigation. An application has been filed with the State Office of Emergency Management for consideration from Federal (FEMA) funding sources. The City is aiding in facilitation of this process with MDC and IOEM as the active partners. The Grant, if awarded, is a 90/10 percent split between Federal money and MDC money to complete the project. The City acts as the intermediary in terms of administration. It is expected that the City will not have any impact in terms of cost at this time if the Grant is awarded. As of 4/1/23, we are still awaiting the decision from FEMA on whether the Grant is awarded or not. If the grant is not awarded, MDC has set aside at least \$3 million for this project with potential additional monies in FY25 and FY26. The City may be requested to assist in any funding gaps in FY26.

	<b>Budget Amount</b>
Total Revenue	\$ (1,500,000)
Total Personnel Costs	-
Total Operating Expenses	1,500,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ -</b>

Is the request required to meet legal, compliance, or regulatory mandates?	Yes
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Other Government Budget Request Detail

**Budget Request Title: Citizen Survey**

**Narrative:** This request is for funding allocation for bi-annual citizen survey. Bi Annual funding for citizen survey (every two years starting in 2024).

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	35,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 35,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Other Government Budget Request Detail

**Budget Request Title: Lake Hazel Road Widening**

**Narrative:** This budget will complete the cooperative development agreement funding for the road improvements on Lake Hazel, including the cost share elements that Council approved last fall.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	103,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 103,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	Yes
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Other Government Budget Request Detail

**Budget Request Title: MAPS - Art Work**

**Narrative:** MCC 1-9-4C: City council shall, on an annual basis, appropriate for the MAPS program an amount from the general fund equivalent to fifty cents (\$0.50) per resident, as estimated by the current annual population estimate adopted by the Community Planning Association Of Southwest Idaho.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	10,000
Total Capital Outlay	62,407
<b>Total Budget Request</b>	<b>\$ 72,407</b>

Is the request required to meet legal, compliance, or regulatory mandates?	Yes
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No



## Communications Budget

The Communications Division is the principal link and central source of information between the City, the public and media outlets regarding city information. The program is responsible for overall communications for the city including all print, video, television, radio, social media, live productions and websites, and also develops and disseminates news releases, strategic marketing campaigns, and maintains the city's digital media presence. The communications program is also responsible for all internal communication needs, providing guidance and advice to Departments, City Council and the Mayor on communication strategies and change management efforts and messaging to employees.

### Objectives:

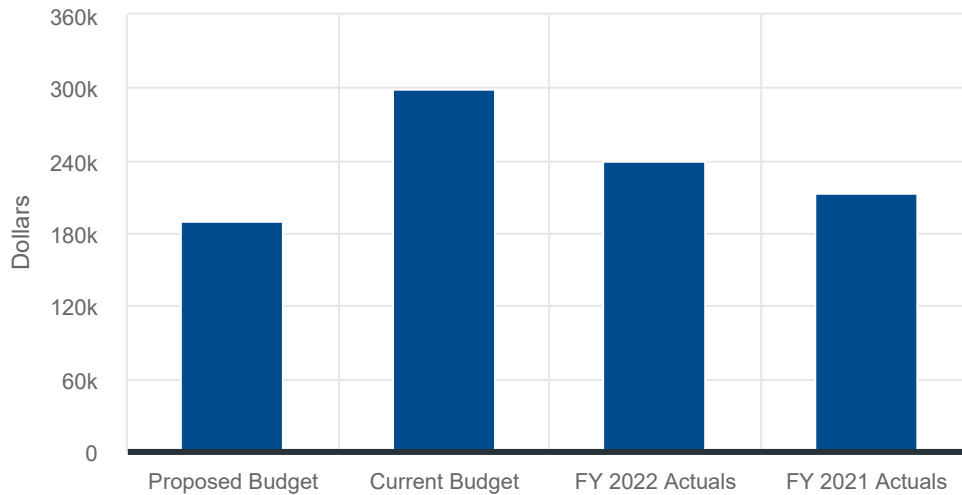
- ✓ Plan and execute external and internal communications for the City using appropriate media sources including broadcast, print, social media, email and website.
- ✓ Respond to and interact with all media outlets for timely, accurate and relevant news stories and requests informing the community.
-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

## Communications Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 49
<b>Expenditures</b>						
Personnel	153,428	273,385	(119,957)	-43.9%	225,339	193,301
Operating	36,256	26,170	10,086	38.5%	13,934	19,155
<b>Total Expenditures</b>	<b>189,684</b>	<b>299,555</b>	<b>(109,871)</b>	<b>(36.7)%</b>	<b>239,273</b>	<b>212,456</b>
Transfers	(81,069)	(74,803)	(6,266)	8.4%	(59,455)	(53,102)
<b>Total Expenditures including Transfers</b>	<b>108,615</b>	<b>224,752</b>	<b>(116,137)</b>	<b>(51.7)%</b>	<b>179,818</b>	<b>159,354</b>
<b>Net Income (Loss)</b>	<b>\$ (108,615)</b>	<b>\$ (224,752)</b>	<b>\$ 116,137</b>	<b>51.7%</b>	<b>\$ (179,818)</b>	<b>\$ (159,305)</b>

Personnel		
Full-Time	2.00	2.00
Part-Time	0.50	0.50
<b>Total Personnel</b>	<b>2.50</b>	<b>2.50</b>

**Total Expenditures**



## Capital Projects Budget

The Capital Projects Division consists of the Facilities Project Manager. The Facilities Project Manager manages all phases of project development for all manner of size and complexity of construction and facility improvement projects for non-Enterprise Fund activities. This includes providing technical support and services related to planning, design, construction management, and inspection for a variety of City-owned building and facility projects.

### Objectives:

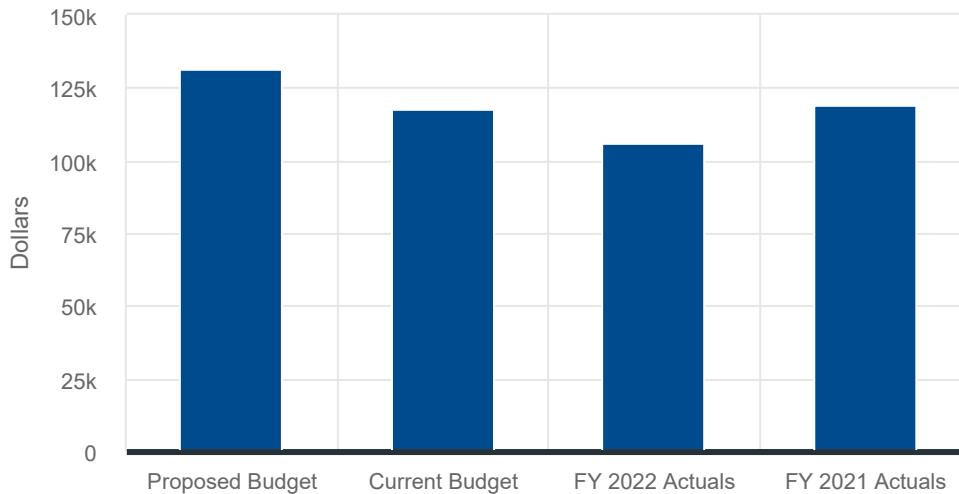
- ✓ Deliver completed projects as assigned on schedule, within budget and scope to the best of their ability.

## Capital Projects Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Personnel	\$ 129,364	\$ 113,033	\$ 16,331	14.4%	\$ 104,991	\$ 117,634
Operating	2,358	4,590	(2,232)	(48.6)%	1,105	1,677
<b>Total Expenditures</b>	<b>131,722</b>	<b>117,623</b>	<b>14,099</b>	<b>12.0%</b>	<b>106,096</b>	<b>119,311</b>
Transfers	(33,081)	(29,374)	(3,707)	12.6%	(26,524)	(29,827)
<b>Total Expenditures including Transfers</b>	<b>98,641</b>	<b>88,249</b>	<b>10,392</b>	<b>11.8%</b>	<b>79,572</b>	<b>89,484</b>
<b>Net Income (Loss)</b>	<b>\$ (98,641)</b>	<b>\$ (88,249)</b>	<b>\$ (10,392)</b>	<b>(11.8)%</b>	<b>\$ (79,572)</b>	<b>\$ (89,484)</b>

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

Total Expenditures



## City Hall Budget

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

### Objectives:

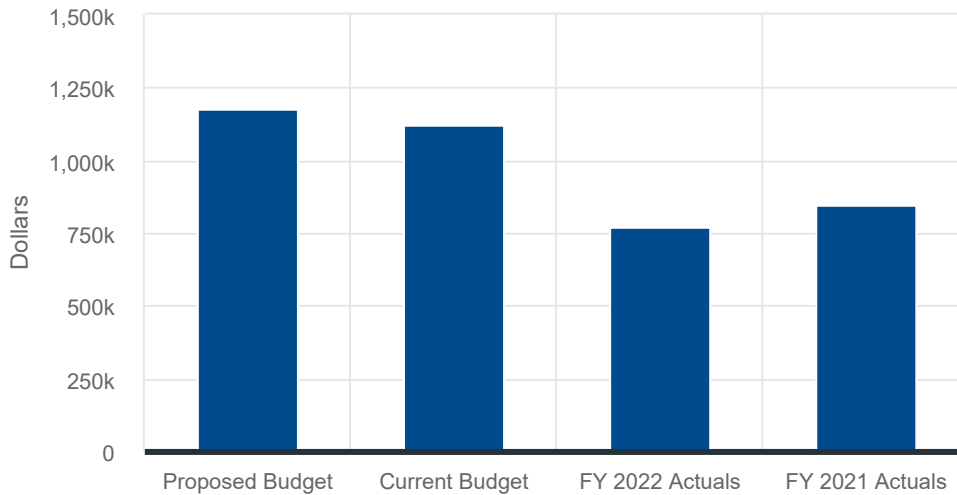
- ✓ Provide response to Facilities submitted cases from customers.
- ✓ Provide maintenance and repair services to City facilities including, but not limited to: basic electrical, plumbing, HVAC, life/safety, alarms and monitoring, inspections, capital planning and tenant improvement activities.
- ✓ Provide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

## City Hall Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 20,000	\$ 20,000	\$ -	-%	\$ 22,572	\$ 98,782
<b>Expenditures</b>						
Personnel	425,790	403,253	22,537	5.6%	270,447	260,442
Operating	698,543	666,102	32,441	4.9%	497,990	520,004
Capital	48,950	48,950	-	-%	-	68,850
<b>Total Expenditures</b>	<b>1,173,283</b>	<b>1,118,305</b>	<b>54,978</b>	<b>4.9%</b>	<b>768,437</b>	<b>849,296</b>
Transfers	(622,553)	(517,722)	(104,831)	20.2%	(412,880)	(414,475)
<b>Total Expenditures including Transfers</b>	<b>550,730</b>	<b>600,583</b>	<b>(49,853)</b>	<b>(8.3)%</b>	<b>355,557</b>	<b>434,821</b>
<b>Net Income (Loss)</b>	<b>\$ (530,730)</b>	<b>\$ (580,583)</b>	<b>\$ 49,853</b>	<b>8.6%</b>	<b>\$ (332,985)</b>	<b>\$ (336,039)</b>

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

Total Expenditures



## City Hall Budget Request Detail

**Budget Request Title: COM Energy Strategy Plan - Phase I**

**Narrative:** This request is for a Citywide Strategy Plan to reduce energy use and related expense, reduce greenhouse gas emissions and enhance operational resilience. First phase of COM Energy Strategy Plan is for City Hall. Engaging in a proactive strategy for Meridian's energy future preserves natural resources and facilitates environmental stewardship. A comprehensive energy strategy includes solutions that reduce energy use and related expenses, enhance operational resilience and reduce greenhouse gas emissions. Meridian's Energy Strategy Plan will identify the most cost-effective opportunities to achieve the best outcomes and improve the long-term resilience of its economy, residents and quality of life. This plan will develop a comprehensive energy and sustainability roadmap for City operations while focusing on the City facilities. This approach will re-establish a baseline energy benchmark and build upon the 2010 Energy Efficiency and Conservation Plan and meet City Strategic Plan strategies and tactics. Establishing a comprehensive energy and sustainability strategy aligns with the Meridian Strategic Plans Vibrant & Sustainable Community focus area and the Environmental Programs Plan goals and objectives. FY24 funds will provide budget to develop a comprehensive energy plan for the COM. For the first phase of COM Energy Strategy Plan City Hall will be the first area to be analyzed, 1850 will be the first division for funding.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	120,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 120,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accommodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	Yes



## 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.

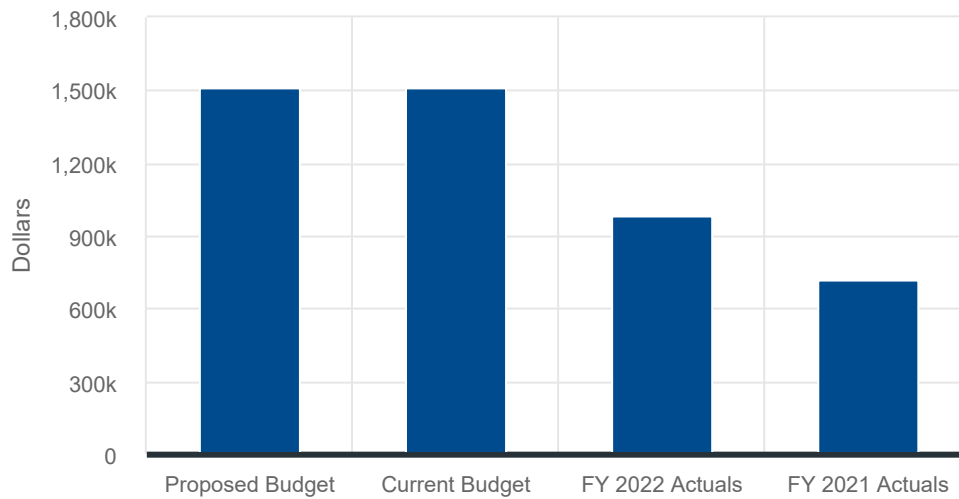
### Objectives:

- ✓ 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ -	\$ 269,889	\$ (269,889)	(100.0)%	\$ 241,579	\$ 178,347
<b>Expenditures</b>						
Operating	1,515,057	1,514,797	260	-%	985,006	714,669
<b>Total Expenditures</b>	<b>1,515,057</b>	<b>1,514,797</b>	<b>260</b>	<b>-%</b>	<b>985,006</b>	<b>714,669</b>
<b>Total Expenditures including Transfers</b>	<b>1,515,057</b>	<b>1,514,797</b>	<b>260</b>	<b>-%</b>	<b>985,006</b>	<b>714,669</b>
<b>Net Income (Loss)</b>	<b>\$ (1,515,057)</b>	<b>\$ (1,244,908)</b>	<b>\$ (270,149)</b>	<b>(21.7)%</b>	<b>\$ (743,427)</b>	<b>\$ (536,322)</b>

**Total Expenditures**



## 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 in alignment with fixture lifespan. 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. The FY24 request includes upgrading all major intersection lighting from HPS to LED per the recommendation from the Meridian Intersection Pedestrian Safety Task Force.

	Budget Amount
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	260,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 260,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	No

## 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 are inadequately illuminated. Street lighting enhances visibility, which is fundamental to the safety and effectiveness of motorist, cyclist and pedestrian traffic. The continued focus of this request is to improve lighting for school walking routes that are highly traveled but poorly lit. New lighting would compliment recent and forthcoming Ada County Highway District sidewalk projects for school walking routes. Street Lighting also reduces crime rates in areas where it's installed.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	65,250
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 65,250</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	No



The logo for the Community Development Department is a yellow rounded rectangle containing the text "COMMUNITY DEVELOPMENT DEPARTMENT" in blue, uppercase, sans-serif font.

# COMMUNITY DEVELOPMENT DEPARTMENT

The bottom half of the page features three overlapping, semi-circular arcs in shades of blue, creating a layered, wave-like effect.

Administration Division

Planning Department

Economic Development Division

Building Department

## Community Development Department Budget

The Community Development Department provides the City with core services (Planning, Land Development, and Economic Development) to our development community to support the City's C.A.R.E. values and City Strategic Plan. Planning serves as an initial point of contact and ensures that new development, land use changes and designs adhere to federal and state laws, the City's Comprehensive Plan, specific area plans and City Codes. Land Development ensures that future development can be serviced by utilities; and Building verifies, through plan review and inspections, that all buildings in the City are safe for occupancy. Economic Development works to retain, recruit and grow businesses with an emphasis on expanding family-wage jobs and sustaining a diverse economic base.

### 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.

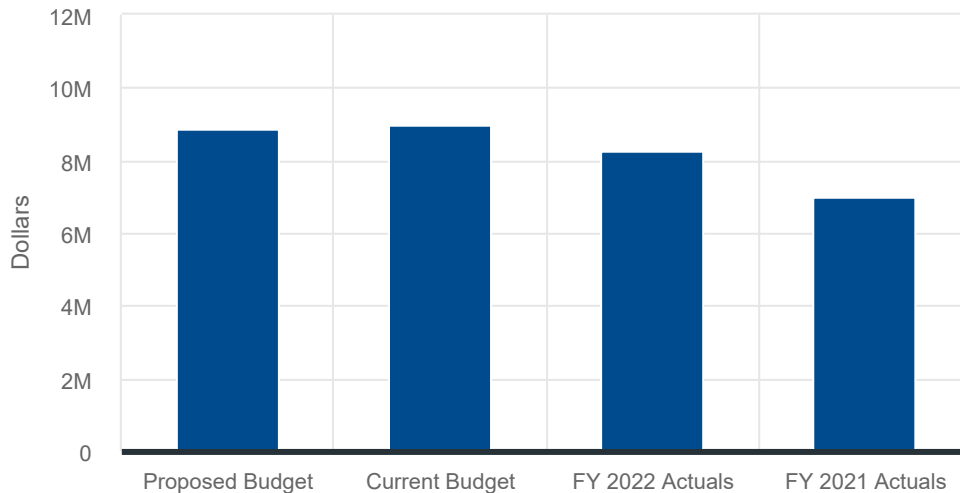


## Community Development Department Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ 10,836,241	\$ 9,684,846	\$ 1,151,395	11.9%	\$ 12,050,186	\$ 10,306,093
<b>Expenditures</b>						
Personnel	5,012,370	4,877,311	135,059	2.8%	3,601,109	3,630,889
Operating	3,866,085	4,070,463	(204,378)	(5.0)%	4,644,062	3,318,281
Capital	-	-	-	-%	29,364	34,310
<b>Total Expenditures</b>	<b>8,878,455</b>	<b>8,947,774</b>	<b>(69,319)</b>	<b>(0.8)%</b>	<b>8,274,535</b>	<b>6,983,480</b>
Transfers	93,550	61,562	31,988	52.0%	3,369,429	3,521,372
<b>Total Expenditures including Transfers</b>	<b>8,972,005</b>	<b>9,009,336</b>	<b>(37,331)</b>	<b>(0.4)%</b>	<b>11,643,964</b>	<b>10,504,852</b>
<b>Net Income (Loss)</b>	<b>\$ 1,864,236</b>	<b>\$ 675,510</b>	<b>\$ 1,188,726</b>	<b>176.0%</b>	<b>\$ 406,222</b>	<b>\$ (198,759)</b>

Personnel		
Full-Time	48.00	48.00
<b>Total Personnel</b>	<b>48.00</b>	<b>48.00</b>

### Total Expenditures





## Community Development Department Budget Requests

<b>Budget Replacement Request Title</b>	<b>Budget Amount</b>
Equip. Replace.-Planning-Computers	\$ 5,500
Equip. Replace.-EconDev-Computers	1,800
Equip. Replace.-Bldg-Computers	1,800
<b>Total Budget Replacement Requests</b>	<b>\$ 9,100</b>

<b>Budget Carryforward Request Title</b>	<b>Budget Amount</b>
Carryforward - Community Development	\$ 20,000
<b>Total Budget Carryforward Requests</b>	<b>\$ 20,000</b>

## 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:

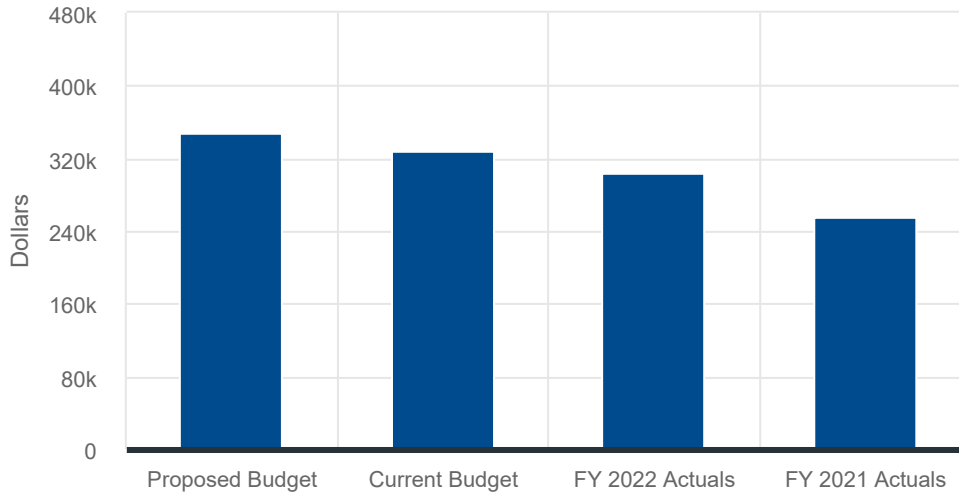
- ✓ Continue to update development regulations to maintain consistency with the Comprehensive Plan and make the framework user friendly.
- ✓ Provide support to economic development, affordable housing and other citywide community development initiatives.
- ✓ Provide yearly update and accurate reporting 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 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ 19,939	\$ 73
<b>Expenditures</b>						
Personnel	310,018	285,272	24,746	8.7%	278,301	231,135
Operating	38,567	42,915	(4,348)	(10.1)%	24,902	24,518
<b>Total Expenditures</b>	<b>348,585</b>	<b>328,187</b>	<b>20,398</b>	<b>6.2%</b>	<b>303,203</b>	<b>255,653</b>
Transfers	187,865	156,230	31,635	20.2%	3,386,262	3,585,492
<b>Total Expenditures including Transfers</b>	<b>536,450</b>	<b>484,417</b>	<b>52,033</b>	<b>10.7%</b>	<b>3,689,465</b>	<b>3,841,145</b>
<b>Net Income (Loss)</b>	<b>\$ (536,450)</b>	<b>\$ (484,417)</b>	<b>\$ (52,033)</b>	<b>(10.7)%</b>	<b>\$ (3,669,526)</b>	<b>\$ (3,841,072)</b>

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

Total Expenditures



## Planning Department Budget

The Planning Department 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:

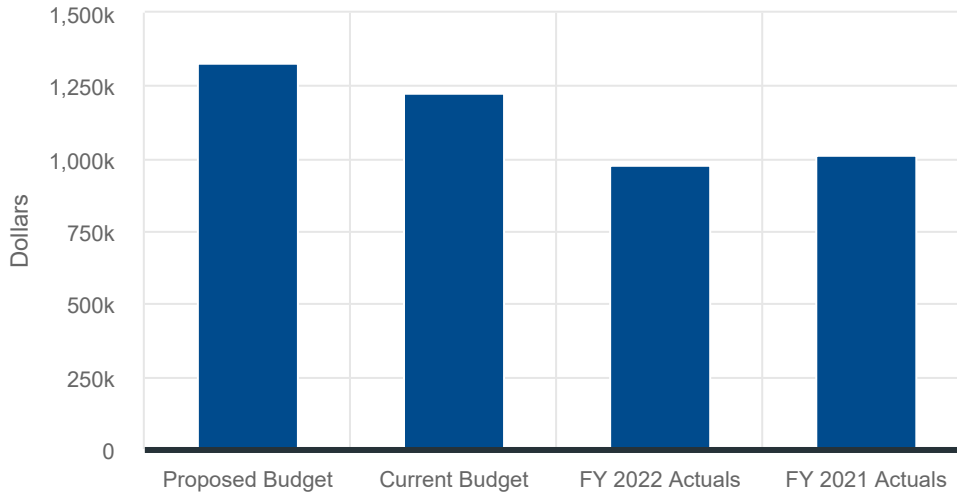
- ✓ Provide accurate, timely, helpful information and analysis to decision makers and the public that supports quality growth and development of a premier community.
- ✓ Maintain development regulations consistent with the Comprehensive Plan, Strategic Plan and make the development framework user friendly.
- ✓ 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 575,941	\$ 575,941	\$ -	-%	\$ 534,790	\$ 577,728
<b>Expenditures</b>						
Personnel	1,212,636	1,103,738	108,898	9.9%	955,548	929,970
Operating	112,545	124,350	(11,805)	(9.5)%	24,802	71,152
Capital	-	-	-	-%	-	7,590
<b>Total Expenditures</b>	<b>1,325,181</b>	<b>1,228,088</b>	<b>97,093</b>	<b>7.9%</b>	<b>980,350</b>	<b>1,008,712</b>
<b>Total Expenditures including Transfers</b>	<b>1,325,181</b>	<b>1,228,088</b>	<b>97,093</b>	<b>7.9%</b>	<b>980,350</b>	<b>1,008,712</b>
<b>Net Income (Loss)</b>	<b>\$ (749,240)</b>	<b>\$ (652,147)</b>	<b>\$ (97,093)</b>	<b>(14.9)%</b>	<b>\$ (445,560)</b>	<b>\$ (430,984)</b>

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

Total Expenditures



## Economic Development Division Budget

Economic Development fosters business development and private investment in the community to create job opportunities and tax revenue to meet community needs.

### Objectives:

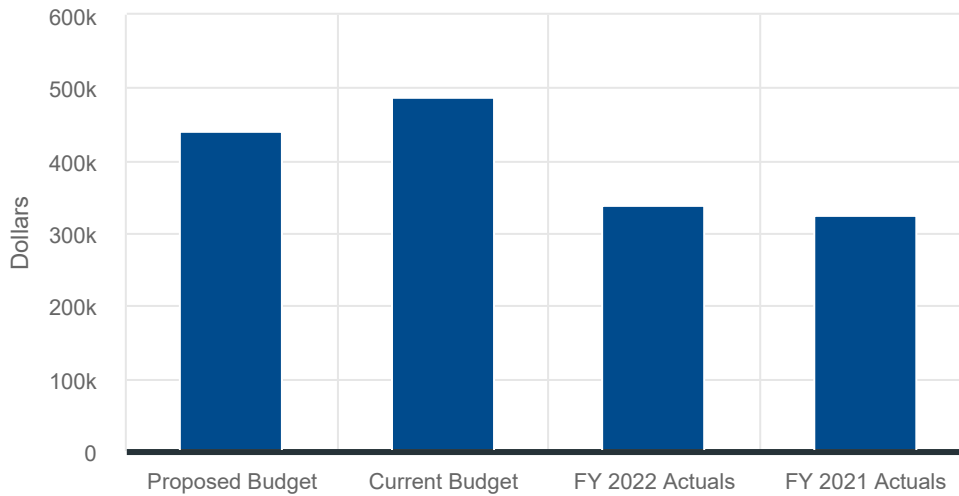
- ✓ Support business development that increases the number of family wage jobs in the community.
- ✓ Retain and recruit businesses in target industries including professional services, technology, advanced manufacturing, and healthcare industries.
- ✓ Utilize urban renewal areas and specific area plans 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ -	\$ 64,464	\$ (64,464)	(100.0)%	\$ 62,625	\$ 36,617
<b>Expenditures</b>						
Personnel	354,161	328,873	25,288	7.7%	160,817	192,288
Operating	85,715	157,687	(71,972)	(45.6)%	177,425	133,497
<b>Total Expenditures</b>	<b>439,876</b>	<b>486,560</b>	<b>(46,684)</b>	<b>(9.6)%</b>	<b>338,242</b>	<b>325,785</b>
<b>Total Expenditures including Transfers</b>	<b>439,876</b>	<b>486,560</b>	<b>(46,684)</b>	<b>(9.6)%</b>	<b>338,242</b>	<b>325,785</b>
<b>Net Income (Loss)</b>	<b>\$ (439,876)</b>	<b>\$ (422,096)</b>	<b>\$ (17,780)</b>	<b>(4.2)%</b>	<b>\$ (275,617)</b>	<b>\$ (289,168)</b>

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

Total Expenditures





## Building Division Budget

The Building Division'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:

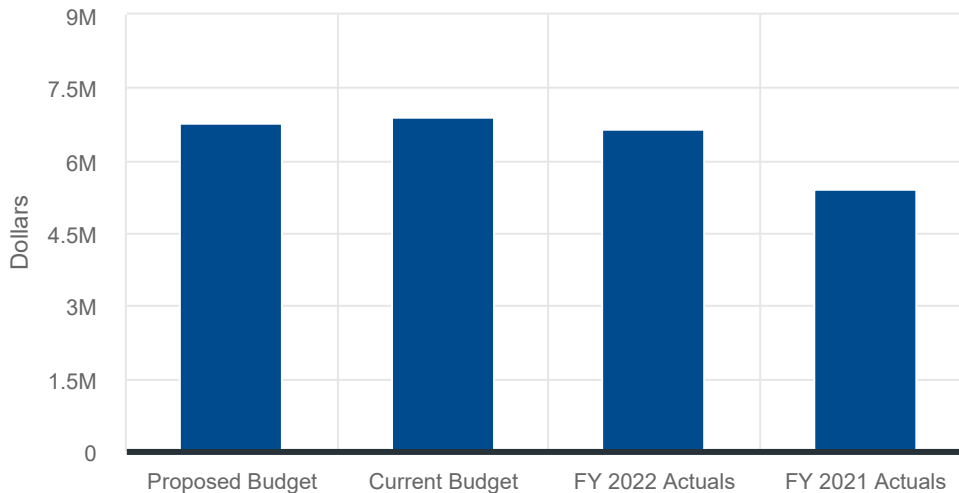
- ✓ Public safety is our number one concern. We place the Public's welfare above all other interests and recognize that the chief function of government is to serve the best interests of all people.
- ✓ Be responsible for human safety associated with buildings or structures. Ensure the economic well-being 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 10,260,300	\$ 9,044,441	\$ 1,215,859	13.4%	\$ 11,432,832	\$ 9,691,675
<b>Expenditures</b>						
Personnel	3,135,555	3,159,428	(23,873)	-0.8%	2,206,443	2,277,496
Operating	3,629,258	3,745,511	(116,253)	(3.1)%	4,416,933	3,089,114
Capital	-	-	-	-%	29,364	26,720
<b>Total Expenditures</b>	<b>6,764,813</b>	<b>6,904,939</b>	<b>(140,126)</b>	<b>(2.0)%</b>	<b>6,652,740</b>	<b>5,393,330</b>
Transfers	(94,315)	(94,668)	353	(0.4)%	(16,833)	(64,120)
<b>Total Expenditures including Transfers</b>	<b>6,670,498</b>	<b>6,810,271</b>	<b>(139,773)</b>	<b>(2.1)%</b>	<b>6,635,907</b>	<b>5,329,210</b>
<b>Net Income (Loss)</b>	<b>\$ 3,589,802</b>	<b>\$ 2,234,170</b>	<b>\$ 1,355,632</b>	<b>60.7%</b>	<b>\$ 4,796,925</b>	<b>\$ 4,362,465</b>

Personnel		
Full-Time	33.00	33.00
<b>Total Personnel</b>	<b>33.00</b>	<b>33.00</b>

Total Expenditures





# POLICE DEPARTMENT

Administration Division

Uniform Patrol Division

Records Division

Criminal Investigations Division

Community Services Division

North West Police Precinct

Public Safety Training Center

Code Enforcement Division

## Police Department Budget

The Meridian Police Department is a premier organization valued for our innovation, positive culture, community partnerships, and core values. We strive to provide the best quality service to the community we serve, and continuously provide positive development of our staff to ensure we promote and expect accountability, respect, and excellence.

At the Meridian Police Department, our CARE values guide the Meridian Way, and it is the expectation of our department and our community that we treat everyone with respect and we focus on the “little things”. This includes quality of life issues because we believe there is no such thing as a non-police problem. Our community knows that the Meridian Police Department is always available and willing to help someone in need. At the Meridian Police Department, we are problem solvers. Being a resource for our community is one of our top priorities. Should we not know the answer to a problem, we will work 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:

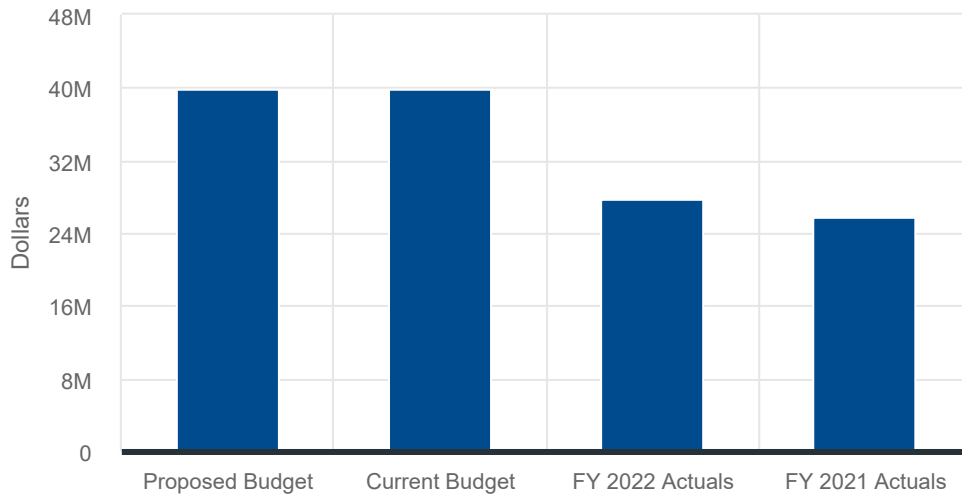
The Meridian Police Department developed this budget based on our continued growth and call load as a city, balancing fiscal responsibility with the continued safety needs of our citizens and employees. Priorities were made with this in mind coupled with improvement of our efficiency as a modern police organization.

## Police Department Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 2,473,365	\$ 1,854,173	\$ 619,192	33.4%	\$ 2,066,590	\$ 7,700,306
<b>Expenditures</b>						
Personnel	27,505,411	25,038,268	2,467,143	9.9%	21,340,020	19,116,255
Operating	5,525,684	5,006,206	519,478	10.4%	4,059,674	3,258,455
Capital	6,780,405	9,754,813	(2,974,408)	(30.5)%	2,251,931	3,491,996
<b>Total Expenditures</b>	<b>39,811,500</b>	<b>39,799,287</b>	<b>12,213</b>	<b>-%</b>	<b>27,651,625</b>	<b>25,866,706</b>
<b>Total Expenditures including Transfers</b>	<b>39,811,500</b>	<b>39,799,287</b>	<b>12,213</b>	<b>-%</b>	<b>27,651,625</b>	<b>25,866,706</b>
<b>Net Income (Loss)</b>	<b>\$ (37,338,135)</b>	<b>\$ (37,945,114)</b>	<b>\$ 606,979</b>	<b>1.6%</b>	<b>\$ (25,585,035)</b>	<b>\$ (18,166,400)</b>

Personnel		
Full-Time	193.00	186.00
<b>Total Personnel</b>	<b>193.00</b>	<b>186.00</b>

Total Expenditures





## Police Department Budget Requests

<b>Budget Replacement Request Title</b>	<b>Budget Amount</b>
Equip. Replace.-Police-Armor Vests	\$ 33,566
Equip. Replace.-Police-Computers	20,200
Equip. Replace.-Police-Drone (2)	14,000
Equip. Replace.-Police-Interview Room Video	132,000
Equip. Replace.-Police-Lobby Cameras	7,500
Replacement-Police-Chief's Furniture	2,800
Replacement-Police-Firearms	66,000
Replacement-Police-Paint Admin Bldg Traffic Areas	8,200
Replacement-Police-Roof Design for PD Admin Bldg	75,000
Replacement-Police-Stairway in PD Admin Bldg	27,295
Vehicle Replace.-Police-Fleet Vehicles	156,000
Equip. Replace.-Police-SWAT Headset Communication	13,514
Equip. Replace.-Police-Cameras	22,000
Equip. Replace.-Police-AV in PSTC	150,000
<b>Total Budget Replacement Requests</b>	<b>\$ 578,075</b>

<b>Budget Change Request Title</b>	<b>Personnel</b>	<b>Operating</b>	<b>Capital</b>	<b>Net Rev-Cost Budget Amount</b>
Cloud Storage - Cellular Extraction	\$ -	\$ 15,000	\$ -	\$ 15,000
Community Service Officer Trucks (2)	-	15,800	114,050	129,850
Drone	-	16,000	-	16,000
Patrol Vehicles (4)	-	44,520	377,760	422,280
Personnel Reclassification - Police Department	217,346	-	-	217,346
Police Training Lt. Vehicle	-	42,000	-	42,000
Speed Signs	-	20,000	-	20,000
Police Officers (6) and Vehicles (3)	623,369	168,018	285,320	1,076,707
Records Clerk	71,950	9,483	-	81,433
<b>Total Budget Change Requests</b>	<b>\$ 912,665</b>	<b>\$ 330,821</b>	<b>\$ 777,130</b>	<b>\$ 2,020,616</b>



## Police Department Budget Requests

<b>Budget Carryforward Request Title</b>	<b>Budget Amount</b>
Carryforward - Police	\$ 6,456,391
<b>Total Budget Carryforward Requests</b>	<b>\$ 6,456,391</b>



## Police Administration Division Budget

The Administration Division is commanded by the Chief of Police whose primary responsibility is to provide general management direction and control for the Administration Division. The Administration Division consists of the Chief of Police, Public Information Officer and Executive Assistant.

### Objectives:

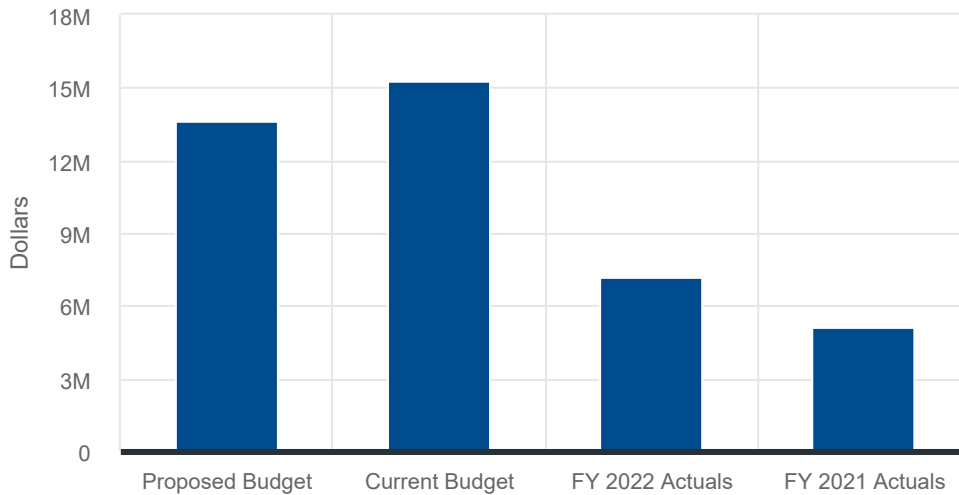
- ✓ The Chief of Police is responsible for administering and managing the Meridian Police Department.

## Police Administration Division Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 1,605,961	\$ 1,189,123	\$ 416,838	35.1%	\$ 1,351,799	\$ 7,131,381
<b>Expenditures</b>						
Personnel	2,174,770	2,037,293	137,477	6.7%	1,793,619	1,352,535
Operating	4,683,435	4,211,096	472,339	11.2%	3,349,737	2,679,959
Capital	6,780,405	9,038,207	(2,257,802)	(25.0)%	2,072,732	1,093,105
<b>Total Expenditures</b>	<b>13,638,610</b>	<b>15,286,596</b>	<b>(1,647,986)</b>	<b>(10.8)%</b>	<b>7,216,088</b>	<b>5,125,599</b>
<b>Total Expenditures including Transfers</b>	<b>13,638,610</b>	<b>15,286,596</b>	<b>(1,647,986)</b>	<b>(10.8)%</b>	<b>7,216,088</b>	<b>5,125,599</b>
<b>Net Income (Loss)</b>	<b>\$ (12,032,649)</b>	<b>\$ (14,097,473)</b>	<b>\$ 2,064,824</b>	<b>14.6%</b>	<b>\$ (5,864,289)</b>	<b>\$ 2,005,782</b>

Personnel		
Full-Time	20.00	13.00
<b>Total Personnel</b>	<b>20.00</b>	<b>13.00</b>

Total Expenditures



## Police Administration Division Budget Request Detail

**Budget Request Title: Cloud Storage - Cellular Extraction**

**Narrative:** Cellebrite Guardian is the cloud based upgrade to our forensic cellular phone extraction program. Currently we are storing all cell phone extracted evidence on a computer hard drive that is running out of storage space. Cellebrite will provide the storage we require while allowing the Prosecutors Office to have seamless access for prosecution without the security risk of passing around a thumb drive and or disk copy. This information is crucial for prosecution as it often outlines all stages of crimes from planning and organization to execution and concealment. Cellebrite will provide secured storage space for the growing future of the organization.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	15,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 15,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Police Administration Division Budget Request Detail

**Budget Request Title: Community Service Officer Trucks (2)**

**Narrative:** Non-Sworn Community Service Officers have been a win-win for the department and the community we serve. CSOs are paid less than sworn officers, require less training (which gets staff in the field faster) requires less expensive vehicles/equipment and allows the department to field more people for the same amount of money or less. With the recent addition of more CSOs and the opening of our North Police Precinct we need to add 2 more vehicles to the CSO fleet. By having CSOs report to both locations with equipped vehicles at each this will allow us to continue to provide quicker response times to citizen requests for police services such as low to medium priority calls which do not require an armed police officer with arrest powers freeing sworn officers to concentrate on those incidents requiring their specific skill sets.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	15,800
Total Capital Outlay	114,050
<b>Total Budget Request</b>	<b>\$ 129,850</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Police Administration Division Budget Request Detail

**Budget Request Title: Drone**

**Narrative:** We would like another drone to assist with the documentation at critical incidents (officer involved shootings) and serious accidents (injury & fatal) for evidence/court. These type of drones are much larger in scale, offer tremendous stability in varying weather conditions. The limitations of our smaller drones have been exposed in numerous real world circumstances over the last year (missed hidden suspects, limitations/cant fly at critical times due to weather, poor optical results, etc.) The addition of another drone will enhance public/officer safety. This is a one time cost.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	16,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 16,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Police Administration Division Budget Request Detail

**Budget Request Title: Patrol Vehicles (4)**

**Narrative:** The recent growth in our SRO unit as well as the forthcoming challenge of housing vehicles at another campus, some of which are needed for supervisors, create a forecasted vehicle shortage. Historical vehicle per FTE ratios haven't positioned us to absorb this growth and it is expected an adjustment of four additional patrol cars is needed. This accounts for actual vehicle usage, delay in delivery, maintenance, as well as housing enough vehicles at each campus to make it self sustaining.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	51,320
Total Capital Outlay	377,760
<b>Total Budget Request</b>	<b>\$ 429,080</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accommodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Police Administration Division Budget Request Detail

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

**Narrative:** This request will address employee / position reclassifications for the fiscal year 2024. A reclassification occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and / or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requests for position reclassification and applies the City’s Step Compensation Plan to establish proper placement in the plan. This addresses 1 police officer position reclassifying from an Officer to a Lieutenant I Mgt.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	71,697
Total Operating Expenses	-
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 71,697</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Police Administration Division Budget Request Detail

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

**Narrative:** This request will address employee / position reclassifications for the fiscal year 2024. A reclassification occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and / or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requests for position reclassification and applies the City’s Step Compensation Plan to establish proper placement in the plan.

This addresses 6 police officer positions reclassifying from an Officer to a Sergeant.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	145,649
Total Operating Expenses	-
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 145,649</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No



## Police Administration Division Budget Request Detail

**Budget Request Title: Police Training Lt. Vehicle**

**Narrative:** We have submitted a reclassification request through HR to move an open officer position to a Training Lieutenant Position. The training unit encompasses the police academy that runs almost year round, department wide training that is required to keep POST certification for officers and on-going training for almost 200 staff. As the department has grown it is now in a place where the training unit needs its own dedicated Lieutenant to oversee this high liability area. Quite honestly we are not keeping up with training right now and it is a soft spot for the department. If the reclassification is approved by city council during the budget process the position will need an administrative vehicle. This vehicle will not require all the police equipment other vehicles require thus the cheaper costs.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	42,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 42,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Police Administration Division Budget Request Detail

**Budget Request Title: Speed Signs**

**Narrative:** These smart speed signs, which capture vehicle speed and volume, will assist the police department with vetting out traffic complaints and identifying locations for enhanced enforcement. They will also serve as a visible reminder to drivers to watch their speed in already identified problem areas.

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

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Uniform Patrol Division Budget

The Uniform Patrols Division is commanded by four (4) Lieutenants whose primary responsibility is to provide general management direction and control for the division. The Uniform Patrols Division consists of Uniformed Patrol Teams, which includes DRE/DUI Team, Bike Team, Traffic Team, Patrols, Canine Unit, SWAT/Hostage Negotiations, SRO/NCO's Team, CIT Team and Mobile Field Force Team.

### Objectives:

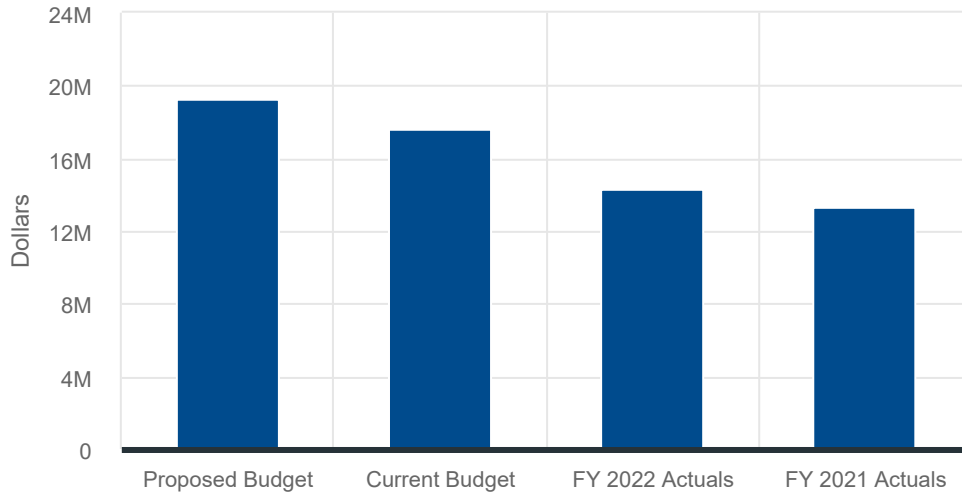
- ✓ The mission of the City's police department is to partner with our community in preserving the peace and reducing the incidence of crime for everyone who lives, works, and visits the City.

## Uniform Patrol Division Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ 10,556	\$ (10,556)	(100.0)%	\$ 74,835	\$ 48,104
<b>Expenditures</b>						
Personnel	18,807,684	16,986,708	1,820,976	10.7%	13,855,297	12,941,273
Operating	494,816	626,544	(131,728)	(21.0)%	483,281	373,741
Capital	-	-	-	-%	-	5,812
<b>Total Expenditures</b>	<b>19,302,500</b>	<b>17,613,252</b>	<b>1,689,248</b>	<b>9.6%</b>	<b>14,338,578</b>	<b>13,320,826</b>
<b>Total Expenditures including Transfers</b>	<b>19,302,500</b>	<b>17,613,252</b>	<b>1,689,248</b>	<b>9.6%</b>	<b>14,338,578</b>	<b>13,320,826</b>
<b>Net Income (Loss)</b>	<b>\$ (19,302,500)</b>	<b>\$ (17,602,696)</b>	<b>\$ (1,699,804)</b>	<b>(9.7)%</b>	<b>\$ (14,263,743)</b>	<b>\$ (13,272,722)</b>

Personnel		
Full-Time	122.00	122.00
<b>Total Personnel</b>	<b>122.00</b>	<b>122.00</b>

Total Expenditures



## Uniform Patrol Division Budget Request Detail

**Budget Request Title: Police Officers (6) and Vehicles (3)**

**Narrative:** The Police Allocation Model (PAM) was developed for the City of Meridian and approved by City Council in 2017. The PAM model was developed as a forecasting tool to determine the required number of patrol officers (FTE's) needed based on population, housing, roadways and call-load. Each year in December the Chief of Police will present to City Council the metrics modeling establishing the need for additional FTE's. The Police Allocation Model (PAM) was developed by the Center for Public Safety at Northwestern University in 1988-1993 for municipal police agencies. It uses a combination of workload requirements, performance objectives, personnel policies and roadway characteristics to determine the total staff required to deliver patrol and traffic services. It is a time-based model that balances reactive work (crashes and citizen-initiated calls for service), proactive contacts (self-initiated calls), uncommitted patrol and administrative duties.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	623,369
Total Operating Expenses	168,138
Total Capital Outlay	285,320
<b>Total Budget Request</b>	<b>\$ 1,076,827</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accommodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## 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 requests 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:

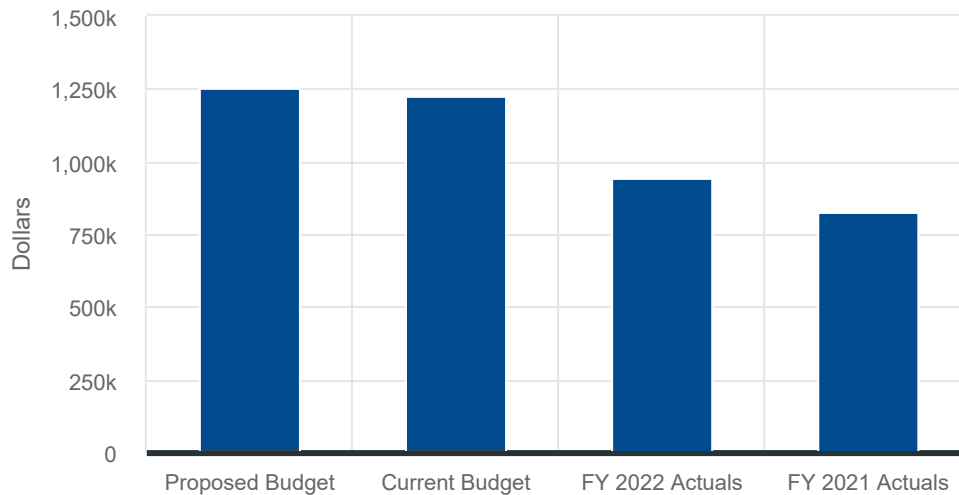
- ✓ The Records Unit is committed to providing courteous and timely customer service to both our internal and external customers, while also ensuring accurate information is delivered..

## Records Division Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Personnel	\$ 1,236,050	\$ 1,208,387	\$ 27,663	2.3%	\$ 936,502	\$ 817,800
Operating	17,583	13,416	4,167	31.1%	8,286	10,175
<b>Total Expenditures</b>	<b>1,253,633</b>	<b>1,221,803</b>	<b>31,830</b>	<b>2.6%</b>	<b>944,788</b>	<b>827,975</b>
<b>Total Expenditures including Transfers</b>	<b>1,253,633</b>	<b>1,221,803</b>	<b>31,830</b>	<b>2.6%</b>	<b>944,788</b>	<b>827,975</b>
<b>Net Income (Loss)</b>	<b>\$ (1,253,633)</b>	<b>\$ (1,221,803)</b>	<b>\$ (31,830)</b>	<b>(2.6)%</b>	<b>\$ (944,788)</b>	<b>\$ (827,975)</b>

Personnel		
Full-Time	13.00	13.00
<b>Total Personnel</b>	<b>13.00</b>	<b>13.00</b>

Total Expenditures



## Records Division Budget Request Detail

**Budget Request Title: Records Clerk**

**Narrative:** The Police Department will be opening the new Police Precinct in late 2023 or early 2024. This facility will have a front lobby/counter reception area where the public can come in and pay tickets, file public records request, meet officers to file police reports and many other administrative functions. The new FTE could further support the increased workload around Public Records Requests (PRRs). Below is additional information pertaining to the number of PRRs processed at the Meridian Police Department: 2019 8113 2020 8233 2021 8164 2022 9807 2023 3036 Jan-March 29 Time spent on requests we have received for audio and video to be reviewed and redacted: 2019 7911 Minutes (131.85 hours) 2020 15529 Minutes (258.82 hours) 2021 11913 Minutes (198.55 hours) 2022 30081 Minutes (501.35 hours) 2023 5709 Minutes (95.15 hours) Jan- March 29 With the addition of the Fleet 3 In-Vehicle Dash Cameras that were approved in last years budget it is expected that this will triple the amount of time needed to review and redact videos for public record requests. Processing PRR's is a critical need that is driven by the State of Idaho Public Records Statute. Not adhering to the timelines outlined in the State Statute could place the city in court. We only have one FTE right now processing thousands of these requests and she is set to retire in two years. This FTE need was needed 2-3 years ago. We really need two FTE's in this area but are willing to spread the two requests out over a couple of budget years.

	Budget Amount
Total Revenue	\$ -
Total Personnel Costs	71,950
Total Operating Expenses	9,493
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 81,443</b>

Is the request required to meet legal, compliance, or regulatory mandates?	Yes
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	Yes



## Criminal Investigations Division Budget

The Criminal Investigations Division, comprised of three specialized units is responsible for investigating and charging the majority of felony level crimes in the City of Meridian.

The Criminal Investigations Division is commanded by a Lieutenant whose primary responsibility is to provide general management direction and control for the Criminal Investigations Division. The Criminal Investigations Division consists of the Fraud Investigations, Property Investigations, Special Victims Investigations, Major Crime Investigations, Impact Team Unit, Narcotics & Violent Crime Task Force Members, ICAC Task Force, Victim/Witness Unit, Evidence/Crime Scene Unit and an Administrative Assistant.

### Objectives:

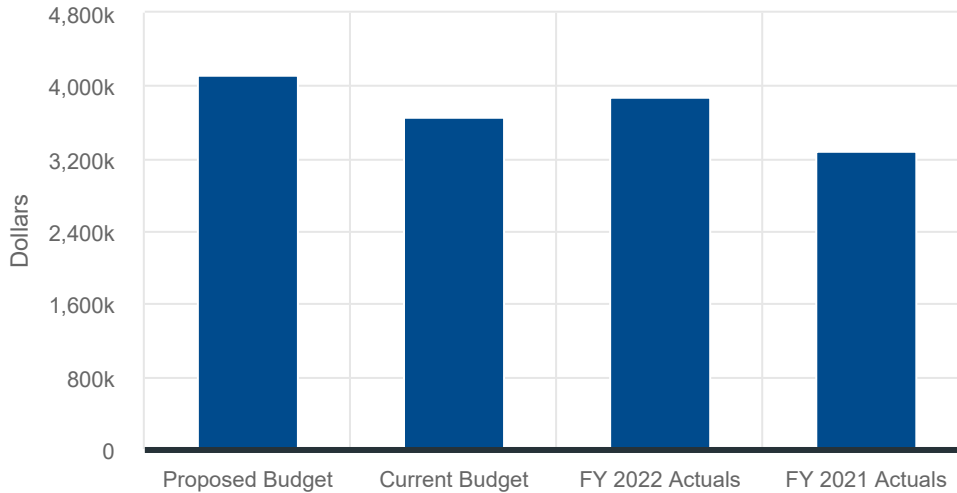
- ✓ The Criminal Investigations Division is committed to providing accurate, timely, and professional investigative support to the citizens of Meridian.
- ✓ The division will continue to improve capabilities and leverage technology to meet the challenges of a rapidly growing community.

## Criminal Investigations Division Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ 24,524	\$ 37,862
<b>Expenditures</b>						
Personnel	4,058,134	3,618,639	439,495	12.1%	3,795,662	3,185,778
Operating	61,574	43,940	17,634	40.1%	86,761	90,952
Capital	-	-	-	-%	-	5,813
<b>Total Expenditures</b>	<b>4,119,708</b>	<b>3,662,579</b>	<b>457,129</b>	<b>12.5%</b>	<b>3,882,423</b>	<b>3,282,543</b>
<b>Total Expenditures including Transfers</b>	<b>4,119,708</b>	<b>3,662,579</b>	<b>457,129</b>	<b>12.5%</b>	<b>3,882,423</b>	<b>3,282,543</b>
<b>Net Income (Loss)</b>	<b>\$ (4,119,708)</b>	<b>\$ (3,662,579)</b>	<b>\$ (457,129)</b>	<b>(12.5)%</b>	<b>\$ (3,857,899)</b>	<b>\$ (3,244,681)</b>

Personnel		
Full-Time	27.00	27.00
<b>Total Personnel</b>	<b>27.00</b>	<b>27.00</b>

Total Expenditures



## Community Services Division Budget

The Community Services Division consists of professional staff in Records, Code Enforcement, Crime Analysis, Crime Prevention, Drug Prevention as well as officers within the Crisis Intervention Team and School Resource Officer Program. The division is dedicated in its internal support and education, prevention and enforcement efforts for our community as a whole to maintain the city's commitment to being the West's premier community in which to live, work and raise a family.

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

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

### Objectives:

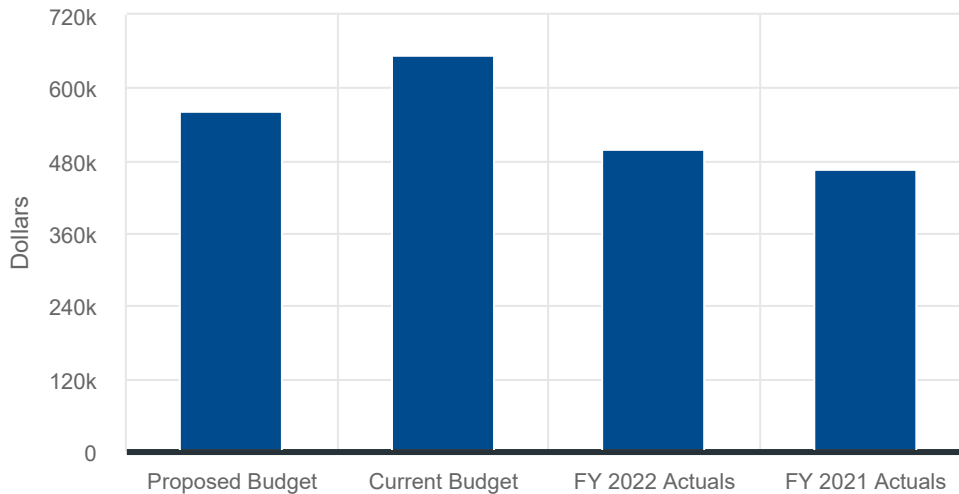
- ✓ The Community Services Division is committed to providing dedicated, friendly, fair and timely service to our external and internal customers while also being proactive in responding to the needs of our community.
- ✓ The Community Services Division strives for quality in our actions by setting the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

## Community Services Division Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 867,404	\$ 654,494	\$ 212,910	32.5%	\$ 615,432	\$ 478,119
<b>Expenditures</b>						
Personnel	537,239	611,807	(74,568)	-12.2%	466,005	449,376
Operating	24,159	41,674	(17,515)	-42.0%	31,382	16,114
<b>Total Expenditures</b>	<b>561,398</b>	<b>653,481</b>	<b>(92,083)</b>	<b>(14.1)%</b>	<b>497,387</b>	<b>465,490</b>
<b>Total Expenditures including Transfers</b>	<b>561,398</b>	<b>653,481</b>	<b>(92,083)</b>	<b>(14.1)%</b>	<b>497,387</b>	<b>465,490</b>
<b>Net Income (Loss)</b>	<b>\$ 306,006</b>	<b>\$ 1,013</b>	<b>\$ 304,993</b>	<b>30107.9%</b>	<b>\$ 118,045</b>	<b>\$ 12,629</b>

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

Total Expenditures



## North West Police Precinct

This is a rapidly growing area of the City with several large commercial developments, housing, schools, and offices being built; a Police Precinct is necessary in order to maintain the level of quality currently offered by Meridian Police Department. This precinct will help provide and maintain existing response times support to this area. While having a positive impact on the community.

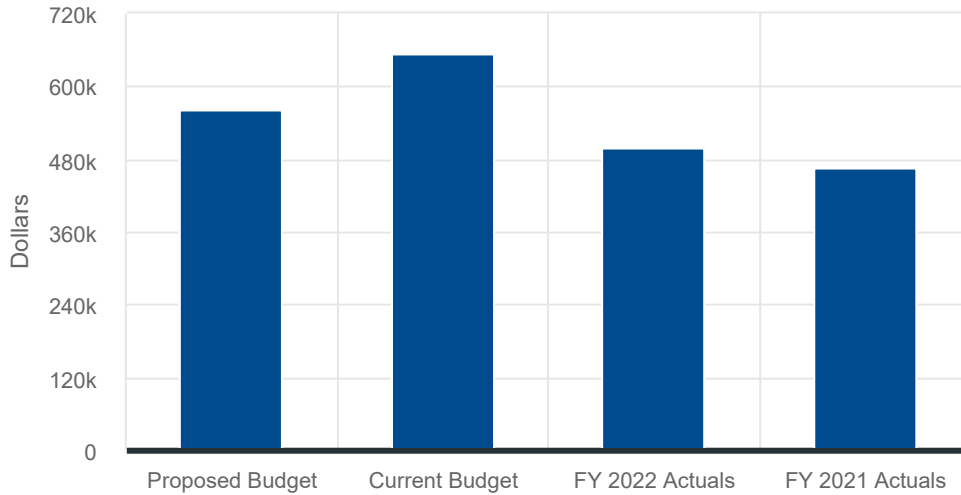
### Objectives:

- ✓ The North West Precinct will help meet the challenges of a rapidly growing community and decrease response time to calls.
- ✓ The North West Precinct 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 Precinct

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Operating	\$ 49,443	\$ -	\$ 49,443	N/A	\$ -	\$ -
<b>Total Expenditures</b>	<b>49,443</b>	<b>-</b>	<b>49,443</b>	<b>N/A</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures including Transfers</b>	<b>49,443</b>	<b>-</b>	<b>49,443</b>	<b>N/A</b>	<b>-</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ (49,443)</b>	<b>\$ -</b>	<b>\$ (49,443)</b>	<b>N/A</b>	<b>\$ -</b>	<b>\$ -</b>

Total Expenditures



## Public Safety Training Center Budget

The Public Safety Training Center provides public safety employees training facilities for on-going training and support needs. The Public Safety Training Center provides services from traditional classroom settings, to monitored testing locations, self-defense/combat rooms, and scenario environment training locations.

The Professional Standards and Training Division is commanded by a Lieutenant whose primary responsibility is to provide general management direction and control for the Division. The Professional Standards and Training Division consists of Internal Investigations, Hiring, Background Investigations, Joint Meridian/Nampa Academy, On-going staff training, policy/procedure development, body camera administration.

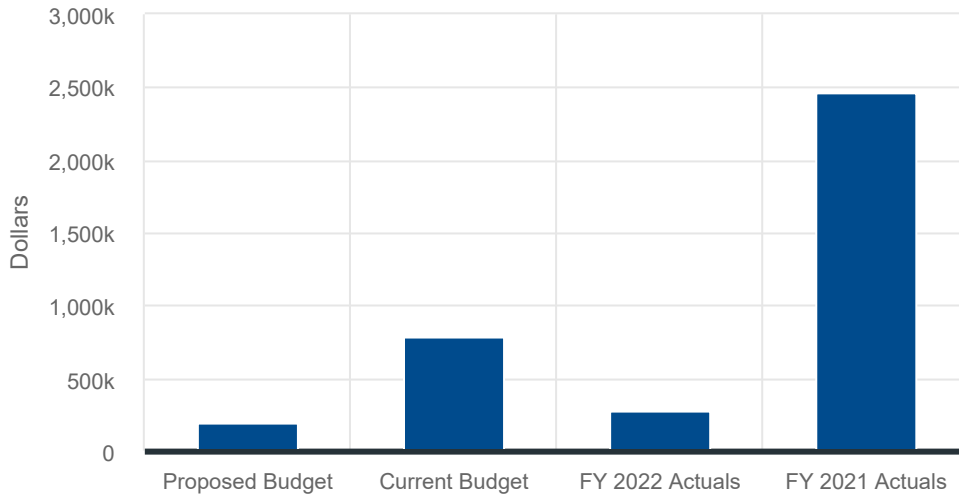
### Objectives:

- ✓ 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 895
<b>Expenditures</b>						
Operating	191,901	66,467	125,434	188.7%	96,355	80,273
Capital	-	716,606	(716,606)	-100.0%	179,199	2,387,266
<b>Total Expenditures</b>	<b>191,901</b>	<b>783,073</b>	<b>(591,172)</b>	<b>(75.5)%</b>	<b>275,554</b>	<b>2,467,539</b>
<b>Total Expenditures including Transfers</b>	<b>191,901</b>	<b>783,073</b>	<b>(591,172)</b>	<b>(75.5)%</b>	<b>275,554</b>	<b>2,467,539</b>
<b>Net Income (Loss)</b>	<b>\$ (191,901)</b>	<b>\$ (783,073)</b>	<b>\$ 591,172</b>	<b>75.5%</b>	<b>\$ (275,554)</b>	<b>\$ (2,466,644)</b>

Total Expenditures





## Code Enforcement Division Budget

The Code Enforcement Division conducts field investigations concerning city ordinance violation complaints for residential and commercial properties. This is completed by conducting interviews, obtaining witness statements, taking photos, recording activity and documenting findings which are then maintained in a database. These cases can be used to support citations, legal proceedings and revocation of permits or licenses.

Code Enforcement Officers work to protect the community from public blight by removing abandoned vehicles from the roadway, perform nuisance abatements on private and commercial properties and enforce illegal commercial use in residential areas. Code Enforcement has built successful relationships with community partners who are able to provide abatement services free of charge to those in need.

### Objectives:

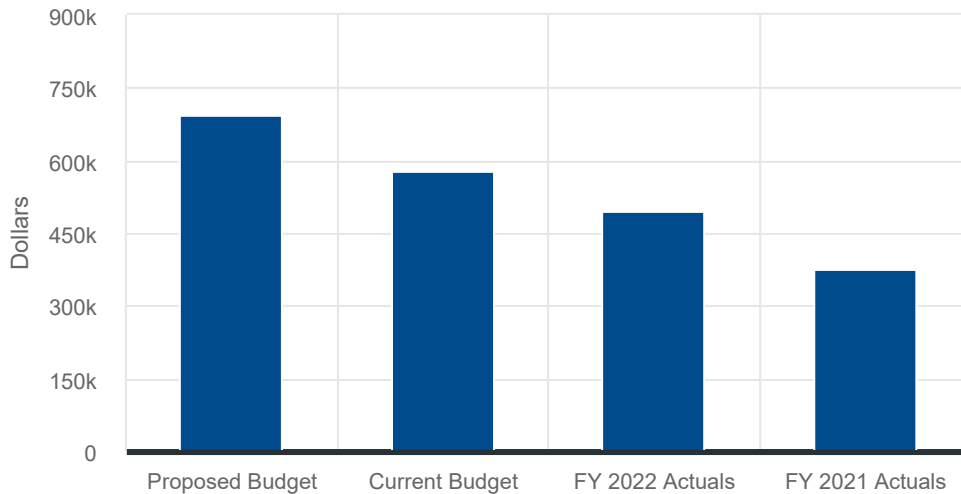
- ✓ The Code Enforcement Unit is committed to providing dedicated, friendly, fair and timely service to external and internal customers while also being proactive in responding to the needs of our community.
- ✓ The Code Enforcement Unit strives for quality in our actions by setting the highest goals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

## Code Enforcement Division Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 3,945
<b>Expenditures</b>						
Personnel	691,534	575,434	116,100	20.2%	492,935	369,493
Operating	2,773	3,069	(296)	(9.6)%	3,872	7,241
<b>Total Expenditures</b>	<b>694,307</b>	<b>578,503</b>	<b>115,804</b>	<b>20.0%</b>	<b>496,807</b>	<b>376,734</b>
<b>Total Expenditures including Transfers</b>	<b>694,307</b>	<b>578,503</b>	<b>115,804</b>	<b>20.0%</b>	<b>496,807</b>	<b>376,734</b>
<b>Net Income (Loss)</b>	<b>\$ (694,307)</b>	<b>\$ (578,503)</b>	<b>\$ (115,804)</b>	<b>(20.0)%</b>	<b>\$ (496,807)</b>	<b>\$ (372,789)</b>

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

Total Expenditures





# FIRE DEPARTMENT

## Administration Division

Station #1

Station #2

Station #3

Station #4

Station #5

Station #6

Station #7

Station #8

Training Division

Prevention Division

Fire EMS Division

Education Division

## Fire Department Budget

The Meridian Fire Department's mission is to protect and enhance our community through professionalism and compassion.

The department provides the City with an all-hazards emergency response service. The core functions of the Department are fire suppression, emergency medical response, hazardous materials response, fire prevention, and education. Members of the Department respond to all major events such as ice storms, snow storms, major electrical outages, floods, and any other emergent need from homeowners in the community.

Members of the Department do much more than just respond to emergencies as well. Other programs offered by the Department include child passenger safety restraint installations, CPR and defibrillator training, along with fire extinguisher training.

### 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:

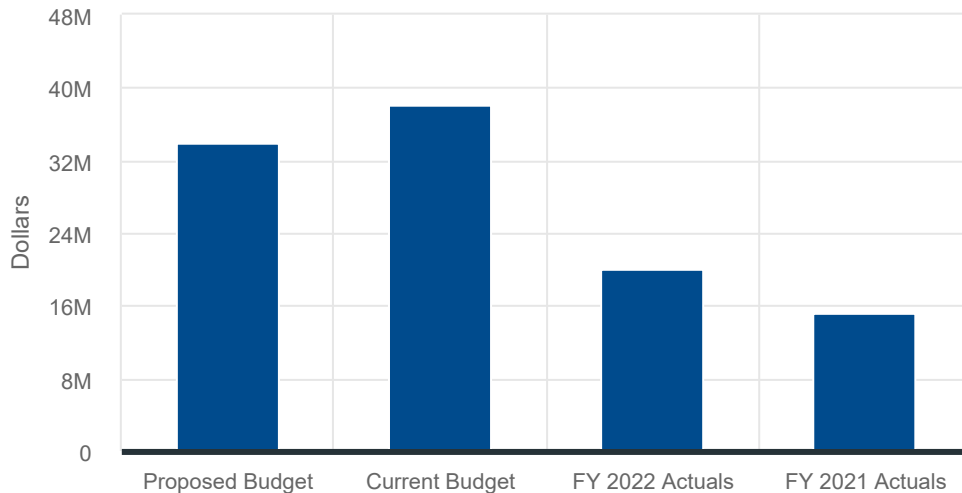
The proposed FY2024 budget for the Meridian Fire Department represents the City's commitment to supporting and enhancing its service delivery and preparedness capabilities. As the City continues to experience healthy growth; developing and enhancing public safety through staffing and strategically located infrastructure will support effective emergency response models. This budget and those in the future will continue to give these initiatives paramount consideration. This budget proposal supports the Mission of City of Meridian and on behalf of the Meridian Fire Department we are pleased to present it for your consideration.

## Fire Department Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 5,282,802	\$ 4,119,755	\$ 1,163,047	28.2%	\$ 3,601,712	\$ 7,182,587
<b>Expenditures</b>						
Personnel	21,709,595	16,862,961	4,846,634	28.7%	13,302,630	12,536,585
Operating	3,031,931	3,345,759	(313,828)	(9.4)%	2,104,295	1,856,500
Capital	9,061,526	17,808,502	(8,746,976)	(49.1)%	4,548,441	779,458
<b>Total Expenditures</b>	<b>33,803,052</b>	<b>38,017,222</b>	<b>(4,214,170)</b>	<b>(11.1)%</b>	<b>19,955,366</b>	<b>15,172,543</b>
Transfers	87,259	72,566	14,693	20.2%	82,376	82,694
<b>Total Expenditures including Transfers</b>	<b>33,890,311</b>	<b>38,089,788</b>	<b>(4,199,477)</b>	<b>(11.0)%</b>	<b>20,037,742</b>	<b>15,255,237</b>
<b>Net Income (Loss)</b>	<b>\$ (28,607,509)</b>	<b>\$ (33,970,033)</b>	<b>\$ 5,362,524</b>	<b>15.8%</b>	<b>\$ (16,436,030)</b>	<b>\$ (8,072,650)</b>

Personnel		
Full-Time	129.00	129.00
<b>Total Personnel</b>	<b>129.00</b>	<b>129.00</b>

Total Expenditures





## Fire Department Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-Fire-Computers	\$ 28,200
Vehicle Replace.-Fire-Fire Inspector #1 - MF035	88,146
<b>Total Budget Replacement Requests</b>	<b>\$ 116,346</b>

Budget Change Request Title	Revenue	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Patrol Vehicles (4)	\$ -	\$ -	\$ 6,800	\$ -	\$ 6,800
Fire Engines (2)	-	-	593,200	1,955,394	2,548,594
Fire Station #7 - Adjustments	(600,000)	-	-	-	(600,000)
Personnel Reclassification - Fire Department	-	13,665	-	-	13,665
<b>Total Budget Change Requests</b>	<b>\$ (600,000)</b>	<b>\$ 13,665</b>	<b>\$ 600,000</b>	<b>\$ 1,955,394</b>	<b>\$ 1,969,059</b>

Budget Carryforward Request Title	Budget Amount
Carryforward - Fire	\$ 7,096,834
<b>Total Budget Carryforward Requests</b>	<b>\$ 7,096,834</b>

## Fire Administration Division Budget

The Fire Administration Division oversees the Operations, Administrative Services, Prevention, Public Education, Community Risk Reduction, Health and Safety, Training, EMS, and Logistics Divisions of the Fire Department as well as all Fire Stations (1-8) and other Fire facilities. The Fire Department is responsible for preparing for, responding to, and resolving fire, rescue, medical and environmental emergencies along with public assistance for non-emergency situations for our 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.

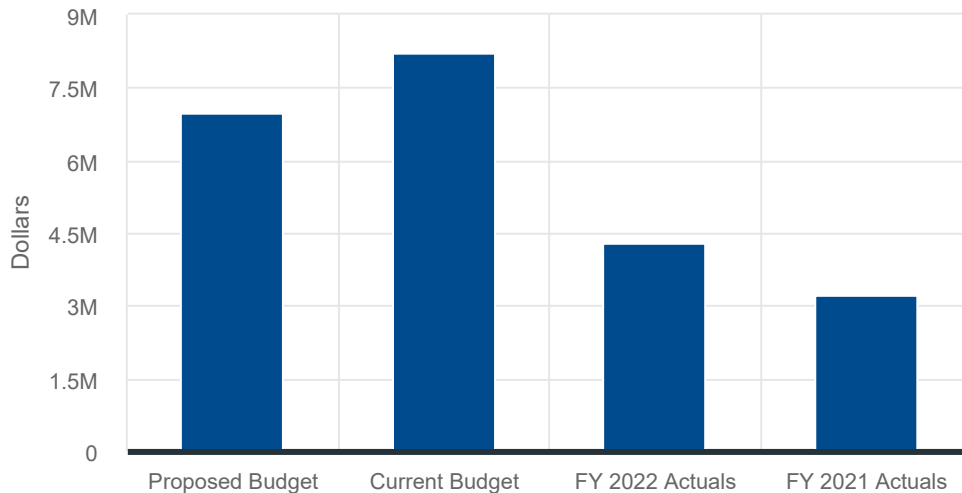


## Fire Administration Division Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ 5,282,802	\$ 4,103,560	\$ 1,179,242	28.7%	\$ 3,587,805	\$ 7,162,126
<b>Expenditures</b>						
Personnel	1,644,035	1,812,602	(168,567)	-9.3%	1,342,392	1,086,131
Operating	2,514,826	2,870,555	(355,729)	(12.4)%	1,624,510	1,664,080
Capital	2,802,790	3,530,142	(727,352)	(20.6)%	1,311,372	453,503
<b>Total Expenditures</b>	<b>6,961,651</b>	<b>8,213,299</b>	<b>(1,251,648)</b>	<b>(15.2)%</b>	<b>4,278,274</b>	<b>3,203,714</b>
Transfers	87,259	72,566	14,693	20.2%	82,376	82,694
<b>Total Expenditures including Transfers</b>	<b>7,048,910</b>	<b>8,285,865</b>	<b>(1,236,955)</b>	<b>(14.9)%</b>	<b>4,360,650</b>	<b>3,286,408</b>
<b>Net Income (Loss)</b>	<b>\$ (1,766,108)</b>	<b>\$ (4,182,305)</b>	<b>\$ 2,416,197</b>	<b>57.8%</b>	<b>\$ (772,845)</b>	<b>\$ 3,875,718</b>

Personnel		
Full-Time	11.00	13.00
<b>Total Personnel</b>	<b>11.00</b>	<b>13.00</b>

Total Expenditures



## Fire Administration Division Budget Request Detail

**Budget Request Title: Fire Engines (2)**

**Narrative:** This request is to purchase two Fire engines to meet the increased demand for service on the front line fleet and need for more reserve apparatus. Fire Engines are the primary front-line resource for a Fire Department. They are the primary workhorse and response apparatus in the Meridian Fire Department. The engines respond to all fires including, but not limited to... structures, vehicles, rubbish and grass. They also respond to all EMS calls, auto accidents, rescue type events and Hazardous Materials accidents. They are required to carry a minimum of 3 fire fighters and over 11,000 pounds of hose, water and equipment. Every fire station has to have a minimum of one fire engine in order to perform its required basic duties. A new engine purchase is required for any new/additional station/stations, to supplement a busy station or as a replacement when an existing engine has reached its life expectancy. Spare engines are needed as well. Spare engines serve as backups when front line engines are out of service due to repairs or general maintenance. As the City and Fire Department grow, this could also require the need for a new engine purchase.

	Budget Amount
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	593,200
Total Capital Outlay	1,955,394
<b>Total Budget Request</b>	<b>\$ 2,548,594</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	Yes

## Fire Station #1 Budget

The Fire Department provides fire suppression, first response emergency medical services and fire safety education to our residents and visitors. The Fire Department's main mission is to save lives and protect property from the effects of fires, medical emergencies and hazards. There are Fire Stations strategically located throughout the city to serve you.

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:

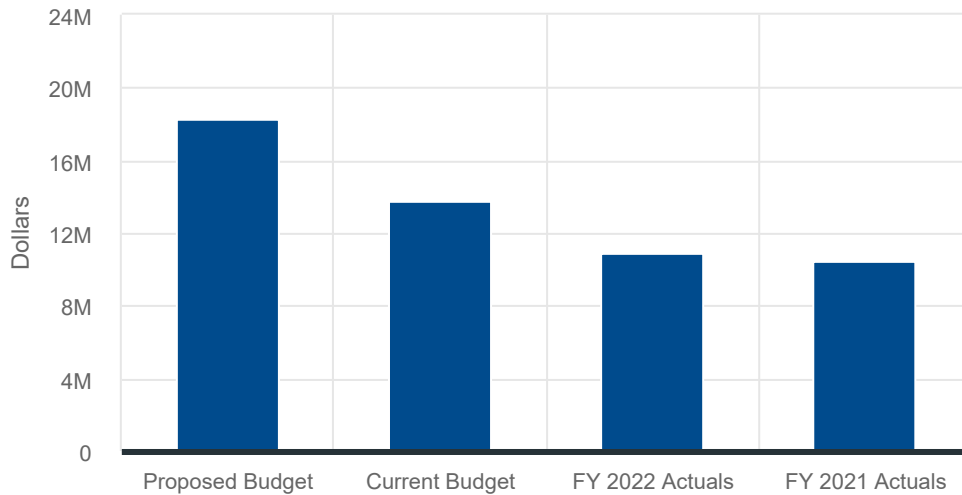
- ✓ Provide property fire protection to reduce fire loss and to minimize the dollar amount of property value lost to fire damage in commercial and residential structures.
- ✓ Provide advanced life support services (ALS) for medical emergency incidents.
- ✓ Meet or exceed City Council adopted standards 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 3,266
<b>Expenditures</b>						
Personnel	18,272,761	13,693,141	4,579,620	33.4%	10,816,365	10,451,139
Operating	16,402	21,684	(5,282)	(24.4)%	21,496	16,031
Capital	-	77,785	(77,785)	(100.0)%	22,162	-
<b>Total Expenditures</b>	<b>18,289,163</b>	<b>13,792,610</b>	<b>4,496,553</b>	<b>32.6%</b>	<b>10,860,023</b>	<b>10,467,170</b>
<b>Total Expenditures including Transfers</b>	<b>18,289,163</b>	<b>13,792,610</b>	<b>4,496,553</b>	<b>32.6%</b>	<b>10,860,023</b>	<b>10,467,170</b>
<b>Net Income (Loss)</b>	<b>\$ (18,289,163)</b>	<b>\$ (13,792,610)</b>	<b>\$ (4,496,553)</b>	<b>(32.6)%</b>	<b>\$ (10,860,023)</b>	<b>\$ (10,463,904)</b>

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

Total Expenditures



## Fire Station #2 Budget

The Fire Department provides fire suppression, first response emergency medical services and fire safety education to our residents and visitors. The Fire Department's main mission is to save lives and protect property from the effects of fires, medical emergencies and hazards. There are Fire Stations strategically located throughout the city to serve you.

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

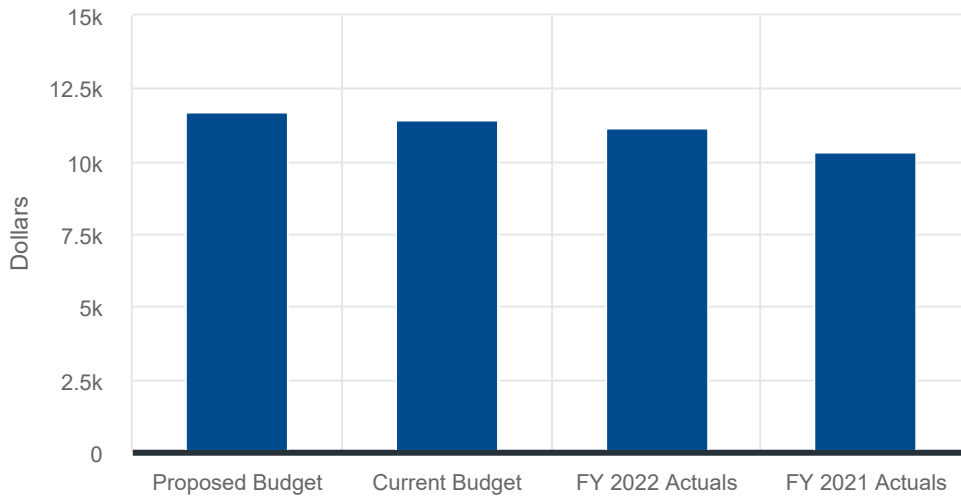
### Objectives:

- ✓ 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Operating	\$ 11,722	\$ 11,430	\$ 292	2.6%	\$ 11,178	\$ 10,319
<b>Total Expenditures</b>	<b>11,722</b>	<b>11,430</b>	<b>292</b>	<b>2.6%</b>	<b>11,178</b>	<b>10,319</b>
<b>Total Expenditures including Transfers</b>	<b>11,722</b>	<b>11,430</b>	<b>292</b>	<b>2.6%</b>	<b>11,178</b>	<b>10,319</b>
<b>Net Income (Loss)</b>	<b>\$ (11,722)</b>	<b>\$ (11,430)</b>	<b>\$ (292)</b>	<b>(2.6)%</b>	<b>\$ (11,178)</b>	<b>\$ (10,319)</b>

Total Expenditures



## Fire Station #3 Budget

The Fire Department provides fire suppression, first response emergency medical services and fire safety education to our residents and visitors. The Fire Department's main mission is to save lives and protect property from the effects of fires, medical emergencies and hazards. There are Fire Stations strategically located throughout the city to serve you.

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

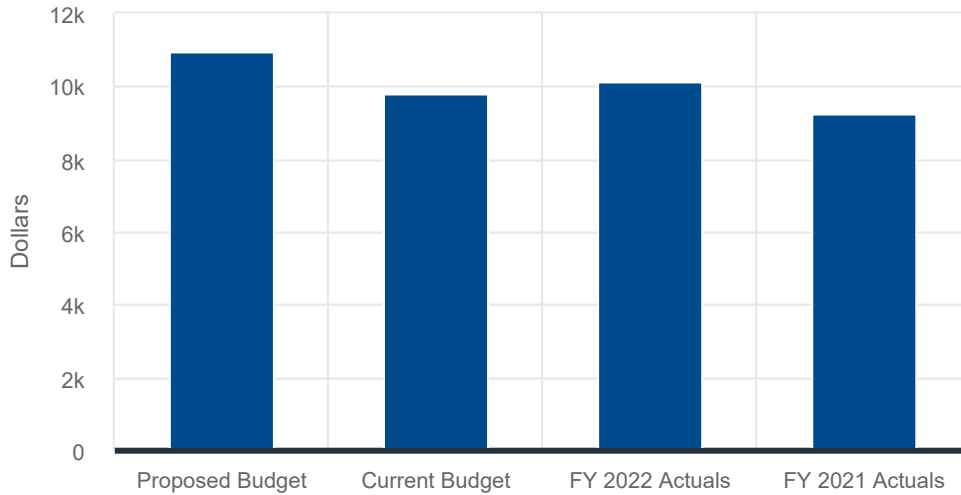
### Objectives:

- ✓ 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Operating	\$ 10,943	\$ 9,803	\$ 1,140	11.6%	\$ 10,110	\$ 9,253
<b>Total Expenditures</b>	<b>10,943</b>	<b>9,803</b>	<b>1,140</b>	<b>11.6%</b>	<b>10,110</b>	<b>9,253</b>
<b>Total Expenditures including Transfers</b>	<b>10,943</b>	<b>9,803</b>	<b>1,140</b>	<b>11.6%</b>	<b>10,110</b>	<b>9,253</b>
<b>Net Income (Loss)</b>	<b>\$ (10,943)</b>	<b>\$ (9,803)</b>	<b>\$ (1,140)</b>	<b>-11.6%</b>	<b>\$ (10,110)</b>	<b>\$ (9,253)</b>

Total Expenditures





## Fire Station #4 Budget

The Fire Department provides fire suppression, first response emergency medical services and fire safety education to our residents and visitors. The Fire Department's main mission is to save lives and protect property from the effects of fires, medical emergencies and hazards. There are Fire Stations strategically located throughout the city to serve you.

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

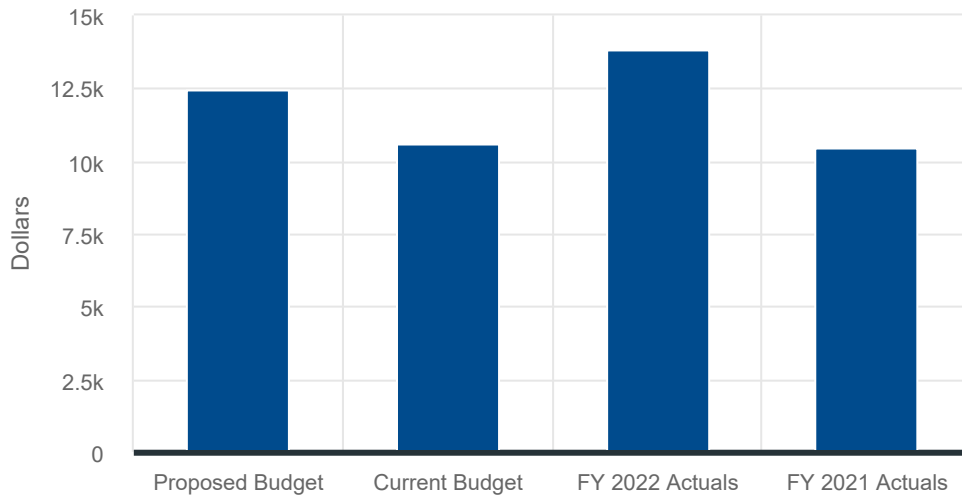
### Objectives:

- ✓ 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Operating	\$ 12,454	\$ 10,621	\$ 1,833	17.3%	\$ 13,820	\$ 10,471
<b>Total Expenditures</b>	<b>12,454</b>	<b>10,621</b>	<b>1,833</b>	<b>17.3%</b>	<b>13,820</b>	<b>10,471</b>
<b>Total Expenditures including Transfers</b>	<b>12,454</b>	<b>10,621</b>	<b>1,833</b>	<b>17.3%</b>	<b>13,820</b>	<b>10,471</b>
<b>Net Income (Loss)</b>	<b>\$ (12,454)</b>	<b>\$ (10,621)</b>	<b>\$ (1,833)</b>	<b>-17.3%</b>	<b>\$ (13,820)</b>	<b>\$ (10,471)</b>

Total Expenditures



## Fire Station #5 Budget

The Fire Department provides fire suppression, first response emergency medical services and fire safety education to our residents and visitors. The Fire Department's main mission is to save lives and protect property from the effects of fires, medical emergencies and hazards. There are Fire Stations strategically located throughout the city to serve you.

Fire Station 5 is located at 6001 N Linder Rd.

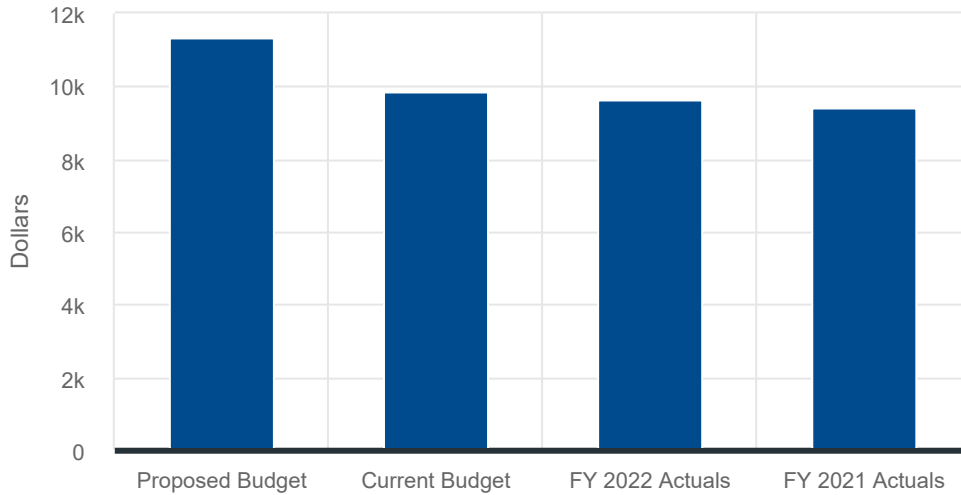
### Objectives:

- ✓ 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Operating	\$ 11,340	\$ 9,876	\$ 1,464	14.8%	\$ 9,656	\$ 9,431
<b>Total Expenditures</b>	<b>11,340</b>	<b>9,876</b>	<b>1,464</b>	<b>14.8%</b>	<b>9,656</b>	<b>9,431</b>
<b>Total Expenditures including Transfers</b>	<b>11,340</b>	<b>9,876</b>	<b>1,464</b>	<b>14.8%</b>	<b>9,656</b>	<b>9,431</b>
<b>Net Income (Loss)</b>	<b>\$ (11,340)</b>	<b>\$ (9,876)</b>	<b>\$ (1,464)</b>	<b>-14.8%</b>	<b>\$ (9,656)</b>	<b>\$ (9,431)</b>

Total Expenditures



## Fire Station #6 Budget

The Fire Department provides fire suppression, first response emergency medical services and fire safety education to our residents and visitors. The Fire Department's main mission is to save lives and protect property from the effects of fires, medical emergencies and hazards. There are Fire Stations strategically located throughout the city to serve you.

Fire Station 6 is located at 1435 W Overland Rd.

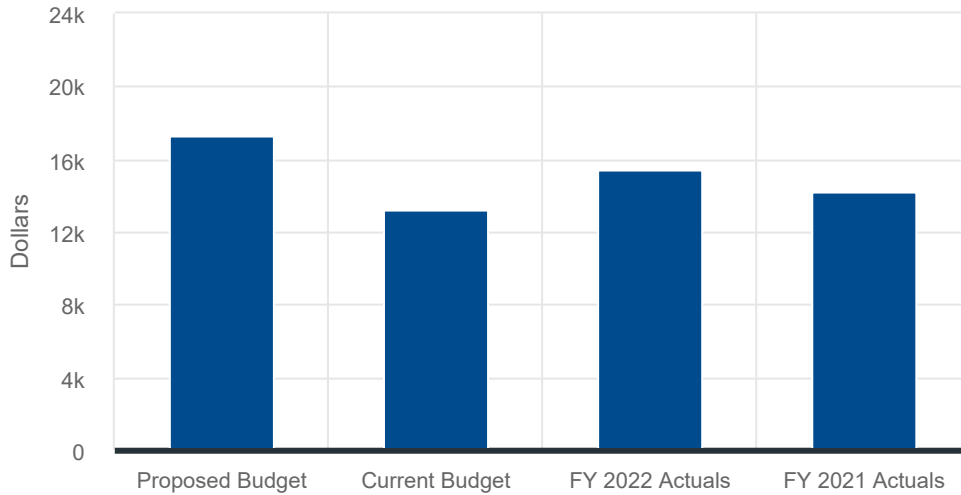
### Objectives:

- ✓ 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Operating	\$ 17,306	\$ 13,167	\$ 4,139	31.4%	\$ 15,398	\$ 14,221
<b>Total Expenditures</b>	<b>17,306</b>	<b>13,167</b>	<b>4,139</b>	<b>31.4%</b>	<b>15,398</b>	<b>14,221</b>
<b>Total Expenditures including Transfers</b>	<b>17,306</b>	<b>13,167</b>	<b>4,139</b>	<b>31.4%</b>	<b>15,398</b>	<b>14,221</b>
<b>Net Income (Loss)</b>	<b>\$ (17,306)</b>	<b>\$ (13,167)</b>	<b>\$ (4,139)</b>	<b>-31.4%</b>	<b>\$ (15,398)</b>	<b>\$ (14,221)</b>

Total Expenditures



## Fire Station #7 Budget

The Fire Department provides fire suppression, first response emergency medical services and fire safety education to our residents and visitors. The Fire Department's main mission is to save lives and protect property from the effects of fires, medical emergencies and hazards. There are Fire Stations strategically located throughout the city to serve you.

Fire Station 7 is located at 6343 E. Lake Hazel Rd.

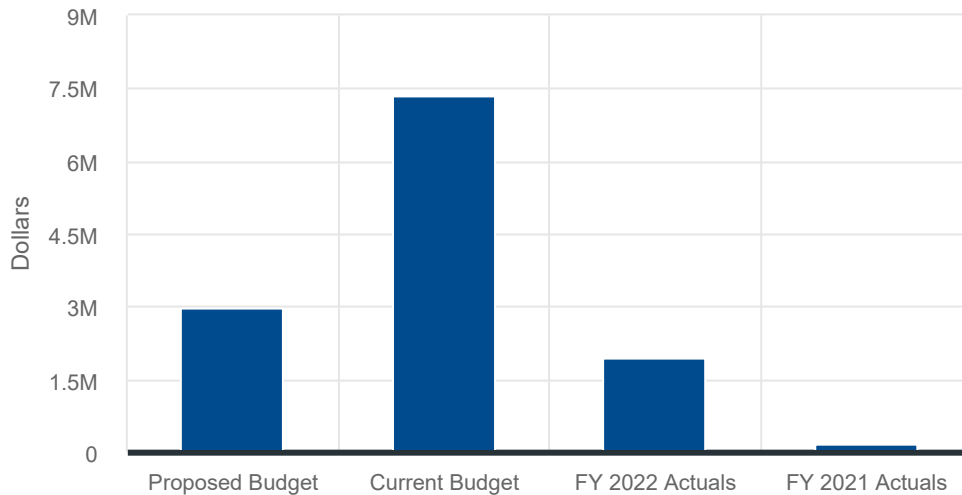
### Objectives:

- ✓ 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 #7 Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Operating	\$ 17,306	\$ 54,412	\$ (37,106)	(68.2)%	\$ 139,971	\$ -
Capital	2,942,623	7,302,701	(4,360,078)	(59.7)%	1,792,683	168,287
<b>Total Expenditures</b>	<b>2,959,929</b>	<b>7,357,113</b>	<b>(4,397,184)</b>	<b>(59.8)%</b>	<b>1,932,654</b>	<b>168,287</b>
<b>Total Expenditures including Transfers</b>	<b>2,959,929</b>	<b>7,357,113</b>	<b>(4,397,184)</b>	<b>(59.8)%</b>	<b>1,932,654</b>	<b>168,287</b>
<b>Net Income (Loss)</b>	<b>\$ (2,959,929)</b>	<b>\$ (7,357,113)</b>	<b>\$ 4,397,184</b>	<b>59.8%</b>	<b>\$ (1,932,654)</b>	<b>\$ (168,287)</b>

Total Expenditures





## Fire Station #7 Budget Request Detail

**Budget Request Title: Fire Station #7 - Adjustments**

**Narrative:** This request is to recognize the commitment from Rural Fire to contribute \$1,500,000 towards personnel costs for the opening of the South Fire station. The allocation of the \$1,500,000 will be to receive \$900,000 to cover the FY23 Personnel Costs and the remaining \$600,000 to be applied towards FY24 personnel costs. This request will also adjust the necessary total costs of the station for the estimated costs as proposed in the Fire Station South New Budget Request. The ongoing full 12 months costs for one station is \$1,800,000. The City will not have the station open for the entire 12 months of FY23. This request will adjust the projected amount of budget needs for FY23 of \$900,000. With the adjusted personnel costs to \$837,135 and the Rural contribution, the City will recognize zero Personnel Costs for FY23.

	<b>Budget Amount</b>
Total Revenue	\$ (600,000)
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ (600,000)</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Fire Station #8 Budget

The Fire Department provides fire suppression, first response emergency medical services and fire safety education to our residents and visitors. The Fire Department's main mission is to save lives and protect property from the effects of fires, medical emergencies and hazards. There are Fire Stations strategically located throughout the city to serve you.

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

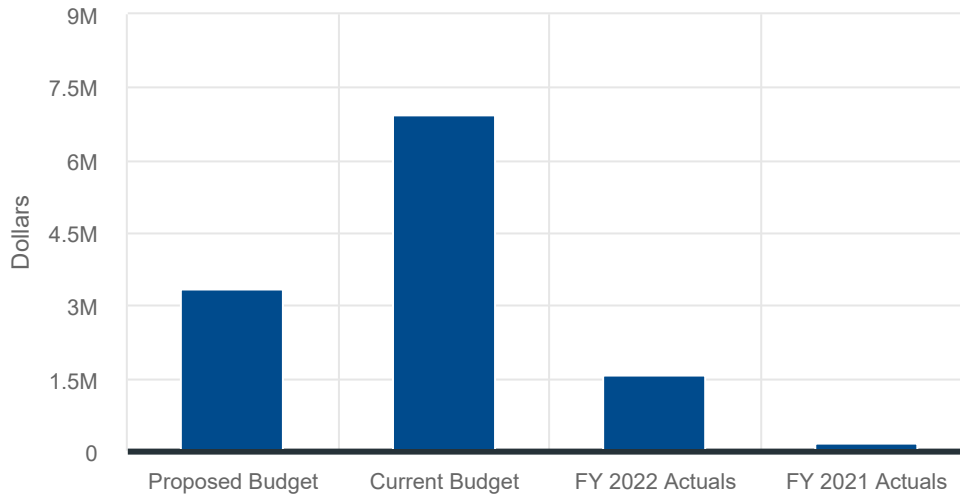
### Objectives:

- ✓ 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 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ 10,167	\$ -
<b>Expenditures</b>						
Operating	17,306	54,509	(37,203)	(68.3)%	139,508	835
Capital	3,316,113	6,897,874	(3,581,761)	(51.9)%	1,422,224	157,668
<b>Total Expenditures</b>	<b>3,333,419</b>	<b>6,952,383</b>	<b>(3,618,964)</b>	<b>(52.1)%</b>	<b>1,561,732</b>	<b>158,503</b>
<b>Total Expenditures including Transfers</b>	<b>3,333,419</b>	<b>6,952,383</b>	<b>(3,618,964)</b>	<b>(52.1)%</b>	<b>1,561,732</b>	<b>158,503</b>
<b>Net Income (Loss)</b>	<b>\$ (3,333,419)</b>	<b>\$ (6,952,383)</b>	<b>\$ 3,618,964</b>	<b>52.1%</b>	<b>\$ (1,551,565)</b>	<b>\$ (158,503)</b>

Total Expenditures



## 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, EMS, hazardous materials, special operations, 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:

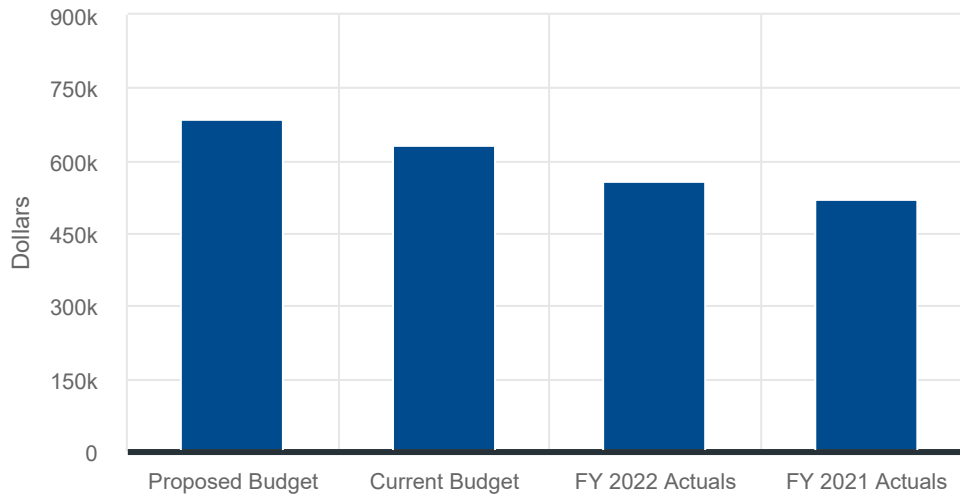
- ✓ Provide current and best practice training on firefighting, emergency medical and special operations along with professional development to all fire personnel.
- ✓ Provide the training and resources needed to properly train new incoming personnel.
- ✓ Provide a robust and fair promotional process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

## Fire Training Division Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 1,426
<b>Expenditures</b>						
Personnel	581,301	512,315	68,986	13.5%	480,011	455,188
Operating	104,776	120,159	(15,383)	(12.8)%	75,513	66,987
<b>Total Expenditures</b>	<b>686,077</b>	<b>632,474</b>	<b>53,603</b>	<b>8.5%</b>	<b>555,524</b>	<b>522,175</b>
<b>Total Expenditures including Transfers</b>	<b>686,077</b>	<b>632,474</b>	<b>53,603</b>	<b>8.5%</b>	<b>555,524</b>	<b>522,175</b>
<b>Net Income (Loss)</b>	<b>\$ (686,077)</b>	<b>\$ (632,474)</b>	<b>\$ (53,603)</b>	<b>-8.5%</b>	<b>\$ (555,524)</b>	<b>\$ (520,749)</b>

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

Total Expenditures



## Fire Prevention Division Budget

The Prevention Division consists of the Fire Marshal/ Deputy Chief of Community Risk Reduction, three Fire Inspectors, and oversees the Community Risk Reduction Division consisting of two Public Educators and one Community Risk Reduction Specialist. The Fire Prevention Division also directs other personnel who do plan reviews for the city in other departments. The Fire Prevention Division serves our community by inspecting new commercial construction, existing commercial and public buildings for fire and life safety hazards. Our fire inspectors are trained to do fire investigations of suspicious origin, fires that involve fatalities and those that result in large dollar loss. The Community Risk Reduction Division provides fire and life safety programs to our business community, schools, community organizations and citizens. Preventing fires is without a doubt the most cost-efficient form of fire protection.

### Objectives:

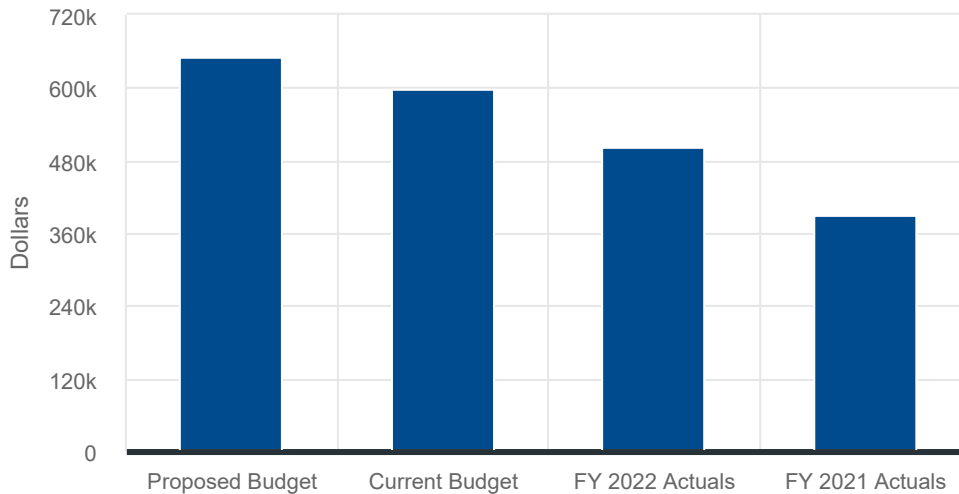
- ✓ Fire and Life Safety through comprehensive inspection programs.
- ✓ Build fire safe buildings through plan review and fire code implementation.
- ✓ Reduce overall risk in the city through training of fire crews and the population in fire prevention and home safety skills.
- ✓ Reducing incidents of fire loss through city-wide public fire education programs.
- ✓ Fire education and prevention programs for school-aged children.

## Fire Prevention Division Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 489
<b>Expenditures</b>						
Personnel	620,749	577,443	43,306	7.5%	492,928	382,052
Operating	30,115	20,512	9,603	46.8%	9,606	8,232
<b>Total Expenditures</b>	<b>650,864</b>	<b>597,955</b>	<b>52,909</b>	<b>8.8%</b>	<b>502,534</b>	<b>390,284</b>
<b>Total Expenditures including Transfers</b>	<b>650,864</b>	<b>597,955</b>	<b>52,909</b>	<b>8.8%</b>	<b>502,534</b>	<b>390,284</b>
<b>Net Income (Loss)</b>	<b>\$ (650,864)</b>	<b>\$ (597,955)</b>	<b>\$ (52,909)</b>	<b>(8.8)%</b>	<b>\$ (502,534)</b>	<b>\$ (389,795)</b>

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

**Total Expenditures**



## Fire EMS Division Budget

The EMS Division 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. The EMS Division oversees all of those. Along with being an active member of our ACCESS (Ada County City Emergency Services System) JPA, the EMS division 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 125 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.

### 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.

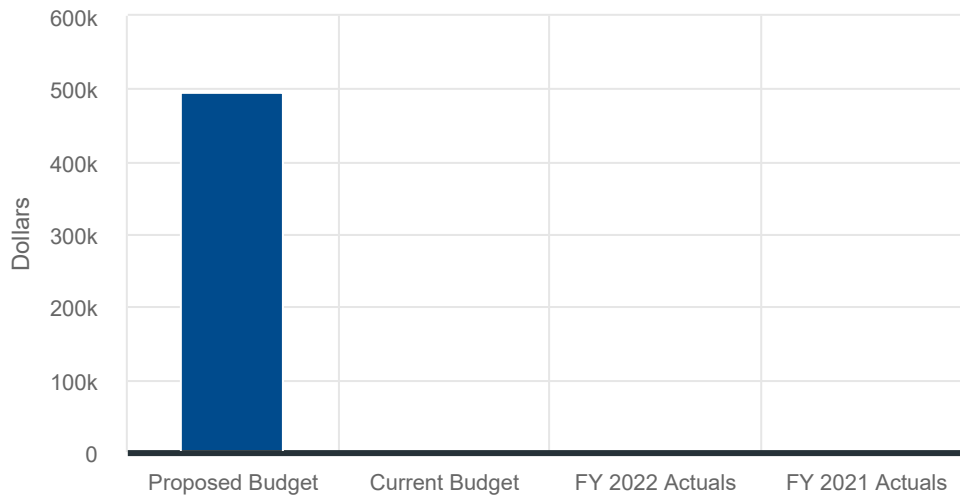


## Fire EMS Division Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Personnel	\$ 279,162	\$ -	\$ 279,162	N/A	\$ -	\$ -
Operating	217,247	-	217,247	N/A	-	-
<b>Total Expenditures</b>	<b>496,409</b>	<b>-</b>	<b>496,409</b>	<b>N/A</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures including Transfers</b>	<b>496,409</b>	<b>-</b>	<b>496,409</b>	<b>N/A</b>	<b>-</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ (496,409)</b>	<b>\$ -</b>	<b>\$ (496,409)</b>	<b>N/A</b>	<b>\$ -</b>	<b>\$ -</b>

Personnel		
Full-Time	2.00	0.00
<b>Total Personnel</b>	<b>2.00</b>	<b>0.00</b>

Total Expenditures



## Fire Public Education Division Budget

The Community Risk Reduction Division works to get ahead of the operational fire call by determining risks that affect our community. The division 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:

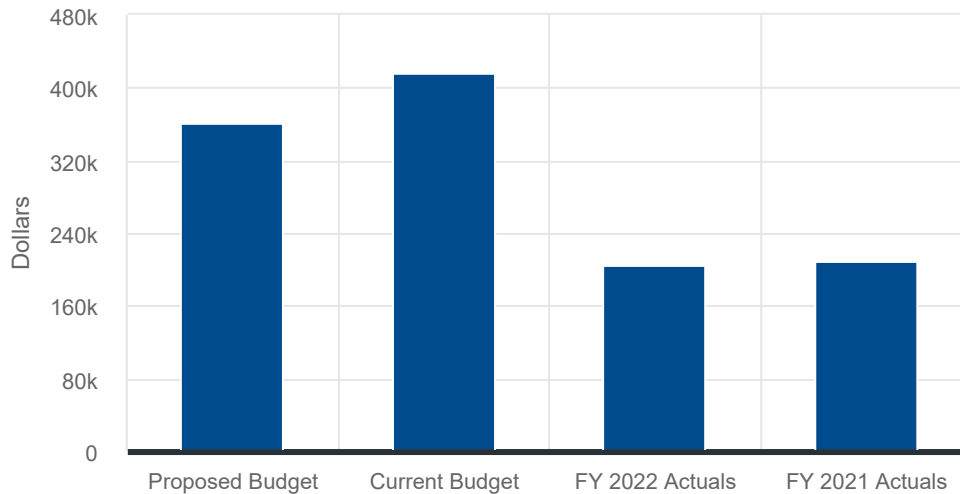
- ✓ Reducing incidents of fire loss through city-wide public fire education programs.
- ✓ Reducing incidents of death by Cardiac Arrest through Heart-Safe CPR/First Aid Classes.
- ✓ Reducing incidents of death by fire/CO by managing smoke/carbon monoxide education and maintenance programs.
- ✓ Reducing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

## Fire Public Education Division Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ -	\$ 16,195	\$ (16,195)	(100.0)%	\$ 3,740	\$ 15,280
<b>Expenditures</b>						
Personnel	311,587	267,460	44,127	16.5%	170,934	162,075
Operating	50,188	149,031	(98,843)	(66.3)%	33,529	46,640
<b>Total Expenditures</b>	<b>361,775</b>	<b>416,491</b>	<b>(54,716)</b>	<b>(13.1)%</b>	<b>204,463</b>	<b>208,715</b>
<b>Total Expenditures including Transfers</b>	<b>361,775</b>	<b>416,491</b>	<b>(54,716)</b>	<b>(13.1)%</b>	<b>204,463</b>	<b>208,715</b>
<b>Net Income (Loss)</b>	<b>\$ (361,775)</b>	<b>\$ (400,296)</b>	<b>\$ 38,521</b>	<b>9.6%</b>	<b>\$ (200,723)</b>	<b>\$ (193,435)</b>

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

Total Expenditures



## Fire Public Education Division Budget Request Detail

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

**Narrative:** A reclassification request occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and/or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requests for position reclassification and applies the City’s Step Compensation Plan to establish proper placement in the plan.

This addresses 2 Fire positions reclassifying to a higher grade.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	13,665
Total Operating Expenses	-
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 13,665</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No



# PARKS AND RECREATION DEPARTMENT

Administration Division

Homecourt

Recreation Division

Parks Division

Construction Division

Lakeview Golf Course

Community Pool

## 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:

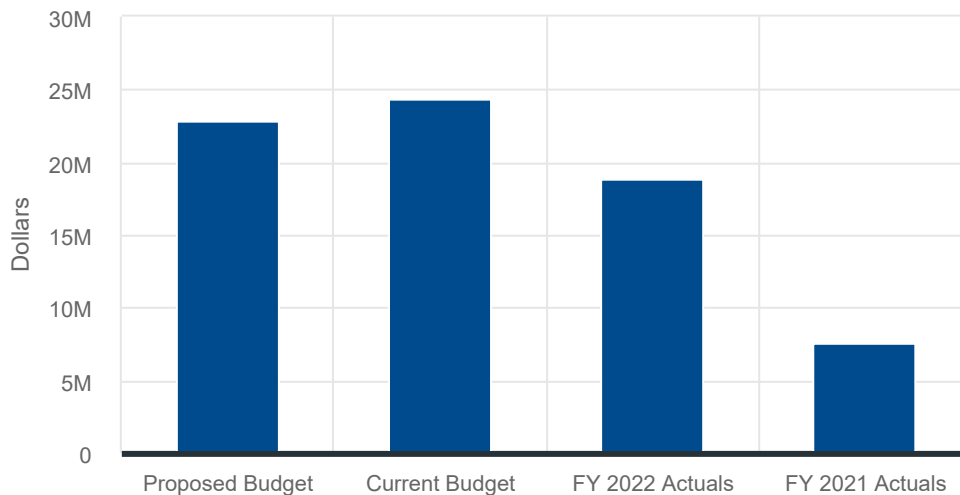
The proposed FY2024 budget for Parks & Recreation reflects the priorities of the community and department. Pathways continue to rank as a top priority in community surveys. The existing community center will be demolished next year to make way for downtown redevelopment and we need to press forward with planning and design for the new community center. The expansion of Discovery Park and our entire park system over the years require additional park staff, along with necessary equipment, supplies, maintenance, and amenity upgrades for our growing park system.

## Parks and Recreation Department Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ 12,401,219	\$ 7,835,615	\$ 4,565,604	58.3%	\$ 8,621,902	\$ 5,568,979
<b>Expenditures</b>						
Personnel	5,606,863	5,222,626	384,237	7.4%	4,279,764	3,298,409
Operating	4,806,407	4,656,861	149,546	3.2%	4,720,805	2,855,843
Capital	12,388,281	14,500,229	(2,111,948)	(14.6)%	9,920,067	1,345,974
<b>Total Expenditures</b>	<b>22,801,551</b>	<b>24,379,716</b>	<b>(1,578,165)</b>	<b>(6.5)%</b>	<b>18,920,636</b>	<b>7,500,226</b>
Transfers	39,510	32,857	6,653	20.2%	55,327	55,541
<b>Total Expenditures including Transfers</b>	<b>22,841,061</b>	<b>24,412,573</b>	<b>(1,571,512)</b>	<b>(6.4)%</b>	<b>18,975,963</b>	<b>7,555,767</b>
<b>Net Income (Loss)</b>	<b>\$ (10,439,842)</b>	<b>\$ (16,576,958)</b>	<b>\$ 6,137,116</b>	<b>37.0%</b>	<b>\$ (10,354,061)</b>	<b>\$ (1,986,788)</b>

Personnel		
Full-Time	51.00	48.00
Part-Time	1.00	1.00
<b>Total Personnel</b>	<b>52.00</b>	<b>49.00</b>

Total Expenditures





## Parks and Recreation Department Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-Parks-Computers	\$ 4,200
Equip. Replace.-Parks-Facility Life Cycle	727,250
Replacement-Parks-Vehicle and Equipment	370,000
<b>Total Budget Replacement Requests</b>	<b>\$ 1,101,450</b>

Budget Change Request Title	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Park Identity/Theming Reinforcement	\$ -	\$ -	\$ 50,000	\$ 50,000
Pathway Connections	-	-	125,000	125,000
Personnel Reclassification - Parks Department	11,567	-	-	11,567
Wi-Fi for Settlers Park	-	30,000	-	30,000
Park Maintenance Equipment Capital Purchases	-	45,000	-	45,000
Parks Maintenance Tech (3)	10,373	3,375	-	13,748
Lakeview Golf Course Improvements	-	-	1,131,750	1,131,750
<b>Total Budget Change Requests</b>	<b>\$ 21,940</b>	<b>\$ 78,375</b>	<b>\$ 1,306,750</b>	<b>\$ 1,407,065</b>

Budget Carryforward Request Title	Budget Amount
Carryforward - Parks & Recreation	\$ 10,797,854
<b>Total Budget Carryforward Requests</b>	<b>\$ 10,797,854</b>

## Recreation Administration Budget

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

### Objectives:

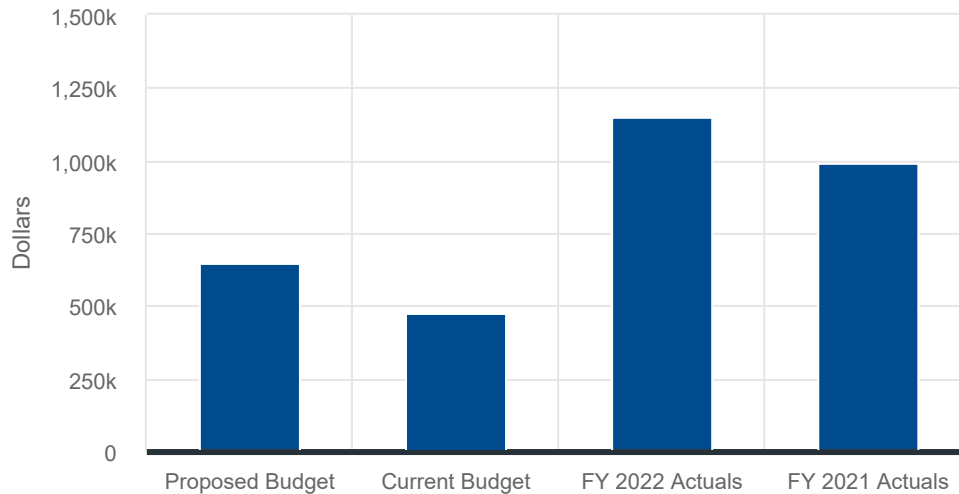
- ✓ To offer diverse classes, camps, activities, and excursions for all ages.
- ✓ To host quality special events that are fun for the whole family.
- ✓ To provide robust adult sports leagues.
- ✓ To offer ways for volunteers to connect and serve.
- ✓ To enrich the community with arts and culture.
- ✓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

## Recreation Administration Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ 639,539	\$ 644,847	\$ (5,308)	(0.8)%	\$ 701,262	\$ 482,066
<b>Expenditures</b>						
Personnel	570,867	422,359	148,508	35.2%	691,727	662,866
Operating	77,208	52,172	25,036	48.0%	454,258	331,031
<b>Total Expenditures</b>	<b>648,075</b>	<b>474,531</b>	<b>173,544</b>	<b>36.6%</b>	<b>1,145,985</b>	<b>993,897</b>
<b>Total Expenditures including Transfers</b>	<b>648,075</b>	<b>474,531</b>	<b>173,544</b>	<b>36.6%</b>	<b>1,145,985</b>	<b>993,897</b>
<b>Net Income (Loss)</b>	<b>\$ (8,536)</b>	<b>\$ 170,316</b>	<b>\$ (178,852)</b>	<b>-105.0%</b>	<b>\$ (444,723)</b>	<b>\$ (511,831)</b>

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

Total Expenditures





## Recreation Sports 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.

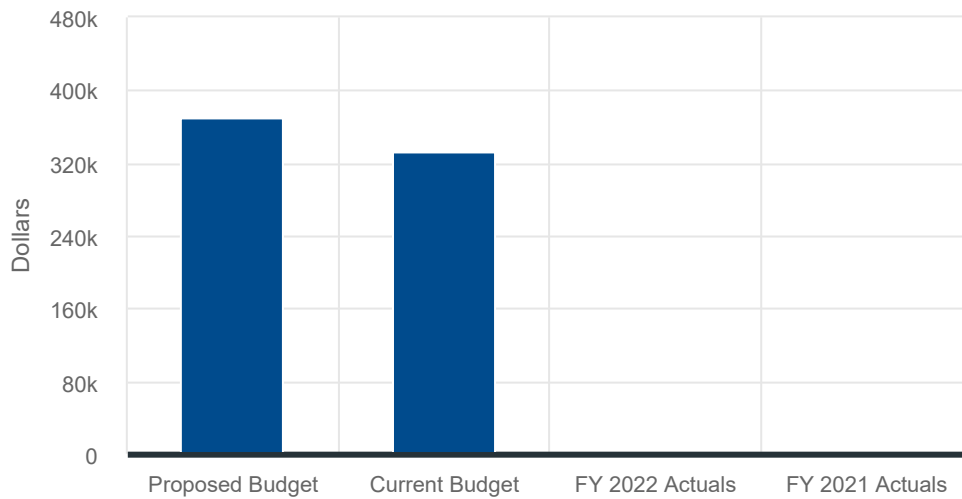
### Objectives:

- ✓ To provide robust adult sports leagues.

## Recreation Sports Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Personnel	\$ 185,083	\$ 194,114	\$ (9,031)	(4.7)%	\$ -	\$ -
Operating	184,550	138,000	46,550	33.7%	-	-
<b>Total Expenditures</b>	<b>369,633</b>	<b>332,114</b>	<b>37,519</b>	<b>11.3%</b>	-	-
<b>Total Expenditures including Transfers</b>	<b>369,633</b>	<b>332,114</b>	<b>37,519</b>	<b>11.3%</b>	-	-
<b>Net Income (Loss)</b>	<b>\$ (369,633)</b>	<b>\$ (332,114)</b>	<b>\$ (37,519)</b>	<b>-11.3%</b>	<b>\$ -</b>	<b>\$ -</b>

Total Expenditures



## Recreation Community Events Budget

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

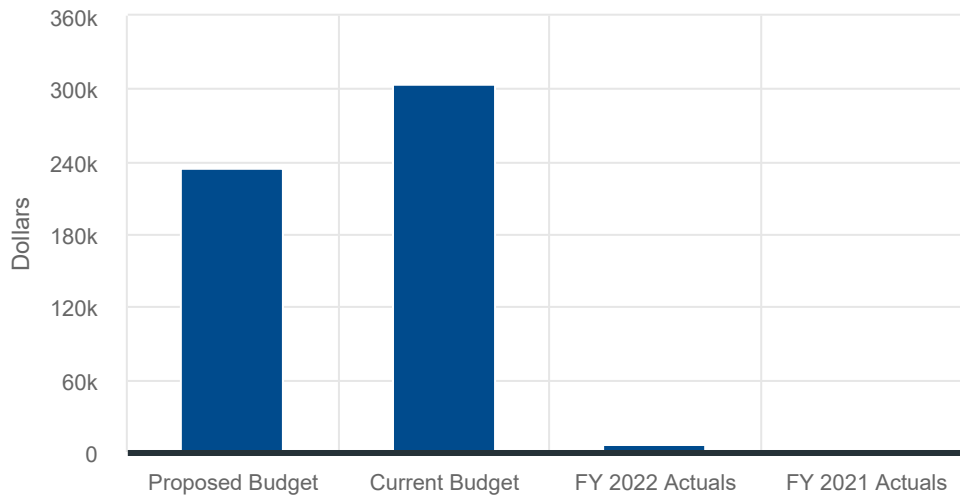
### Objectives:

- ✓ 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 Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Expenditures</b>						
Personnel	\$ 115,255	\$ 186,897	\$ (71,642)	(38.3)%	\$ 6,382	\$ -
Operating	119,000	117,000	2,000	1.7%	-	-
<b>Total Expenditures</b>	<b>234,255</b>	<b>303,897</b>	<b>(69,642)</b>	<b>(22.9)%</b>	<b>6,382</b>	<b>-</b>
<b>Total Expenditures including Transfers</b>	<b>234,255</b>	<b>303,897</b>	<b>(69,642)</b>	<b>(22.9)%</b>	<b>6,382</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ (234,255)</b>	<b>\$ (303,897)</b>	<b>\$ 69,642</b>	<b>22.9%</b>	<b>\$ (6,382)</b>	<b>\$ -</b>

Total Expenditures





## Recreation Camps and Classes Budget

The Recreation Camps and Classes 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:

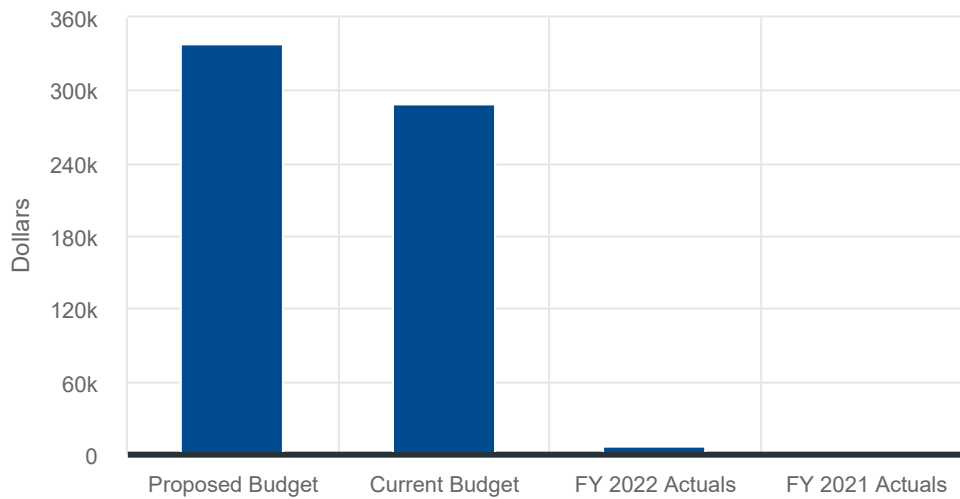
- ✓ To offer diverse classes, camps, activities, and excursions for all ages.



## Recreation Camps and Classes Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Personnel	\$ 111,519	\$ 100,750	\$ 10,769	10.7%	\$ 6,824	\$ -
Operating	226,864	188,884	37,980	20.1%	-	-
<b>Total Expenditures</b>	<b>338,383</b>	<b>289,634</b>	<b>48,749</b>	<b>16.8%</b>	<b>6,824</b>	<b>-</b>
<b>Total Expenditures including Transfers</b>	<b>338,383</b>	<b>289,634</b>	<b>48,749</b>	<b>16.8%</b>	<b>6,824</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ (338,383)</b>	<b>\$ (289,634)</b>	<b>\$ (48,749)</b>	<b>-16.8%</b>	<b>\$ (6,824)</b>	<b>\$ -</b>

**Total Expenditures**



## Homecourt 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:

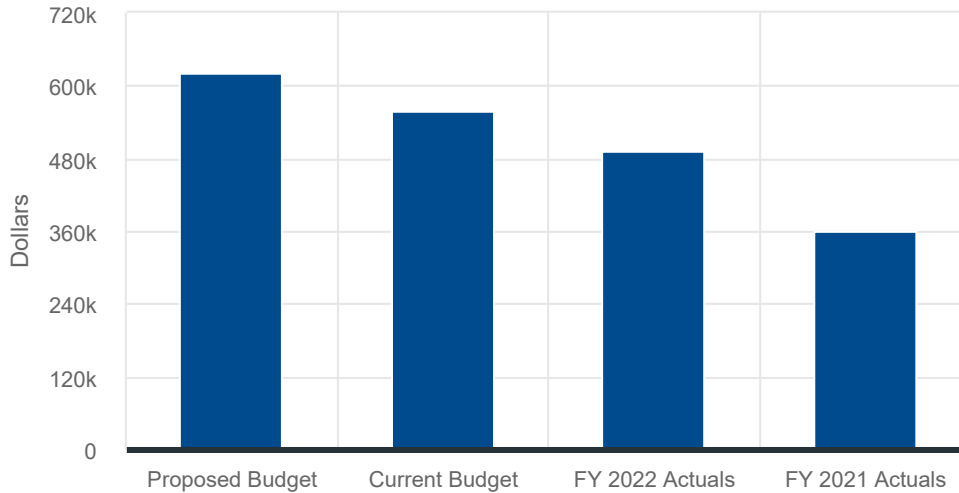
- ✓ To coordinate community recreation programs, such as Pickleball, Basketball, and Volleyball, as well as special event tournaments, and to host a wide variety of other community education classes.
- ✓ To schedule the facility for community user groups, including sport courts and class instruction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

## Homecourt Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 168,502	\$ 276,020	\$ (107,518)	(39.0)%	\$ 249,004	\$ 136,722
<b>Expenditures</b>						
Personnel	420,158	408,508	11,650	2.9%	323,615	234,052
Operating	199,625	150,068	49,557	33.0%	168,409	127,307
<b>Total Expenditures</b>	<b>619,783</b>	<b>558,576</b>	<b>61,207</b>	<b>11.0%</b>	<b>492,024</b>	<b>361,359</b>
<b>Total Expenditures including Transfers</b>	<b>619,783</b>	<b>558,576</b>	<b>61,207</b>	<b>11.0%</b>	<b>492,024</b>	<b>361,359</b>
<b>Net Income (Loss)</b>	<b>\$ (451,281)</b>	<b>\$ (282,556)</b>	<b>\$ (168,725)</b>	<b>-59.7%</b>	<b>\$ (243,020)</b>	<b>\$ (224,637)</b>

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

Total Expenditures



## 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:

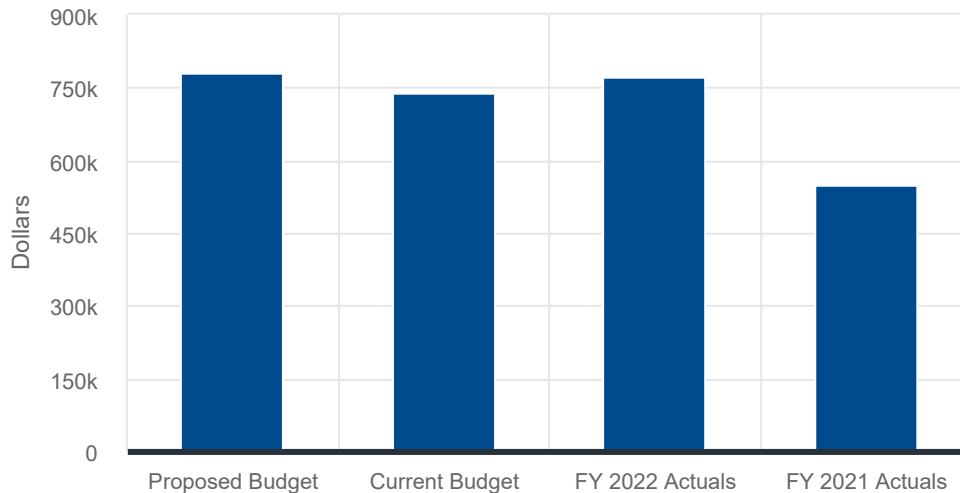
- ✓ To invest in facilities, programs, and partnerships to establish Meridian as an active and vibrant community that fulfills the diverse recreational needs of the City's population and helps our citizens build lasting, positive memories.
- ✓ To prepare short- and long-range plans for innovatively designed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

## Parks and Recreation Administration Division Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ 9,799,989	\$ 4,637,143	\$ 5,162,846	111.3%	\$ 3,897,258	\$ 4,589,954
<b>Expenditures</b>						
Personnel	578,673	542,194	36,479	6.7%	554,038	472,476
Operating	201,871	185,908	15,963	8.6%	219,653	74,709
Capital	-	10,000	(10,000)	(100.0)%	-	-
<b>Total Expenditures</b>	<b>780,544</b>	<b>738,102</b>	<b>42,442</b>	<b>5.8%</b>	<b>773,691</b>	<b>547,185</b>
Transfers	39,510	32,857	6,653	20.2%	55,327	55,541
<b>Total Expenditures including Transfers</b>	<b>820,054</b>	<b>770,959</b>	<b>49,095</b>	<b>6.4%</b>	<b>829,018</b>	<b>602,726</b>
<b>Net Income (Loss)</b>	<b>\$ 8,979,935</b>	<b>\$ 3,866,184</b>	<b>\$ 5,113,751</b>	<b>132.3%</b>	<b>\$ 3,068,240</b>	<b>\$ 3,987,228</b>

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

Total Expenditures



## Parks and Recreation Administration Division Budget Request Detail

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

**Narrative:** To create unique, educational, interpretive, and interactive elements of parks; meet survey demands for additional passive recreation opportunities; build quality of life for residents; and provide opportunities for all ages. CHATEAU PARK: Chateau Park is a 6.7 acre neighborhood park along Chateau Street. Unique amenities include a neighborhood ballfield and a little-known memorial to victims of 9-11. No specific theme has been identified. Additional theming or identity reinforcement in the future would be a welcome addition.

	Budget Amount
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	50,000
<b>Total Budget Request</b>	<b>\$ 50,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	No

## Parks and Recreation Administration Division Budget Request Detail

**Budget Request Title: Pathway Connections**

**Narrative:** We believe the Five Mile Creek Pathway will be fully connected from Black Cat to Locust Grove Roads by FY2024 creating a signature pathway for Meridian. This request will fund the design of pathway amenities, plus an update to our master plan that we rely on to condition developer-built pathways and canal crossings. Approximately 50% of the total cost will be used for the master plan update. The other 50% will be used for amenities.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	125,000
<b>Total Budget Request</b>	<b>\$ 125,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	No

## Parks and Recreation Administration Division Budget Request Detail

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

**Narrative:** A reclassification request occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and/or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requests for position reclassification and applies the City’s Step Compensation Plan to establish proper placement in the plan. This addresses 1 Parks & Recreation Department position reclassifying to a higher grade.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	11,567
Total Operating Expenses	-
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 11,567</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No



## Parks and Recreation Administration Division Budget Request Detail

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

**Narrative:** This request would bring Wi-Fi to key areas in Settlers Park, which be one of two regional parks that we plan to bring Wi-Fi to in FY2024. This was added per the Mayor’s direction to bring a budget request forward for FY2024. This supports the City Strategic Plan:Focus Area: Vibrant & Sustainable CommunityGoal: Develop premier open spaces, indoor facilities, amenities, and public art projects to enhance the overall quality of lifeStrategy: Implement public outdoor Wi-Fi in key gathering spaces within the City of Meridian.Some benefits of public Wi-Fi include:Internet access for under served communitiesA digital portal for education visitors can access information about the CityAn operational tool to monitor visitation patterns Where should we place Wi-Fi? The best locations are where theres a high concentration of pedestrian traffic and where people are likely to stay for a while, such as a visitor center, beach, playground, day-use or concession area. Whats the range of Wi-Fi? Wi-Fi has a limited range, typically no more than several hundred feet. However, the range can be extended significantly by adding multiple transmitters (commonly known as access points or APs), linked together to form a continuous “mesh” network. Why do we need Wi-Fi if theres cell coverage? Wi-Fi is free and cellular data plans can be expensive. Approximately 90 percent of tablets/laptops are Wi-Fi-only, where cellular isnt an option.

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

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	Yes



## Parks Division Budget

The Parks Division is responsible for the management and maintenance of our urban forest, parks, pathways, and facilities that meet and exceed the community's need for open spaces that keep up with a growing demand.

### Objectives:

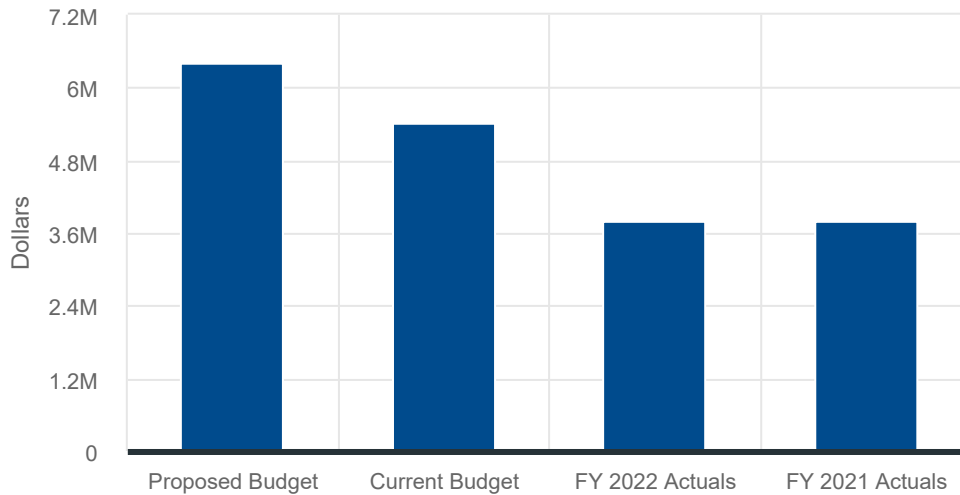
- ✓ To gain the public's trust by providing parks and pathways that are safe and well maintained.

## Parks Division Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ 21,438	\$ 21,209
<b>Expenditures</b>						
Personnel	2,517,768	2,307,555	210,213	9.1%	1,814,036	1,849,391
Operating	2,320,468	2,181,719	138,749	6.4%	1,953,610	1,581,893
Capital	1,562,895	939,526	623,369	66.3%	46,353	366,868
<b>Total Expenditures</b>	<b>6,401,131</b>	<b>5,428,800</b>	<b>972,331</b>	<b>17.9%</b>	<b>3,813,999</b>	<b>3,798,152</b>
<b>Total Expenditures including Transfers</b>	<b>6,401,131</b>	<b>5,428,800</b>	<b>972,331</b>	<b>17.9%</b>	<b>3,813,999</b>	<b>3,798,152</b>
<b>Net Income (Loss)</b>	<b>\$ (6,401,131)</b>	<b>\$ (5,428,800)</b>	<b>\$ (972,331)</b>	<b>(17.9)%</b>	<b>\$ (3,792,561)</b>	<b>\$ (3,776,943)</b>

Personnel		
Full-Time	23.00	20.00
<b>Total Personnel</b>	<b>23.00</b>	<b>20.00</b>

Total Expenditures



## Parks Division Budget Request Detail

**Budget Request Title: Park Maintenance Equipment Capital Purchases**

**Narrative:** This request is to purchase a top dresser will compliment prior purchases of aeration equipment and science practices for turf health.

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

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	Yes

## Parks Division Budget Request Detail

**Budget Request Title: Parks Maintenance Tech (3)**

**Narrative:** This request is to convert 3 existing, year-round seasonal employees to 3 full-time Parks Maintenance Technicians. Funding for this request will be minimized by reducing or offsetting the existing seasonal budgets, including seasonal wages, overtime, FICA, Insurance, and Worker’s Comp.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	10,373
Total Operating Expenses	3,405
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 13,778</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	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..

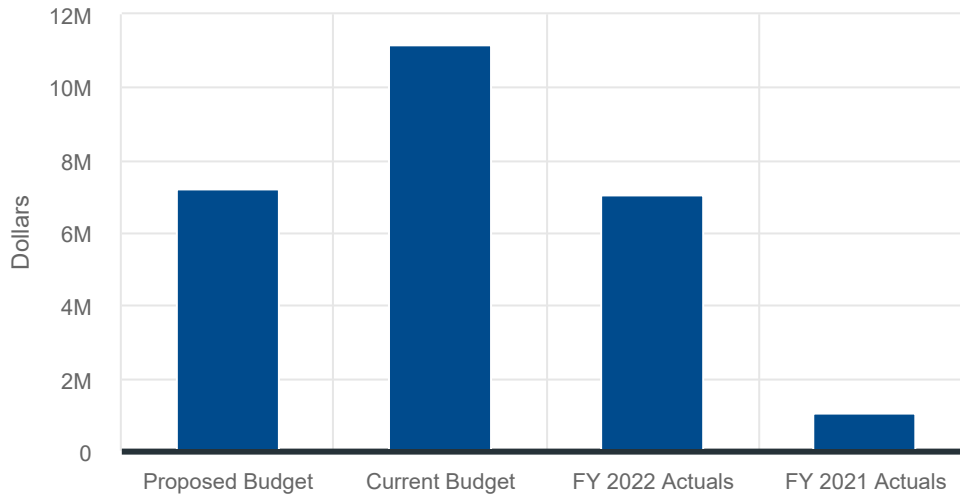
### Objectives:

- ✓ 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ -	\$ 586,900	\$ (586,900)	(100.0)%	\$ 295,123	\$ 267,585
<b>Expenditures</b>						
Operating	-	113,408	(113,408)	N/A	90,574	130,666
Capital	7,190,706	11,087,938	(3,897,232)	(35.1)%	6,957,210	928,166
<b>Total Expenditures</b>	<b>7,190,706</b>	<b>11,201,346</b>	<b>(4,010,640)</b>	<b>(35.8)%</b>	<b>7,047,784</b>	<b>1,058,832</b>
<b>Total Expenditures including Transfers</b>	<b>7,190,706</b>	<b>11,201,346</b>	<b>(4,010,640)</b>	<b>(35.8)%</b>	<b>7,047,784</b>	<b>1,058,832</b>
<b>Net Income (Loss)</b>	<b>\$ (7,190,706)</b>	<b>\$ (10,614,446)</b>	<b>\$ 3,423,740</b>	<b>32.3%</b>	<b>\$ (6,752,661)</b>	<b>\$ (791,247)</b>

Total Expenditures



## Lakeview Golf Course Administration 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.

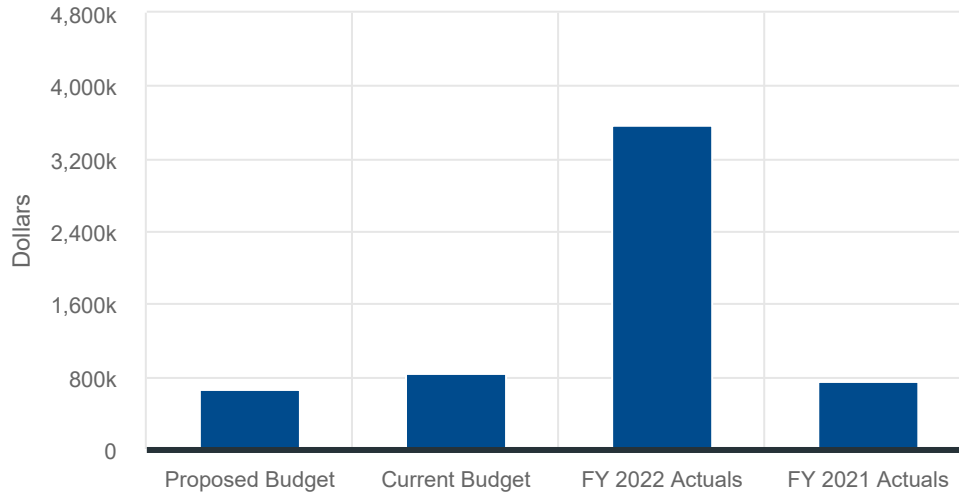


## Lakeview Golf Course Administration Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ 735,937	\$ 71,443
<b>Expenditures</b>						
Personnel	139,396	366,921	(227,525)	-62.0%	103,012	79,624
Operating	234,165	269,870	(35,705)	(13.2)%	553,259	610,237
Capital	289,480	194,480	95,000	48.8%	2,904,304	50,940
<b>Total Expenditures</b>	<b>663,041</b>	<b>831,271</b>	<b>(168,230)</b>	<b>(20.2)%</b>	<b>3,560,575</b>	<b>740,801</b>
<b>Total Expenditures including Transfers</b>	<b>663,041</b>	<b>831,271</b>	<b>(168,230)</b>	<b>(20.2)%</b>	<b>3,560,575</b>	<b>740,801</b>
<b>Net Income (Loss)</b>	<b>\$ (663,041)</b>	<b>\$ (831,271)</b>	<b>\$ 168,230</b>	<b>20.2%</b>	<b>\$ (2,824,638)</b>	<b>\$ (669,358)</b>

Personnel		
Full-Time	1.00	2.00
<b>Total Personnel</b>	<b>1.00</b>	<b>2.00</b>

**Total Expenditures**



## Lakeview Cart Rental 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.

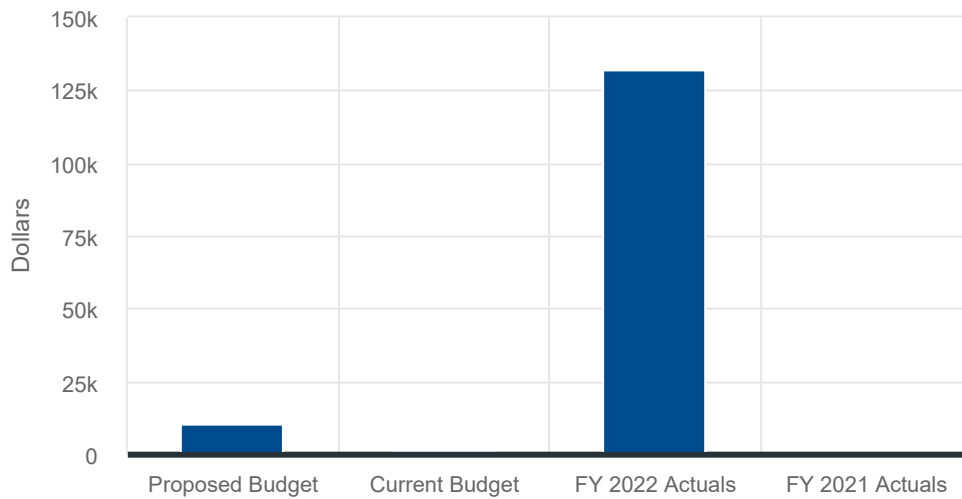
### Objectives:

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

## Lakeview Cart Rental Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ 300,493	\$ 300,493	\$ -	-%	\$ 340,728	\$ -
<b>Expenditures</b>						
Operating	10,100	960	9,140	952.1%	10,576	-
<b>Total Expenditures</b>	<b>10,100</b>	<b>960</b>	<b>9,140</b>	<b>952.1%</b>	<b>132,306</b>	<b>-</b>
<b>Total Expenditures including Transfers</b>	<b>10,100</b>	<b>960</b>	<b>9,140</b>	<b>952.1%</b>	<b>132,306</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ 290,393</b>	<b>\$ 299,533</b>	<b>\$ (9,140)</b>	<b>-3.1%</b>	<b>\$ 208,422</b>	<b>\$ -</b>

**Total Expenditures**



## Lakeview Pro Shop 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:

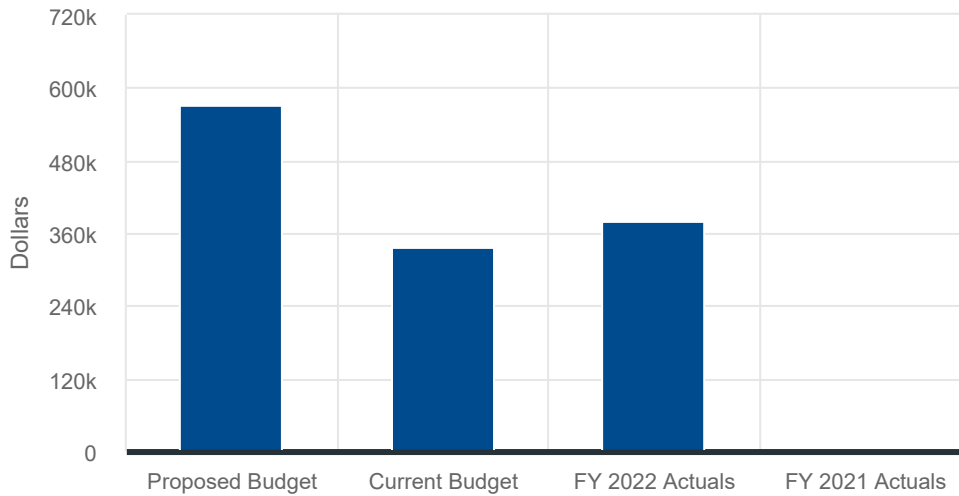
- ✓ To provide golf services and a wide variety of merchandise in a friendly setting that promotes the game to our residents.

## Lakeview Pro Shop Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ 234,700	\$ 234,700	\$ -	-%	\$ 286,093	\$ -
<b>Expenditures</b>						
Personnel	423,711	196,163	227,548	116.0%	222,347	-
Operating	147,727	142,068	5,659	4.0%	156,979	-
<b>Total Expenditures</b>	<b>571,438</b>	<b>338,231</b>	<b>233,207</b>	<b>68.9%</b>	<b>379,326</b>	<b>-</b>
<b>Total Expenditures including Transfers</b>	<b>571,438</b>	<b>338,231</b>	<b>233,207</b>	<b>68.9%</b>	<b>379,326</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ (336,738)</b>	<b>\$ (103,531)</b>	<b>\$ (233,207)</b>	<b>-225.3%</b>	<b>\$ (93,233)</b>	<b>\$ -</b>

Personnel		
Full-Time	4.00	3.00
<b>Total Personnel</b>	<b>4.00</b>	<b>3.00</b>

**Total Expenditures**



## Lakeview Golfing and Grounds Maintenance 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:

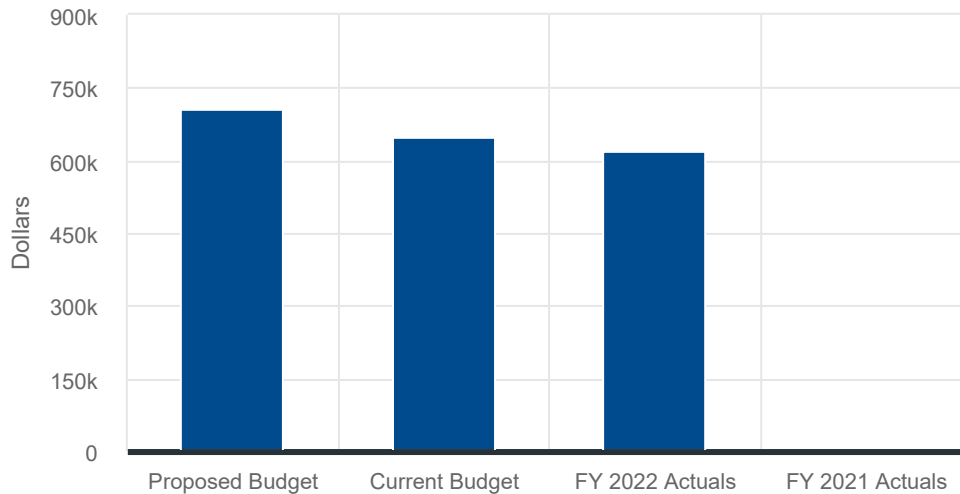
- ✓ To provide an affordable and accessible golf facility in a comfortable setting that is up to date, well maintained and a source of pride for our residents.

## Lakeview Golfing and Grounds Maintenance Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ 993,996	\$ 880,276	\$ 113,720	12.9%	\$ 993,997	\$ -
<b>Expenditures</b>						
Personnel	434,335	408,617	25,718	6.3%	288,688	-
Operating	271,644	238,225	33,419	14.0%	331,240	-
<b>Total Expenditures</b>	<b>705,979</b>	<b>646,842</b>	<b>59,137</b>	<b>9.1%</b>	<b>619,928</b>	<b>-</b>
<b>Total Expenditures including Transfers</b>	<b>705,979</b>	<b>646,842</b>	<b>59,137</b>	<b>9.1%</b>	<b>619,928</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ 288,017</b>	<b>\$ 233,434</b>	<b>\$ 54,583</b>	<b>23.4%</b>	<b>\$ 374,069</b>	<b>\$ -</b>

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

**Total Expenditures**



## Lakeview Food and Beverage 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:

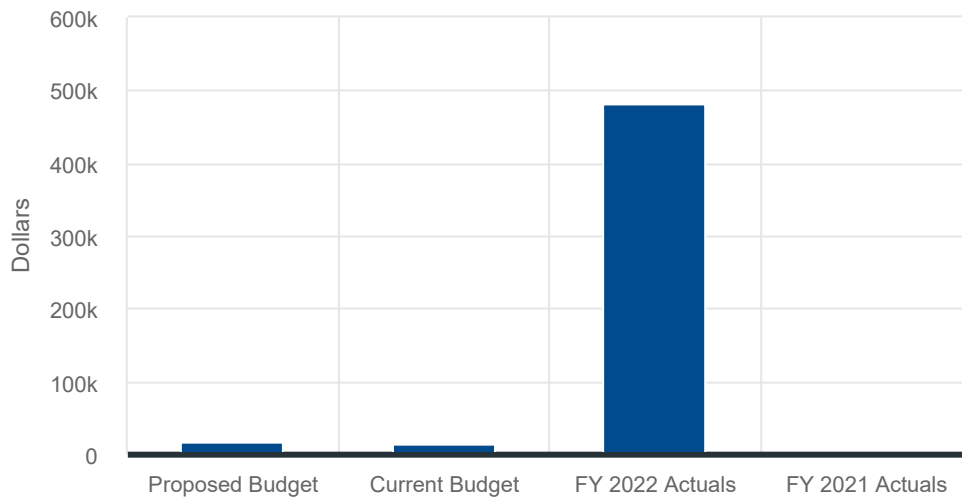
- ✓ To provide quality food and beverage options in a comfortable environment for golfers and general public at an affordable price.



## Lakeview Food and Beverage Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ -	\$ 11,236	\$ (11,236)	(100.0)%	\$ 512,607	\$ -
<b>Expenditures</b>						
Operating	17,323	14,100	3,223	22.9%	382,938	-
<b>Total Expenditures</b>	<b>17,323</b>	<b>14,100</b>	<b>3,223</b>	<b>22.9%</b>	<b>480,315</b>	<b>-</b>
<b>Total Expenditures including Transfers</b>	<b>17,323</b>	<b>14,100</b>	<b>3,223</b>	<b>22.9%</b>	<b>480,315</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ (17,323)</b>	<b>\$ (2,864)</b>	<b>\$ (14,459)</b>	<b>-504.9%</b>	<b>\$ 32,292</b>	<b>\$ -</b>

**Total Expenditures**



## Lakeview Capital Projects 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.

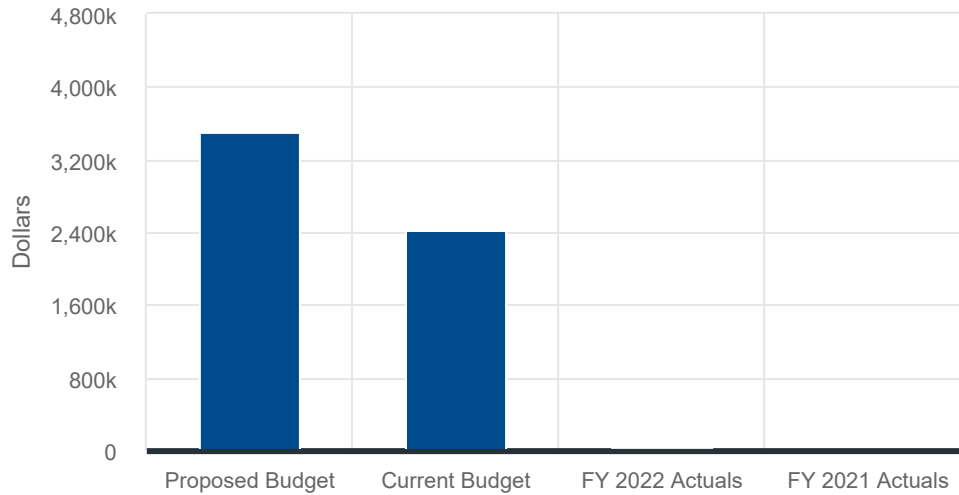
### Objectives:

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

## Lakeview Capital Projects Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Capital	3,345,200	2,268,285	1,076,915	47.5%	12,200	-
<b>Total Expenditures</b>	<b>3,495,200</b>	<b>2,418,285</b>	<b>1,076,915</b>	<b>44.5%</b>	<b>12,200</b>	<b>-</b>
<b>Total Expenditures including Transfers</b>	<b>3,495,200</b>	<b>2,418,285</b>	<b>1,076,915</b>	<b>44.5%</b>	<b>12,200</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ (3,495,200)</b>	<b>\$ (2,418,285)</b>	<b>\$ (1,076,915)</b>	<b>-44.5%</b>	<b>\$ (12,200)</b>	<b>\$ -</b>

### Total Expenditures



## Lakeview Capital Projects Budget Request Detail

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

**Narrative:** This budget would fund two restrooms; one on #4 and the other on #8.

This budget would fund interior remodeling, such as floor coverings, paint, lighting, and furnishings. It would also fund exterior improvements, such as paint and stucco repair, access control, ceiling fans, and exterior furniture.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	1,131,750
<b>Total Budget Request</b>	<b>\$ 1,131,750</b>

Is the request required to meet legal, compliance, or regulatory mandates?	Yes
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No



## Community Pool Division Budget

The 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:

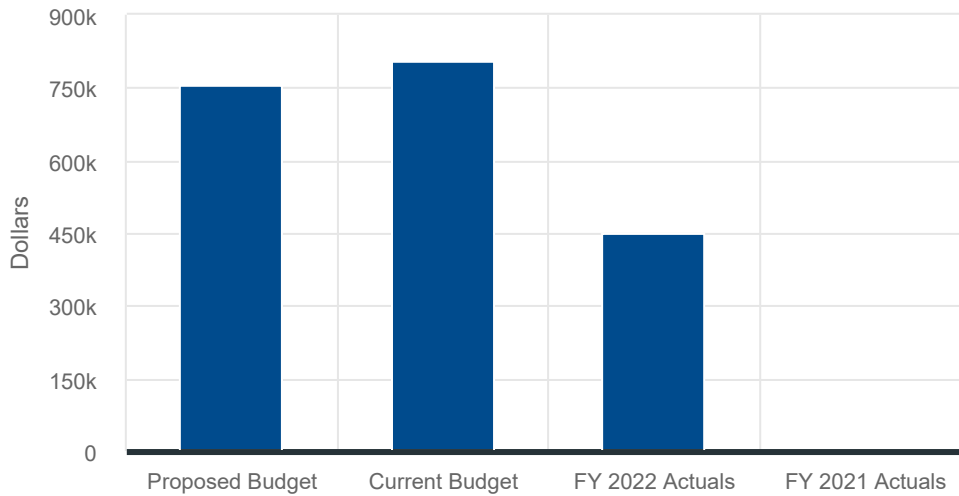
- ✓ To offer safe and quality aquatics programs with a balance of public swim lessons and open public swim in a clean and improved Meridian pool facility.

## Community Pool Division Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ 264,000	\$ 264,000	\$ -	-%	\$ 588,455	\$ -
<b>Expenditures</b>						
Personnel	110,098	88,548	21,550	24.3%	49,988	-
Operating	645,862	714,479	(68,617)	(9.6)%	399,309	-
<b>Total Expenditures</b>	<b>755,960</b>	<b>803,027</b>	<b>(47,067)</b>	<b>(5.9)%</b>	<b>449,297</b>	<b>-</b>
<b>Total Expenditures including Transfers</b>	<b>755,960</b>	<b>803,027</b>	<b>(47,067)</b>	<b>(5.9)%</b>	<b>449,297</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ (491,960)</b>	<b>\$ (539,027)</b>	<b>\$ 47,067</b>	<b>8.7%</b>	<b>\$ 139,158</b>	<b>\$ -</b>

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

Total Expenditures





# BUDGET SUMMARY ENTERPRISE FUND





## Enterprise Fund Budget

The Enterprise Fund includes the water and sewer operations fund of the City financed and operated in a manner similar to private business. The intent of the Enterprise Fund is that costs (expenses, including depreciation) of providing goods or services to users on a continuing basis be financed or recovered primarily through user charges.

### 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 utilities, and public safety to support planned growth.
- ✓ 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:

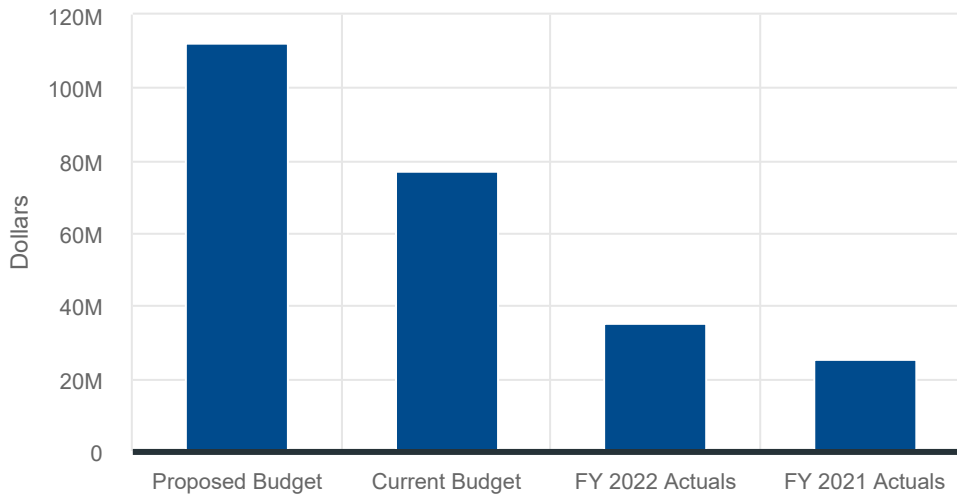
The Enterprise Fund FY2024 Budget represents the operational and capital needs to continue to provide the Meridian community with safe, high quality drinking water and wastewater services. The primary drivers for Enterprise fund services include meeting stringent state and federal regulations and providing premiere customer service to our growing community. Notable FY2024 projects include continued upgrades at the Wastewater Resource Recovery Facility to meet the impending phosphorus and ammonia requirements of our 2027 state issued discharge permit, installing additional drinking water treatment facilities, and building new sewer lines and a lift station to serve the Fields District area in Northwest Meridian.

## Enterprise Fund Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 52,929,894	\$ 50,061,060	\$ 2,868,834	5.7%	\$ 49,101,972	\$ 49,964,505
<b>Expenditures</b>						
Personnel	14,082,370	12,918,558	1,163,812	9.0%	10,682,559	10,145,551
Operating	11,990,064	11,706,806	283,258	2.4%	8,575,523	8,374,227
Capital	86,217,670	52,668,650	33,549,020	63.7%	15,760,612	6,852,203
<b>Total Expenditures</b>	<b>112,290,104</b>	<b>77,294,014</b>	<b>34,996,090</b>	<b>45.3%</b>	<b>35,018,694</b>	<b>25,371,981</b>
Transfers	4,330,620	3,490,601	840,019	24.1%	2,974,272	2,733,023
<b>Total Expenditures including Transfers</b>	<b>116,620,724</b>	<b>80,784,615</b>	<b>35,836,109</b>	<b>44.4%</b>	<b>37,992,966</b>	<b>28,105,004</b>
<b>Net Income (Loss)</b>	<b>\$ (63,690,830)</b>	<b>\$ (30,723,555)</b>	<b>\$ (32,967,275)</b>	<b>-107.3%</b>	<b>\$ 11,109,006</b>	<b>\$ 21,859,501</b>

Personnel		
Full-Time	134.00	131.00
<b>Total Personnel</b>	<b>134.00</b>	<b>131.00</b>

Total Expenditures



## Enterprise Fund Budget Requests

<b>Budget Replacement Request Title</b>	<b>Budget Amount</b>
Equip. Replace.-PW-Computers	\$ 27,900
Replacement-PW-InfoWater Pro Modeling Software	5,200
Equip. Replace.-Land Dev.-Computers	3,600
Equip. Replace.-IT-Converged Infrastructure	100,000
Equip. Replace.-Water-Computers	8,400
Equip. Replace.-Water-Hand Held Readers	30,000
Vehicle Replace.-Water-Valve Truck	240,000
Replacement-Water-SCADA	100,000
Replacement-Water-Water Main(s)	1,600,000
Equip. Replace.-IT-Converged Infrastructure	100,000
Equip. Replace.-WRRF-Computers	21,900
Replacement-WRRF-SCADA	320,000
Vehicle Replace.-WRRF-1999 Ford F450	150,000
Equip. Replace.-WRRF-CCTV Cable	10,000
Equip. Replace.-WRRF-Lab Equipment	212,000
Replacement-WRRF-Digester #4/5 - Seals	300,000
Replacement-WRRF-Sewer Main(s)	1,954,379
<b>Total Budget Replacement Requests</b>	<b>\$ 5,183,379</b>

## Enterprise Fund Budget Requests

Budget Change Request Title	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Bittercreek Lagoon Seepage Test	\$ -	\$ 10,000	\$ -	\$ 10,000
COM Energy Strategy Plan - Phase II Utilities	-	50,000	-	50,000
Personnel Reclassification - Public Works	5,775	-	-	5,775
Personnel Reclassification - Water Division	5,775	-	-	5,775
Water Operator III	89,324	6,987	-	96,311
PRV - SCADA	-	-	100,000	100,000
Water Main Extensions / Adjustments	-	-	1,600,000	1,600,000
Well 10B Water Treatment	-	-	2,600,000	2,600,000
Well 34 Autumn Faire	-	-	2,300,000	2,300,000
Personnel Reclassification - Wastewater Division	35,403	-	-	35,403
Critical WRRF Equipment	-	42,000	-	42,000
Digester #5 - Cleaning	-	125,000	-	125,000
WRRF Forklift	-	-	75,000	75,000
Hydrocleaner Truck	-	18,800	650,000	668,800
Senior Collections Technician	88,565	4,407	-	92,972
Lab Analyst I	77,015	4,417	-	81,432
Can-Ada Lift Station	-	-	12,600,000	12,600,000
Sewer Line Extensions / Adjustments	-	-	760,800	760,800
Tertiary Filter Expansion	-	-	14,500,000	14,500,000
WRRF Aeration Basin 9 and 10	-	-	6,000,000	6,000,000
WRRF Odor Control	-	-	300,000	300,000
<b>Total Budget Change Requests</b>	<b>\$ 301,857</b>	<b>\$ 261,611</b>	<b>\$ 41,485,800</b>	<b>\$ 42,049,268</b>

Budget Carryforward Request Title	Budget Amount
Carryforward - Public Works	\$ 584,554
Carryforward - Water	13,558,469
Carryforward - Wastewater	28,082,102
<b>Total Budget Carryforward Requests</b>	<b>\$ 42,225,125</b>



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:

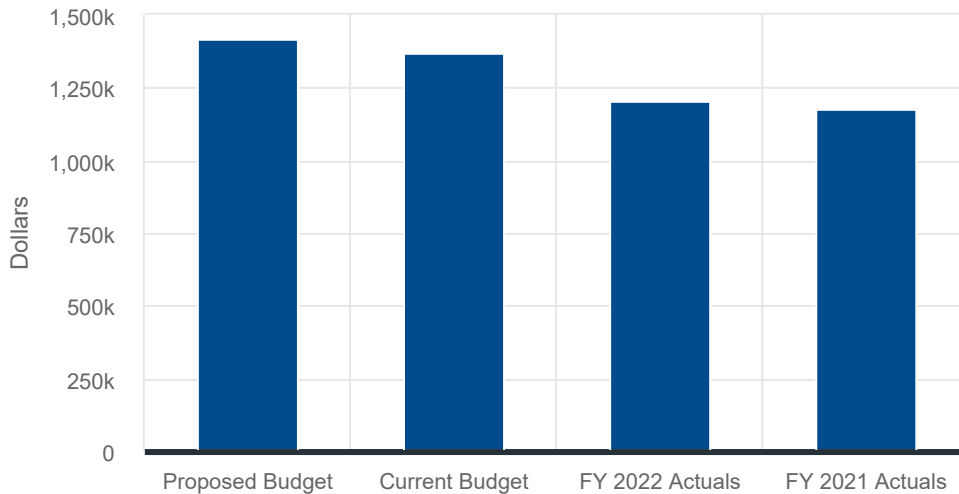
- ✓ Ensure accuracy in the assessment of utility user charges.
- ✓ Maintain professional and responsive service and provide accurate and timely utility billings.
- ✓ Efficiently collect and accurately post revenue from water sales and sewer charges.

## Utility Billing Department Budget Requests

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 1,278,771	\$ 1,154,078	\$ 124,693	10.8%	\$ 1,261,516	\$ 1,078,706
<b>Expenditures</b>						
Personnel	660,539	573,639	86,900	15.1%	491,960	465,326
Operating	760,102	795,418	(35,316)	(4.4)%	713,307	714,674
<b>Total Expenditures</b>	<b>1,420,641</b>	<b>1,369,057</b>	<b>51,584</b>	<b>3.8%</b>	<b>1,205,267</b>	<b>1,180,000</b>
<b>Total Expenditures including Transfers</b>	<b>1,420,641</b>	<b>1,369,057</b>	<b>51,584</b>	<b>3.8%</b>	<b>1,205,267</b>	<b>1,180,000</b>
<b>Net Income (Loss)</b>	<b>\$ (141,870)</b>	<b>\$ (214,979)</b>	<b>\$ 73,109</b>	<b>34.0%</b>	<b>\$ 56,249</b>	<b>\$ (101,294)</b>

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

Total Expenditures







# PUBLIC WORKS DEPARTMENT

Administration Division

Engineering Division

Environmental Administration Division

Land Development Division

## Public Works Department Budget

The Public Works Department provides Engineering services, Environmental Programs, and Land Development services for the City. The department also provides support to the Water and Wastewater services with engineering and business management support.

### Objectives:

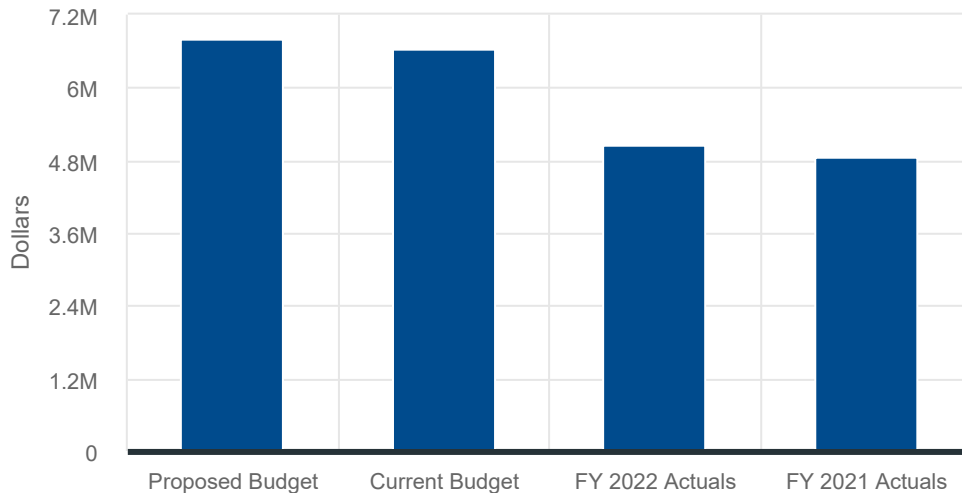
- ✓ Manage current resources dedicated to the provision of water and sewer utilities while always planning for the future.
- ✓ Assist in the engineering design standards and construction criteria for many programs required by state and federal law.
- ✓ Promote a positive relationship between the community's constructed environment and the community's natural environment.
- ✓ Ensure the safety of the City infrastructure by reviewing building plans and conducting inspections.

## Public Works Department Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 215,000	\$ 380,000	\$ (165,000)	(43.4)%	\$ 673,183	\$ 589,909
<b>Expenditures</b>						
Personnel	5,427,642	5,096,178	331,464	6.5%	4,224,104	4,015,431
Operating	1,364,887	1,526,285	(161,398)	(10.6)%	798,495	852,903
Capital	-	-	-	-%	27,750	-
<b>Total Expenditures</b>	<b>6,792,529</b>	<b>6,622,463</b>	<b>170,066</b>	<b>2.6%</b>	<b>5,050,349</b>	<b>4,868,334</b>
Transfers	307,920	256,069	51,851	20.2%	171,057	218,940
<b>Total Expenditures including Transfers</b>	<b>7,100,449</b>	<b>6,878,532</b>	<b>221,917</b>	<b>3.2%</b>	<b>5,221,406</b>	<b>5,087,274</b>
<b>Net Income (Loss)</b>	<b>\$ (6,885,449)</b>	<b>\$ (6,498,532)</b>	<b>\$ (386,917)</b>	<b>(6.0)%</b>	<b>\$ (4,548,223)</b>	<b>\$ (4,497,365)</b>

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

Total Expenditures





## Public Works Department Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-PW-Computers	\$ 27,900
Replacement-PW-InfoWater Pro Modeling Software	5,200
Equip. Replace.-Land Dev.-Computers	3,600
<b>Total Budget Replacement Requests</b>	<b>\$ 36,700</b>

Budget Change Request Title	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Bittercreek Lagoon Seepage Test	\$ -	\$ 10,000	\$ -	\$ 10,000
COM Energy Strategy Plan - Phase II Utilities	-	50,000	-	50,000
Personnel Reclassification - Public Works	5,775	-	-	5,775
<b>Total Budget Change Requests</b>	<b>\$ 5,775</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 65,775</b>

Budget Carryforward Request Title	Budget Amount
Carryforward - Public Works	\$ 584,554
<b>Total Budget Carryforward Requests</b>	<b>\$ 584,554</b>

## 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:

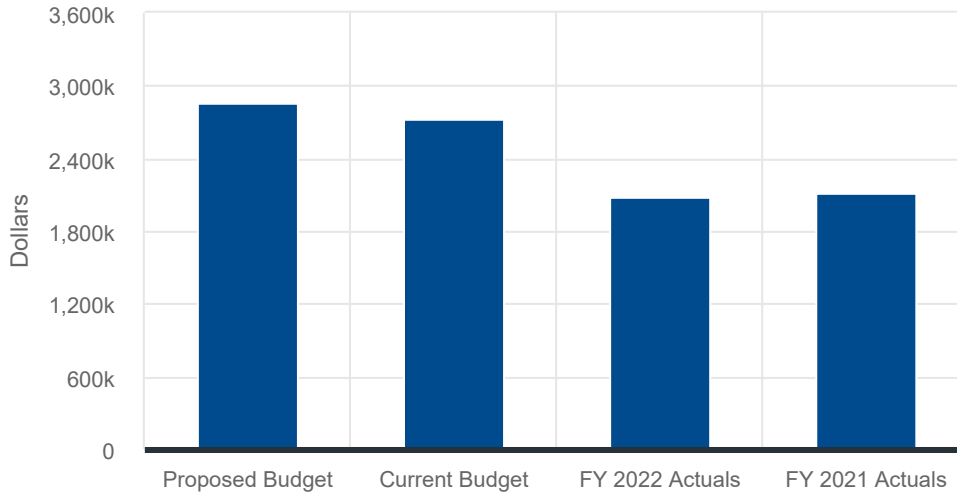
- ✓ Provide Public Works departmental direction and oversight in their mission to operate the utilities and serve the utility customers.
- ✓ Provide business unit functions including: financial support, asset management, administrative support, analytics and rate & fee development.
- ✓ Identify strategies 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 215,000	\$ 380,000	\$ (165,000)	(43.4)%	\$ 663,091	\$ 586,582
<b>Expenditures</b>						
Personnel	2,474,946	2,250,457	224,489	10.0%	1,802,675	1,787,980
Operating	382,300	469,182	(86,882)	(18.5)%	273,191	325,522
<b>Total Expenditures</b>	<b>2,857,246</b>	<b>2,719,639</b>	<b>137,607</b>	<b>5.1%</b>	<b>2,075,866</b>	<b>2,113,502</b>
Transfers	307,920	256,069	51,851	20.2%	171,057	218,940
<b>Total Expenditures including Transfers</b>	<b>3,165,166</b>	<b>2,975,708</b>	<b>189,458</b>	<b>6.4%</b>	<b>2,246,923</b>	<b>2,332,442</b>
<b>Net Income (Loss)</b>	<b>\$ (2,950,166)</b>	<b>\$ (2,595,708)</b>	<b>\$ (354,458)</b>	<b>(13.7)%</b>	<b>\$ (1,583,832)</b>	<b>\$ (1,745,860)</b>

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

Total Expenditures



## Public Works Administration Division Budget Request Detail

**Budget Request Title: Bittercreek Lagoon Seepage Test**

**Narrative:** This request is seeking funding to perform a seepage test on the Bittercreek Lagoon liner to ensure no leaks are found. The City is required to operate and maintain the lagoon until a connection to the City of Kuna sewer system is available for the Bittercreek Subdivision. This lagoon liner test is required every 10 years to meet regulatory requirements and is due in FY24.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	10,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 10,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	Yes
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	Yes



## Public Works Administration Division Budget Request Detail

**Budget Request Title: COM Energy Strategy Plan - Phase II Utilities**

**Narrative:** This request is for Water and Wastewater Utility Strategy Plan to reduce energy use and related expenses, enhance operational resilience and reduce greenhouse gas emissions while maintaining regulatory compliance. Meridian's water and wastewater utilities are some of the largest consumers of energy in City operations. The unique nature of operating these systems requires specialized experience and solutions to reduce energy use and related expenses, enhance operational resilience and reduce greenhouse gas emissions while maintaining regulatory compliance. Building upon energy studies completed as participants in Idaho Powers water and wastewater focused energy cohorts, a utility energy plan will re-establish energy benchmarking, monitoring and prioritize energy conservation and optimize projects and practices. The FY24 project will provide funding to develop a comprehensive energy plan for both the water and wastewater utilities.

	Budget Amount
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	50,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 50,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accommodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	Yes

## Public Works Administration Division Budget Request Detail

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

**Narrative:** A reclassification request occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and/or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requests for position reclassification and applies the City’s Step Compensation Plan to establish proper placement in the plan. This addresses 1 Public Works position reclassifying to a higher grade.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	5,775
Total Operating Expenses	-
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 5,775</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Engineering Division Budget

The Public Works Engineering Division is responsible for planning, designing and constructing 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:

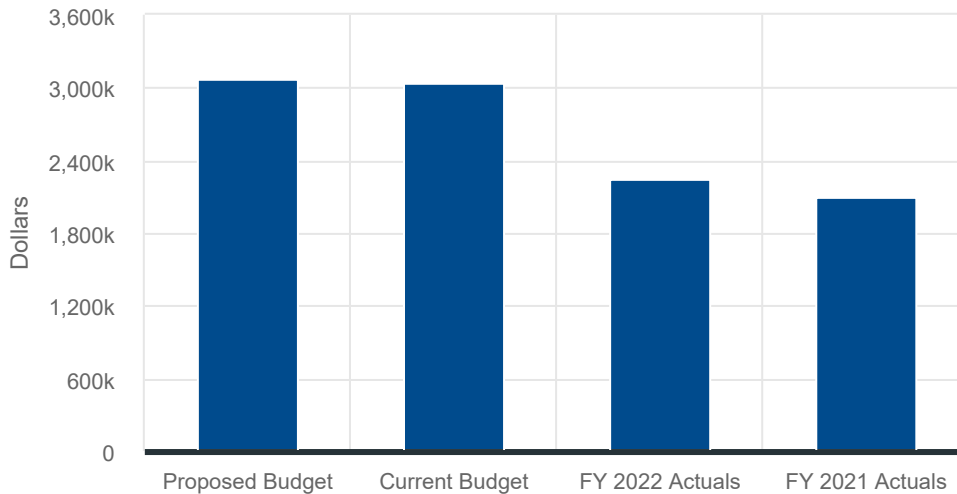
- ✓ Deliver completed projects as assigned on schedule, within budget and scope to the best of their ability.
- ✓ Provide planning and modeling to satisfy the water and sewer service demands of the City of Meridian.
- ✓ Provide inspection services for various City infrastructure projects.
- ✓ Provide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

## Engineering Division Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 240
<b>Expenditures</b>						
Personnel	2,238,649	2,132,901	105,748	5.0%	1,816,725	1,679,188
Operating	830,849	901,842	(70,993)	(7.9)%	427,130	414,358
<b>Total Expenditures</b>	<b>3,069,498</b>	<b>3,034,743</b>	<b>34,755</b>	<b>1.1%</b>	<b>2,243,855</b>	<b>2,093,546</b>
<b>Total Expenditures including Transfers</b>	<b>3,069,498</b>	<b>3,034,743</b>	<b>34,755</b>	<b>1.1%</b>	<b>2,243,855</b>	<b>2,093,546</b>
<b>Net Income (Loss)</b>	<b>\$ (3,069,498)</b>	<b>\$ (3,034,743)</b>	<b>\$ (34,755)</b>	<b>-1.1%</b>	<b>\$ (2,243,855)</b>	<b>\$ (2,093,306)</b>

Personnel		
Full-Time	18.00	18.00
<b>Total Personnel</b>	<b>18.00</b>	<b>18.00</b>

Total Expenditures



## 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:

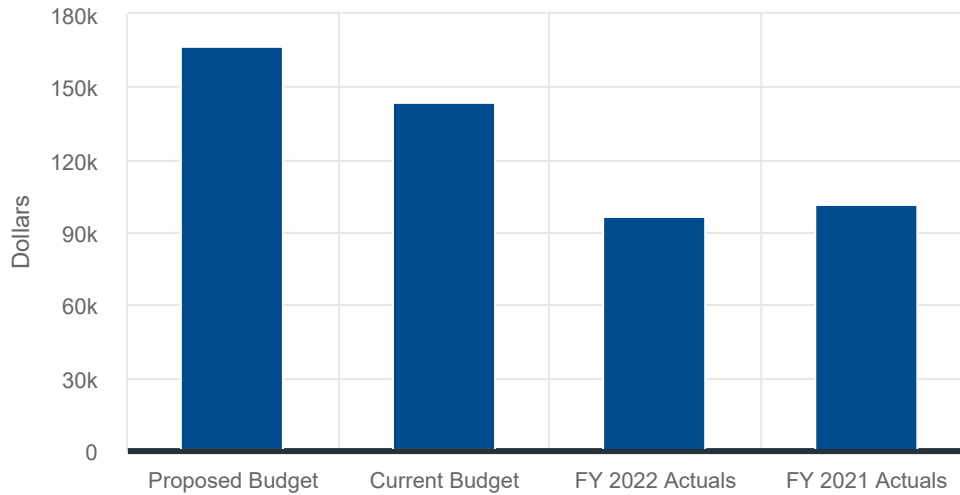
- ✓ Coordinate the Department's planning, development and implementation of relevant environmental programs, plans, projects and services.
- ✓ Maintain floodplain maps and flood data, monitor floodplain activity, review and approve floodplain development applications.
- ✓ Administer the Stormwater Program 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Personnel	\$ 124,164	\$ 111,817	\$ 12,347	11.0%	\$ 93,031	\$ 87,156
Operating	42,756	31,543	11,213	35.5%	3,904	14,324
<b>Total Expenditures</b>	<b>166,920</b>	<b>143,360</b>	<b>23,560</b>	<b>16.4%</b>	<b>96,935</b>	<b>101,480</b>
<b>Total Expenditures including Transfers</b>	<b>166,920</b>	<b>143,360</b>	<b>23,560</b>	<b>16.4%</b>	<b>96,935</b>	<b>101,480</b>
<b>Net Income (Loss)</b>	<b>\$ (166,920)</b>	<b>\$ (143,360)</b>	<b>\$ (23,560)</b>	<b>(16.4)%</b>	<b>\$ (96,935)</b>	<b>\$ (101,480)</b>

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

Total Expenditures



## 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:

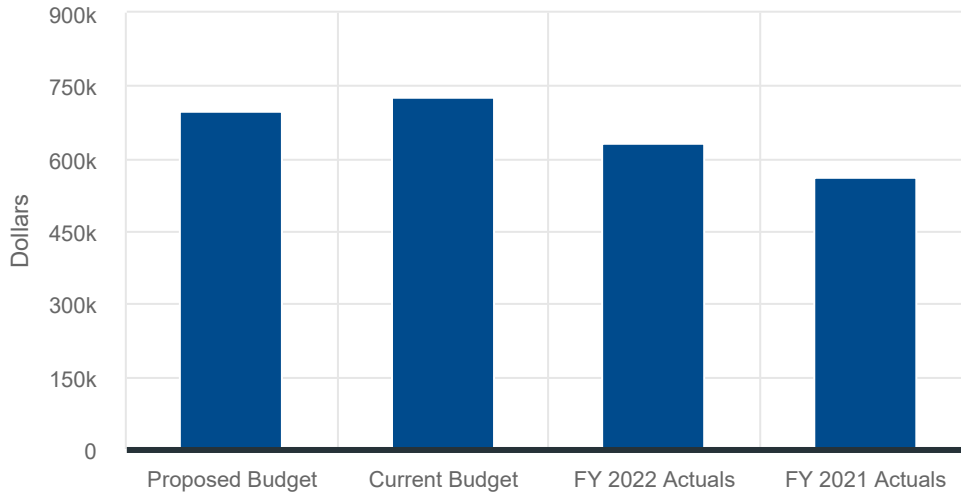
- ✓ Ensure new public utilities are built in a way that grants future developments access to City services.
- ✓ Verify new public infrastructure is designed to protect clean drinking water and promote the conveyance and treatment of wastewater.
- ✓ Administer the collection of sewer and water assessment 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 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ 10,092	\$ 3,087
<b>Expenditures</b>						
Personnel	589,883	601,003	(11,120)	-1.9%	511,673	461,107
Operating	108,982	123,718	(14,736)	(11.9)%	94,270	98,699
Capital	-	-	-	-%	27,750	-
<b>Total Expenditures</b>	<b>698,865</b>	<b>724,721</b>	<b>(25,856)</b>	<b>(3.6)%</b>	<b>633,693</b>	<b>559,806</b>
<b>Total Expenditures including Transfers</b>	<b>698,865</b>	<b>724,721</b>	<b>(25,856)</b>	<b>(3.6)%</b>	<b>633,693</b>	<b>559,806</b>
<b>Net Income (Loss)</b>	<b>\$ (698,865)</b>	<b>\$ (724,721)</b>	<b>\$ 25,856</b>	<b>3.6%</b>	<b>\$ (623,601)</b>	<b>\$ (556,719)</b>

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

Total Expenditures







# WATER DEPARTMENT

Administration Division

Operations Division

Distribution Division

Production Division

Backflow Division

Construction Projects



## Water Department Budget

The Water Division provides customers of the City Water Utility system with clean, safe drinking water. The Division ensures that water necessary for firefighting is available on demand through the maintenance of our integrated well field and storage reservoirs.

### Objectives:

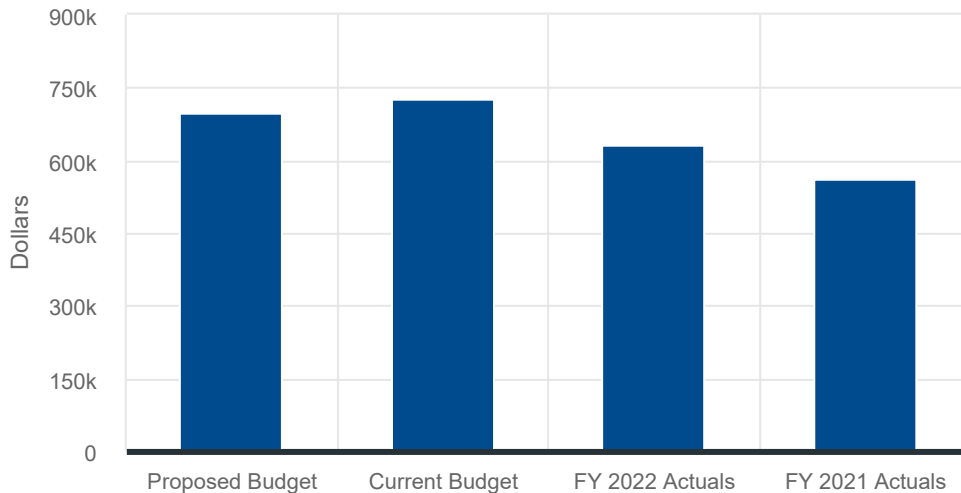
- ✓ Efficiently direct, plan, and coordinate all drinking water operations to meet regulatory and community expectations.

## Water Department Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 16,217,425	\$ 16,762,342	\$ (544,917)	(3.3)%	\$ 15,972,518	\$ 16,771,279
<b>Expenditures</b>						
Personnel	3,138,361	2,859,584	278,777	9.7%	2,390,044	2,289,795
Operating	4,271,860	4,311,624	(39,764)	(0.9)%	3,451,340	3,074,637
Capital	21,666,939	17,713,763	3,953,176	22.3%	5,373,498	2,802,952
<b>Total Expenditures</b>	<b>29,077,160</b>	<b>24,884,971</b>	<b>4,192,189</b>	<b>16.8%</b>	<b>11,214,882</b>	<b>8,167,384</b>
Transfers	2,011,350	1,617,266	394,084	24.4%	1,393,338	1,248,457
<b>Total Expenditures including Transfers</b>	<b>31,088,510</b>	<b>26,502,237</b>	<b>4,586,273</b>	<b>17.3%</b>	<b>12,608,220</b>	<b>9,415,841</b>
<b>Net Income (Loss)</b>	<b>\$ (14,871,085)</b>	<b>\$ (9,739,895)</b>	<b>\$ (5,131,190)</b>	<b>-52.7%</b>	<b>\$ 3,364,298</b>	<b>\$ 7,355,438</b>

Personnel		
Full-Time	32.00	31.00
<b>Total Personnel</b>	<b>32.00</b>	<b>31.00</b>

Total Expenditures



## Water Department Budget Replacement Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-IT-Converged Infrastructure	\$ 100,000
Equip. Replace.-Water-Computers	8,400
Equip. Replace.-Water-Hand Held Readers	30,000
Vehicle Replace.-Water-Valve Truck	240,000
Replacement-Water-SCADA	100,000
Replacement-Water-Water Main(s)	1,600,000
<b>Total Budget Replacement Requests</b>	<b>\$ 2,078,400</b>

Budget Change Request Title	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Purchasing Buyer	\$ -	\$ -	\$ -	\$ -
IT Support Specialist	-	-	-	-
Human Resources Generalist	-	-	-	-
Personnel Reclassification - Water Division	5,775	-	-	5,775
Water Operator III	89,324	6,987	-	96,311
PRV - SCADA	-	-	100,000	100,000
Water Main Extensions / Adjustments	-	-	1,600,000	1,600,000
Well 10B Water Treatment	-	-	2,600,000	2,600,000
Well 34 Autumn Faire	-	-	2,300,000	2,300,000
<b>Total Budget Change Requests</b>	<b>\$ 95,099</b>	<b>\$ 6,987</b>	<b>\$ 6,600,000</b>	<b>\$ 6,702,086</b>

Budget Carryforward Request Title	Budget Amount
Carryforward - Water	\$ 13,558,469
<b>Total Budget Carryforward Requests</b>	<b>\$ 13,558,469</b>

## 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:

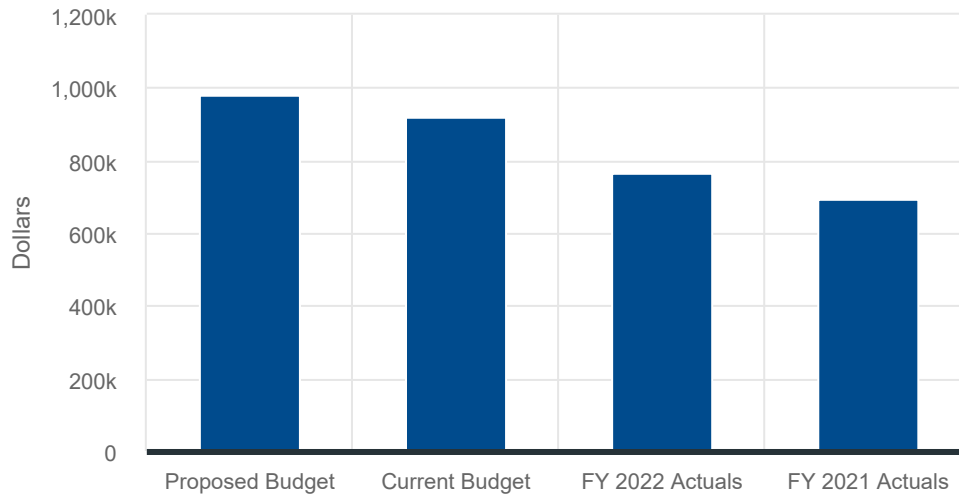
- ✓ Direct, plan, coordinate, and manage all water utility operations and customer service needs.
- ✓ Direct, oversee, maintain regulatory compliance of drinking water quality, utility line locating, water discharges, reclaimed water, backflow prevention, and jobsite safety.
- ✓ Identify operational 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 11,725,107	\$ 11,374,536	\$ 350,571	3.1%	\$ 11,399,395	\$ 11,375,491
<b>Expenditures</b>						
Personnel	342,463	316,906	25,557	8.1%	312,125	278,722
Operating	636,300	601,804	34,496	5.7%	452,331	416,132
<b>Total Expenditures</b>	<b>978,763</b>	<b>918,710</b>	<b>60,053</b>	<b>6.5%</b>	<b>764,456</b>	<b>694,854</b>
Transfers	2,011,350	1,617,266	394,084	24.4%	1,393,338	1,248,457
<b>Total Expenditures including Transfers</b>	<b>2,990,113</b>	<b>2,535,976</b>	<b>454,137</b>	<b>17.9%</b>	<b>2,157,794</b>	<b>1,943,311</b>
<b>Net Income (Loss)</b>	<b>\$ 8,734,994</b>	<b>\$ 8,838,560</b>	<b>\$ (103,566)</b>	<b>-1.2%</b>	<b>\$ 9,241,601</b>	<b>\$ 9,432,180</b>

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

Total Expenditures



## Water Administration Division Budget Request Detail

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

**Narrative:** A reclassification request occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and/or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requests for position reclassification and applies the City’s Step Compensation Plan to establish proper placement in the plan. This addresses 1 Water Division position reclassifying to a higher grade.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	5,775
Total Operating Expenses	-
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 5,775</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No



## 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:

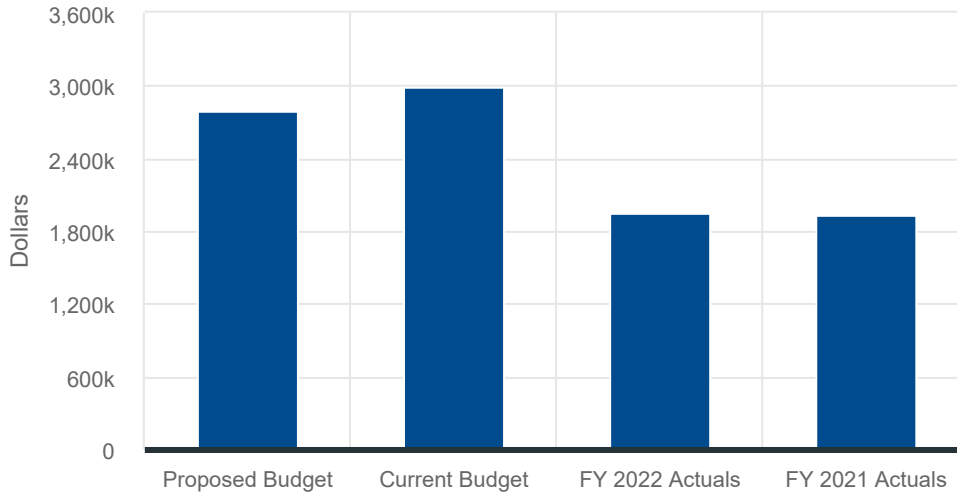
- ✓ Ensure timely, accurate, and consistent capture of water usage data for monthly billing; audit/verify data for anomalies and correct.
- ✓ Direct, plan, and coordinate installation and activation of new water service connections. Develop, plan, and execute strategy for replacement of meters and transmitting 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 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ 1,523	\$ 3,155
<b>Expenditures</b>						
Personnel	958,729	904,850	53,879	6.0%	852,483	829,565
Operating	1,314,621	1,542,536	(227,915)	(14.8)%	1,096,733	1,089,666
Capital	525,147	533,401	(8,254)	(1.5)%	4,255	8,400
<b>Total Expenditures</b>	<b>2,798,497</b>	<b>2,980,787</b>	<b>(182,290)</b>	<b>(6.1)%</b>	<b>1,953,471</b>	<b>1,927,631</b>
<b>Total Expenditures including Transfers</b>	<b>2,798,497</b>	<b>2,980,787</b>	<b>(182,290)</b>	<b>(6.1)%</b>	<b>1,953,471</b>	<b>1,927,631</b>
<b>Net Income (Loss)</b>	<b>\$ (2,798,497)</b>	<b>\$ (2,980,787)</b>	<b>\$ 182,290</b>	<b>6.1%</b>	<b>\$ (1,951,948)</b>	<b>\$ (1,924,476)</b>

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

Total Expenditures



## 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:

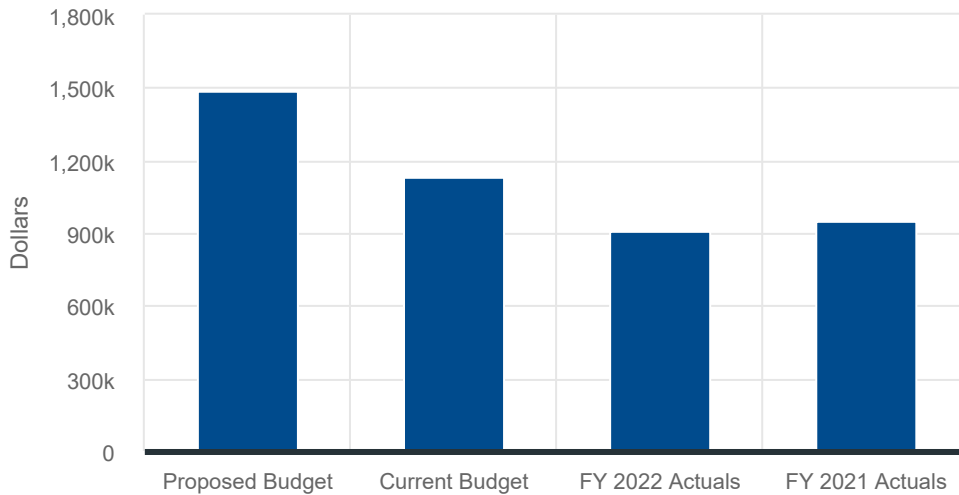
- ✓ Operate a water distribution system for normal operations and ensure operational readiness for emergency use.
- ✓ Perform routine maintenance, replacements, installations, and emergency repairs to water and reclaimed water systems.
- ✓ Perform utility locates within the regulatory requirements of 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 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 449
<b>Expenditures</b>						
Personnel	964,116	844,709	119,407	14.1%	582,986	649,393
Operating	281,976	287,734	(5,758)	(2.0)%	329,399	266,457
Capital	240,000	-	240,000	N/A	-	35,615
<b>Total Expenditures</b>	<b>1,486,092</b>	<b>1,132,443</b>	<b>353,649</b>	<b>31.2%</b>	<b>912,385</b>	<b>951,465</b>
<b>Total Expenditures including Transfers</b>	<b>1,486,092</b>	<b>1,132,443</b>	<b>353,649</b>	<b>31.2%</b>	<b>912,385</b>	<b>951,465</b>
<b>Net Income (Loss)</b>	<b>\$ (1,486,092)</b>	<b>\$ (1,132,443)</b>	<b>\$ (353,649)</b>	<b>(31.2)%</b>	<b>\$ (912,385)</b>	<b>\$ (951,016)</b>

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

Total Expenditures



## Water Distribution Division Budget Request Detail

**Budget Request Title: Water Operator III**

**Narrative:** This request is for a Water Operator III FTE. This position is needed to maintain the currently level of service in light of City growth. As the City grows, additional meters, hydrants, valves, main lines, and service lines are added to the system. Additional staff members will be required to continue to maintain, inspect, and repair the City’s drinking water infrastructure.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	89,324
Total Operating Expenses	6,997
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 96,321</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	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:

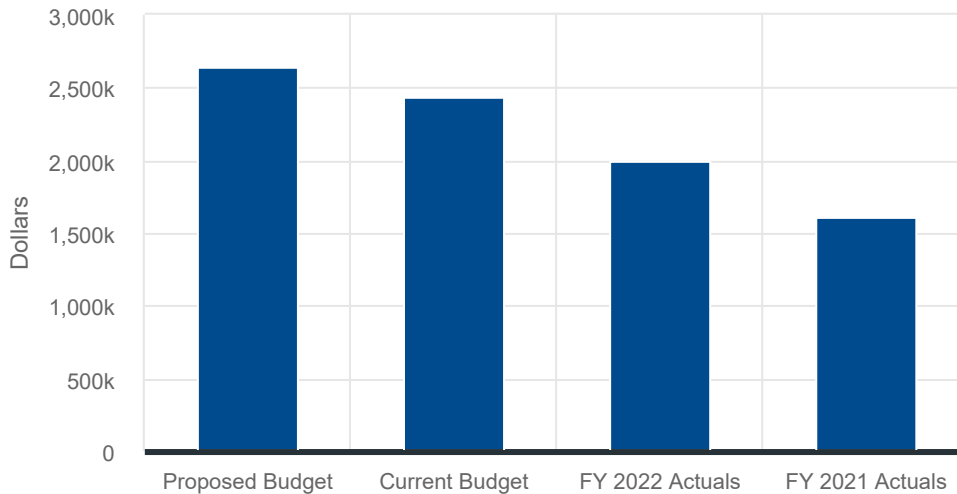
- ✓ Maintain, repair, operate, and improve upon City drinking water related production and treatment facilities.
- ✓ Monitor and sample source and system water to ensure drinking water standards and regulatory compliance.
- ✓ Maintain and improve drinking water quality by reducing and or removing regulated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

## Water Production Division Budget

	FY 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ 6,504	\$ 525
<b>Expenditures</b>						
Personnel	677,087	627,252	49,835	7.9%	496,367	377,295
Operating	1,962,519	1,802,164	160,355	8.9%	1,492,726	1,227,379
<b>Total Expenditures</b>	<b>2,639,606</b>	<b>2,429,416</b>	<b>210,190</b>	<b>8.7%</b>	<b>1,989,093</b>	<b>1,604,674</b>
<b>Total Expenditures including Transfers</b>	<b>2,639,606</b>	<b>2,429,416</b>	<b>210,190</b>	<b>8.7%</b>	<b>1,989,093</b>	<b>1,604,674</b>
<b>Net Income (Loss)</b>	<b>\$ (2,639,606)</b>	<b>\$ (2,429,416)</b>	<b>\$ (210,190)</b>	<b>(8.7)%</b>	<b>\$ (1,982,589)</b>	<b>\$ (1,604,149)</b>

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

Total Expenditures



## Water Backflow Prevention Division Budget

The Water Backflow Prevention Division 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.

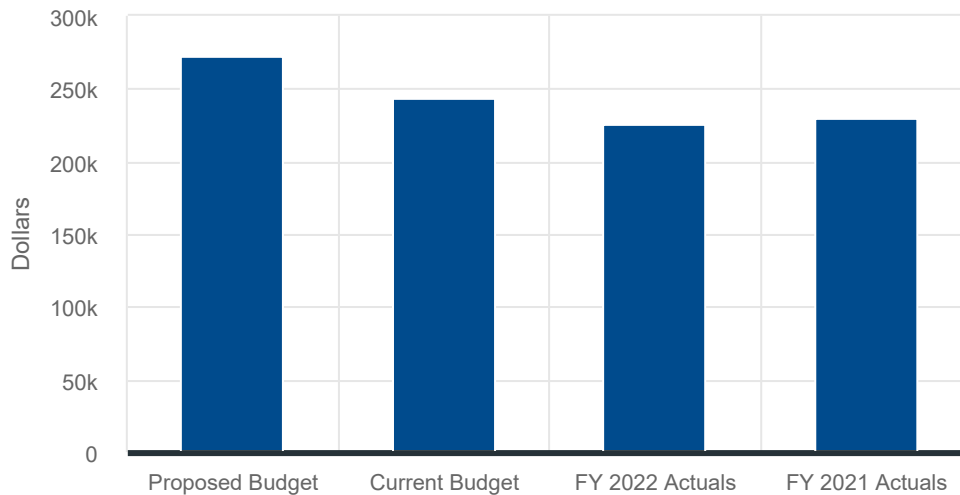


## Water Backflow Prevention Division Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Expenditures</b>						
Personnel	\$ 195,966	\$ 165,867	\$ 30,099	18.1%	\$ 146,083	\$ 154,820
Operating	76,444	77,386	(942)	(1.2)%	80,151	75,003
<b>Total Expenditures</b>	<b>272,410</b>	<b>243,253</b>	<b>29,157</b>	<b>12.0%</b>	<b>226,234</b>	<b>229,823</b>
<b>Total Expenditures including Transfers</b>	<b>272,410</b>	<b>243,253</b>	<b>29,157</b>	<b>12.0%</b>	<b>226,234</b>	<b>229,823</b>
<b>Net Income (Loss)</b>	<b>\$ (272,410)</b>	<b>\$ (243,253)</b>	<b>\$ (29,157)</b>	<b>(12.0)%</b>	<b>\$ (226,234)</b>	<b>\$ (229,823)</b>

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

Total Expenditures



## Water Construction Projects Division Budget

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.

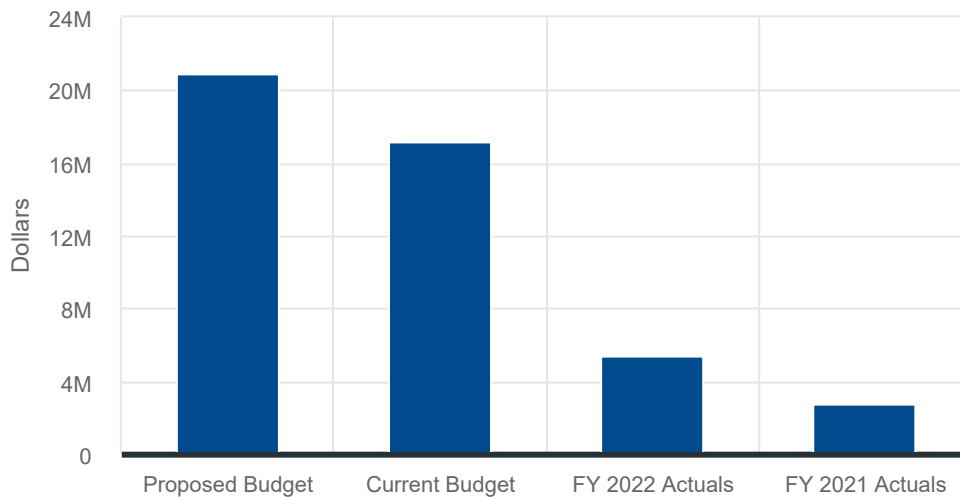
### Objectives:

- ✓ 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 4,492,318	\$ 5,387,806	\$ (895,488)	(16.6)%	\$ 4,565,096	\$ 5,391,659
<b>Expenditures</b>						
Capital	20,901,792	17,180,362	3,721,430	21.7%	5,369,243	2,758,937
<b>Total Expenditures</b>	<b>20,901,792</b>	<b>17,180,362</b>	<b>3,721,430</b>	<b>21.7%</b>	<b>5,369,243</b>	<b>2,758,937</b>
<b>Total Expenditures including Transfers</b>	<b>20,901,792</b>	<b>17,180,362</b>	<b>3,721,430</b>	<b>21.7%</b>	<b>5,369,243</b>	<b>2,758,937</b>
<b>Net Income (Loss)</b>	<b>\$ (16,409,474)</b>	<b>\$ (11,792,556)</b>	<b>\$ (4,616,918)</b>	<b>-39.2%</b>	<b>\$ (804,147)</b>	<b>\$ 2,632,722</b>

### Total Expenditures



## Water Construction Projects Division Budget Request Detail

**Budget Request Title: PRV - SCADA**

**Narrative:** Pressure Reducing Valves (PRVs) allow water to flow between pressure zones while maintaining pressures in each zone. Supervisory Controls and Data Acquisition (SCADA) is needed at PRV sites to allow monitoring by Water Operations. The FY24 request will include the design and construction of SCADA infrastructure for PRVs 26 and 28.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	100,000
<b>Total Budget Request</b>	<b>\$ 100,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	No

## 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. FY24 projects include ACHD-Lake Hazel Road-Eagle Road to City Limits, ACHD-Ustick Rd -Ten Mile to Linder Rd, ACHD-Intersection Lake Hazel & EagleRd.

	Budget Amount
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	1,600,000
<b>Total Budget Request</b>	<b>\$ 1,600,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	No

## Water Construction Projects Division Budget Request Detail

**Budget Request Title: Well 10B Water Treatment**

**Narrative:** This project will fund the design, equipment procurement, and construction of a water supply treatment facility to improve the water quality supplied by Well 10B. Iron and manganese, which are naturally occurring elements in our water supply, can be removed through filtration treatment units which will improve water aesthetic issues. This is the last year of a three year project and includes procurement of the treatment equipment. Well 10B serves pressure zone 3, near Locust Grove and Fairview.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	2,600,000
<b>Total Budget Request</b>	<b>\$ 2,600,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	No

## Water Construction Projects Division Budget Request Detail

**Budget Request Title: Well 34 Autumn Faire**

**Narrative:** This request is for the design and construction of the next water supply well for pressure zone 1 in the NW area of Meridian. Water master planning shows a need to continue to develop water supply to accommodate growth- especially in pressure zones 1 and 2. This is the last year of a three year project which includes the design and construction of a test well, production well, and pumping facility.

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

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No





# WASTEWATER DEPARTMENT

Administration Division

Treatment Plant Division

Collection Lines Division

Pretreatment Division

Laboratory Division

Construction Projects

## Wastewater Department Budget

The Wastewater Department operates and maintains a centralized wastewater treatment facility and a significant network of sewer lines and lift stations located throughout the City. The primary objective of the Wastewater Division is the protection of public health and the environment.

### Objectives:

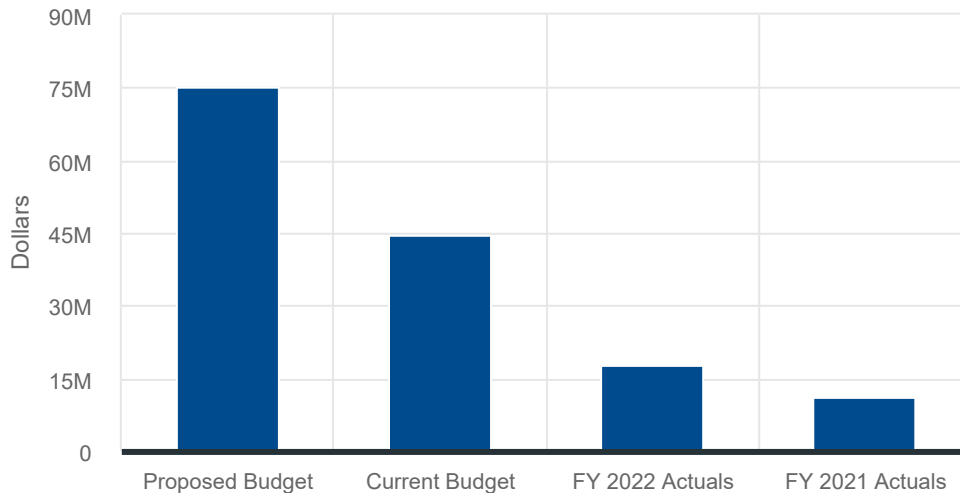
- ✓ Efficiently direct, plan, and coordinate all sewer operations to meet regulatory and community expectations.
- ✓ Meet all regulatory requirements while also increasing treatment capacity to support continued growth in the City.

## Wastewater Department Budget

	FY 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 35,218,698	\$ 31,764,640	\$ 3,454,058	10.9%	\$ 31,194,755	\$ 31,524,611
<b>Expenditures</b>						
Personnel	4,855,828	4,389,157	466,671	10.6%	3,576,451	3,374,999
Operating	5,593,215	5,073,479	519,736	10.2%	3,612,381	3,732,013
Capital	64,550,731	34,954,887	29,595,844	84.7%	10,359,364	4,049,251
<b>Total Expenditures</b>	<b>74,999,774</b>	<b>44,417,523</b>	<b>30,582,251</b>	<b>68.9%</b>	<b>17,548,196</b>	<b>11,156,263</b>
Transfers	2,011,350	1,617,266	394,084	24.4%	1,409,877	1,265,626
<b>Total Expenditures including Transfers</b>	<b>77,011,124</b>	<b>46,034,789</b>	<b>30,976,335</b>	<b>67.3%</b>	<b>18,958,073</b>	<b>12,421,889</b>
<b>Net Income (Loss)</b>	<b>\$ (41,792,426)</b>	<b>\$ (14,270,149)</b>	<b>\$ (27,522,277)</b>	<b>-192.9%</b>	<b>\$ 12,236,682</b>	<b>\$ 19,102,722</b>

Personnel		
Full-Time	48.00	46.00
<b>Total Personnel</b>	<b>48.00</b>	<b>46.00</b>

### Total Expenditures



## Wastewater Department Budget Requests

Budget Replacement Request Title	Budget Amount
Equip. Replace.-IT-Converged Infrastructure	\$ 100,000
Equip. Replace.-WRRF-Computers	21,900
Replacement-WRRF-SCADA	320,000
Vehicle Replace.-WRRF-1999 Ford F450	150,000
Equip. Replace.-WRRF-CCTV Cable	10,000
Equip. Replace.-WRRF-Lab Equipment	212,000
Replacement-WRRF-Digester #4/5 - Seals	300,000
Replacement-WRRF-Sewer Main(s)	1,954,379
<b>Total Budget Replacement Requests</b>	<b>\$ 3,068,279</b>

Budget Change Request Title	Personnel	Operating	Capital	Net Rev-Cost Budget Amount
Personnel Reclassification - Wastewater Division	35,403	-	-	35,403
Critical WRRF Equipment	-	42,000	-	42,000
Digester #5 - Cleaning	-	125,000	-	125,000
WRRF Forklift	-	-	75,000	75,000
Hydrocleaner Truck	-	18,800	650,000	668,800
Senior Collections Technician	88,565	4,407	-	92,972
Lab Analyst I	77,015	4,417	-	81,432
Can-Ada Lift Station	-	-	12,600,000	12,600,000
Sewer Line Extensions / Adjustments	-	-	760,800	760,800
Tertiary Filter Expansion	-	-	14,500,000	14,500,000
WRRF Aeration Basin 9 and 10	-	-	6,000,000	6,000,000
WRRF Odor Control	-	-	300,000	300,000
<b>Total Budget Change Requests</b>	<b>\$ 200,983</b>	<b>\$ 194,624</b>	<b>\$ 34,885,800</b>	<b>\$ 35,281,407</b>

Budget Carryforward Request Title	Budget Amount
Carryforward - Wastewater	\$ 28,082,102
<b>Total Budget Carryforward Requests</b>	<b>\$ 28,082,102</b>

## 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.

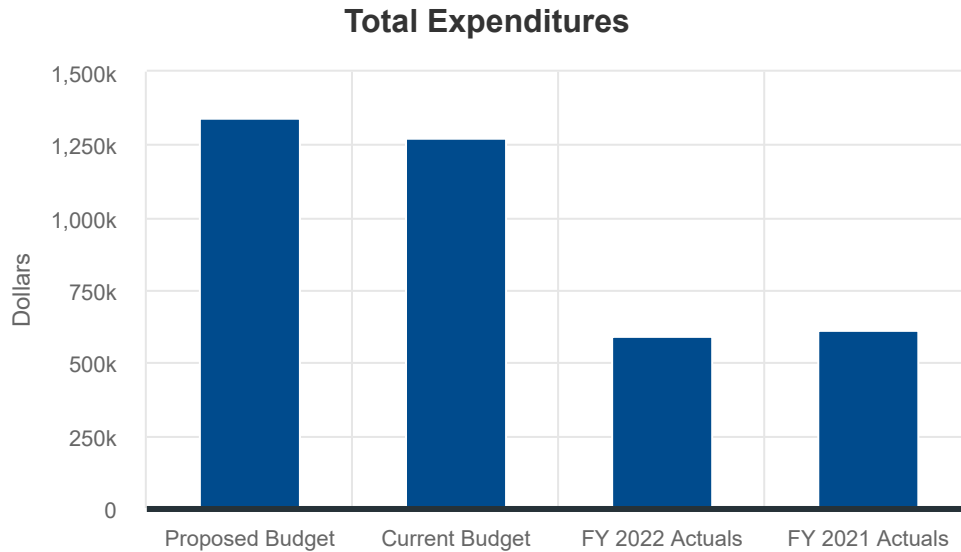
### Objectives:

- ✓ 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 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ 19,587,090	\$ 18,806,615	\$ 780,475	4.2%	\$ 18,523,779	\$ 17,938,872
<b>Expenditures</b>						
Personnel	246,452	225,172	21,280	9.5%	244,846	257,220
Operating	1,091,907	1,050,675	41,232	3.9%	345,332	358,006
<b>Total Expenditures</b>	<b>1,338,359</b>	<b>1,275,847</b>	<b>62,512</b>	<b>4.9%</b>	<b>590,178</b>	<b>615,226</b>
Transfers	2,011,350	1,617,266	394,084	24.4%	1,409,877	1,265,626
<b>Total Expenditures including Transfers</b>	<b>3,349,709</b>	<b>2,893,113</b>	<b>456,596</b>	<b>15.8%</b>	<b>2,000,055</b>	<b>1,880,852</b>
<b>Net Income (Loss)</b>	<b>\$ 16,237,381</b>	<b>\$ 15,913,502</b>	<b>\$ 323,879</b>	<b>2.0%</b>	<b>\$ 16,523,724</b>	<b>\$ 16,058,020</b>

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



## Wastewater Administration Division Budget Request Detail

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

**Narrative:** A reclassification request occurs when duties and responsibilities change substantially in the degree of difficulty, level of accountability, and/or qualification requirements. Per the Annual Budget Development Calendar Human Resources receives requests for position reclassification and applies the City’s Step Compensation Plan to establish proper placement in the plan. This addresses 4 Wastewater positions reclassifying to a higher grade.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	35,403
Total Operating Expenses	-
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 35,403</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## 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:

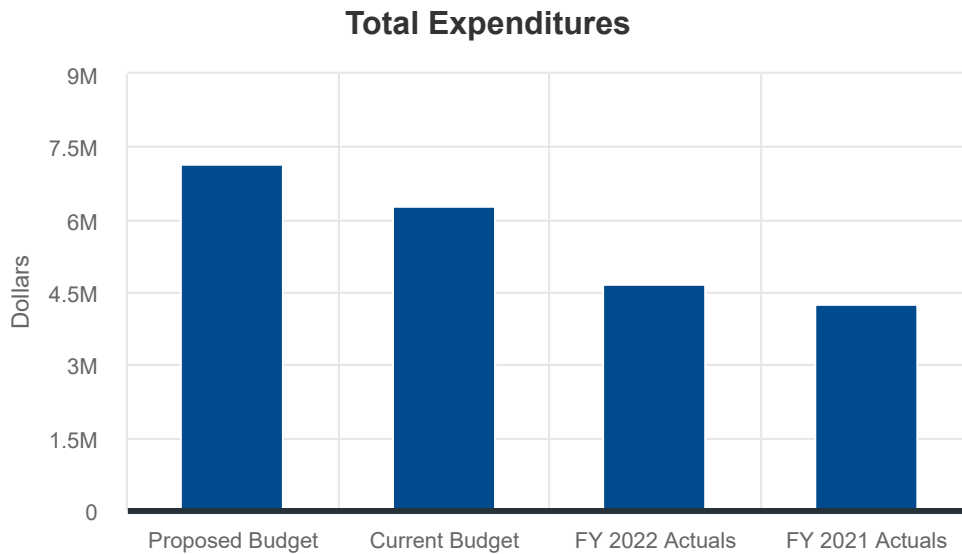
- ✓ Consistently receive and treat the perpetual flow of wastewater generated by the community.
- ✓ Ensure that treated sewage effluent discharged to the environment meets limitations for pollutant concentrations and other limits dictated by Federal regulations.
- ✓ Efficiently operate and maintain all 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 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ 1,601	\$ 330
<b>Expenditures</b>						
Personnel	2,696,567	2,534,020	162,547	6.4%	2,060,063	1,874,352
Operating	3,879,740	3,370,901	508,839	15.1%	2,621,578	2,374,669
Capital	578,881	353,881	225,000	63.6%	-	-
<b>Total Expenditures</b>	<b>7,155,188</b>	<b>6,258,802</b>	<b>896,386</b>	<b>14.3%</b>	<b>4,681,641</b>	<b>4,249,021</b>
<b>Total Expenditures including Transfers</b>	<b>7,155,188</b>	<b>6,258,802</b>	<b>896,386</b>	<b>14.3%</b>	<b>4,681,641</b>	<b>4,249,021</b>
<b>Net Income (Loss)</b>	<b>\$ (7,155,188)</b>	<b>\$ (6,258,802)</b>	<b>\$ (896,386)</b>	<b>(14.3)%</b>	<b>\$ (4,680,040)</b>	<b>\$ (4,248,691)</b>

Personnel		
Full-Time	27.00	27.00
<b>Total Personnel</b>	<b>27.00</b>	<b>27.00</b>



## Wastewater Treatment Plant Budget Request Detail

**Budget Request Title: Critical WRRF Equipment**

**Narrative:** This request is for a spare grinder used to process the screenings removed in the headworks building. Grinder repairs are lengthy with long lead times for parts, during which the City is at risk with no redundancy. This spare would provide quick recovery capabilities should a grinder stop functioning, and will provide redundancy during standard maintenance activities.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	42,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 42,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Wastewater Treatment Plant Budget Request Detail

**Budget Request Title: Digester #5 - Cleaning**

**Narrative:** This projects funds the regular 5-year cleaning / maintenance of one of the City’s 800,000 gallon anaerobic digesters. Periodic cleaning of the digesters are important to maintain the capacity of the digester and protect the life of the digester equipment.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	125,000
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 125,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	Yes
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Wastewater Treatment Plant Budget Request Detail

**Budget Request Title: WRRF Forklift**

**Narrative:** This enhancement is for a new forklift for the WRRF with sufficient capabilities to perform current duties. Increased duty capacity is necessary to move grit and screening dumpsters. The forklift is used daily at the facility to accept and unload chemical deliveries as well as pulling and moving critical plant equipment such as pumps and motors. This piece of equipment is essential for safe daily operations.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	75,000
<b>Total Budget Request</b>	<b>\$ 75,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	Yes
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	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 consists of gravity lines, pressure lines, and lift stations.

### Objectives:

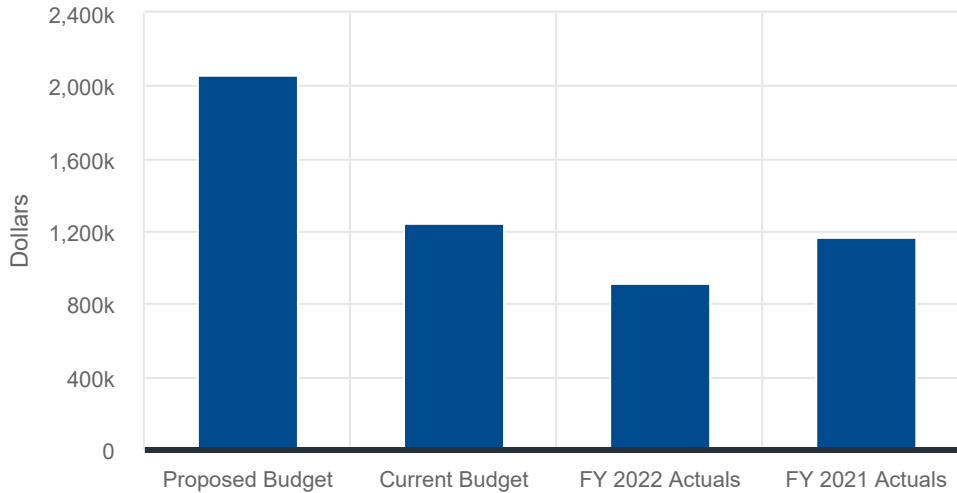
- ✓ Ensure that the sewer collection system operates effectively at all times, conveying sewage to the treatment facility, and preventing system overflows or spills into the community.
- ✓ Characterize the condition of the sewer collection system through systematic televised and documented video inspection, 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ -	\$ 198,703
<b>Expenditures</b>						
Personnel	969,820	819,061	150,759	18.4%	578,357	573,713
Operating	436,666	423,645	13,021	3.1%	337,677	538,919
Capital	650,000	-	650,000	N/A	-	49,911
<b>Total Expenditures</b>	<b>2,056,486</b>	<b>1,242,706</b>	<b>813,780</b>	<b>65.5%</b>	<b>916,034</b>	<b>1,162,543</b>
<b>Total Expenditures including Transfers</b>	<b>2,056,486</b>	<b>1,242,706</b>	<b>813,780</b>	<b>65.5%</b>	<b>916,034</b>	<b>1,162,543</b>
<b>Net Income (Loss)</b>	<b>\$ (2,056,486)</b>	<b>\$ (1,242,706)</b>	<b>\$ (813,780)</b>	<b>-65.5%</b>	<b>\$ (916,034)</b>	<b>\$ (963,840)</b>

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

Total Expenditures



## Wastewater Collection Lines Division Budget Request Detail

**Budget Request Title: Hydrocleaner Truck**

**Narrative:** This request is to purchase a new Hydrocleaner truck for the Collections team. Since an in-house maintenance program was instituted in 2009, over 300 additional miles of sewer mains have been added to the City. Nearly 60% of the system is now past due on the 3-year cleaning goal. In 2023 a new Sr. Collections Technician was added to the Wastewater team and another is being asked for in 2024. With the purchase of a new hydrocleaner and the addition of the new Collections staff, the past-due maintenance goals can be more closely achieved.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	18,800
Total Capital Outlay	650,000
<b>Total Budget Request</b>	<b>\$ 668,800</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Wastewater Collection Lines Division Budget Request Detail

**Budget Request Title: Senior Collections Technician**

**Narrative:** This request is for a new FTE to support the sewer cleaning and CCTV objectives of the City. The City cleans and inspects the City’s sewer lines in order to ensure line integrity and function, ensuring lines remain clear and sewer overflows are prevented. This system of cleaning and inspection ensures defects such as broken lines or utility bore strikes are discovered and repaired in a timely manner. As the City continues to grow, it takes longer to make it through an entire cycle of cleaning and inspection of the sewer collection system. This request will add an additional person which will allow the City to keep the current large vehicles running for more hours and days of the week in an effort to maintain appropriate rates of sewer line cleaning and inspection.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	88,565
Total Operating Expenses	4,417
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 92,982</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	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:

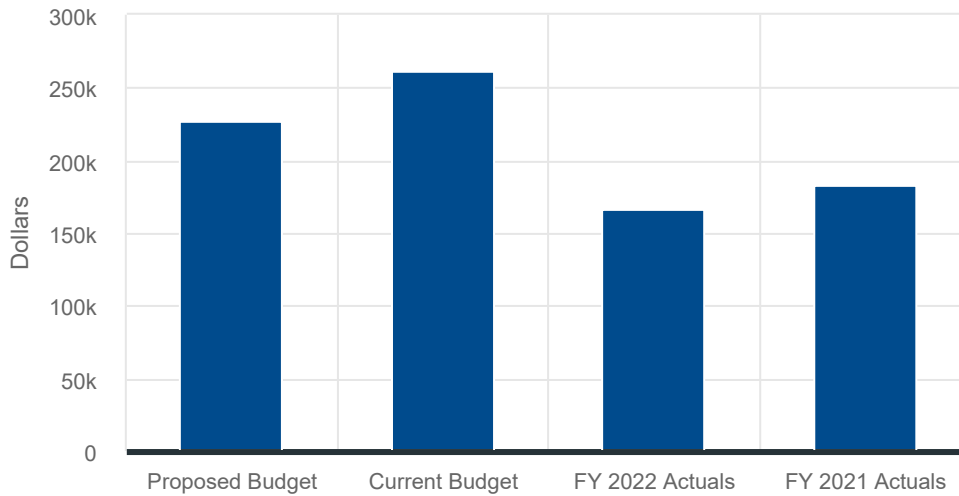
- ✓ Review construction plans for new construction and tenant improvements to ensure that appropriate pretreatment equipment is included in design plans.
- ✓ Perform field inspections to ensure that pretreatment equipment is correctly installed and appropriately maintained.
- ✓ Help local businesses 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 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Revenue</b>	\$ -	\$ -	\$ -	-%	\$ 27,825	\$ 21,450
<b>Expenditures</b>						
Personnel	212,940	206,126	6,814	3.3%	159,054	177,731
Operating	14,764	54,852	(40,088)	(73.1)%	7,488	5,512
<b>Total Expenditures</b>	<b>227,704</b>	<b>260,978</b>	<b>(33,274)</b>	<b>(12.7)%</b>	<b>166,542</b>	<b>183,243</b>
<b>Total Expenditures including Transfers</b>	<b>227,704</b>	<b>260,978</b>	<b>(33,274)</b>	<b>(12.7)%</b>	<b>166,542</b>	<b>183,243</b>
<b>Net Income (Loss)</b>	<b>\$ (227,704)</b>	<b>\$ (260,978)</b>	<b>\$ 33,274</b>	<b>12.7%</b>	<b>\$ (138,717)</b>	<b>\$ (161,793)</b>

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

Total Expenditures



## Wastewater Laboratory Division Budget

The Wastewater Laboratory 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:

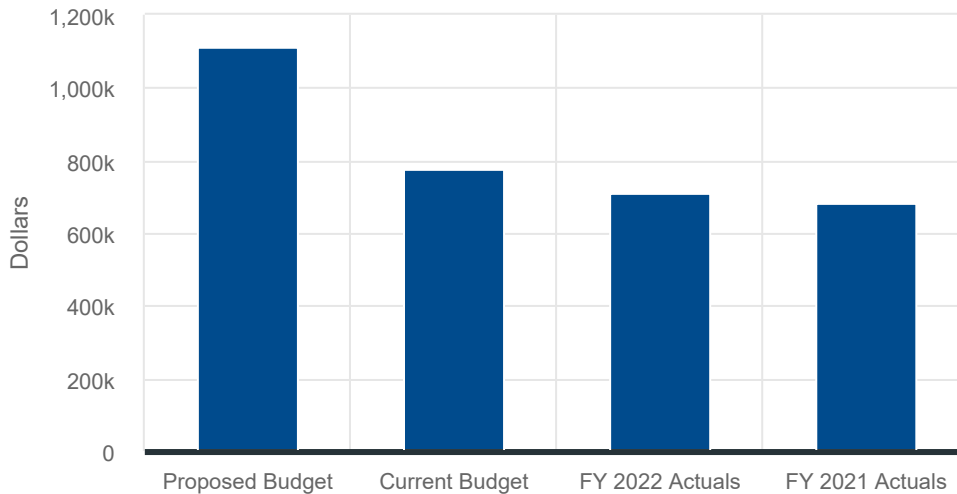
- ✓ The laboratory manages analytical data handling, sampling records, and reporting of analytical results, including the discharge monitoring report.
- ✓ Ensure that data is provided to end users in clear, accurate, and complete reports.
- ✓ Provide data to WRRF staff in a prompt manner to facilitate 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 2024	FY 2023	2024 to 2023		FY 2022	FY 2021
	Proposed Budget	Current Budget	Budget Change Amount	Budget Change Percent	Actuals	Actuals
<b>Expenditures</b>						
Personnel	\$ 730,049	\$ 604,778	\$ 125,271	20.7%	\$ 534,131	\$ 491,983
Operating	170,138	173,406	(3,268)	(1.9)%	174,706	174,269
Capital	212,000	-	212,000	N/A	-	17,462
<b>Total Expenditures</b>	<b>1,112,187</b>	<b>778,184</b>	<b>334,003</b>	<b>42.9%</b>	<b>708,837</b>	<b>683,714</b>
<b>Total Expenditures including Transfers</b>	<b>1,112,187</b>	<b>778,184</b>	<b>334,003</b>	<b>42.9%</b>	<b>708,837</b>	<b>683,714</b>
<b>Net Income (Loss)</b>	<b>\$ (1,112,187)</b>	<b>\$ (778,184)</b>	<b>\$ (334,003)</b>	<b>(42.9)%</b>	<b>\$ (708,837)</b>	<b>\$ (683,714)</b>

Personnel		
Full-Time	7.00	6.00
<b>Total Personnel</b>	<b>7.00</b>	<b>6.00</b>

Total Expenditures



## Wastewater Laboratory Division Budget Request Detail

**Budget Request Title: Lab Analyst I**

**Narrative:** This enhancement will fund the addition of a Laboratory Analyst I position. This additional staff member will allow laboratory staffing under the 7 day a week staffing structure that was adopted to help ensure regulatory permit compliance for required analytical sampling and testing. Providing an on-site laboratory presence every day of the week allows the facility to rapidly respond to changing plant process performance and other unforeseeable events that could occur on weekends (which are high flow days). Additional laboratory analysts will be needed in the future to accommodate the sampling and analysis that accompany advanced, complex treatment processes as the facility evolves to meet challenging regulatory requirements. Laboratory staffing levels are currently insufficient, resulting in habitual rearrangement of staff schedules to provide time-sensitive coverage of permit required analytical work in the event of staff sickness, family leave, vacation, and other absences.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	77,015
Total Operating Expenses	4,427
Total Capital Outlay	-
<b>Total Budget Request</b>	<b>\$ 81,442</b>

Is the request required to meet legal, compliance, or regulatory mandates?	Yes
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## 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.

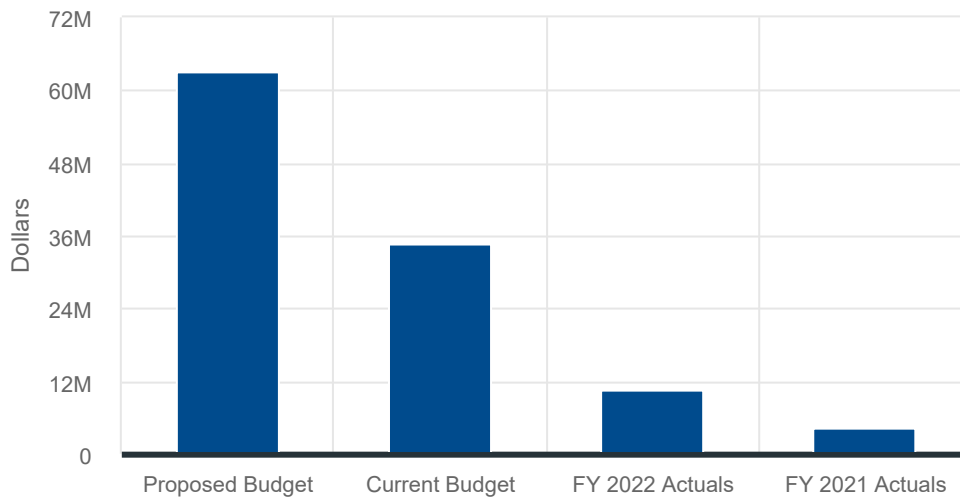
### Objectives:

- ✓ 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 2024 Proposed Budget	FY 2023 Current Budget	2024 to 2023 Budget Change		FY 2022 Actuals	FY 2021 Actuals
			Amount	Percent		
<b>Revenue</b>	\$ 15,631,608	\$ 12,958,025	\$ 2,673,583	20.6%	\$ 12,641,550	\$ 13,365,256
<b>Expenditures</b>						
Capital	63,109,850	34,601,006	28,508,844	82.4%	10,359,364	3,981,878
<b>Total Expenditures</b>	<b>63,109,850</b>	<b>34,601,006</b>	<b>28,508,844</b>	<b>82.4%</b>	<b>10,484,964</b>	<b>4,262,516</b>
<b>Total Expenditures including Transfers</b>	<b>63,109,850</b>	<b>34,601,006</b>	<b>28,508,844</b>	<b>82.4%</b>	<b>10,484,964</b>	<b>4,262,516</b>
<b>Net Income (Loss)</b>	<b>\$ (47,478,242)</b>	<b>\$ (21,642,981)</b>	<b>\$ (25,835,261)</b>	<b>(119.4)%</b>	<b>\$ 2,156,586</b>	<b>\$ 9,102,740</b>

**Total Expenditures**



## Wastewater Construction Projects Budget Request Detail

**Budget Request Title: Can-Ada Lift Station**

**Narrative:** This project provides the construction of a lift station, sewer pressure main, and gravity sewer line in the NW area of Meridian. Installing this infrastructure will support the 4 square mile Fields District priority growth area. This is the third year of a four year project.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	12,600,000
<b>Total Budget Request</b>	<b>\$ 12,600,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	No



## 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. FY2024 projects include ACHD Lake Hazel Road, Eagle Road to City Limits and the ACHD Intersection Lake Hazel to Eagle Road Projects.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	760,800
<b>Total Budget Request</b>	<b>\$ 760,800</b>

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	Yes
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	No

## Wastewater Construction Projects Budget Request Detail

**Budget Request Title: Tertiary Filter Expansion**

**Narrative:** This project is required to meet IPDES permit requirements. This request will fund the design and construction of membrane filters. The project will include membranes with associated pumps, compressed air system, backwash tank and pumps, and scour air blowers, along with inlet strainers and chemical day tanks/totes for cleaning with a building for equipment, and install covers on the membrane basins and feed channel. Tertiary membrane filters will allow the WRRF to meet stringent IPDES effluent Phosphorus limits, along with some potential future limits on emerging contaminants. This is the third year of a five-year project.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	14,500,000
<b>Total Budget Request</b>	<b>\$ 14,500,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	Yes
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	No
Is this request needed to maintain existing service to customers?	No

## Wastewater Construction Projects Budget Request Detail

**Budget Request Title: WRRF Aeration Basin 9 and 10**

**Narrative:** This project is required to meet NPDES permit requirements and supports future growth. This request will fund year four of a six year project that includes the retrofit of the existing plant and addition of aeration basins 9 and 10 at the WRRF. Retrofitting Aeration Basins 14 will allow the basins to operate in a 5-Stage Bardenpho configuration, matching the configuration of new Aeration Basins 58 and providing the most efficient process for biological nutrient removal. By upgrading existing infrastructure, the City will be able to delay construction of future Aeration Basins 11 and 12, saving capital expense. Operators will benefit from having a consistent plant process configuration for treatment. Aeration Basins 9 and 10 are necessary because additional treatment volume is required to achieve compliance with final effluent limitations in the City's NPDES permit. The stringent ammonia-nitrogen limits are the primary driver for expansion, which would create enough nitrification volume for the remainder of the facility planning window.

	<b>Budget Amount</b>
Total Revenue	\$ -
Total Personnel Costs	-
Total Operating Expenses	-
Total Capital Outlay	6,000,000
<b>Total Budget Request</b>	<b>\$ 6,000,000</b>

Is the request required to meet legal, compliance, or regulatory mandates?	Yes
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accommodate and support growth?	Yes
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	No

## Wastewater Construction Projects Budget Request Detail

**Budget Request Title: WRRF Odor Control**

**Narrative:** This request is for design and construction of odor control equipment for the three highest odor areas of the WRRF: the centrifuge exhaust, the east plant primary clarifiers, and the west plant primary clarifiers. These areas of the plant account for approximately 63% of all odor generation potential at the WRRF. Installing odor control treatment technologies on this equipment would reduce total plant odors by 67% at the current WRRF property line. This is the third year of a six-year project timeline and will include the design of the primary clarifier launder covers.

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

Is the request required to meet legal, compliance, or regulatory mandates?	No
Does the request address a safety concern for employees or citizens?	No
Is the request needed to accomodate and support growth?	No
Is the intent of this request to improve service to customers?	Yes
Is this request needed to maintain existing service to customers?	No





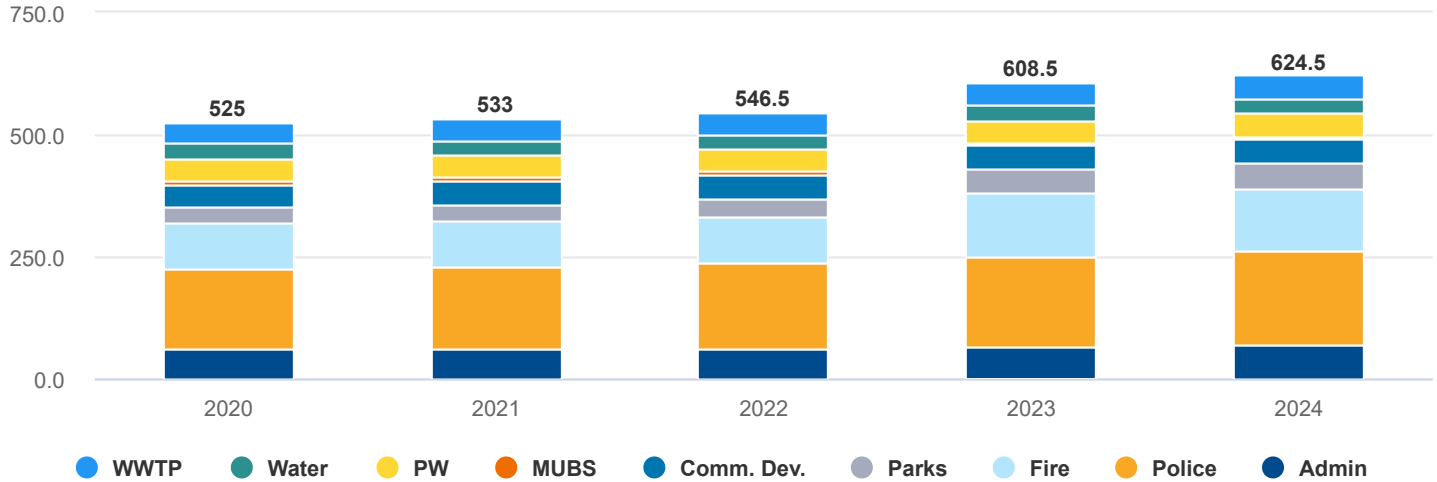
# APPENDIX

PROPOSED BUDGET  
CITY OF MERIDIAN



## Department Staffing Report

Total City of Meridian FTE Count



### Significant Changes in Staffing:

- FY2024:
  - Parks added 3 employees and the Administration Departments added 3 employees.
  - Water and Wastewater Departments added 3 employees.
  - Police Department added 6 employees.
- FY2023:
  - Police added 5 officers, 2 community service officers and a Police Captain.
  - Building added 2 Plans Examiners.
- FY2022:
  - Staffing in the City increased by 8 FTEs.
- FY2021:
  - Police Department added 13 FTEs in response to significant population growth in the city.
  - Wastewater added 3 FTEs to assist in staffing as the treatment plant moved to 24 hour operations.
- FY2020:
  - Police Department added 4 Community Service Officers and for administration positions.
  - Community Development added 5 FTEs to perform mechanical inspections previously performed by a contractor due to contract termination.
  - Water and Wastewater added 4 positions..



## Cost of Living Analysis

	General Fund	Police Step	Enterprise Fund	Total City
<b>Base Personnel Costs</b>	<b>\$ 20,599,895.18</b>	<b>\$ 17,909,487.64</b>	<b>\$ 10,779,007.63</b>	<b>\$ 49,288,390.45</b>
0.50%	\$ 102,999.48	\$ 89,547.44	\$ 53,895.04	\$ 246,441.96
1.00%	\$ 205,998.95	\$ 179,094.88	\$ 107,790.08	\$ 492,883.91
1.50%	\$ 308,998.43	\$ 268,642.31	\$ 161,685.11	\$ 739,325.85
2.00%	\$ 411,997.90	\$ 358,189.75	\$ 215,580.15	\$ 985,767.80
2.50%	\$ 514,997.38	\$ 447,737.19	\$ 269,475.19	\$ 1,232,209.76
3.00%	\$ 617,996.86	\$ 537,284.63	\$ 323,370.23	\$ 1,478,651.72
3.50%	\$ 720,996.33	\$ 626,832.07	\$ 377,265.27	\$ 1,725,093.67
4.00%	\$ 823,995.81	\$ 716,379.51	\$ 431,160.31	\$ 1,971,535.63
4.50%	\$ 926,995.28	\$ 805,926.94	\$ 485,055.34	\$ 2,217,977.56
5.00%	\$ 1,029,994.76	\$ 895,474.38	\$ 538,950.38	\$ 2,464,419.52
5.50%	\$ 1,132,994.23	\$ 985,021.82	\$ 592,845.42	\$ 2,710,861.47
6.00%	\$ 1,235,993.71	\$ 1,074,569.26	\$ 646,740.46	\$ 2,957,303.43
6.50%	\$ 1,338,993.19	\$ 1,164,116.70	\$ 700,635.50	\$ 3,203,745.39
7.00%	\$ 1,441,992.66	\$ 1,253,664.13	\$ 754,530.53	\$ 3,450,187.32
7.50%	\$ 1,544,992.14	\$ 1,343,211.57	\$ 808,425.57	\$ 3,696,629.28
8.30%	\$ 1,709,791.30	\$ 1,486,487.47	\$ 894,657.63	\$ 4,090,936.40
8.50%	\$ 1,750,991.09	\$ 1,522,306.45	\$ 916,215.65	\$ 4,189,513.19
9.00%	\$ 1,853,990.57	\$ 1,611,853.89	\$ 970,110.69	\$ 4,435,955.15
9.50%	\$ 1,956,990.04	\$ 1,701,401.33	\$ 1,024,005.72	\$ 4,682,397.09
10.00%	\$ 2,059,989.52	\$ 1,790,948.76	\$ 1,077,900.76	\$ 4,928,839.04

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
Recruit/Probationary	\$ 19.25					
Firefighter	\$ 21.18	\$ 22.87	\$ 24.70	\$ 25.93	\$ 26.45	\$ 26.98
Engineer	\$ 27.19	\$ 27.73	\$ 28.29	\$ 28.85	\$ 29.43	\$ 30.02
Captain of Supression	\$ 31.10	\$ 31.72	\$ 32.36	\$ 33.01	\$ 33.67	\$ 34.34
Captain - Fire Inspector/Training Captain	\$ 45.85	\$ 46.76	\$ 47.70	\$ 48.65	\$ 49.63	\$ 50.62
Battalion Chief	\$ 34.62	\$ 35.32	\$ 36.02	\$ 36.74	\$ 37.48	\$ 38.23

Longevity Pay	24 Hour FTE	40 Hour FTE
5 Years	\$ 0.65	\$ 0.91
10 Years	\$ 1.31	\$ 1.84
15 Years	\$ 1.96	\$ 2.75
20 Years	\$ 2.61	\$ 3.66

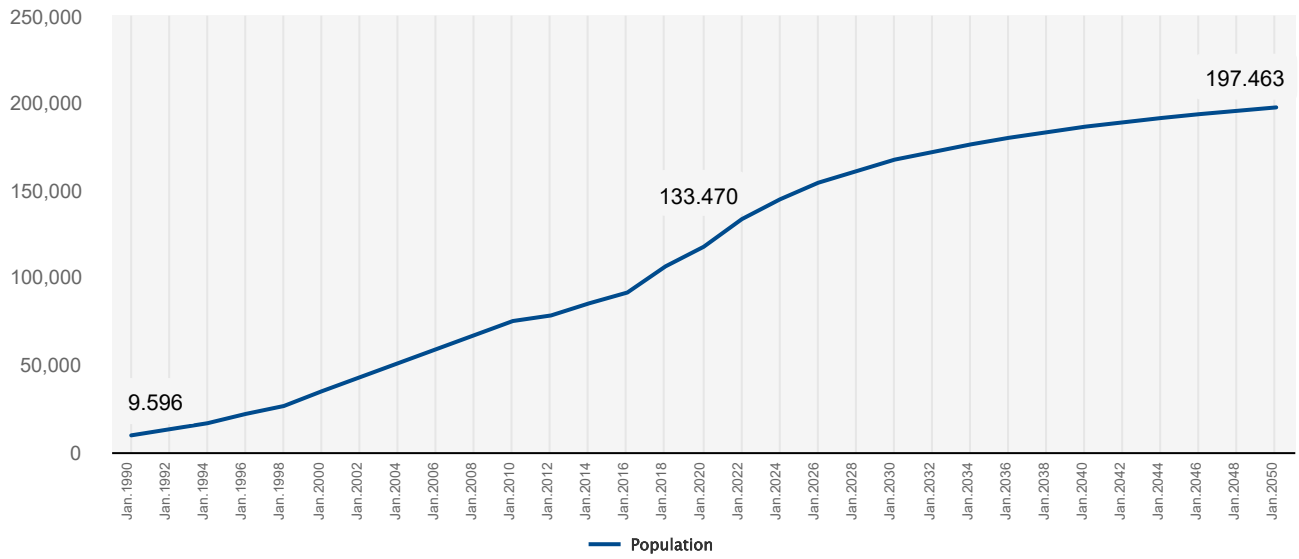
## Police Department Salary Step Plan

Position		FY2020	FY2021	FY2022	FY2023	FY2024
<b>CHIEF AND DEPUTY CHIEF</b>						
Police Chief		\$ 62.50	\$ 76.53	\$ 82.04	\$ 88.85	\$ 88.85
Deputy Chief		\$ 59.62	\$ 69.58	\$ 74.59	\$ 80.78	\$ 80.78
<b>CAPTAIN</b>						
Captain		\$ 0.00	\$ 65.87	\$ 68.44	\$ 74.12	\$ 74.12
<b>LIEUTENANTS</b>						
Lieutenant III	Mgt.	\$ 57.86	\$ 63.25	\$ 65.72	\$ 71.17	\$ 71.17
	Supv.	\$ 55.10	\$ 62.01	\$ 64.43	\$ 69.78	\$ 69.78
Lieutenant II	Mgt.	\$ 56.74	\$ 60.80	\$ 63.17	\$ 68.41	\$ 68.41
	Supv.	\$ 54.04	\$ 59.60	\$ 61.92	\$ 67.06	\$ 67.06
Lieutenant I	Mgt.	\$ 55.63	\$ 58.43	\$ 60.71	\$ 65.75	\$ 65.75
	Supv.	\$ 52.98	\$ 57.29	\$ 59.52	\$ 64.46	\$ 64.46
<b>SERGEANTS</b>						
Sergeant III	Supv.	\$ 52.13	\$ 54.97	\$ 57.11	\$ 61.85	\$ 61.85
	Adv.	\$ 49.64	\$ 53.37	\$ 55.45	\$ 60.05	\$ 60.05
	Interm.	\$ 47.28	\$ 49.64	\$ 51.58	\$ 55.86	\$ 55.86
Sergeant II	Supv.	\$ 51.62	\$ 52.15	\$ 54.18	\$ 58.68	\$ 58.68
	Adv.	\$ 49.16	\$ 50.64	\$ 52.61	\$ 56.98	\$ 56.98
	Interm.	\$ 46.82	\$ 49.16	\$ 51.08	\$ 55.32	\$ 55.32
Sergeant I	Supv.	\$ 50.12	\$ 50.64	\$ 52.61	\$ 56.98	\$ 56.98
	Adv.	\$ 47.73	\$ 49.16	\$ 51.08	\$ 55.32	\$ 55.32
	Interm.	\$ 45.46	\$ 47.73	\$ 49.59	\$ 53.71	\$ 53.71
<b>CORPORALS</b>						
Corporal III	Adv.	\$ 45.28	\$ 46.63	\$ 48.45	\$ 52.47	\$ 52.47
	Interm.	\$ 43.12	\$ 45.28	\$ 47.05	\$ 50.95	\$ 50.95
Corporal II	Adv.	\$ 43.96	\$ 45.27	\$ 47.04	\$ 50.94	\$ 50.94
	Interm.	\$ 41.86	\$ 43.95	\$ 45.66	\$ 49.45	\$ 49.45
Corporal I	Adv.	\$ 42.68	\$ 43.96	\$ 45.67	\$ 49.47	\$ 49.47
	Interm.	\$ 40.65	\$ 42.68	\$ 44.34	\$ 48.03	\$ 48.03
<b>UNIFORM POLICE OFFICERS</b>						
Senior PO III 20 Years	Masters			\$ 46.15	\$ 49.98	\$ 49.98
	Adv.			\$ 44.80	\$ 48.52	\$ 48.52
	Interm.			\$ 43.50	\$ 47.11	\$ 47.11
Senior PO II 15 Years	Masters	\$ 41.07	\$ 43.12	\$ 44.80	\$ 48.52	\$ 48.52
	Adv.	\$ 39.87	\$ 41.86	\$ 43.49	\$ 47.10	\$ 47.10
	Interm.	\$ 38.71	\$ 40.65	\$ 42.24	\$ 45.74	\$ 45.74
Senior PO I 10 Years	Masters	\$ 33.29	\$ 41.25	\$ 42.86	\$ 46.42	\$ 46.42
	Adv.	\$ 38.14	\$ 40.05	\$ 41.61	\$ 45.07	\$ 45.07
	Interm.	\$ 37.03	\$ 38.88	\$ 40.40	\$ 43.75	\$ 43.75
Senior PO	Masters	\$ 38.27	\$ 40.18	\$ 41.75	\$ 45.21	\$ 45.21
	Adv.	\$ 37.15	\$ 39.01	\$ 40.53	\$ 43.90	\$ 43.90
	Interm.	\$ 36.07	\$ 37.87	\$ 39.35	\$ 42.61	\$ 42.61
	Basic	\$ 35.02	\$ 36.77	\$ 38.20	\$ 41.37	\$ 41.37
Police Officer IV or lateral entry 8+ yrs.	Adv.	\$ 35.38	\$ 37.15	\$ 38.60	\$ 41.80	\$ 41.80
	Interm.	\$ 34.35	\$ 36.07	\$ 37.48	\$ 40.59	\$ 40.59
	Basic	\$ 33.35	\$ 35.02	\$ 36.39	\$ 39.41	\$ 39.41
Police Officer III or lateral entry 5+ yrs.	Adv.	\$ 29.26	\$ 33.46	\$ 34.76	\$ 37.65	\$ 37.65
	Interm.	\$ 28.41	\$ 32.48	\$ 33.75	\$ 36.55	\$ 36.55
	Basic	\$ 27.58	\$ 31.54	\$ 32.77	\$ 35.49	\$ 35.49
Police Officer III or lateral entry 3-5 yrs.	Adv.	\$ 25.44	\$ 29.52	\$ 30.67	\$ 33.22	\$ 33.22
	Interm.	\$ 24.70	\$ 28.66	\$ 29.78	\$ 32.25	\$ 32.25
	Basic	\$ 23.98	\$ 27.82	\$ 28.90	\$ 31.30	\$ 31.30
Police Officer I or lateral entry 1-3 yrs.	Adv.	\$ 23.77	\$ 28.62	\$ 29.74	\$ 32.20	\$ 32.20
	Interm.	\$ 23.08	\$ 27.79	\$ 28.87	\$ 31.27	\$ 31.27
	Basic	\$ 22.41	\$ 26.98	\$ 28.03	\$ 30.36	\$ 30.36

## City Dues and Memberships

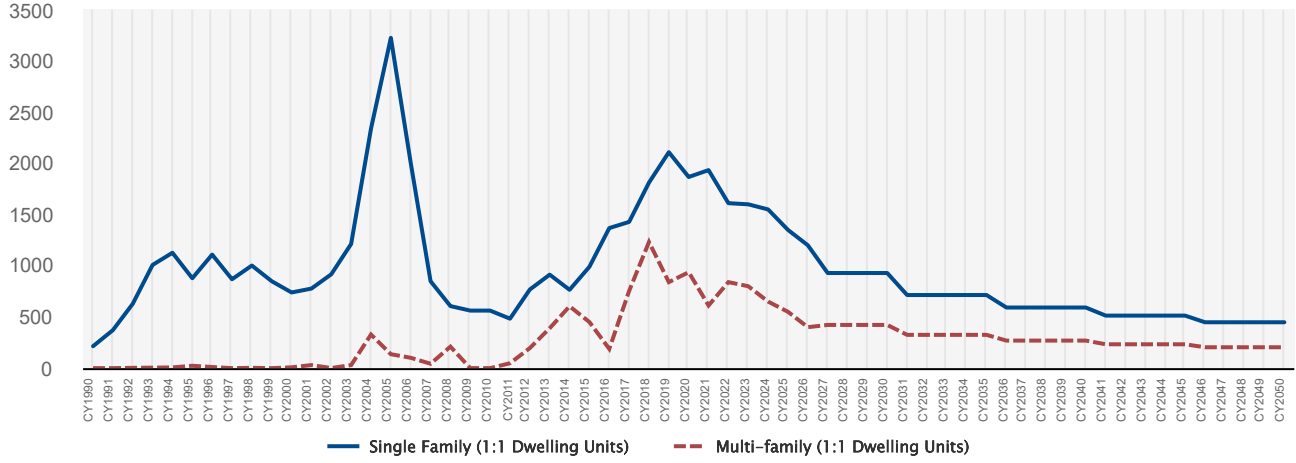
Description of Dues	Budget FY2020	Budget FY2021	Budget FY2022	Budget FY2023	Budget FY2024
Annual Assessment	\$ 49,324.00	\$ 62,941.00	\$ 67,526.00	\$ 79,491.00	\$ 83,360.00
Capital	-	-	12,869.00	25,804.00	22,361.00
Local / Service Assessment	-	119,172.00	255,211.23	539,582.25	585,634.00
Limited Special Services	268,534.00	260,593.00	240,040.75	240,040.75	179,700.00
<b>Valley Regional Transit Dues</b>	<b>317,858.00</b>	<b>442,706.00</b>	<b>575,646.98</b>	<b>884,918.00</b>	<b>871,055.00</b>
Ada City/County Emergency Mgmt.	37,844.00	39,386.00	42,204.00	44,045.00	47,859.24
AIC Membership dues	47,740.00	47,740.00	51,156.00	51,156.00	54,225.36
Allumbaugh House	67,053.36	67,053.36	67,053.36	67,053.36	67,053.36
Associated Taxpayers of Idaho	1,000.00	1,000.00	-	-	-
Compass	50,563.00	52,622.00	56,388.00	58,848.00	62,378.88
Downtown Business Association	250.00	250.00	250.00	250.00	250.00
Meridian Chamber of Commerce	650.00	675.00	675.00	675.00	675.00
Treasure Valley Partnership	10,044.10	10,044.10	10,044.10	11,764.00	18,853.64
	<b>215,144.46</b>	<b>218,770.46</b>	<b>227,770.46</b>	<b>233,791.36</b>	<b>251,295.48</b>
<b>Total</b>	<b>\$ 533,002.46</b>	<b>\$ 661,476.46</b>	<b>\$ 803,417.44</b>	<b>\$ 1,118,709.36</b>	<b>\$ 1,122,350.48</b>

## Population History and Forecast



## Dwelling Unit History and Forecast

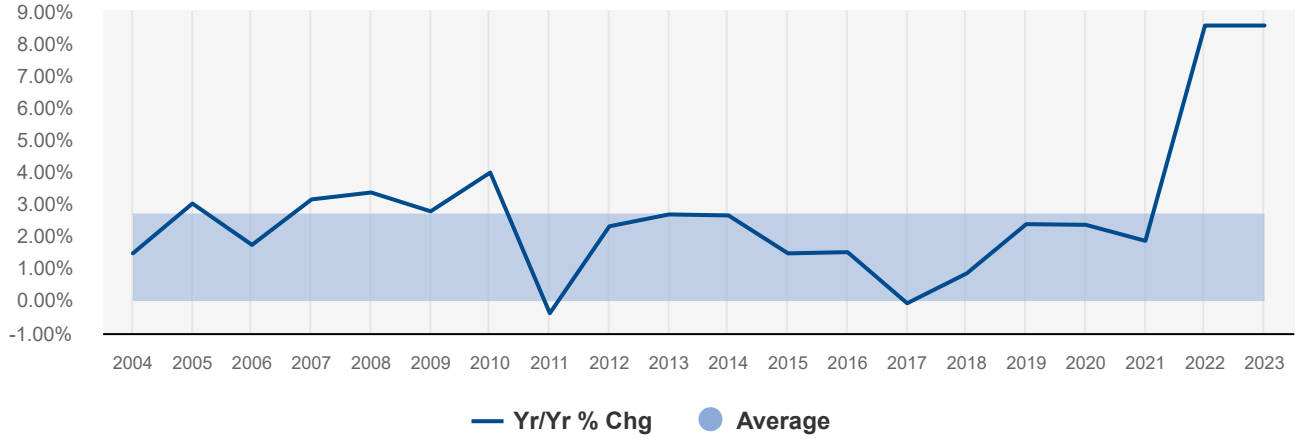
**Dwelling Units Added by Year**  
(Historical and Projection)



## Consumer Price Index History

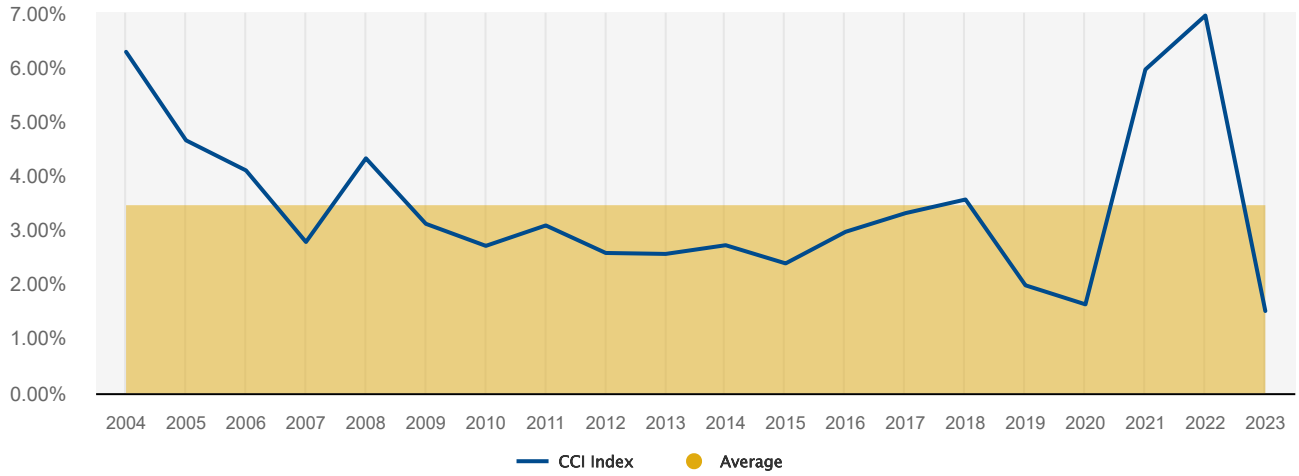
### Annual (March) year over year % Change

Source: Bureau of Labor



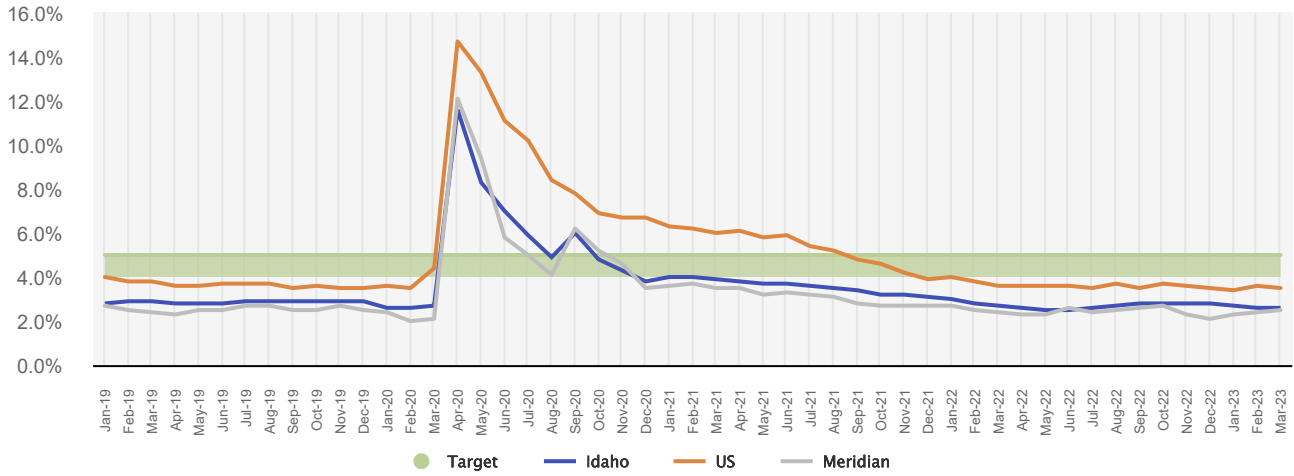
## Construction Cost Index History

Annual y/y % Change



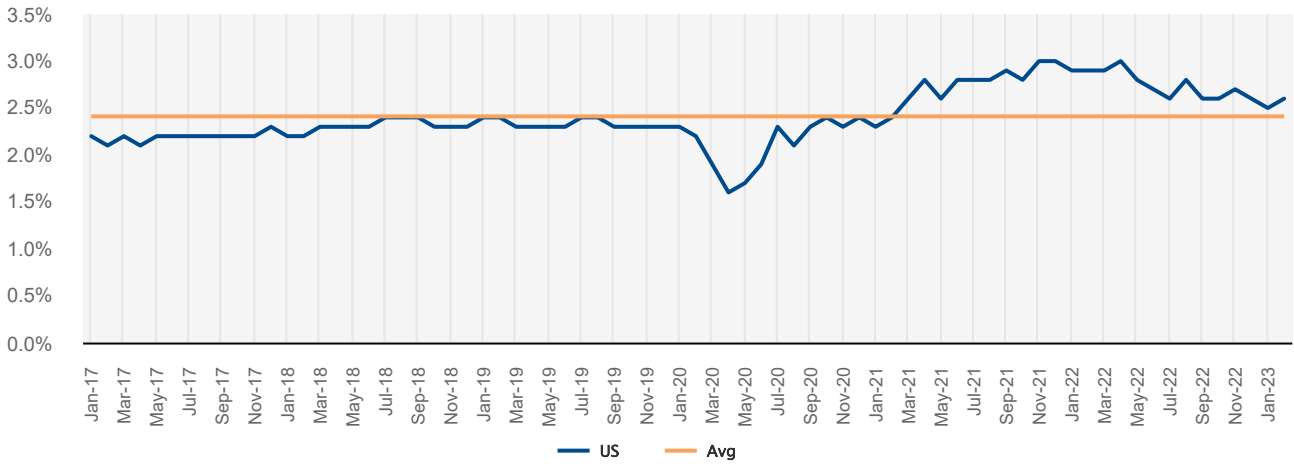
## Unemployment and Quit Rate History

### Unemployment Rates – Monthly Rate % Change



### US Quit Rate - Monthly year over % Change

Source : Bureau of Labor



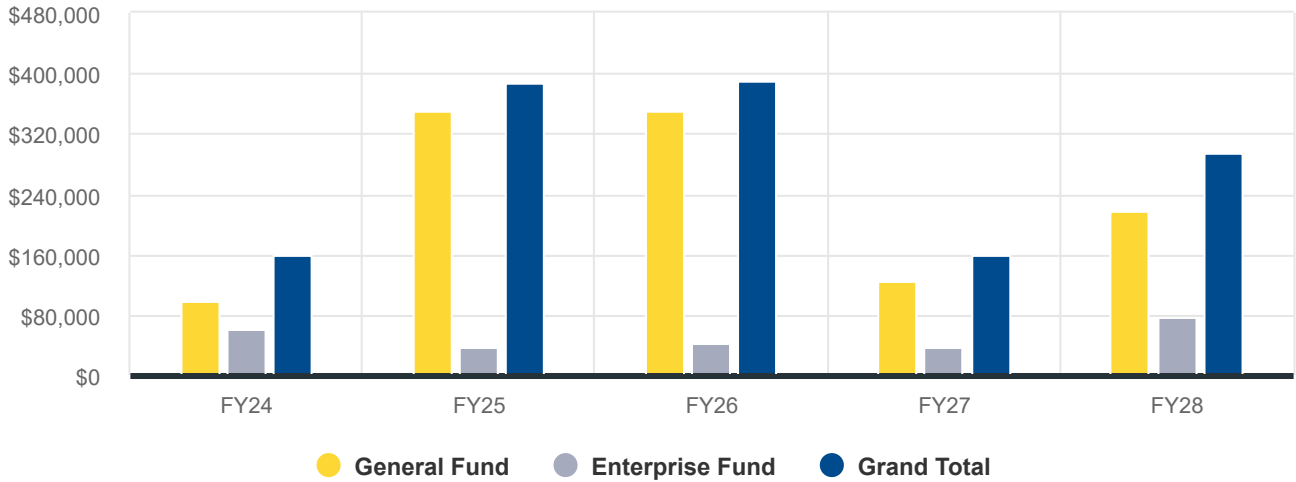




## Total Computer Replacements Cost

Funds	FY24		FY25		FY26		FY27		FY28		Total Count of UID	Total Sum of Value
	Count of UID	Sum of Value	Count of UID	Sum of Value	Count of UID	Sum of Value	Count of UID	Sum of Value	Count of UID	Sum of Value		
General Fund	60	\$ 96,850	169	\$ 350,900	134	\$ 349,800	69	\$ 123,500	126	\$ 216,700	558	\$ 1,137,750
Enterprise Fund	35	\$ 61,800	24	\$ 36,000	22	\$ 41,300	20	\$ 36,800	44	\$ 77,000	145	\$ 252,900
<b>Grand Total</b>	<b>95</b>	<b>\$ 158,650</b>	<b>193</b>	<b>\$ 386,900</b>	<b>156</b>	<b>\$ 391,100</b>	<b>89</b>	<b>\$ 160,300</b>	<b>170</b>	<b>\$ 293,700</b>	<b>703</b>	<b>\$ 1,390,650</b>

### Total Computer Replacements Cost





# VEHICLE REPLACEMENT REQUEST FORMS

**PROPOSED BUDGET  
CITY OF MERIDIAN**





# REPLACEMENTS VEHICLES: WATER



## VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement       Unscheduled Replacement       Do you need a temporary replacement?

**Replacement Request Information**

Department Public Works      Year 2007      Make GMC      Model Sierra 1 Ton

Vehicle ID WT14      VIN 1GDJC34K07E559579      License # C15079

Acquisition Date 5/24/2007      Age 16 Years

Purchase Cost (Vehicle Only) \$22,600      Kelley Blue Book Value NA

Current Mileage 66,470      Estimated Mileage at End of FY 67,220

Total Maintenance and Repair Costs (not including body work) NA

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel       Hybrid       Electric       NA

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? No

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

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

This request is to replace a vehicle and specialized equipment utilized for operation and maintenance of the City's 20,000+ mainline water distribution valves. It is imperative the City operate these assets to maximize longevity, maintain adequate system fire flows, and provide effective system isolation for emergency needs. The current 1-ton vehicle is undersized to adequately haul the equipment needed to perform the job and the specialized equipment on this vehicle has failed to where most is now non-repairable/non-operational. The valve truck is 16 years old and has over 66,000 City miles on it.

*L. A. Moley*      4/25/23  
 Department Director Approval for Request      Date

**Section 4: Fleet Advisory Committee Review**

Comments:

This is vehicle is classified as a "Special Vehicle" due to it's uniqueness. The MFAC does not review these vehicles as they require an individual analysis by the operating department. Please refer to the justification section for further details and be aware that MFAC did not review the data presented on this form. The submitting department is responsible to additional justification or documentation if required.

Advisory Committee:       Approved       Denied      Date \_\_\_\_\_



# REPLACEMENTS VEHICLES: WASTEWATER



### VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Public Works    Year 1999    Make Ford    Model F-450

Vehicle ID SMT01    VIN 1FDXF465XEC96992    License # C9868

Acquisition Date 1/7/1999    Age 24 Years

Purchase Cost (Vehicle Only) \$30,503    Kelley Blue Book Value NA

Current Mileage 18,305    Estimated Mileage at End of FY 18,555

Total Maintenance and Repair Costs (not including body work) NA

Should the vehicle be considered for cascade? NA

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric     NA

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? NA

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

**Section 3: Replacement Justification**

Please explain/justify why the replacement is being requested.

This request is for the replacement of the existing WRRF Maintenance Service Truck (1999 Ford F450). This service truck has an attached crane that is used for critical equipment removal and repair during equipment outages and standard maintenance. Ongoing expansion and capacity projects have resulted in additional, larger/heavier equipment to pull from basins and pits. The current crane does not have the capacity to move all of the new equipment; to meet the rapid response time for all downed equipment critical to maintain the process, replacement to a higher capacity crane is necessary. The crane on the replacement truck will have maximum reach of 30' (as compared to existing truck reach of 15'), and will have a maximum lift of 7,470 lbs (as compared to existing truck lift of 2,875 lbs).

   4/25/23  
 Department Director Approval for Request    Date

**Section 4: Fleet Advisory Committee Review**

Comments:

This vehicle is classified as a "Special Vehicle" due to it's uniqueness. The MFAC does not review these vehicles as they require an individual analysis by the operating department. Please refer to the justification section for further details and be aware that MFAC did not review the data presented on this form. The submitting department is responsible for additional justification or documentation if required.

Advisory Committee:     Approved     Denied    Date \_\_\_\_\_



# REPLACEMENTS VEHICLES: POLICE



### VEHICLE REPLACEMENT REQUEST

**Request Type**

Replacement     Unscheduled Replacement

**Replacement Request Information**

Department Police    Year 2018    Make Chevrolet    Model Tahoe PPV

Vehicle ID Unit #101    VIN 1GNSKDEC3JR226261    License # P1251

Acquisition Date 2/13/2018    Age 5 years

Purchase Cost (Vehicle Only) 37136.32    Kelley Blue Book Value \$23659 for non PPV

Current Mileage 102299    Estimated Mileage at End of FY 118000

Total Maintenance and Repair Costs (not including body work) 17,690

**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.

In addition to frequent mechanical problems at higher mileage, we have experienced engine and transmission failures around 110K miles in this generation Tahoe. We would like to replace them before we have to put \$6 to \$7,000 into a single repair.

*Tom J. Basteneth*  
 Department Director Approval for Request

03/06/23  
 Date

**Fleet Advisory Committee Review**

Comments:

Advisory Committee:     Approved     Denied    Date 2/23/23

### VEHICLE REPLACEMENT REQUEST

**Request Type**

Replacement     Unscheduled Replacement

**Replacement Request Information**

Department Police    Year 2015    Make Chevrolet    Model Tahoe PPV

Vehicle ID Unit# 140    VIN 1GNSKDEC8JR228331    License # P529

Acquisition Date 2/11/2015    Age 8 years

Purchase Cost (Vehicle Only) 29824.42    Kelley Blue Book Value \$16468 for non PPV

Current Mileage 92114    Estimated Mileage at End of FY 104000

Total Maintenance and Repair Costs (not including body work) \$35,035

**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.

In addition to frequent mechanical problems at higher mileage, we already replaced the engine in this vehicle in 2021 and this model is also prone to transmission failures around 110K miles. We would like to replace this vehicle before we sink another 6-7K in to the repairs and maintenance.

*Kay R Poston*  
 Department Director Approval for Request

03/06/23  
 Date

**Fleet Advisory Committee Review**

Comments:

Advisory Committee:     Approved     Denied    Date 2/23/23



# REPLACEMENT VEHICLES: FIRE



## VEHICLE REPLACEMENT REQUEST

**Section 1: Request Type**

Replacement     Unscheduled Replacement     Do you need a temporary replacement?

**Replacement Request Information**

Department Fire    Year 2014    Make Chevy    Model Tahoe

Vehicle ID MF035    VIN 1GNSK2E00ER195762    License # MFD035

Acquisition Date \_\_\_\_\_    Age 9

Purchase Cost (Vehicle Only) \$28,858    Kelley Blue Book Value \$7,757-\$11,000

Current Mileage 106,688    Estimated Mileage at End of FY 118,542

Total Maintenance and Repair Costs (not including body work) \$15,799

Should the vehicle be considered for cascade? No

Based on the EV/Hybrid Evaluation, which fuel type(s) do you recommend?

Fuel     Hybrid     Electric

**Section 2: Vehicle Mission Form**

Is the VMF for the requested vehicle attached? Yes

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

**Section 3: Replacement Justification**

**Please explain/justify why the replacement is being requested.**

The vehicle hauls enough equipment that a pick-up with a shell and roll out tray system is better suited for the work being performed. The current vehicle being used was transferred to the inspector position from a previous Chief and it does not meet the mission. It is also standardized within the prevention divisions current fire inspector/investigators allowing for easier vehicle movement within the fleet. It is also the best option to safely haul the needed equipment/tools around as well. This keeps the carcinogens that get on our equipment from a fire scene out of the occupant portion of the vehicle. See attached photos.

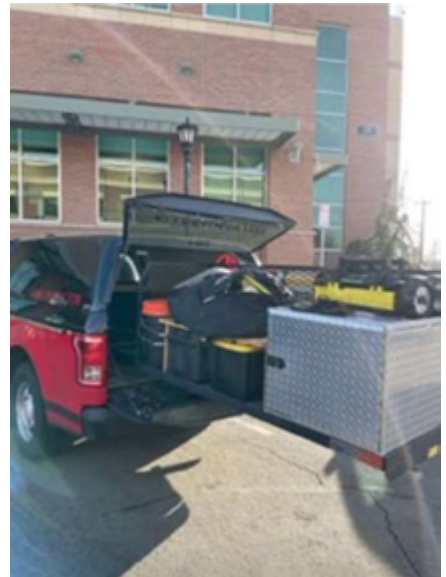
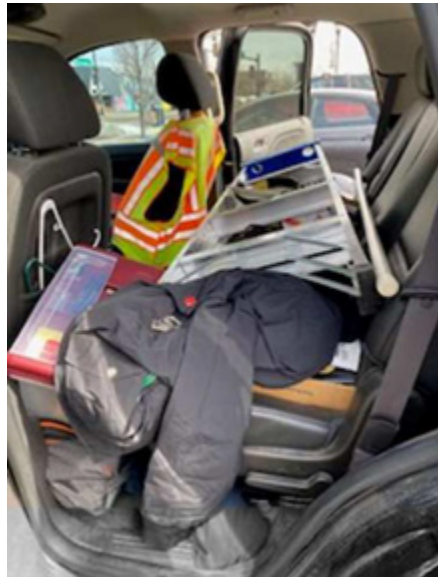
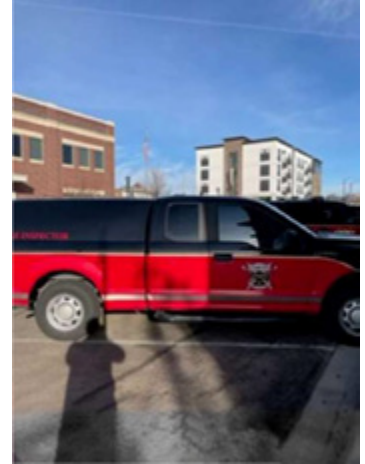
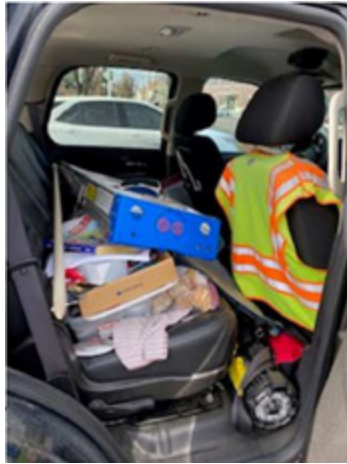
\_\_\_\_\_  
Department Director Approval for Request

\_\_\_\_\_  
Date

**Section 4: Fleet Advisory Committee Review**

Comments:

Advisory Committee:     Approved     Denied    Date \_\_\_\_\_







# 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.

## Definitions

### 25. Construction in Progress

- 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.

## Definitions

### 39. Full Cost Recovery

- 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.

## Definitions

### 52. Notice of Intent to Award

- 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.

## Definitions

### 67. Public Hearings

- a. A public hearing is typically held when a government, government agency, or organization is making a decision on a course of action, such as a law or plan for construction.

### 68. Public Purchasing

- a. The purchasing or purchasing of an item or a service for a Public Entity using public funds.

### 69. Public Works Construction

- a. Public works construction includes any or all of the following branches:
  - i. Heavy construction
    1. which is defined as constructing substantially in its entirety any fixed works and structures (not including “building construction”), without limitation, for any or all of the following divisions of subjects: irrigation, drainage, sanitation, sewage, water power, water supply, reservoirs, flood control, reclamation, inland waterways, railroads, grade separations, track elevation, elevated highways, hydroelectric developments, aqueducts, transmission lines, duct lines, pipelines, locks, dams, dikes, levees, revetments, channels, channel cutoffs, intakes, drainage, excavation and disposal of earth and rocks, foundations, piers, abutments, retaining walls, viaducts, shafts, tunnels, airports, air bases and airways, and other facilities incidental to the same;
  - ii. Highway construction
    1. which is defined as all work included in highway construction contracts, including, without limitation, highways, roads, streets, bridges, tunnels, sewer and street grading, street paving, curb setting, surfacing and other facilities incidental to any of the same;
  - iii. Building construction
    1. which is defined as all work in connection with any structure now built, being built, or hereafter built, for the support, shelter and enclosure of persons, chattels, personal and movable property of any kind, requiring in its construction the use of more than two (2) unrelated building trades or crafts.
  - iv. Specialty construction
    1. which is defined as any work in connection with any public works construction, requiring special skill and the use of specially skilled trades or crafts.
- b. Statute and this policy cover any construction, repair or reconstruction of any public work (including, but not limited to, buildings, pipelines, irrigation, drainage facilities, curbing, and numerous “specialty construction” types of work). See I.C. §54-1901 for further definition and types of work subject to the requirements of this policy.

### 70. Purchase Order (PO)

- a. A short form of contract. PO includes goods and services to be purchased, amount and payment terms.

### 71. Purchasing

- a. The process of ordering and receiving goods and services. A subset of the wider purchasing process.

### 72. Purchasing Manager

- a. The professional within the City who is responsible for procuring or approving the acquisition of goods and services needed by the company. A Purchasing Manager oversees the acquisition of materials needed for production, general supplies for offices and facilities, equipment, or construction contracts.

### 73. Qualified Bidder

- a. A bidder, determined by the Purchasing Division, that;
- b. meets the minimum standards of business competence, reputation, financial ability, and product quality for placement on the bidders List, and/or;
- c. has met the requirements of a solicitation.

### 74. Request for Proposal (RFP)

- a. A method for acquiring services, equipment and supplies that permits the negotiation of all terms, including scope and price, prior to the award.
- b. RFP’s are typically utilized where the need is known but the solution is not.

## Definitions

- c. An RFP describes a problem or need in general terms and seeks a written proposal. RFP's are evaluated and awarded on criteria listed in the solicitation.
- d. Price is often one of the evaluation factors, however it is typically not the predominate basis for contract award.

### 75. Request for Qualification(RFQ)

- a. A Request for Qualification is a form of solicitation used to obtain statements of qualifications for professional services.
- b. The basis for award shall be established in the solicitation. RFQ's may not consider pricing in the evaluation and award of solicitations.

### 76. Responsive Bidder

- a. A contractor, business entity, or individual who has submitted a bid or proposal that fully conforms in all material respects to the Invitation for Bids (IFB)/Request for Proposals (RFP) and all of its requirements, including all form and substance.

### 77. Scope of Work/Services

- a. A detailed, written description of the requirements for a procurement contained within an Invitation for Bids or Request for Proposals and/or contract.
- b. The scope of work should establish a clear understanding of what the City requires.

### 78. Specialized Repair

- a. Specialized repair refers to repair of rolling stock (vehicles, trailers and equipment) where the repairs cannot be determined without tearing down the vehicle/equipment.

### 79. Specification

- a. A precise description of the physical characteristics, quality, or desired outcomes of good or services to be procured, which a supplier must be able to produce or deliver for consideration of award of a contract.
- b. Specifications are written not to restrict bidding but to encourage open competition.
- c. The goal is to attract maximum reasonable competition.

### 80. Statement of Work (SOW)

- a. Describes the work necessary to complete the required tasks. Used most commonly to procure services.

### 81. Statutes

- a. The written laws approved by legislatures, also known as legislation.

### 82. Straight Line Depreciation

- a. The straight line depreciation method is used to calculate the annual depreciation expense of a fixed asset.
- b. The straight line method is the simplest and most generally used method of calculating depreciation, and is given by the straight line method formula as follows:
  - i.  $\text{Straight Line Depreciation} = (\text{Cost} - \text{Salvage Value}) / \text{Useful Life}$

### 83. Surety

- a. A pledge or guarantee by an insurance company, bank, individual, or corporation on behalf of the bidder/proposer that protects against default or failure of the contracted bidder/proposer to satisfy the contractual obligations.

### 84. Surplus Property

- a. Personal property owned by the City that is of no further use to the City, obsolete and/or where the cost of maintenance, transportation, storage, or other costs exceed the economic or useful life of the property.

### 85. Tangible Asset

- a. Tangible property in law is, literally, anything which can be touched, and includes both real property and personal property (or moveable property), and stands in distinction to intangible property.
- b. In English law and some Commonwealth legal systems, items of tangible property are referred to as choses in possession (or a chose in possession in the singular).



## Definitions

### 86. Terms and Conditions

- 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.



## Definitions

1. Primary revenue source is derived from excess revenues generated by the Community Development Department.
- 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 sold in this fund would be sewer and water utilities.
  - 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 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.
9. **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.
10. **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.
11. **General Fund LTDG (91)**
  - 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.

## Definitions

- 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 noncash 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.

## 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.

## Definitions

### 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.

