

What are the City Revenue Sources?

February 2025



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City of Meridian Agenda



General Fund Revenue Sources

- General Fund On-Going Revenues (FY2024 Actuals)
- General Fund One-Time Revenues (FY2024 Actuals)



Enterprise Fund Revenue Sources

- Enterprise Fund On-Going Revenues (FY2024 Actuals)
- Enterprise Fund One-Time Revenues (FY2024 Actuals)

City of Meridian Definitions



On-Going Revenue Definition

- Revenue received from guaranteed agreements/contracts/State Law or sources of income not driven by customer use that is dedicated for an indefinite period (beyond annual appropriations).

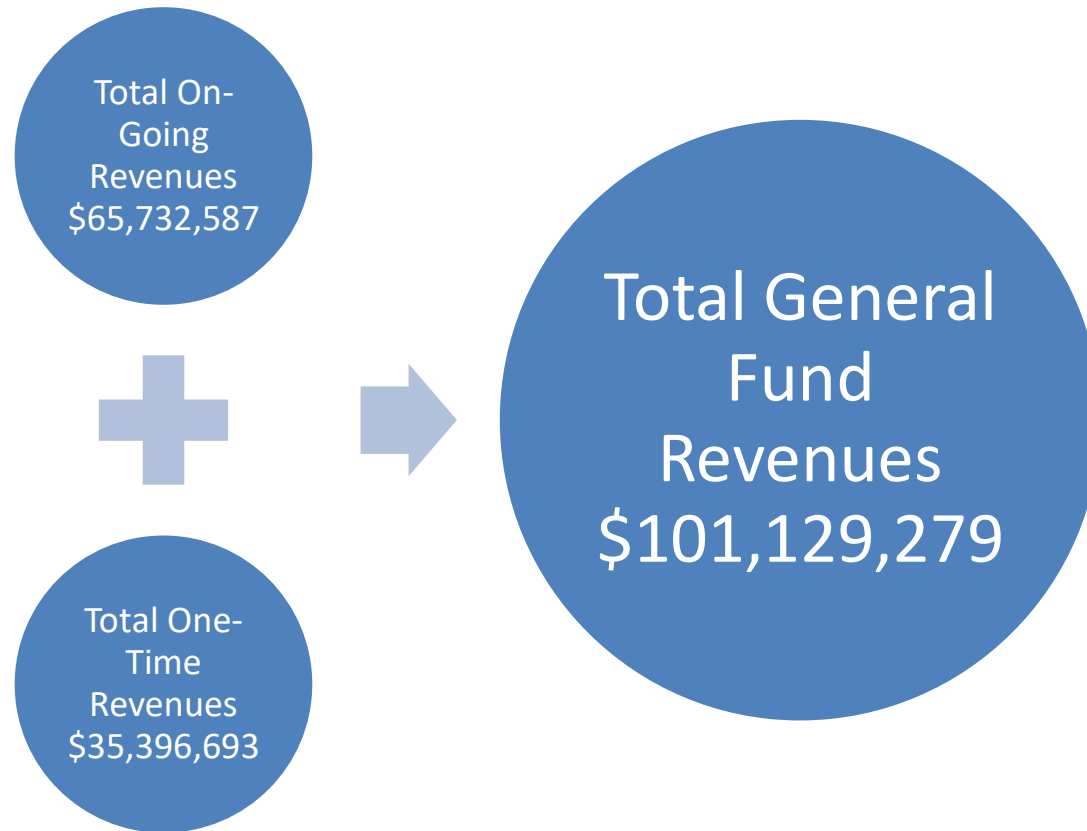


One-Time Revenue Definition

- Revenue received from non-guaranteed agreements/contracts/State Law or customer use driven (not inclusive of water and sewer rate utilities).

City of Meridian

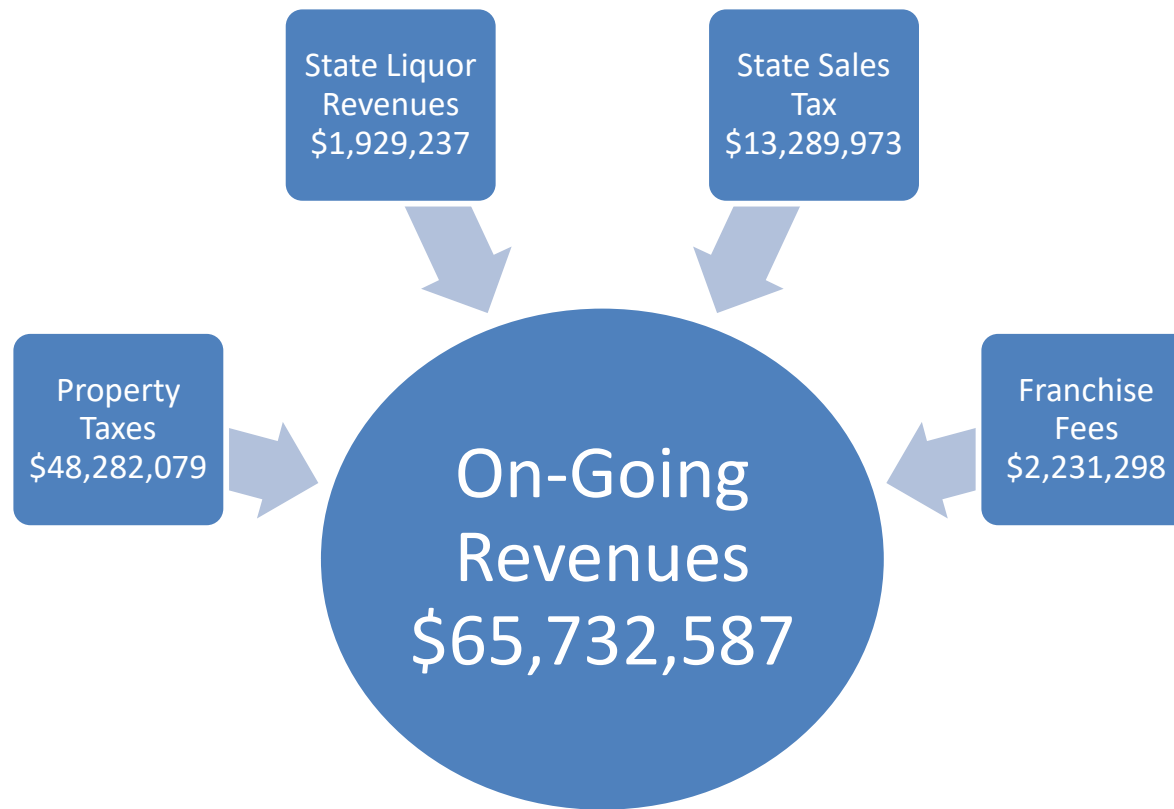
General Fund Revenue Sources



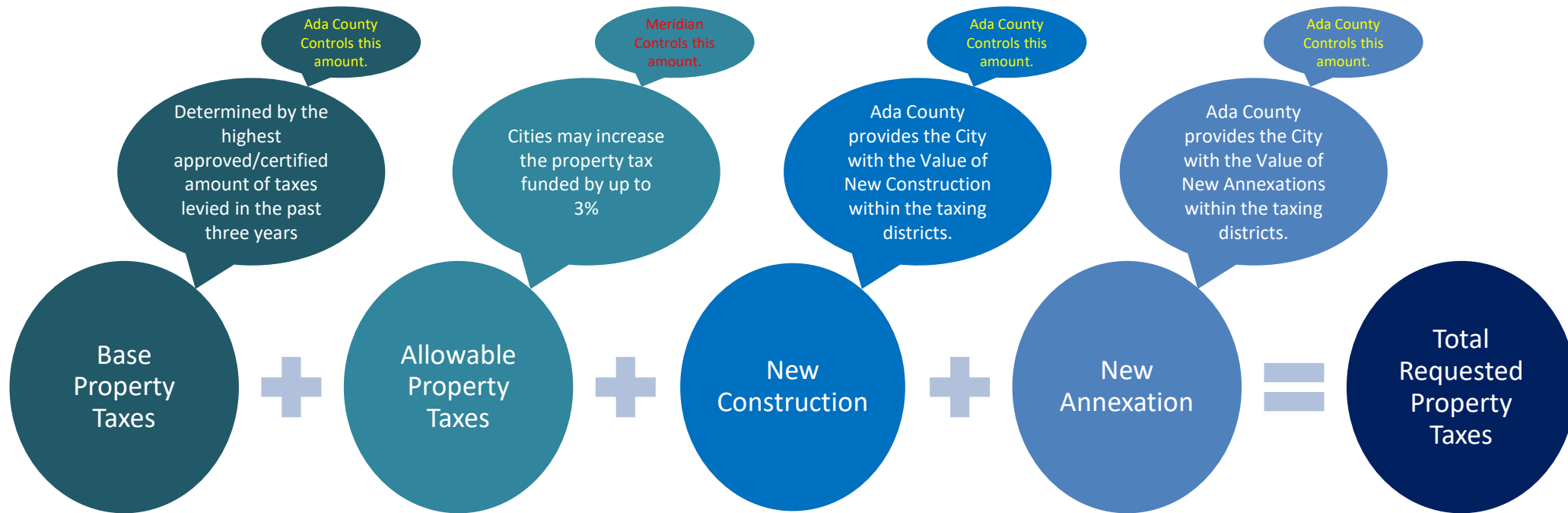
All amounts included in this document represent FY2024 Actuals.

City of Meridian

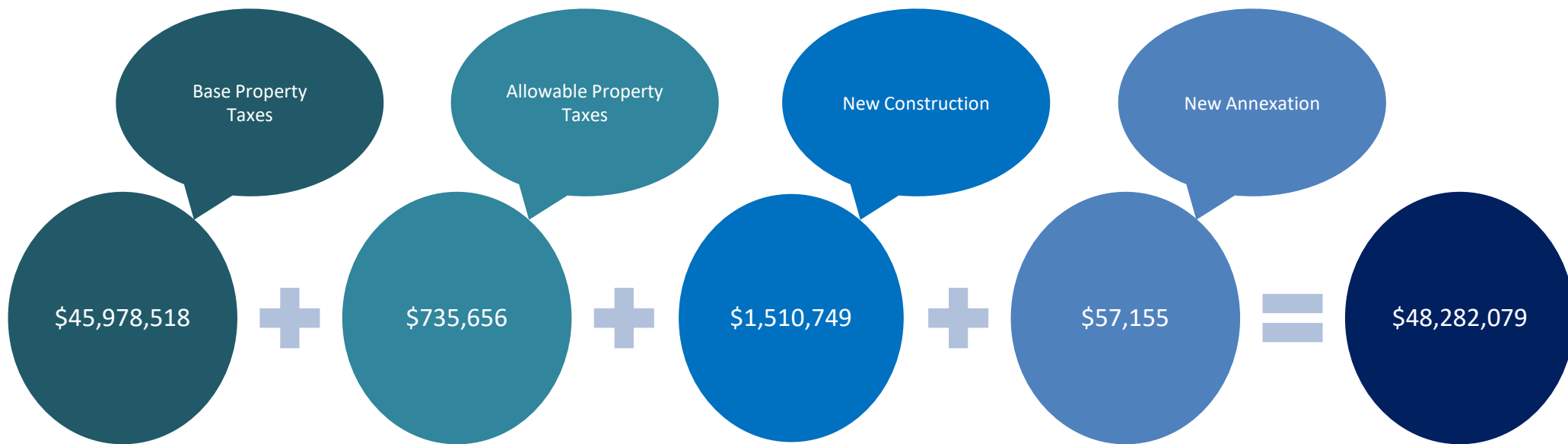
General Fund Revenue Sources



City of Meridian Property Taxes

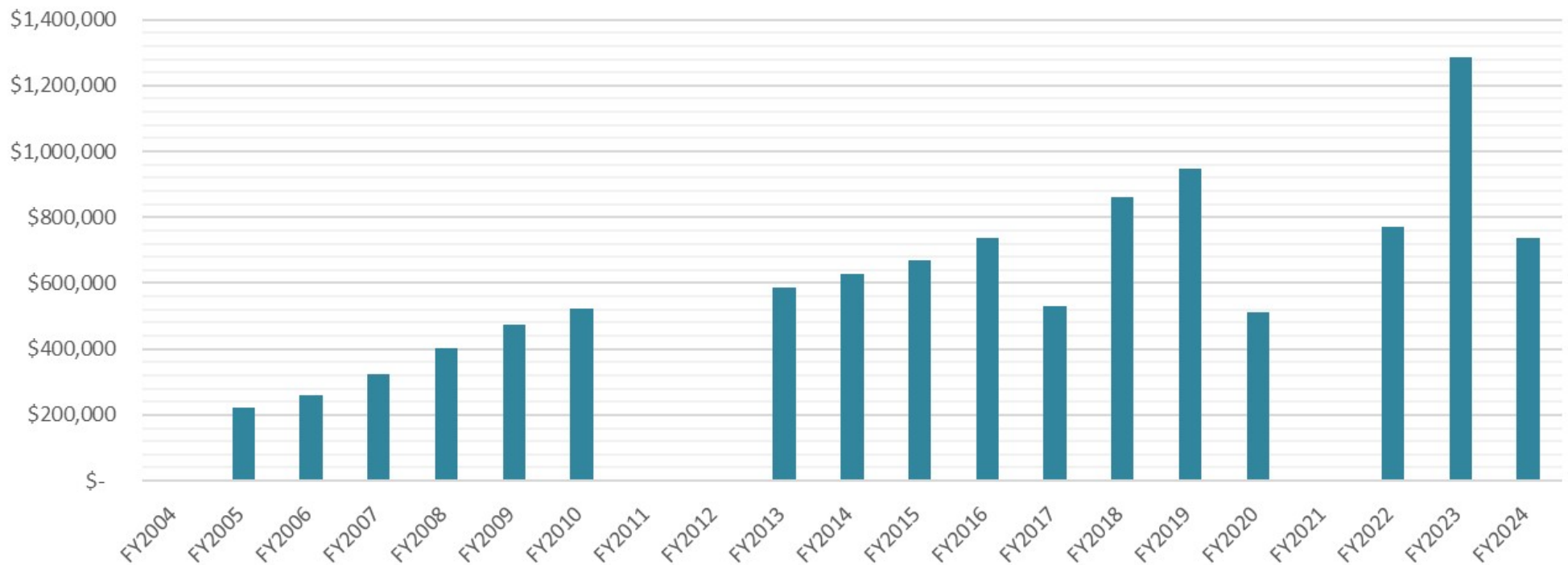


City of Meridian Property Taxes



City of Meridian Property Taxes

Allowable Increase - Property Taxes



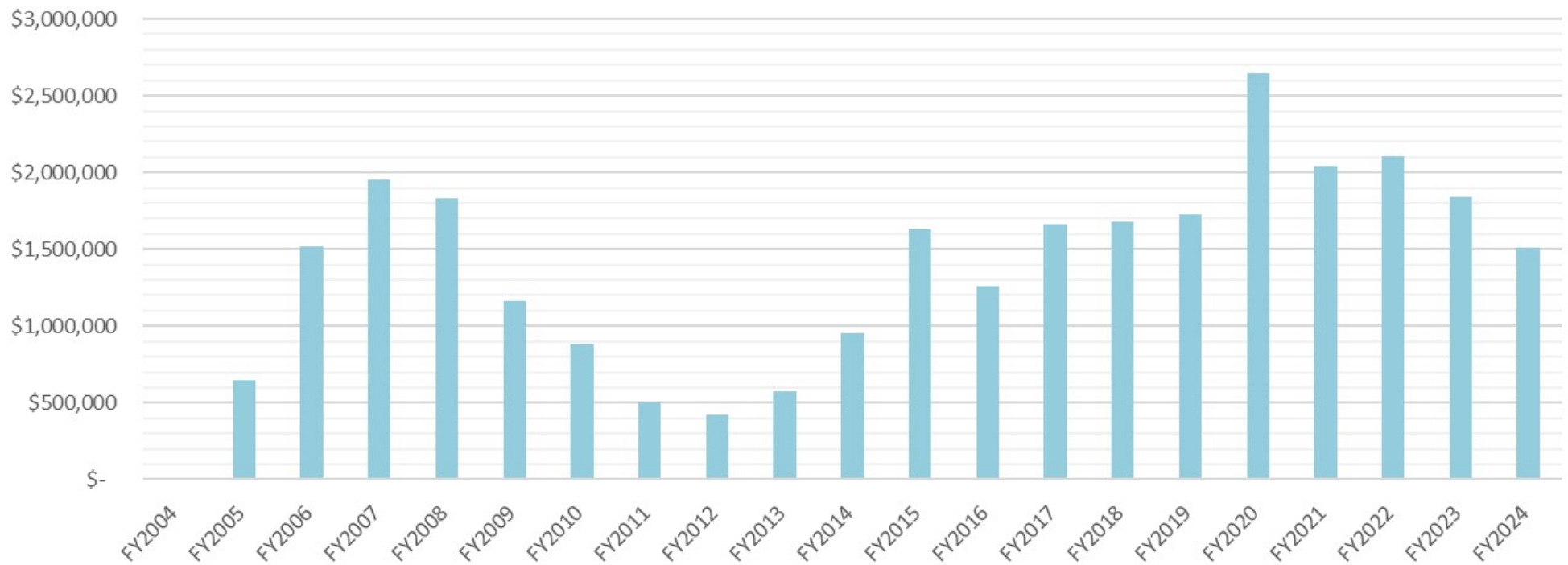
City of Meridian Property Taxes

3% Allowable Tax Decisions versus Levy Rate



City of Meridian Property Taxes

New Construction Increase - Property Taxes



City of Meridian

State Liquor Revenue

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.

For more detailed information about State collection/distribution formulas, please refer to State Code 23-404.

[State of Idaho Legislation Code 23-404](#)



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State Liquor Revenue

State Liquor Shared Revenue - Year over Year \$ Changes
(aka - New On-Going Revenues from Liquor Revenues)

State Law
Change
FY21



State Liquor information obtained from State.
State controls revenue and distribution.
City has zero input on final outcome.
City does not audit calculation method.

City of Meridian

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.

For more detailed information about State collection/distribution formulas, please refer to State Code 63-3638.

[State of Idaho Legislation Code 63-3638](#)

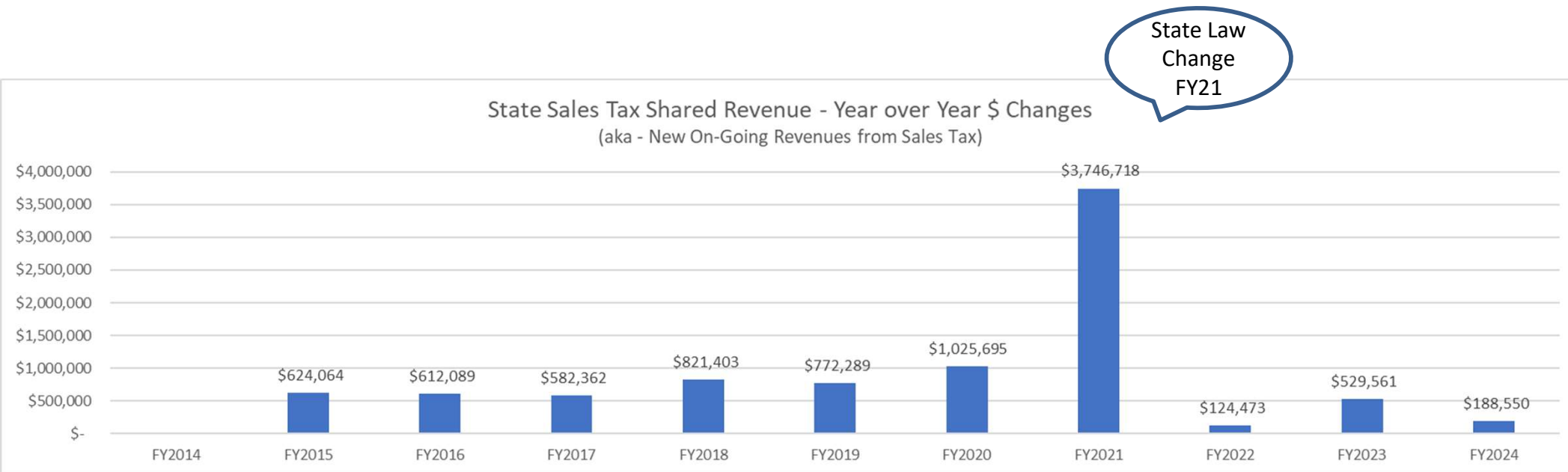


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State Sales Tax (Revenue Sharing)



State Sales Tax information obtained from State.
State controls revenue and distribution.
City has zero input on final outcome.
City does not audit calculation method.

City of Meridian Franchise Fees

Cities are responsible for regulating use of public rights-of-way and have authority to grant franchises for the use of public rights-of-way. Typically, those franchises are granted for power, natural gas, cable telecommunications, water purveyors, and solid waste haulers. Idaho law provides that cities may charge franchise fees for use of public rights-of-way by public service providers.

For more detailed information about calculations, please refer to State Code 50-329.

[State of Idaho Legislation Code 50-329](#)



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City of Meridian Franchise Fees

Intermountain 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.

Video Service 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 and TDS that expires 7/11/2026 and 3/4/2029.

Idaho Power 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 11/1/2033.

Corporations control and determine final revenues.

City of Meridian Franchise Fees

Franchise Fee Revenue - Year over Year \$ Changes
(aka - New On-Going Revenues from Franchise Fees)



Franchise revenue based on Corporations reporting of corporate revenues.
City has zero input on final outcome.
City does not audit calculation method.
City does not audit corporate financial records.

City of Meridian

General Fund Revenue Sources

City
Controlled
Revenues

Other Agency Controlled Revenues
FY2024 Actuals

3%
Allowable
Property
Tax

State
Liquor
Revenue

State Sales
Tax

Franchise
Revenues

Property
Taxes

\$735,656

\$1,929,237

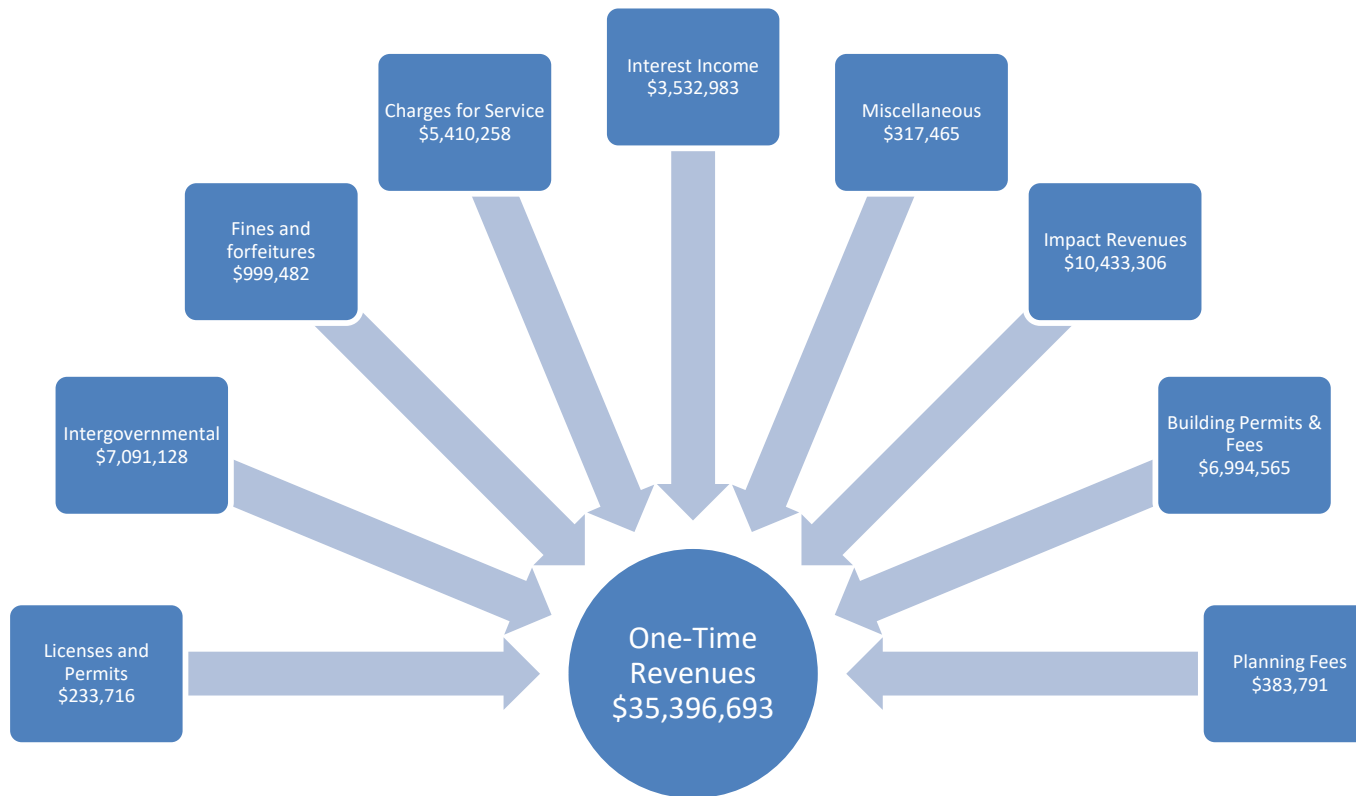
\$13,289,973

\$2,231,298

\$47,546,422

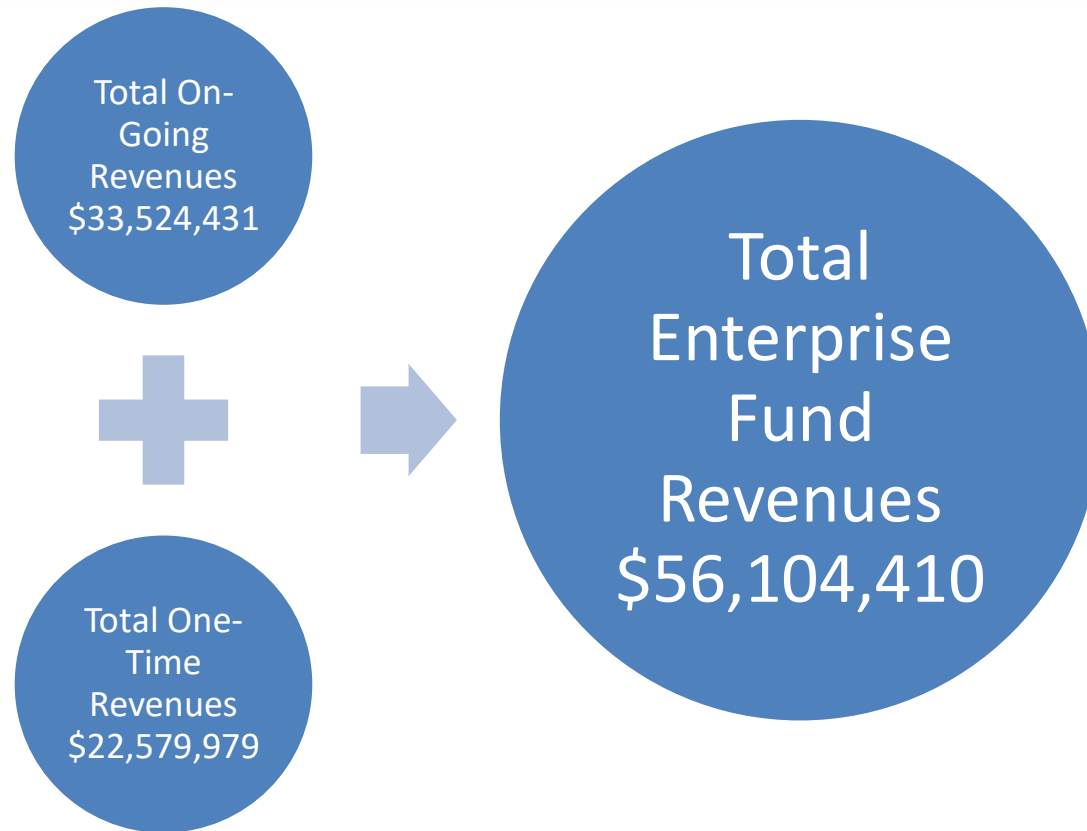
City of Meridian

General Fund Revenue Sources



City of Meridian

Enterprise Fund Revenue Sources



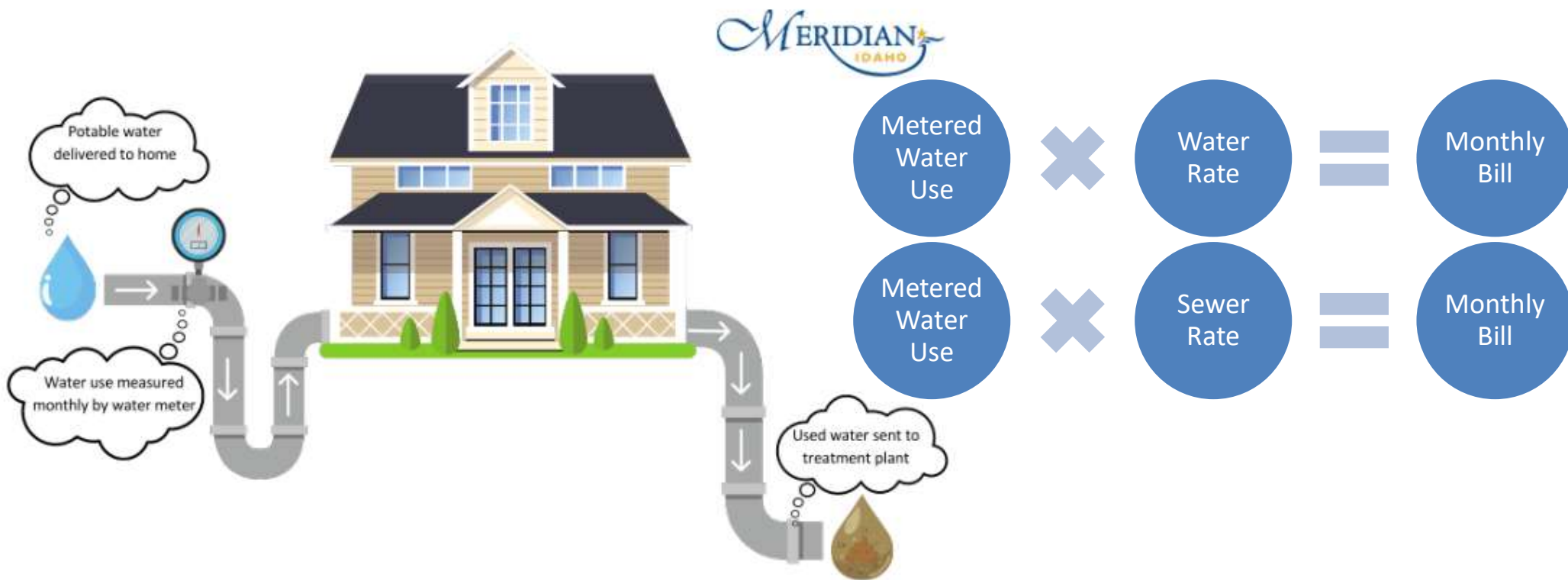
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City of Meridian

Enterprise Fund Revenue Sources



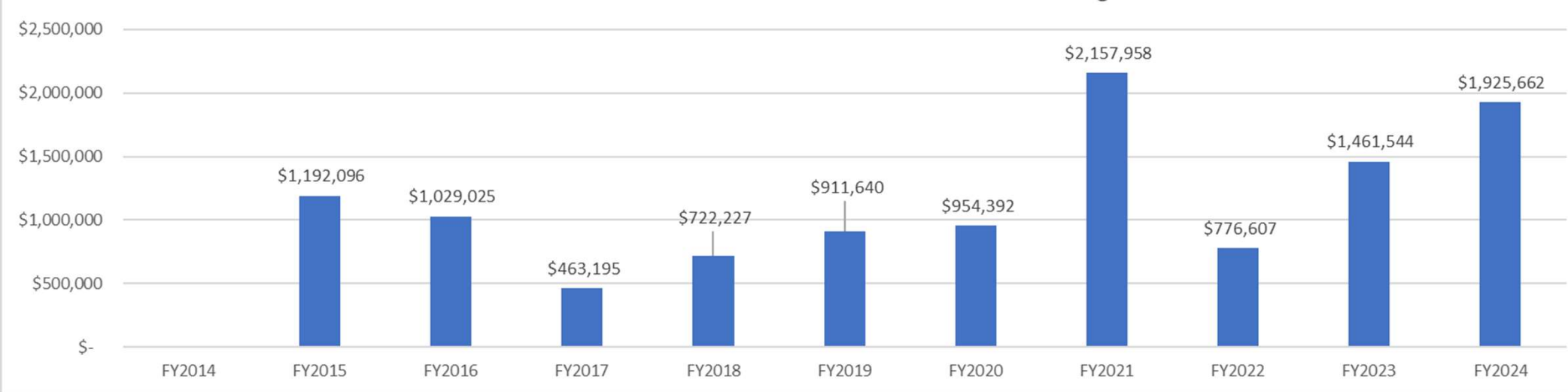
City of Meridian Water and Sewer Sales



City of Meridian

Water and Sewer Sales

Water and Sewer Sales Revenue - Year over Year \$ Changes



City of Meridian

Trash Billing Services

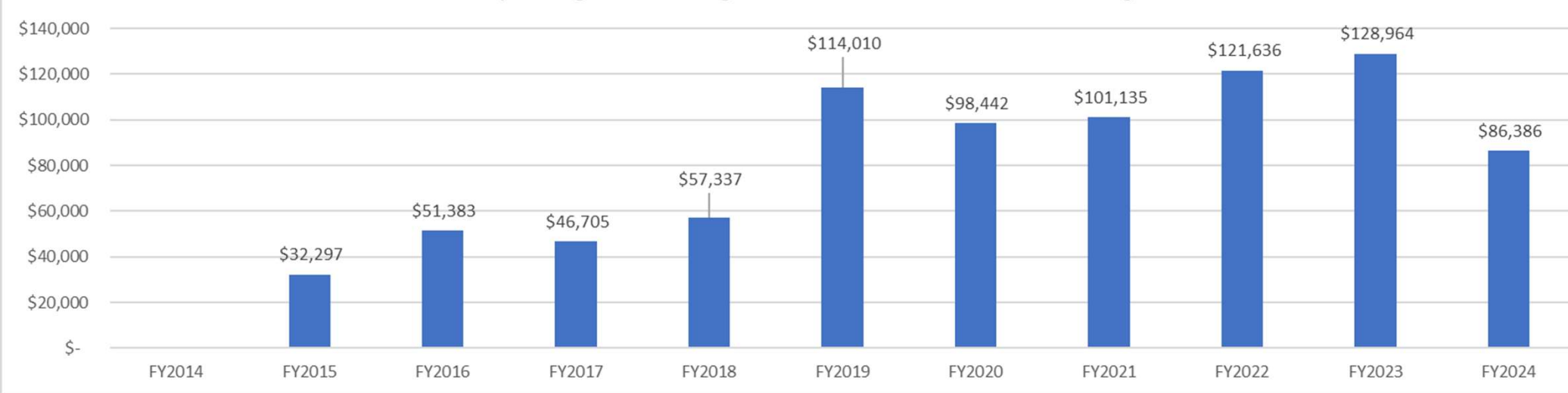
City of Meridian agrees to perform all billing and collection services for all services performed by Trash Collection Agency.

City of Meridian shall receive and account for all monies both billed and collected on behalf of Trash Collection Agency.

For Billing and Collection services rendered, the City of Meridian shall receive an administrative fee in the amount of 6% of all amounts paid to Trash Collection Agency.

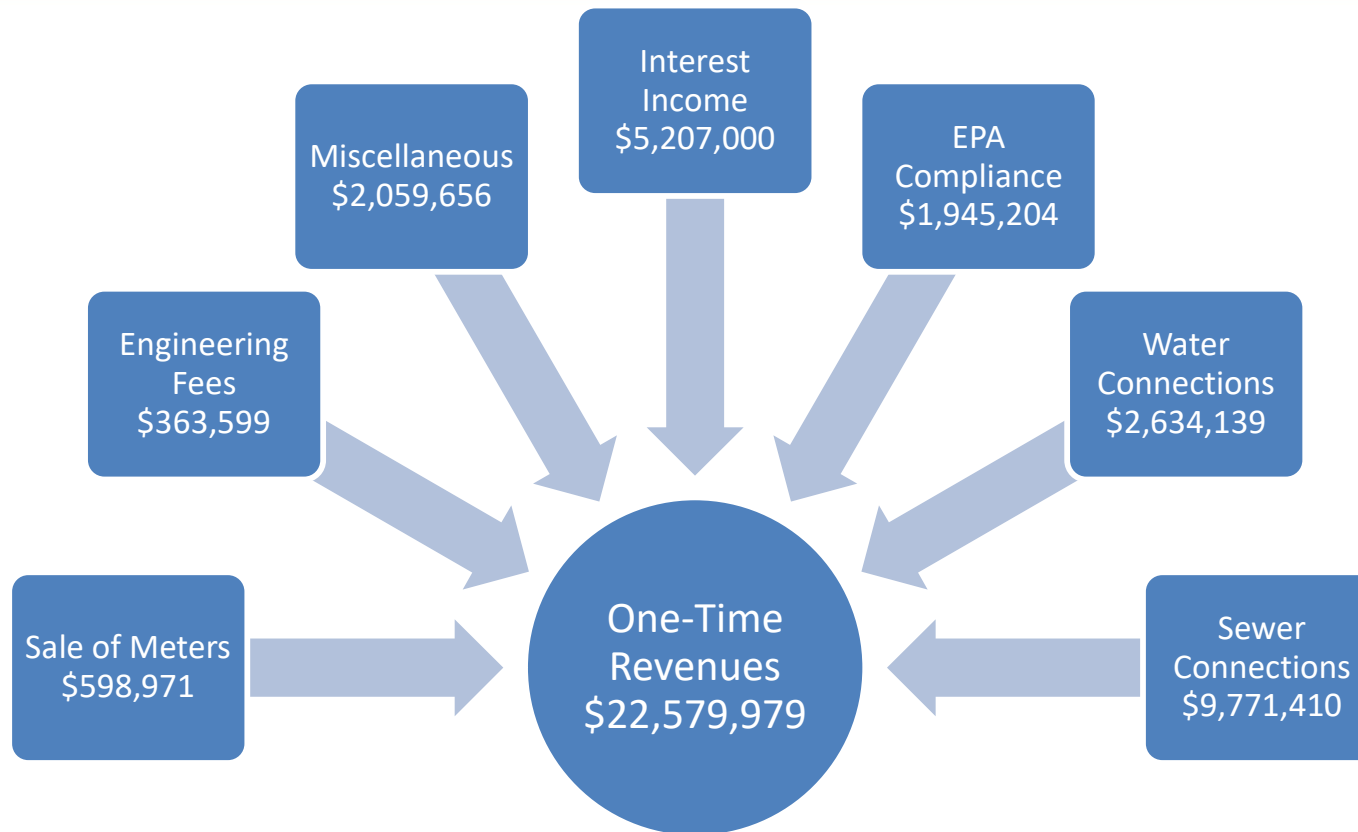
City of Meridian Trash Billing Services

Utility Billing Trash Billing Revenues - Year over Year \$ Changes



City of Meridian

Enterprise Fund Revenue Sources



City of Meridian Questions

