

City of Meridian FY2026 Budget Amendment Form

Personnel Costs

Full Time Equivalent (FTE):

Fund#	Dept.#	G/L#	Proj.#	G/L# Description	Total
Various	Various	41200	0	Wages	
Various	Various	41206	0	PT/Seasonal Wages	
Various	Various	41210	0	Overtime	
Various	Various	41304	0	Uniform Allowance	
Various	Various	42021	0	FICA	\$ -
Various	Various	42022	0	PERSI	\$ -
Various	Various	42023	0	Worker's Comp	\$ -
Various	Various	42025	0	Employee Insurance	\$ -
Total Personnel Costs					\$ -



Please only complete the fields
highlighted in Orange.

Amendment Details

Title: **City of Meridian Employee Benefits Plan Trust (COMEBPT)**

Department Name: COMEBP Trust

Presenting Department Name: COMEBP Trust

Department #: Various

Primary Funding Source: Various

CIP#:

Project #:

Is this for an Emergency? ☐ Yes ☒ NoNew Level of Service? ☐ Yes ☒ No

Clerks Office Stamp

Date of Council Approval

Operating Expenditures

Fund#	Dept.#	G/L#	Proj.#	G/L# Description	One-Time	On-Going	Total
Various	Various		0	Surplus Funding for COMEBPT	\$ 781,110		\$ 781,110
Various	Various		0				\$ -
Various	Various		0				\$ -
Various	Various		0				\$ -
Various	Various		0				\$ -
Various	Various		0				\$ -
Various	Various		0				\$ -
Various	Various		0				\$ -
Various	Various		0				\$ -
Various	Various		0				\$ -
Various	Various		0				\$ -
Various	Various		0				\$ -
Various	Various		0				\$ -
Various	Various		0				\$ -
Total Operating Expenditures					\$ 781,110	\$ -	\$ 781,110

Capital Outlay

Fund#	Dept.#	G/L#	Proj.#	G/L# Description	Total
Various	Various		0		
Various	Various		0		
Various	Various		0		
Various	Various		0		
Various	Various		0		
Various	Various		0		
Total Capital Outlay					\$ -

Revenue/Donations

Fund#	Dept.#	G/L#	Proj.#	G/L# Description	Total
Various	Various		0		
Various	Various		0		
Various	Various		0		
Total Revenue/Donations					\$ -

Acknowledgement

Date

Department Director

Chief Financial Officer

Council Liaison

Mayor

Total Amendment Request \$ 781,110

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Total Amendment Cost - Lifetime

	Prior Year(s) Funding	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Personnel		\$ -	\$ -	\$ -	\$ -	\$ -
Operating		\$ 781,110	\$ -	\$ -	\$ -	\$ -
Capital		\$ -				
Total	\$ -	\$ 781,110	\$ -	\$ -	\$ -	\$ -
		Total Estimated Project Cost: \$ 781,110				

Department Name: COMEBP Trust

Title: City of Meridian Employee Benefits Plan Trust (COMEBPT)

Instructions for Submitting Budget Amendments:

- Department will send Amendment with Directors signature to Finance (Budget Manager) for review
- Finance will send Amendment to Council Liaison for signature
- Council Liaison will send signed Amendment to Mayor
- Mayor will send signed Amendment to Finance (Budget Manager)
- Finance (Budget Manager) will send approved copy of Amendment to Department
- Department will add copy of Amendment to Council Agenda using Municode Agenda Manager

Evaluation Questions

Please answer all Evaluation Questions using the financial data referenced above.

1. Describe what is being requested?

Due to additional health care claims costs the COMEBPT has a deficit in the surplus that is required by the Department of Insurance (DOI) under Idaho Code, 41-4010(3). The amount requested includes the current deficit in the surplus through year-end 2025.

2. Why was this budget request not submitted during the current fiscal year budget cycle?

Health benefit costs are incurred throughout the calendar year and cannot always be adequately anticipated despite actuarial studies, audits, benchmarks and reviews.

3. What is the explanation for not submitting this budget request during the next fiscal year budget cycle?

The deficit needs to be maintained per DOI requirements under Idaho State Code Chapter 40 Title 41 throughout the current year. Specifically Section 7: The trust fund shall maintain the minimum surplus requirements at all times throughout the year.

4. Describe the proposed method of funding? If funding is split between Funds (i.e. General, Enterprise, Grant), please include the percentage split. List the amounts and sources of anticipated additional revenue that will result from approval of this request.

General Fund and Enterprise Fund.

5. Does this request align with the Department/City's strategic plan? If not, please explain how this request was not included in the Department/City strategic plan?

Yes, Government excellence in attracting and retaining employees.

6. Does this request require resources to be provided by other departments? If yes, please describe the necessary resources to be provided by other departments.

No

7. Does this Amendment include any needed Equipment or Software that will utilize the City's network? (Yes or No)

No

8. Is the amendment going to result in the disposal of an asset? (Yes or No)

No

9. Any additional comments?

The City of Meridian has contributed \$2,702,063 to the Trust for State Reserve requirements to date. Adding this \$781,110 will put the additional contribution from the City at \$3,483,173.

Total Amendment Request \$ 781,110

Every effort should be made to avoid reopening the budget for an amendment. Departments will need to provide back up and appear before the City Council to justify budget amendments. Budget amendments are intended for emergency or mandatory changes to the original balanced budget. Changes to the original balanced budget may cause a funding shortfall.