

### City of Meridian FY2026 Budget Amendment Form



Please only complete the fields highlighted in Orange.

**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	\$ -
<b>Total Personnel Costs</b>					<b>\$ -</b>

**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				\$ -
<b>Total Operating Expenditures</b>					<b>\$ 781,110</b>	<b>\$ -</b>	<b>\$ 781,110</b>

**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		
<b>Total Capital Outlay</b>					<b>\$ -</b>

**Revenue/Donations**

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

**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  No

New Level of Service?  Yes  No

*Clerks Office Stamp*

Date of Council Approval \_\_\_\_\_

**Acknowledgement**

Date

Debbie Howard 12/13/25

Department Director

**REVIEWED**  
By Todd Lavoie at 12:22 pm, Dec 15, 2025

jfields 12.15.25

Chief Financial Officer

Approved Luke Cavener via email 12.16.25

Council Liaison

[Signature] 12/16/25

Mayor

**Total Amendment Request \$ 781,110**

## City of Meridian FY2026 Budget Amendment Form

### 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 781,110</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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

**Total Estimated Project Cost: \$ 781,110**

### Evaluation Questions

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

<p>1. Describe what is being requested?</p> <p>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.</p>
<p>2. Why was this budget request not submitted during the current fiscal year budget cycle?</p> <p>Health benefit costs are incurred throughout the calendar year and cannot always be adequately anticipated despite actuarial studies, audits, benchmarks and reviews.</p>
<p>3. What is the explanation for not submitting this budget request during the next fiscal year budget cycle?</p> <p>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.</p>
<p>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.</p> <p>General Fund and Enterprise Fund.</p>
<p>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?</p> <p>Yes, Government excellence in attracting and retaining employees.</p>
<p>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.</p> <p>No</p>
<p>7. Does this Amendment include any needed Equipment or Software that will utilize the City's network? (Yes or No)</p> <p style="text-align: right;"><input type="text" value="No"/></p>
<p>8. Is the amendment going to result in the disposal of an asset? (Yes or No)</p> <p style="text-align: right;"><input type="text" value="No"/></p>
<p>9. Any additional comments?</p> <p>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.</p>

**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.*

# Employee Benefit Costs

Source: Questica > Position Allocation

Fund Code	Dept Code	Department	FY2026 Budget FTE	% Allocation
01	1120	Council	6.00	1.16%
01	1140	City Clerk	7.00	1.35%
01	1310	Mayor's Office	5.00	0.96%
01	1500	Finance Department	12.00	2.31%
01	1510	Information Technology	19.00	3.66%
01	1520	Legal Dept	6.00	1.16%
01	1540	Human Resources	7.00	1.35%
01	1840	Other Government	1.00	0.19%
01	1841	Communications	2.00	0.39%
01	1842	Capital Projects	1.00	0.19%
01	1850	City Hall	4.00	0.77%
01	1860	Street Lighting	1.00	0.19%
01	1900	Community Development Depts	47.00	9.06%
01	2110	Police Department	197.00	37.96%
01	2210	Fire Department	15.00	2.89%
01	5200	Parks & Recreation	53.00	10.21%
60	3200	Public Works	49.00	9.44%
60	3300	Meridian Utility Billing	7.00	1.35%
62	3400	Water Department	31.00	5.97%
65	3500	WasteWater Facility	49.00	9.44%
<b>Total Employee Benefit Costs</b>			<b>519.00</b>	<b>100.00%</b>

Fire Union Members are not on City's Benefits Plan

General Fund	74%	\$	576,426
Enterprise Fund	26%	\$	204,684

## Employee Benefits Plan Trust

\$ 781,110	
Allocation Across Departments	
\$	9,030
\$	10,535
\$	7,525
\$	18,060
\$	28,596
\$	9,030
\$	10,535
\$	1,505
\$	3,010
\$	1,505
\$	6,020
\$	1,505
\$	70,736
\$	296,491
\$	22,575
\$	79,767
\$	73,746
\$	10,535
\$	46,656
\$	73,746
<b>\$</b>	<b>781,110</b>

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