

A Meeting of the Meridian City Council was called to order at 4:30 p.m., Tuesday, March 3, 2026, by Mayor Robert Simison.

Members Present: Robert Simison, Luke Cavener, Liz Strader, John Overton, Doug Taylor, Anne Little Roberts and Brian Whitlock.

Other Present: Chris Johnson, Bill Nary, Jenny Fields, Todd Lavoie, Caleb Hood, Brian McClure, Jamie Leslie and Dean Willis.

**ROLL-CALL ATTENDANCE**

<input checked="" type="checkbox"/> Liz Strader	<input checked="" type="checkbox"/> Brian Whitlock
<input checked="" type="checkbox"/> Anne Little Roberts	<input checked="" type="checkbox"/> John Overton
<input checked="" type="checkbox"/> Doug Taylor	<input checked="" type="checkbox"/> Luke Cavener
<input checked="" type="checkbox"/> Mayor Robert E. Simison	

Simison: Council, we will call this meeting to order. For the record it is March 3rd, 2026, at 4:30 p.m. We will begin this afternoon's work session with roll call attendance.

**ADOPTION OF AGENDA**

Simison: First item up is adoption of the agenda.

Overton: Mr. Mayor?

Simison: Councilman Overton.

Overton: I move we adopt the agenda as published.

Little Roberts: Second.

Simison: Have a motion and a second to adopt the agenda as published. Is there any discussion? If not, all in favor signify by saying aye. Opposed nay? The ayes have it and the agenda is agreed to.

MOTION CARRIED: ALL AYES.

**CONSENT AGENDA [Action Item]**

- 1. Approve Minutes of the February 17, 2026 City Council Work Session**
- 2. Approve Minutes of the February 17, 2026 City Council Regular Meeting**

- 3. Keziah Subdivision Water Main Easement No. 2 (ESMT-2026-0028)**
- 4. Chukar Ridge Water Main Easement No. 1 (ESMT-2026-0029)**
- 5. Final Order for Mogul Industrial Park Subdivision No. 2 (FP-2025-0033) By The Land Group, generally located at the northwest corner of Black Cat Rd. and I-84**
- 6. Findings of Fact, Conclusions of Law for Cielo Azul Condominium (SHP-2026-0001) by Marcel Lopez, located at 3512 and 3526 E. Louise Dr.**
- 7. Findings of Fact, Conclusions of Law for Farrington Heights Subdivision RZ, PP, MDA (H-2025-0016) by Studio H Architects, generally located at the NW corner of E. Pine Ave. and N. Adkins Ave.**
- 8. 2026-2030 Strategic Plan: Adoption of Focus Areas & Goals**
- 9. Resolution No. 26-2570: A Resolution Establishing the Reappointment of Elizabeth "Lizzie" Taylor to Seat 1 of the Meridian Arts Commission; and Providing an Effective Date**
- 10. Resolution No. 26-2573: A Resolution of the City Council of the City of Meridian Approving the Bylaws of the Meridian Development Impact Fee Advisory Committee as Amended Pursuant to Meridian City Code 2-1-1(C)(2) and 2-2-1(C)(5), and Providing an Effective Date**

Simison: First item up is the Consent Agenda.

Overton: Mr. Mayor?

Simison: Councilman Overton.

Overton: I move that we approve the Consent Agenda, for the Mayor to sign and the Clerk to attest.

Little Roberts: Second.

Simison: Have a motion and a second to approve the Consent Agenda. Is there any discussion? If not, all in favor signify by saying aye. Opposed nay? The ayes have it and the Consent Agenda is agreed to.

**MOTION CARRIED: ALL AYES.**

Simison: And, Lizzie, we just approved that -- your appointment -- reappointment on the Consent Agenda. So, you are welcome to stick around, but I know you are getting -- there is a party getting ready upstairs, so --

## **ITEMS MOVED FROM THE CONSENT AGENDA [Action Item]**

Simison: Okay. There were no items moved from the Consent Agenda.

## **DEPARTMENT REPORTS [Action Item]**

### **11. Discussion to Add Return Payment Fee to Fee Schedule**

Simison: So, we will move on to Item 11, which is discussion to add return payment fee to fee schedule. Turn this over to Jenny.

Fields: Good evening, Mayor and Members of the Council. I don't have a presentation tonight. This item I'm bringing forward is regarding a housekeeping item associated with our fee schedule. So, historically we have a 20 dollar return payment check fee that is included in our city clerk's city fee schedule, but during the most recent update we inadvertently have removed this fee. Upon discovering that MUBS still uses -- oh, sorry. Our utility billing department still utilizes this fee and attaches these fees to -- for our customer return payments. So, tonight there is no action item requested formally by Mayor and Council. We are simply asking to proceed with a public hearing notice to our citizens and bring back a resolution to add this back to our Public Works fee schedule where it aligns with the current operational practices. And I would be happy to answer any questions that you guys have.

Simison: Council, questions?

Cavener: Mr. Mayor?

Simison: Councilman Cavener.

Cavener: Jenny, thanks for the update in the memo. Pretty much tracked with along with what you are saying. Just a couple questions now and during the public hearing. I remember like as a kid always -- like you are at a grocery store or whatever, 20 dollar fee for returned checks.

Fields: Uh-huh.

Cavener: So, it tracks with what I have kind of seen. But can you either tonight or at the public hearing -- what's that 20 dollar fee set to cover? Is that a pass through cost that comes from the banks to us? The bank is charging us 20? Are they charging us 18?

Fields: It's a combination.

Cavener: Okay.

Fields: So, we do have a -- a rate that the bank charges us. It is not 20 dollars. There is also staff time that's allocated to it, because we have to inquire and reconcile with the customers and, then, the utility billing team also has to add this back to the bill. So, there are staff time allocations and administrative costs associated. So, the 20 dollars is not a straight pass through.

Cavener: Then, Mr. Mayor, follow up?

Simison: Councilman Cavener.

Cavener: Do we have any other -- do other departments encounter this? Like does MUBS probably experience it more than -- than most, but are we seeing this in other departments and are we being consistent how we are charging this?

Fields: We have surveyed other departments. The only reason why it was removed, because city clerks and other departments are no longer using it. So, like Parks and Rec no longer uses it. Building department does seldomly use it, but the high traffic one is our utility billing.

Cavener: Mr. Mayor, just one last one.

Simison: Councilman Cavener.

Cavener: How do we handle -- or do we encounter situations where fee payers via credit card do a chargeback and say I didn't authorize that and -- and are we enforcing kind of a consistent process if we are not receiving funds for a service that we have delivered regardless of the payment method?

Fields: So, merchant credit cards are different than where we receive a check or direct deposit. So, merchant -- like credit cards. The -- our third-party provider merchant services -- I don't remember the vendor name, but they actually do all of our checks. So, like if a customer said, hey, this is a fraudulent charge, they work with our third-party vendor and get that reconciled.

Cavener: Great. Thank you, Jenny.

Fields: You are welcome.

Simison: Council, any additional questions?

Overton: Mr. Mayor, real quick one.

Simison: Councilman Overton.

Overton: Jenny, I like the idea that we are putting this back in, but whenever we look at a fee I just want to make sure that, as you stated with Councilman Cavener, that when we are looking at this that we are making sure it covers all of our administrative costs.

Fields: Correct. We are adding this into our Public Works fee schedule in the future. So, every time we assess each of the fees in the Public Works Department we will be looking at staff allocations is the financial institution -- like our bank is still charging this rate. All of this is going to be calculated.

Simison: Any other questions? Okay. Thank you. We will see you back in the near future.

Fields: Yep. Thanks.

## **12. Fiscal Year 2025 Financial Results**

Simison: With that we will move on to Item 12, which is fiscal year 2025 financial results. Good evening, Mr. Lavoie. Or late afternoon.

Lavoie: Good evening or afternoon, Mayor, Members of the Council, appreciate you giving us an opportunity to present to you your fiscal year 2025 fiscal results. The presentation that I have for you today is the same data that I provided two weeks ago. No data has changed since then. So, the data is still the same. The data that I present to you -- again, if you have any questions that I can't answer on tonight, I -- I will work with your subject matter experts. Again these are the results that your departments have executed over the last 12 months for the fiscal year '25. I'm showing you what their actuals did with the budget that you provided us for that budget year. So, tonight what we will do is we will go through the two major funds, which is the General Fund and the Enterprise Fund. Those are the two funds. And, then, the third fund by state statute I must report to you the impact fee results as well. So, we do pull that one little piece out to meet the state statute that on an annual basis your impact fee administrator provides to you your financial results for the impact fee fund itself and, then, we will also talk about what we will present to you at the next quarterly financial update. At any time please let me know if I can answer any questions. So, we will start off with the General Fund. We will start off with the revenues for the General Fund. In total for all the revenues we collected 92 percent of what we projected and we thought we would collect for fiscal year 2025. These are the major revenue sources that we kind of track in buckets. The most important one on this slide is our property taxes. That makes up about 50 to 60 percent of our revenues and we missed the target by one percent. 1.3 to be exact. Licensed permits you can see 78.6 percent. We collected intergovernmental 73.4 and so on. The largest percentage difference that you can see here is going to be at the very very end at 185 percent. This was due to the fact that our investment income is still stronger than we projected and we also got a 1.5 million dollar one time influx from the rural fire district. So, again, that one we don't really have on the budget, but it came in, so that kind of threw us off a little bit there. Largest -- this is the revenue generated for the intergovernmental. You will see we kind of missed the target there.

That one is because of the seven million dollar ARPA funding and it's all about timing. So, we will get this money spent, but you will see that we had a budget, but we haven't returned to get the revenue yet. It's -- that -- that's just a timing issue. So, those are your two biggest things from a percentage and from a dollar value. Those are your two biggest variances for the General Fund that I wanted to point out for you. Again, we collected 92 percent. Developments, permit revenues and permit activity throughout this presentation you will see are lower than we projected. They came in lower than we thought they would. So, you see the revenues are lower, the expenses are lower. That will be a recurring theme that you will hear from me. Development actually was lower, hence why we missed the targets. When we go through the revenues, again, the most important revenue streaming for the General Fund is the property taxes. That is our largest, that is our most consistent and we always want to do what we can to protect that revenue source. But, again, we missed the target by 1.3 percent on that one.

Strader: Mr. Mayor?

Lavoie: Oh, sorry.

Simison: Council Woman Strader.

Strader: Is it okay, Todd, if we dig into this a little bit?

Lavoie: Let's do it.

Strader: Okay. So -- because I was just kind of curious and I think it's hard to tell where each of them is a percentage and you don't really understand the dollar amount magnitude. So, if you look at it you are saying 82 percent of our projected revenue was collected, is that --

Lavoie: Ninety-two percent.

Strader: Ninety-two.

Lavoie: From a totality.

Strader: So, if you look at the whole thing that is what it consolidates to?

Lavoie: Yes.

Strader: And out of that let's say eight percent -- that's like a gap; right?

Lavoie: Uh-huh.

Strader: Then how material are those three items you just mentioned? Like so if -- if I'm looking at -- we think one of the biggest drivers was intergovernmental because of ARPA.

Lavoie: Yeah.

Strader: What percentage of that eight percent gap does that map back to? I was just -- and if you don't have it that's fine, but I was just kind of curious out of those three items how material are those to that?

Lavoie: I do have that data on a spreadsheet --

Strader: Okay.

Lavoie: -- and I'm happy to show you how each percentage collect -- or accumulates that gap of eight percent. Have all the data for you so you can see how material or not material it is. I'm happy to do that for you.

Strader: Okay. Thank you.

Lavoie: Well, thank you. So, stay within the General Fund. I'm just going to touch on some of the larger revenue sources that we talked about. Sales tax. Again for sales tax revenue sharing, again, this is controlled by the state. The state tells us what we get. In this case year over year from '24 to '25 we generated 766,000 -- we didn't generate -- we received 766,000 dollars more than we did the previous year and you can see historically since the 2021 large influx, that is when the State of Idaho changed the legislature and changed the rules in how they did the math. Again, we got a large influx, but, then, you see what happened after the math, they decided to lower our annual income accordingly, so -- but, again, this is the annual -- additional income on an annual basis from the revenue sharing from the State of Idaho. Liquor revenue, which is getting controlled by the state, they give us a proportionate share of the revenue that they collect and manage. This is the second year in a row we have lost money year over year. So, now we are -- two years ago this year we lost 43,000 -- or we generated 43,000 less revenue dollars than we did in 2024 and you can see 2024 generated less revenues than they did in 2023. So, we are around two years of a declining revenue stream for liquor revenue. Again, they tell us what portion we get and so with franchise fees. Franchise fees are controlled by the corporations. We have -- for 2025 we generated 102,000 dollars less than we did the previous year and this is two consecutive years in a row that the franchise revenues from the payments received by our corporations are less than they were the previous year to that. And that sums up the revenue side for the General Fund. Now, we will talk about expenses for the General Fund. How did we do? You gave us a budget. How did we do executing your budget. General Fund in total for personnel we spent 95.7 percent of the total budgetary dollars that you provided us. Our historical average, since we have been tracking this I think for ten years, is 94.1. So, we did better than our historical average. The largest percentage gap that you can see on the screen is 16.7 percent, which is the ComDev team. We didn't quite make the hundred percent mark, but we expected this, because we decided to hold some vacancies and keep some positions open. So, we budgeted, but we said let's not fill those vacancies and the same thing with the Police Department, the largest gap which is 1.4 million. So, when you look at the Police

Department the blue bar is higher than the red bar by 1.4 million and that is because of vacancies as well. We have not -- we budget one hundred percent of all your staff members, but if they don't have the ability to fill them, then, we quote, unquote, leave some money behind and that is your largest dollar value gap from a personnel standpoint. Operating. So, for the whole -- all your governmental funds operating, we ended up spending 66 percent of what you provided us for 2025. Our historical average is 80.5 percent and I -- I think there is one bar -- bar graph that you are looking at that stands out. That is your administration group. That is because we were provided five million for the ARPA fund. We only -- we didn't spend it all. We just need time to get that done. It will be all spent by this fiscal year -- or -- because we had to by law, 2020 -- 20 -- December 20th -- December 31st, 2026, we must have that spent. So, again, that is a timing issue. That is just -- we put the budget in, we just haven't spent it yet. We also had 1.56 million dollar Nine Mile Creek project. We -- we didn't -- we only spent a hundred of that. Timing issue. We just need to be able to spend that. And, then, we also had some transportation projects, half a million dollars there. We spent zero of that. Again timing of that. So, that is why there is such a large variance in the admin. We had large projects that just did not get finished. From a percentage standpoint we also had ComDev. You can see we left a percentage there. Just like revenues, if we don't sell the permits we don't need to outsource the services, so, therefore, we didn't need the services. So, we spent less than what we thought we needed to. So, those are your operating expenses.

Simison: Councilman Whitlock.

Lavoie: Oh. Yep. Yep. Yep.

Whitlock: Can you just give me a sense of what those ARPA funds were dedicated for or budgeted for that we have not yet spent but will spend?

Lavoie: Now you are testing me on what the grant team did.

Whitlock: I mean that's a chunk of change.

Lavoie: The fire -- wasn't the fire department --

Simison: Or is it -- is that the fire -- is this in the biosolids?

Lavoie: Well, that would be Enterprise Fund.

Simison: Oh. Okay. So, then -- yeah. Here comes Mr. Miles, he can -- fire station --

Lavoie: Yeah. Yeah. So, reimbursements to fire station. So, we need to expend it on our books, so that we can complete the project in total. Yeah. This is the timing thing. We will get this spent for you. Yeah. Thank you, Dave. That now moves us into the other component that we track, which is our capital expenditures. For 2025 the city spent 45.6 percent of their total budget that you provided us for fiscal year 2025. You

can see that the General Fund -- we did leave ten million on the books. We did request six of those ten million to be carried forward into 2026. We just couldn't get the projects done in 2025, so we carried to 2026. 3.7 represents -- of the six million 3.7 is for engines, just timing of engines. We need them to be delivered. 1.1 for your Work Day project. This HRMS timecard payroll, we just need timing to get the invoices to us and we will pay those off and, then, parks has one million dollars associated to some parks projects. Timing issues. We will spend it. They asked us to carry the money from '25 to '26. So, again, of that six million will be spent in 2026 for -- to finish up the 2025 projects requested. So, in total your departments for 2025, for the revenue we spent -- or we collected 92 percent of what we thought we would. Personnel we spent 95 percent -- 95 percent of what you had provided us. We spent 66 percent of what you provided us and capital we spent 45 percent of what you provided us for fiscal year 2025 in summary. What does all this mean? For the General Fund, when you take all your revenues and all your expenses, you get to what we call net income. For the General Funds, all these represented here, we increased our General Fund fund balance by 1.6 million. The Impact Fee Fund, which operates on its own, generated 3.9 million. The Community Development a little over half a million of net income. Capital Improvement almost half a million in net income. Public Safety about 266,000. Grants fund is a break even. For every dollar we spend we get a dollar back. So, it should be broken even. Then the General Fund itself we lost 3.6 million. So, when you add up all those numbers it equals a net positive position of 1.6 million dollars to the General Fund.

Strader: Mr. Mayor?

Simison: Council Woman Strader.

Strader: And, then, just as we are thinking about -- to the extent that we have had -- I'm always fascinated by the property tax results, just because that shows additional operating ongoing revenue that's coming in above what we projected; right? Understanding there are still other factors that come in. If we have ongoing revenue that comes in, for example, through property taxes, if we budgeted a certain amount and we end up with 1.3 percent more property tax revenue coming in than we budgeted, how does that play into the next budget cycle? As a source of ongoing revenue, then, does that just get added in as we are considering our operating costs and help walk us through that?

Lavoie: Sure, Liz. Fair question. So, you do -- you are correct, we did collect 1.3 -- or 1.3 percent more than we thought. That 1.3 is a one-time revenue. Every year the state tells us -- or the county tells us how much revenue you get to collect for property taxes. They don't even look at the past. Well, they do to an extent. They go what is your highest three years of collection. That is now your base property tax. They don't look at whether or not we collected 1.3, because that was so last year. They are going to tell us what our new number is regardless of what last year was. So, the 1.3 is not a factor of what we look at for -- in this case 2027's budget that -- because that was what happened in 2025 or '26. Those might be outstanding -- we don't collect one hundred

percent of our property taxes every year. So, those might be outstanding payments from 2017, 2018, 2019, 2020 -- because we finally collected them for whatever reason. So, that extra 1.3 isn't ongoing new revenues. County will tell us what the new ongoing revenue is and I present that to you. Your revenue stream is X. Hopefully we collect it. We collect about 99 percent of it.

Strader: Right.

Lavoie: So, it's usually pretty consistent. But the 1.3 is not a factor, unfortunately, that we get to play with.

Strader: Yeah. This always fascinates me -- Mr. Mayor, if you don't mind.

Simison: Council Woman Strader.

Strader: Because out of that 1.3 percent I have always been really interested to see a breakdown of that and understand if -- if there is any component of that that is actually ongoing new revenue or if to your point the vast majority of it is just like one time past collections, people that -- maybe they had a lien against their house or something and so they finally decided to pay their property tax bill or --

Lavoie: Yep.

Strader: -- do we ever get into that 1.3 percent and try to get a more granular breakdown to see if out of that amount there is any piece that is ongoing that we can now capture or does it just get averaged in eventually under the -- the formula that we get from the county?

Lavoie: It's the math. You are a hundred percent correct. We eventually will build a budget. We will say, hey, county we need 56 million dollars. I'm just making up a number here. We will collect it for you. And they will do their best with an amount of properties that they have on their part -- on their parcel list and collect us 56 million dollars by dividing it into the number of parcels. I think the differences are going to be the late payments and other adjustments, things like that. So, every year they reset the algorithm. They reset it and they go how much do we need? Well, we actually tell them how much we need and, then, they go like I will build you a levy rate and, then, we will collect it on your behalf.

Strader: Yeah.

Lavoie: Yeah.

Strader: Thanks. I just think it's helpful for everybody to understand that, because we -- in the past we have thought, oh, like we didn't budget enough and we are actually collecting more than we thought, so it's like is that a source of new ongoing revenue,

because our projections are not aggressive enough and that's not the case, because these are like one-time collections is what you are saying.

Lavoie: Separate. Because the county resets our number. They tell us what the number is every single year. You are a hundred percent correct. I appreciate the questions. So, as you can see the General Fund -- these are the results in totality. The General Fund is currently sitting at 99.9 million dollars, to give you guys an answer of what you currently have in your fund balance for the General Fund. With that we will jump into the Enterprise Fund. Following the same format. We will talk about revenues, then, go into expenses and tell you what happened to the fund balance at the end. So, for the Enterprise Fund we ended up at 95.6 percent of what we expected. You can see here the water -- water sales and sewer sales, those are the two most important revenue source for the Enterprise Fund. Those are out ongoing operational revenue sources. Again, they came in higher than we expected by five to six -- five to seven percent. The assessments is where we kind of saw the reduction. No different development on the permit activity. These are all driven by permits. So, it's not surprising to see these lower than we projected. Hence why we didn't quite make the hundred percent mark, we ended up at 95.6 percent. But, again, as you can see the development's lower as expected, because everything within the development community for us last -- for fiscal '25 was lower than we projected. The water and sewer sales, again, those are our most important things that we need to manage. We need to make sure we are coming to you every year with inflationary adjustments, which I think was already -- has occurred for the Enterprise Fund earlier -- a few months ago. So, with that I'm going to talk about some of the major revenue sources. Again, the most important one is water and sewer. Again we generated 1.9 million more this year than we did last year. Again as we continue to add homes that's more additional revenue sources. As you continue to increase the rates by the inflationary factors that's more opportunities. As more people use more water that's income to you as well. So, this is your annualized year-over-year additional income from our water and sewer sales for the Enterprise Fund and we use these funds to cover your ongoing operational needs at the -- in the Enterprise Fund and, then, this is your water connections as we have talked about. Again development is slowing down and you can see that our year-over-year -- not income -- well, it's net loss now for 2025, we generated 1.6 million less than we did in '24 and, then, you can see in '24 we generated six million dollars less than we did in '23. So, if you had the six and the -- the six million, plus the 1.6 million, that's seven to eight million dollars less than we did in 2023. So, this is all just one -- one time revenue sources. That is what the water connections do for your Enterprise Fund. Personnel expenses for the Enterprise Fund. They spent 95.5 percent of what you provided them and you can see almost every department was about 95 percent. Very -- very simple, very clean, very -- you know, great results there. Their historical average is 91.4. So, we are building on making that more -- we are executing that at a better clip every year. Your operational expenses, they ended the year at 89.5 percent of what you provided them. The historical average is 83.5 percent. So, again, better than the historical average. The largest gap in value you can see in the -- is in the wastewater department, about a million bucks. The one million dollars was associated to unspent programs at the plant maintenance and repair section. So, again, we just

didn't get to them in time. But, again, that's where the money was left. We asked for the money, we just didn't spend it in those two fields and, then, the utility billing we had four percent more than what you provided us. We are going to apologize. But, again, that was all associated to the postage and mailings of the invoices to our customers themselves. The rates went up. We didn't budget enough in those factors. We are making an adjustment in '27, trust me. But, again, that's what those are from is the paper mailings and all the mailings that we do for those. And that was about 40,000 dollars. We missed the target on postage, mailings and printing and binding and all that stuff. That was operational. I will get to capital expenditures. Your capital expenditures -- your Enterprise Fund spent 49.6 percent of what you provided them. The value gap that we are talking about here is 55 million dollars left. We carried 52 million into next year. So, this is all timing. It takes more than a year to do a lot of their projects, so they asked us to carry 52 million of the 55 million that was not spent in 2025 and they will get those spent in '26, '27 and '28. So, in summary, the Enterprise Fund -- we collected 95 percent of what we thought we would collect in revenues. We spent 95 percent of personnel, we spent 89 percent of operating and we spent 49 percent of capital of what you provided us in 2025. So, what does all this mean again? The Enterprise Fund -- we reduce their fund balance by 27.8 million dollars. The water division consumed 1.9 million. Wastewater consumed almost 20 million. Public Works consumed three million and Utility Billing added 32,000. So, with all that put together you currently have about 84.9 million dollars in your fund balance for the Enterprise Fund and if you recall I mentioned that you carried 52. So, of the 84, 52 is already spoken for. We -- we can't touch that at all so -- but we will get into more of that when we do the 2027 budget and explain how all that works. But you currently have 84.9 million inside the Enterprise Fund. So, with that we will talk about the impact fees. For the fund itself, revenues we -- again, they are all lower than we thought. Impact fees are generated by the development. Every time you pull a permit that's when we get the revenue. So, this follows all the other trends. We did not quite make the mark on our projects, because the residential and the -- development was a little bit lower than we thought. Fire Department, they collected 77 percent of what we projected. They spent a few dollars on some design work in 2025, getting to save before you spend model. We are saving before we can get into that Community Center is what they are kind of building and also Station No. 9. So, you will see some expenses later on, just not right now. They are just doing some design work and things like that. For your Parks Department, again, they collected 71 percent and they spent 91 percent of what you provided them in 2025 for their parks projects and, then, for the Police Department we did not budget any dollars to be spent. They are saving before they spend. Same model. They have that -- I think the next big project is over at the station is an expansion on their training facility I believe. So, again, we are just saving before you spend. So, you will see some expenses in the future on their line items. So, in total we collected 90 -- 73 percent of what we thought we would collect in revenues and we spent 91 percent of what we would expect to spend in our capital. Any unspent monies in capital were carried forward in 2026. So, over the two years you have a hundred percent of what we thought. So, what does all this mean? Revenues minus expenses. We added 3.9 million dollars to the Impact Fee Fund balance at the end of the day when you add up all the revenues, minus the expenses. So, in recap we talked about 2025 actuals, we

talked about the fund balances and we talked about the impact fee results for fiscal '25. The next quarterly update you will get from us we will do some like more demographics and statistics and with that I stand for any questions.

Simison: Thank you. Council, any questions?

Strader: Mr. Mayor?

Simison: Council Woman Strader.

Strader: My -- probably my biggest question, which is sort of related to this, but a little bit of a rabbit hole is just do we have a sense yet -- I hadn't heard -- what is the CFP process going to look like this year? Is there going to be an effort to do like a balancing act like we did last year? I know we didn't get to a five year balance, but I was just sort of hoping to -- to hear on that. I hadn't heard from the City Council president or from Finance on what we are doing.

Lavoie: Do I need -- John?

Overton: Mr. Mayor?

Simison: Councilman Overton.

Overton: Didn't have a chance to speak with you before the meeting started this evening, but looking at a small change from what we did last year in the fact of not presenting the five year CFP from each of the directors, I have had conversations with a few of the other Council Members about looking at having that done maybe every two years or not requiring it every year. We have the same team sitting up here right now that we have had before. I think we -- we both look at this a little bit differently on what this tool is. I think some of that CFP tool was initially designed to be a long range planning tool for our directors and our departments and I have a lot of respect for them using it that way and not using it as a tool we have to completely rely on, because it changes depending on situations. We certainly couldn't have looked two years ago at what we were doing with our CFP and seeing a drone program rolling our way. So, out of respect for our time and trying to make us more efficient this year as we move through the budget process, I'm asking, Todd, to not do the same process that we did last year, but at the same time any questions -- and Todd has agreed any questions that any individual Council Members have on any part of that data is completely made available to them at any time. So, nothing is hidden from them. Anything that's wanted will be provided to them at anytime. We just won't ask for that to be a public presentation.

Strader: Mr. Mayor?

Simison: Council Woman Strader.

Strader: Thank you. I appreciate that reminder. It's tough with the mic, so they turn themselves off now. Respectfully it's not personal. I just want to publicly express my deep disagreement with that approach. I feel that presenting a five year balanced CFP and trying to achieve that and having the departmental presentations from directors has been an important tool that has made our city financially successful and I'm very uncomfortable. So, I just wanted to -- to say that. Again, it's not personal. Philosophies may differ and you are certainly driving the bus, but I don't agree with that at all. Thank you.

Cavener: Mr. Mayor?

Simison: Councilman Cavener.

Cavener: I -- I may encourage us -- I appreciate that's kind of the intention where we are headed right now, but I do think it is worth maybe taking a step back, because I -- I think we, as a team, the body of seven I think have an opportunity to create some consistency when it comes to how we want to look at the CFP. I think my perspective over the last four or five years it's kind of evolved kind of like a river. This year we are going to be really involved, in other years maybe not. I also recognize that departments and our directors, the Mayor and Council, are all using the CFP much differently than it was when it was first launched. So, I -- if -- if the plan is to not provide a presentation this year I think that's -- that's fine. I would expect probably, then, a little bit more thorough budget requests coming into this year, so I understand what these requests look like compared to what I can see in the CFP; right? We all have access to the CFP and there is certainly some data there that's beneficial. The context of hearing from the directors I think are always helpful. So, I just think if we are not going to head down that path directors need to be prepared as part of the budget process to probably receive some additional questions about CFP requests. My recommendation would be is to take a step back and build a predictable schedule and approach about how we want to use the CFP moving forward, so we are all kind of rowing in the same direction and we know this is what we are going to do, whether it's every year, every other year, every five years, every time we have a new mayor or a new council member, let's -- let's build some rules of engagement so that we can plan what that looks like. I think that's important for us, I think it's important for the directors and I think it's important for the -- the taxpayer to have that consistency.

Overton: Mr. Mayor?

Simison: Councilman Overton.

Overton: Quick follow up. I spoke with Councilman Cavener before and one of the other influencing decisions for me was that we are the same team of six as we were before. We don't have a new council member this year. This is a Council that's gone through this budget process multiple times now. We are comfortable with this process. Absolutely agree that if we get new members of this Council that's all part of the education process and how this city works and I think it would be very important to go

back to that at that time. As, again, I'm not trying to say we won't do this again, just looking at can't we just do this every other year right now and see how that process moves through and how it compares to last year.

Simison: Any other questions for Todd on the presentation?

Whitlock: Mr. Mayor?

Simison: Councilman Whitlock.

Whitlock: Just real quickly -- and I like how you portray year over year and this much more than we got last year, which was this much more than we got the year before, but you use the term a net loss when in -- in those bars. Is it truly a net loss or are we -- I mean if we just did a line graph would it all be positive? So, I'm -- I'm -- I'm stuck on the on the term net loss when we are talking about revenue. Did we --

Lavoie: So, I apologize if I confused you and I did use the word net loss. From a financial statement I guess I was using net loss from a year over year standpoint. You are correct, you are generating revenue. We are not -- we are in a positive position that the state is still giving us revenues. So, if you look at it from that standpoint, yes, you are net positive in revenue. I use the term net loss over year over year, so I apologize about that. You are generating less revenue than you did -- we are collecting less revenue than we did the year before. I apologize.

Whitlock: Mr. Mayor?

Simison: Councilman Whitlock.

Whitlock: I -- I made that assumption, but I --

Lavoie: Sure.

Whitlock: -- when I'm talking to my wife about net loss it's a little different.

Lavoie: I apologize about that.

Simison: And maybe, Todd, from -- you know, I -- I don't have the numbers on the top of my head, but if I look at three categories, sales tax, liquor revenue and franchise fees --

Lavoie: Yes, sir.

Simison: -- net positive, but not as much as we have been because the other two -- we had two and three were down. The third was up a little bit, but not up that much.

Lavoie: If you netted all three of them you would be in the positive position of those three. We are just starting to see a new trend with those liquor and franchise -- a new

trend for us is we are not making -- we are generating less revenue than we did the year before. That's why I was trying to highlight in those slides, but you are correct, if you netted all three of them I think it was 700,000 dollar profit -- more money in sales tax would offset the losses in the other two. You are correct. You are -- you are still positive when you add the three together. It's just the other two now -- we are not generating as much income as we once were, which is unfortunate. Yeah. Did I get that answer right?

Simison: That's -- that's what my --

Lavoie: Yeah.

Simison: -- mathematic --

Lavoie: You are correct.

Simison: Yes. But when I -- when you get three e-mails from Todd and two of them are negative you are like -- you got to -- you got to look for the positive out of the three.

Lavoie: There was one, yes.

Simison: There was one. Yeah. So -- Council, any additional questions? Okay.

Lavoie: Cool. Thank you for your time.

### **13. Ada County Highway District Five Year Plan Prioritization Follow Up Discussion**

Simison: Thank you, Todd. Okay. Next item up is Item 13, Ada County Highway District five year plan prioritization follow up discussion. Mr. Hood.

Hood: Thank you, Mr. Mayor, Members of Council. If it's okay I think I will just stay here, that way I after get you back up to speed real quick I can take some notes if that's all right. So, again, quick refresher. I was -- myself and Brian were here a couple weeks ago. I had a -- a pretty good discussion I thought about the list of priorities and some of the draft letter that we are preparing to send to ACHD. The 18th of this month is the target, but we do technically have until the end of the month. They said they -- they would still accept it. Did share with you just earlier this afternoon via e-mail. So, hopefully, maybe I will check your e-mail sometime today, but ACHD sent to us last week the compilation of comments they received from their website on Meridian projects and requests from the public. So, we have scanned through those, shared them now with you, just at -- at a very high level summary, nothing that really jumped out that we weren't generally already tracking or already aware of. Nothing that I feel like I need to bring to your attention today, but you have that information as of today, so -- and, then, another thing that's new over the last couple of weeks -- we did get confirmation, we talked a little bit about the Transportation Commission moved the

Linder Road overpass project from one down to four. There was conversation -- I think the Mayor brought up, why are we splitting the baby, let's pull it off the list. I did get confirmation from them that -- that project can come off. It's moving forward irregardless, essentially. So, we will move those to the top of the list as with completed projects. I like that comment. So, we will update the -- the list with Linder Road overpass. There is one on Ustick and maybe one other project that was complete this year. I didn't receive any additional comments from any of the Council, so don't really have -- maybe we will just pick up where we left off last time. Those are the kind of the new items. I will -- just a reminder there are two lists. So, we didn't really talk about the safety and compliance too terribly much last time. If you want to spend a little time there. If you are good with what the Transportation Commission recommended I think that's fine. The other thing that I have in my notes is we will make some -- in our cover letter we -- we -- we historically put together a cover letter on top of our priority lists, where we will talk about Locust Grove and maybe even Meridian Road and the importance of those corridors, but also this upcoming bridge project and the design that way, too. So, not to bury the lead. We need to get through the priorities. But if you have any other talking points for the letter I would be open to taking those. I typically work with the Mayor on drafting that letter, but if you have anything else you would like us to highlight as we thank them for the work they have done and do and, then, as we, you know, explain that there is still a lot of work to be done and -- and highlight a couple of those projects if you have anything along those lines, again, I will take -- take those types of notes today as well. So, with that if you want to refresh Brian has got the -- the draft from the Transportation Commission up there. Again priority number four. So, if you look at the far left-hand column, 2026 priority draft list priority number four, Linder Road, Over -- Overland to Franklin, that one is coming off. So, anything below that will actually move up one. Other than that, heard some -- I don't want to say conflicting comments, but just no consensus on where priorities should be. So, with that hopefully that -- you all recall that and we can just go from there.

Simison: Thanks, Caleb. And, yes, I do everything I can to take all Caleb's comments -- or compliments out of the letter each time -- each year I get it and it kills him. But with that I -- Council, I know that there was some conversation last time specifically around connecting some of the road projects and intersection projects and where some of the -- if Locust Grove is going to be the priority where some of those projects should end up on the list. I think that's my recollection of what were some of the main outstanding items on this list with that information. So, personally, I would love to get that and any other components that you think need to be addressed or modified.

Strader: Mr. Mayor?

Simison: Council Woman Strader.

Strader: I -- I recall in our last meeting I did think we had some consensus that number one should at least move down a couple of spots. I -- I'm happy, though, with the corridor approach generally and highlighting Locust Grove kind of on this list obviously very clearly in the top ten. So, I don't know if I have a lot of energy around that, but I

just -- I do recall us kind of nodding along that maybe we were going to reprioritize that one. Other than that I think just generally this approach is fine. I don't know if anyone else has any comments about that one specifically.

Simison: Yeah. I think I will share the comment -- I don't remember if this is a conversation with Caleb, but I think it was with the Council President around that one. I guess this comes from living in that area. You know, the intersections are what really make these improvements. We know why this one got put up there was because of the bridge. I think that focusing more on the bridge and the letter and getting them to do that correctly, as compared to the road itself, but I think that the Locust Grove and Amity intersection has greater value than this section of road project generally and I think that that's what we have seen -- at least in south Meridian is the roundabout at Victory and Locust Grove has solved a large portion of the congestion issues in that area, but it -- it's now not the road width, it's the next intersection which is creating the challenge. So, I -- I would be supportive of moving this one down to maybe back where it was and reprioritizing the others -- or the intersections in a better way, but focusing on getting them to do the bridge to the appropriate width that we would like to see long term, because it's not that far away. Seven -- if it went back to seven it's not that far away on the list.

Cavener: Mr. Mayor?

Simison: Councilman Cavener.

Cavener: I hear what you are saying. I -- numerically there is not a big difference between two and seven. When it comes to how the highway district looks at things there is a giant disparity in priority between two and seven and so that's -- I think that's where my hesitation is. We also recognize I think our conversation two weeks ago is very prudent and fruitful about just the cost of these types of projects and the length of time it's going to take to accomplish them. I would foresee that if we move it to seven we are going to be having a conversation a year from now about moving it back up., So I -- I'm more comfortable leaving it where it is. I -- I don't disagree with the points that you are trying to make, but I -- I do think it is an important priority that -- that needs to remain, especially as -- as Eagle and Amity continues to be built out as a commercial and -- and retail epicenter, all the roadways that connect over to that area are going to continue to see increased traffic.

Simison: I think going back -- if that's the case, then, I would move five to number one. I would put the intersection at a higher priority than the road widening itself and at least to combine the two --

Cavener: Mr. Mayor?

Simison: -- together.

Cavener: I think that part I'm in agreement of. If you want to move five up to number one and, then, the roadway is number two, to me that's -- I -- I recognize the highway district separates them out. I -- I certainly -- I think most people look at them as together. So, I think that would be consistent with what our conversation has been.

Overton: Mr. Mayor?

Simison: Councilman Overton.

Overton: I'm good with that. I mean there is two sections of Locust Grove we are looking at and it's a matter of which is which and the more I look at it the more I can flop either way. But the bottom line is I think we have to do the intersections, especially when we are talking about Amity and Locust Grove has to be a higher priority than the road itself, because you just can't -- you are building a road into a four way stop that is dysfunctional if we don't take care of that intersection first. So, I think Councilman Cavener had a very good point, if we move five to the top and make no other changes, with the four coming off -- sorry. I'm good with that change. I'm trying to figure out how to look at this and make the fewest possible changes. I think a lot of work has gone into this.

Simison: Getting a little bit of head nods. Any other --

Little Roberts: Mr. Mayor?

Simison: Council Woman Little Roberts.

Little Roberts: I have had the pleasure lately of being at that intersection and so would -- of Amity and Locust Grove and would definitely concur that I think that we can make the biggest impact -- in especially in that area that is growing like mad, if we move that to number one and still focus on getting the bridge to five lanes.

Hood: Mr. Mayor, if I can --

Simison: Mr. Hood.

Hood: I don't know if you got a head nod from everybody as you are sort of visually polling everyone. I just want to call this to everyone's attention then. Councilman Cavener's comment I think is a valid one. I really like grouping the intersection in the roadway on Locust Grove and -- and Amity there and that also keeps the Locust -- what is currently the second and third listed project still together. I just want to call it out. It does, because the top three especially matter two and seven and all -- but it does push your Fairview and Locust Grove out of the top three, which is the ones. So, just -- we only have three and everything -- there is a lot of priorities. I just want to state that, that -- that bumps it out of the top three, so --

Simison: I have got so much faith that their -- their new impact fee numbers are going to give us top four --

Hood: Okay.

Simison: -- to work on anyways.

Hood: So, if -- if -- can I just restate it, then, so everybody's tracking? Is that okay, Mr. Mayor, if that's where this seems to be headed or I can wait if there is more changes? I'm just going to read the top seven as I have them listed. If there is other changes we can -- so, I have got the new number one, then, is Amity and Locust Grove, that intersection, which is currently number five. Number two, then, is what's currently number one on the 2026, Locust Grove Road, Amity to Victory. Number three, then, is Locust Grove, Fairview-Ustick. Number four is Fairview-Locust Grove. We are going to skip the next project, which is Linder Road overpass. Number four, then, becomes number five, Victory Road, Locust Grove-Eagle Road. And, then, number six is Ten Mile, Cherry, Eagle-Overland, and so on and so forth. Does everyone -- does that track right?

Simison: Yeah. And -- and we can even point out that but for them talking about this bridge it wouldn't have been number two. It wouldn't have been brought up on our list and it's on their future -- you know, I am still not understanding, you know, their -- how their rationale for them doing this work. So, we can blame them for -- for how this ended up because of that conversation. But we are not really -- other than really adding that one item that was in the future into that list, everything else already has a design row year essentially moving forward on these, so it's not like we are really -- they may not be in our top three, but they are still generally moving forward.

Hood: Is there anything else for the letter then? Obviously we will talk about Locust Grove and some -- some of that in the cover letter. Is there anything else that anyone's hoping that we address? We have it down pretty well I think. I just wanted to make sure there wasn't anything in particular, so -- and then -- oh, Brian might have something.

McClure: Mayor, Council, before you move past the five year plan just a reminder. I get a lot of comments from council persons about the community programs and the projects on that list. So, if you -- if you guys have preferences this is the time where ACHD likes us to move this forward, not sort of outside of it.

Hood: I will just also mention -- I don't know if you want Brian to scroll through, but there were quite a few that were added -- 47 through 58 were added this year, so, you know, their home is currently at the end of that list, but maybe even particularly scanning those to see if any of those tend to rise up to be something that's in a top ten say.

Strader: Mr. Mayor?

Simison: Council Woman Strader.

Strader: Caleb, when people are done looking at this could you just go back to like the top ten of the community program priorities, please.

Hood: I will just say if you want to look at the new ones that were added and the top ten kind of simultaneously it is in your packet, you could pull that up, too. So, we can't do split screen or picture in picture here, but if you want to pull that up and -- you do have access to that, too.

Strader: Mr. Mayor?

Simison: Council Woman Strader.

Strader: I think that -- I think we have got this one pretty close at least on the top ten. I can appreciate the -- the new ones. I just think if something's actually number 40 or number 50 I think that the chances of them taking it seriously in the near term are -- are low, but I -- I was happy to see kind of a continuation of this. I appreciated the elevation of the Goddard Creek and Wild Goose project at McMillan and Linder. That area is a complete mess. So, that -- that makes a lot of sense to me. I know that the Black Cat railroad crossing has been a huge priority for us just given the pedestrian situation of the school children. I -- I know it's not efficient for them to do this, to, then, eventually redo it when they widen the road, but I think it's just so important from a safety standpoint. I support that. I think this makes sense to me at least at this point.

Simison: I'm getting all head nods. Okay.

Hood: Thank you.

Simison: All right. Well, we will get these transmitted to ACHD forthwith. Thank you, team. Appreciate it. Council, we have reached the end of our agenda. Do I have a motion?

Overton: Mr. Mayor, I move that we adjourn the work session.

Little Roberts: Second.

Simison: Motion and second to adjourn. All in favor signify by saying aye. Opposed nay? The ayes have it. We are adjourned.

MOTION CARRIED: ALL AYES.

MEETING ADJOURNED AT P.M.

(AUDIO RECORDING ON FILE OF THESE PROCEEDINGS)

\_\_\_\_\_  
MAYOR ROBERT SIMISON  
ATTEST:

\_\_\_\_\_  
DATE APPROVED

\_\_\_\_\_  
CHRIS JOHNSON - CITY CLERK