City of Caldwell, Idaho

Annual Budget



2027

Prepared by the Finance Department

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Mayor's Message



As I began my first term as Mayor, I directed staff to prepare a budget focused on needs rather than wants. We have a responsibility to be careful stewards of taxpayer dollars while keeping essential city services strong and sustainable.

This budget prioritizes the core functions of government and reflects the community's expectation that public resources be invested where they have the greatest impact. Public safety remains our top priority. To meet our community's growing needs, this budget provides the staffing needed to support the opening and operation of Station 4, helping emergency response services maintain established service levels and meet community expectations.

Beyond public safety, this budget maintains and strengthens the everyday services residents depend on. Departments were directed to carefully review expenditures, prioritize critical needs, and defer nonessential spending when appropriate. This disciplined approach preserves service delivery while maintaining fiscal responsibility.

The result is a budget that invests in public safety, supports essential city services, and positions our community for continued success while respecting the financial resources entrusted to us by our residents.

Sincerely,

Eric Phillips



Community Profile & Demographics

Caldwell, Idaho, is a thriving city located in the heart of the Treasure Valley, within Canyon County. Known for its rich agricultural heritage, community spirit, and rapid growth, Caldwell offers a blend of small-town charm and modern amenities, making it an attractive place for families, businesses, and visitors.

Founded in 1883, Caldwell was named after Alexander Caldwell, a prominent businessman and former U.S. Senator. The arrival of the Oregon Short Line Railroad spurred its development, transforming it into a key agricultural and transportation hub in southwestern Idaho. Caldwell's history is deeply intertwined with the growth of the region's farming and ranching industries.

Caldwell is situated along the Boise River, approximately 25 miles west of Boise. The city's landscape features fertile farmlands, scenic river views, and the Owyhee Mountains to the southwest. Its location provides residents with easy access to outdoor recreational opportunities, including hiking, fishing, and camping.

Caldwell's economy is diverse, with strong sectors in agriculture, manufacturing, healthcare, and education. The city is home to several food processing plants, reflecting its agricultural roots. Additionally, the presence of the College of Idaho, a private liberal arts college, contributes to the local economy and cultural life.

The Caldwell School District serves the city's K-12 students, offering a range of educational programs and extracurricular activities. The College of Idaho, founded in 1891, is a cornerstone of the community, providing higher education opportunities and fostering a vibrant intellectual environment.

The city boasts an extensive parks and recreation system, including Indian Creek Plaza, a downtown gathering space with an ice-skating rink, splash pad, and amphitheater. Caldwell's parks offer a variety of amenities, from sports fields and playgrounds to walking trails and picnic areas.

Caldwell prides itself on a strong sense of community and cultural heritage. The city hosts numerous events and festivals throughout the year, such as the Caldwell Night Rodeo, Indian Creek Festival, and Winter Wonderland. These events celebrate the city's history, diversity, and community spirit.

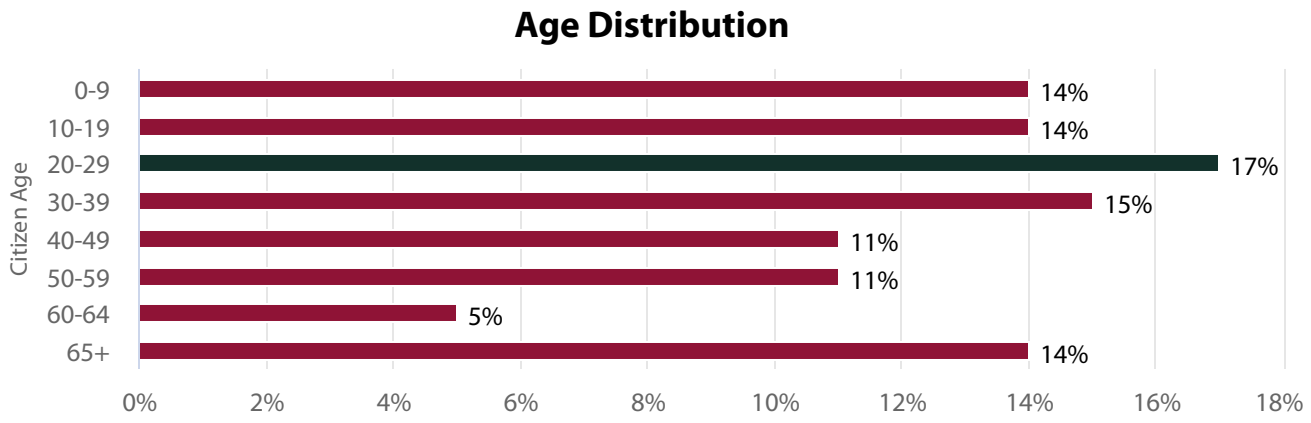
Caldwell is well-connected by major highways, including Interstate 84, which links the city to Boise and other regional destinations. Public transportation is provided by Valley Ride, offering bus services within the Treasure Valley. The city also features the Caldwell Industrial Airport, catering to general aviation needs.



Summary Reports

CITY OF CALDWELL, IDAHO | 2027

People



49.47%
Male

32
Median Age

50.53%
Female

39%
Blue collar

61%
White Collar

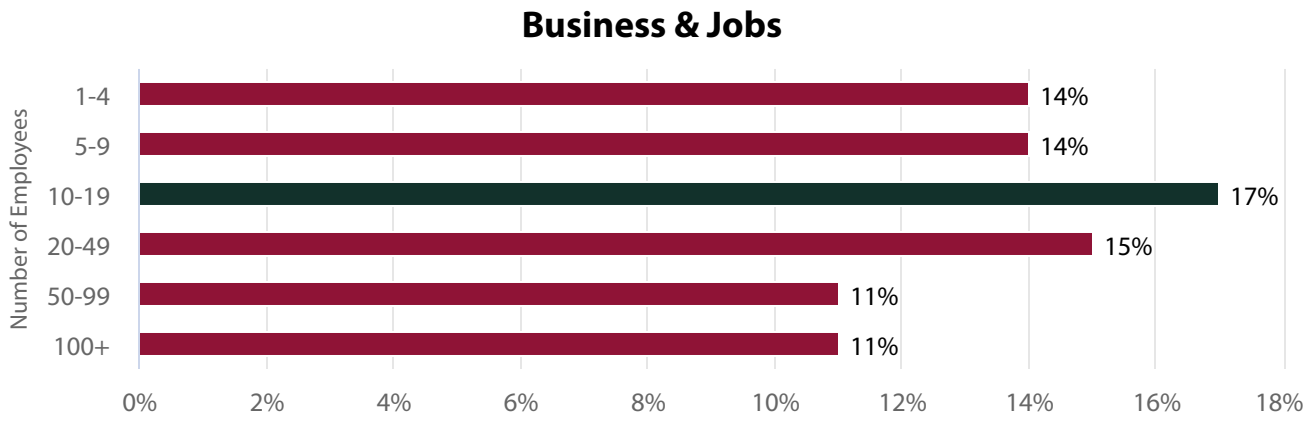
84%
Basic Education

28%
Higher Education

33,724
Total Labor Force

3.8%
Unemployment Rate

Workforce Distribution



12.01%
Office & Administrative

13.61%
Sales

6.91%
Construction and Extraction

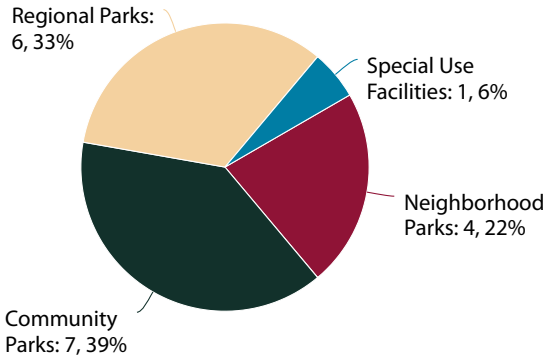
8.72%
Executives, Managers, and Administrators

8.34%
Education, Training, and Library

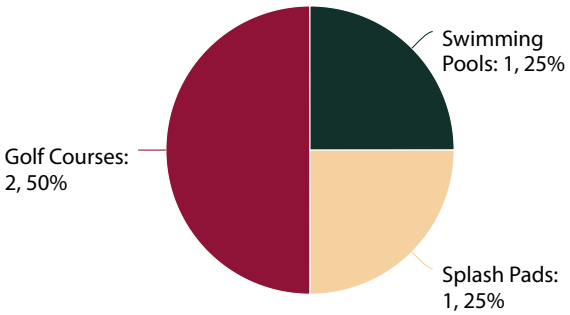
Parks and Recreation

- ✔ Caldwell presently has approximately 25 miles of existing pathways and bike routes.
- ✔ Additionally, the City has 117 miles of proposed and planned pathways and bike infrastructure.
- ✔ 50+ Youth Programs Available.
- ✔ 20+ Adult Programs Available.

Parks by Type



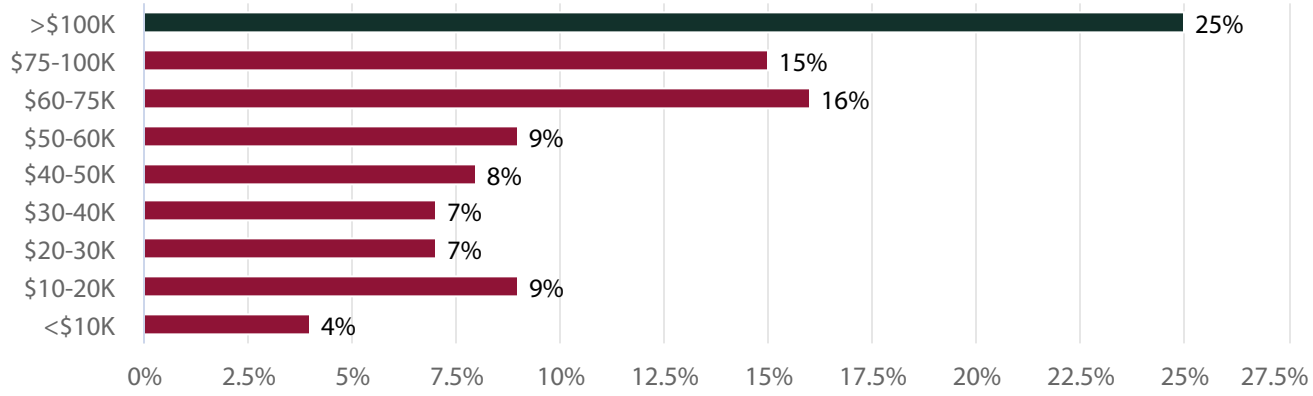
Available Pools and Golf Courses



Income and Spending

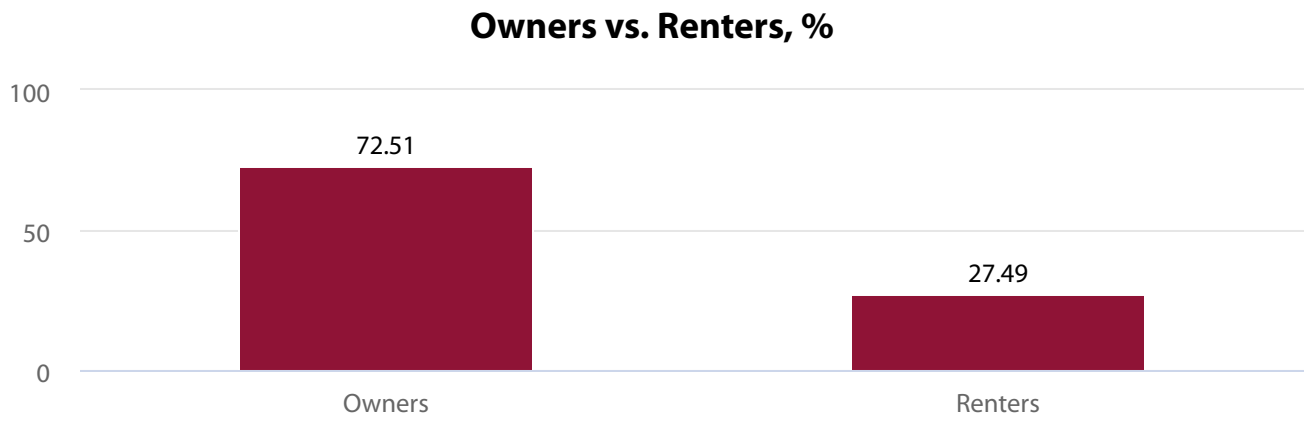
- ✔ Households in Caldwell earn a median yearly income of $65,722.
- ✔ More than 24.95% of Caldwell households earn more than the national average each year.
- ✔ Household expenditures in Caldwell averages about $59,749 per year with the majority of earnings get spent on Shelter, Transportation, Food and Beverages, Health Care, and Utilities.

Citizen Income



Housing

There are 45% more households who own their homes than there are renters.



Household Spending

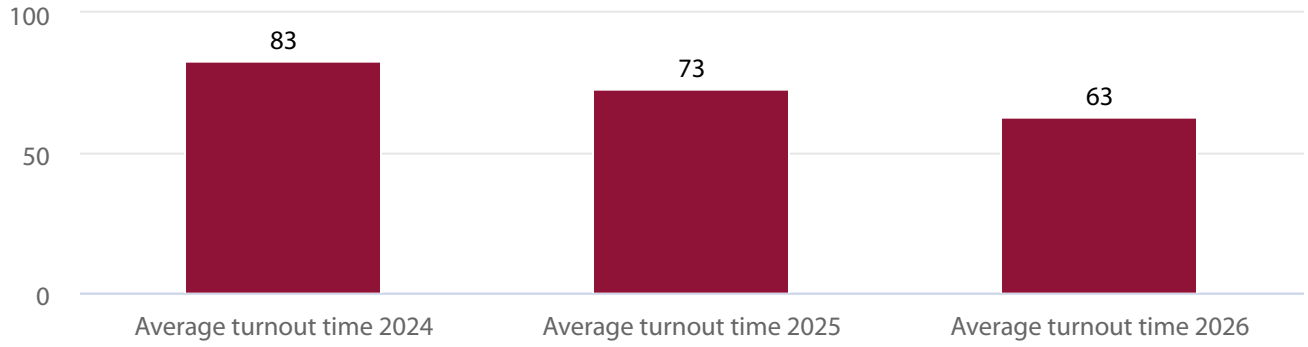
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Fire

The City of Caldwell Fire Department has 3 Fire Stations and operates a 4th as a contracted service with the Caldwell Rural Fire District. CFD completed 7,484 calls in 2024, 8,095 calls in 2025, and nearly 9,000 calls to-date in 2026.

Fire Turnout Time (Wheels Rolling) in Seconds



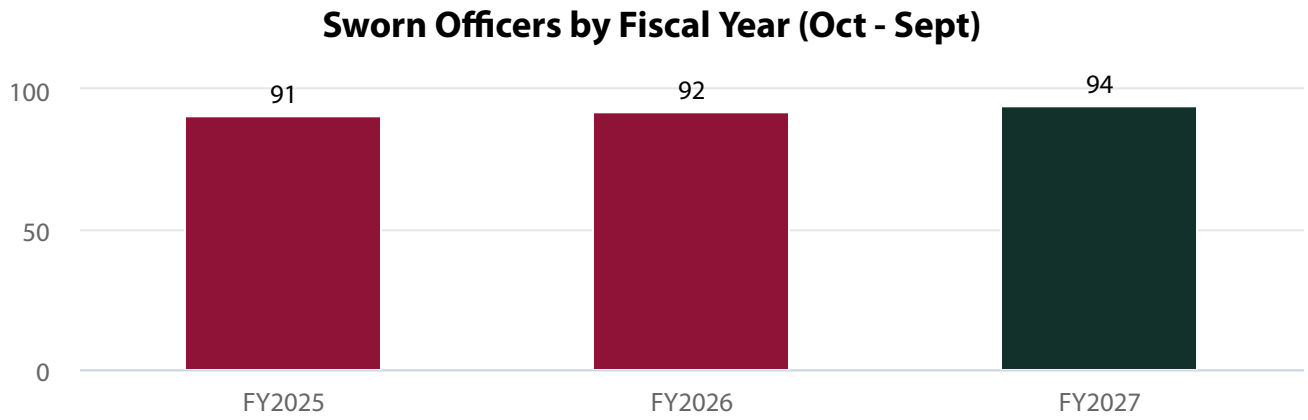
4
Fire Chief & Deputies

4
Fire Prevention Staff

69
Line Firefighters

Police

In 2025 the City of Caldwell Police Department completed 57,589 calls for service with an average call volume of 157 per day. As of July 11th, 2026, CPD has completed 35,841 calls for service with an average call volume of 186 per day.



1
Police Chief

16
Professional Staff

92
Sworn Officers

Explore Our Budget

The City of Caldwell's Digital Budget Book provides our community with an easy to use, interactive and engaging version of our annual publication. Use this site to browse all the departments, agencies and projects that support our City.

Message

To the Honorable Mayor, City Council, and Residents of Caldwell:

The Fiscal Year budget reflects our continued commitment to responsible financial management while investing in the services and infrastructure that support the City of Caldwell's continued growth and success. As we prepared this budget, we faced the challenges of persistent inflationary pressures, increasing operating costs, and moderating revenue growth. These financial realities required careful analysis, thoughtful prioritization, and a disciplined approach to balancing community needs with long-term fiscal sustainability.

Despite these challenges, the budget maintains investments in the services our residents rely on every day. Public safety remains a top priority, ensuring our police, fire, and emergency services have the resources necessary to protect our community. The budget also continues strategic investments in streets, transportation infrastructure, public facilities, and other critical capital improvements that preserve public assets, improve quality of life, and position Caldwell for future growth.

As Finance Director, I believe that a successful budget is more than a financial document—it is a reflection of the City's values and priorities. Every dollar allocated represents a commitment to providing excellent public services while maintaining the financial integrity that residents expect and deserve. Through conservative forecasting, prudent financial planning, and responsible stewardship of public resources, this budget supports both our immediate operational needs and our long-term financial health.

As this is my final budget with the City of Caldwell, I would like to express my sincere appreciation for the opportunity to serve this exceptional community. It has been an honor to contribute to the City's financial success and to work alongside an extraordinary team of dedicated public servants. The professionalism, expertise, and commitment of Caldwell's employees are the foundation of the City's accomplishments, and I have been fortunate to be part of such an outstanding organization.

I leave knowing that Caldwell is well positioned for the future. The City's strong financial foundation, dedicated leadership, and exceptional staff will continue to serve the community with integrity and excellence for years to come. Thank you for the privilege of serving as your Finance Director.

Budget Overview

The FY2027 budget totals $199,902,779, and has been balanced in accordance with Idaho state statutes and the City's financial policies. It supports essential services, long-term infrastructure improvements, and critical investments that ensure our community remains safe, sustainable, and fiscally strong.

Key Budget Priorities:

- ✓ **Public Safety:** Additional staffing and equipment investments for police, fire, and emergency response to support our growing population and enhance response capabilities.
- ✓ **Infrastructure Investment:** Capital improvements to streets, water and wastewater systems, and storm drainage, ensuring reliable service today and for future generations.
- ✓ **Community Development:** Continued support for parks, library services, recreation programs, and economic development initiatives that enrich quality of life.
- ✓ **Fiscal Resilience:** A conservative approach to revenue forecasting and spending that preserves reserves, avoids structural imbalances, and prepares the City to respond to economic changes.

Strategic Approach

This year's budget was built with a forward-looking perspective. We continue to align resources with the City's comprehensive plan, prioritize projects based on data and public input, and manage taxpayer funds with accountability. Through strong financial policies and careful forecasting, the City has maintained a stable financial position, even in the face of rising costs and shifting economic pressures.

Appreciation

I extend my sincere thanks to the Mayor, City Council, and all department directors for their leadership and guidance throughout the budget development process. I also commend the Finance Department staff for their professionalism, diligence, and attention to detail.

To our community members—thank you for your engagement, your feedback, and your trust. Your continued involvement ensures that our budget reflects the values and vision of those we serve.

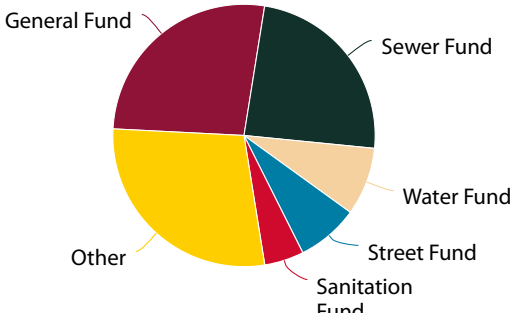
Respectfully Submitted,

RaeLynn North, CGFM,

Finance Director, City of Caldwell

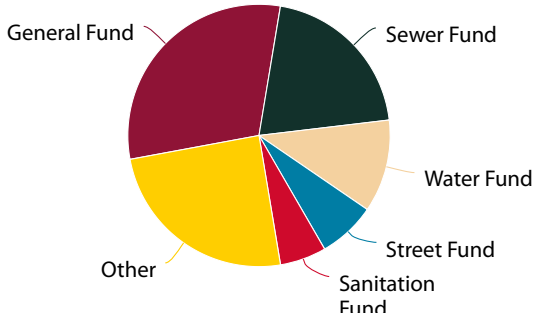
$199,902,779

Expenses in 2027



$171,217,666

Revenues in 2027



Financial Policy

The financial integrity of our City government is of utmost importance. To discuss, write, and adopt a set of sound financial policies is a key element to maintaining this integrity. Our City has evolved with a variety of financial policies that can be found in many different sources, including City Council resolutions, Budget documents; and Capital improvement plans. The policies set forth in this document serves as a central reference point for the most important of our policies, which are critical to the continued financial health of our local government.

Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members changed. While these policies will be amended periodically, they will provide a basic foundation and framework for many of the issues and decisions faced by the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

Financial Goals

The City of Caldwell's financials goals are to:

- ✓ Ensure the financial integrity of the City
- ✓ Manage the City's financial assets in a sound and prudent manner
- ✓ Improve financial information for decision makers at all levels, including:
  - Policy makers as they contemplate decisions that affect the City on a long-term basis
  - Managers as they implement policy on a day-to-day basis
- ✓ Maintain and further develop programs to ensure the City's long-term ability to pay all costs necessary to provide the level and quality of service required by the citizens
- ✓ Maintain a spirit of openness and transparency while being fully accountable to the public for the City's fiscal activities

Fiscal Sustainability Philosophy

The City of Caldwell is committed to fiscal sustainability. Fiscal sustainability means maintaining a long-term view of financial planning that anticipates and proactively addresses risks to preserve and enhance quality of life and service provision as identified and prioritized through community input.

The City commits to:

1. Informed Decision-Making: City staff will identify and evaluate immediate and long-term economic, social, and environmental impacts of all issues provided for Council considerations.
2. Transparency: the City will conduct all business with transparency pursuant to applicable laws and regulations. The City will proactively pursue ways to make financial information publicly available, accessible, and easy to understand.
3. Aligned investments: The City pursues opportunities within the legal framework to align investments with the City's values and priorities.
4. Pursuing Diversified Revenue Sources: The City will pursue diversified revenue sources that align with community priorities and support expenditures.
5. Managing Long-Term Liabilities: The City will proactively identify and monitor long-term financial liabilities and commits to taking actions to manage the commitments that prioritized the City's long-term financial sustainability.

6. Shared Responsibility: The City recognizes a shared responsibility between the employee and the employer and will appropriately fund employee benefits to attract and retain employees while maintaining a long-term sustainable and balanced budget.
7. Seeking Efficiency and Effectiveness: Staff will continuously explore ways to operate more efficiently while preserving effectiveness.

General Polices

- ✓ The City will maintain sound financial practices in accordance with all Federal, State and local laws and will direct its financial resources towards meeting the City's short and long-term goals.
- ✓ The City will maintain and further develop programs to assure its long-term ability to pay the costs necessary to provide the level and quality of service required by its citizens.
- ✓ The City of Caldwell annually adopts a budget for the upcoming fiscal year. Through this budget, City Council establishes public policy by setting funding levels for departments and exercises control over City spending.
- ✓ The budget further serves as a financial planning tool to ensure that revenues are adequate to meet anticipated and unanticipated needs.

Revenue Policies

Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

1. Current operating expenditures will be funded by current operating revenues. The City will try to maintain a diversified and stable revenue system to protect programs from short-term fluctuations in any single revenue source.
2. Budgeted revenues will be estimated conservatively, using standards and estimates provided by the state, other governmental agencies, or reliable economic forecasts when available.
3. General Fund and other unrestricted revenues will not be earmarked for specific purposes, activities, or services unless otherwise authorized by the City Council, required by State Law, or by generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited into the General Fund and appropriated by the budget process.
4. Should revenues from one-time or limited duration sources be used to balance the City's operating budget, it must be fully disclosed and explained at the time of budget presentation. It is the City's goal to not rely on these types of revenues to balance the operating budget.
5. The City will not use deficit financing and borrowing to support ongoing operations in the event of long-term (greater than one year) revenue downturns. Revenue forecasts will be revised, and expenses will be subsequently reduced to conform to the revised long-term forecasts or revenue increases will be considered.
6. The City will follow an aggressive and professional policy when collecting revenues. Collection methods, such as imposition of penalties and late fees, discontinuance of services, participation in small claims court, collection agencies, foreclosure and liens may be utilized accordingly.

Fees and Charges

1. Enterprise and Internal Service funds will be self- supporting.
2. The City will maximize the use of service users' charges in lieu of property taxes and subsidies from other City funds for services that can be identified and where costs are directly related to the level of service provided.
3. Charges for providing a utility service shall be sufficient to finance all operating, capital outlay, and debt service expense of the City's enterprise funds, including operating contingency, planned capital improvements and reserve requirements.

4. User charges shall funds 100% of the direct cost of development review and building activities. User charges include, but are not limited to land use, engineering inspection, building permit and building inspection fees.
5. Park recreation programs will be partially funded by a user charges. User charges shall be comparable to other neighboring cities where practical.
6. Other reimbursable work performed by the City (labor, meals, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual costs.
7. Charges for services shall accurately reflect the actual or estimated costs of providing a specific service. The cost of providing services shall be recalculated periodically, and the fee adjusted accordingly. The Finance Director shall maintain a current schedule of fees and charges, showing when the fees were last reviewed and/or recalculated. Fees and charges, and utility rates will be reviewed every year at a minimum.
8. The City will consider market rates and charges levied by other municipalities for like services in establishing rates, fees, and charges.
9. Certain fees, such as rental fees, will be based upon market conditions and not subject to the limitations of cost recovery.

Grants and Gifts

1. Grant funding for programs or items which address the City's current priorities and policy objectives should be considered to leverage City funds. Inconsistent and/or fluctuation grants should not be used to fund on-going programs.
2. Before accepting any grant, the City shall thoroughly consider implications related to ongoing obligations that are required in connection with the acceptance of said grant.
3. All grants and other federal and state funds in compliance with all federal state and local laws, regulations, and grant guidance. All gifts and donations shall be managed and expended in accordance with the City's Donations Policy along with the instructions of the donor.

Reserve Fund Balances

The City shall strive to maintain adequate fund balances (reserves) to provide sufficient cash flows to meeting operating and capital expenses, while also providing the financial ability to address economic downturn and emergencies. Operating expenditures shall include salaries, benefits, supplies, professional services, intergovernmental and interfund expenses, and transfers.

General Fund- 30% of Current year General Fund Budget Expenditures

Library Fund- $250,000

Airport Fund-$100,000

Street Fund-$1,500,000

Parks & Rec Fund-$250,000

Cemetery Fund- $250,000

Golf Fund- $50,000

Water Fund- $5,000,000

Sewer Fund-$7,000,000

Sanitation Fund- one month cash flow payment for contract services (approx. $500,000)

Street Lighting Fund- $150,000

Irrigation Fund- $500,000

The City will include all fund reserves as part of the budget process. These reserve amounts are reviewed on a yearly basis and can change as necessary per the fund requirements.

Expenditure Policy

Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and effective and efficient delivery of services."

1. The City will maintain a long-term, structurally balanced budget such that ongoing revenues should exceed ongoing expenses while allowing Capital expenditures to be funded from one-time revenues.
2. Department Directors are responsible for managing their budgets within their yearly appropriation for their respective department.
3. The City will take immediate corrective action, at any time during the fiscal year where expenditure and revenue estimates are such that an operating deficit is projected at year-end. Corrective actions may include but not limited to a hiring freeze, expenditure reductions, fee increases, or use of additional contingencies. The City Council may approve a one-time transfer to address temporary gaps in cash flow, although this should be avoided if possible.
4. The City will assess fees for services provided internally by other funds. Interfund service fees charged to recover these costs will be recognized as revenues to the providing funds and expenses to the receiving funds. This is budgeted as part of the Cost Allocation Plan.
5. Emphasis will be placed on improving individual and work group productivity rather than adding to the work force. The City will invest in technology and other efficiency to maximize productivity. The City will hire additional staff only after the need for such positions has been demonstrated and documented. Financial sustainability is an important factor in conducting City compensation practices. This is reflected in the City's financial forecasts and revenue projections, competing service priorities, fund reserve levels, and other needs.
6. It is the intent of the City to continue to evaluate the financial sustainability of compensation practices on regular basis. The City endeavors to evaluate compensation practices regularly, with routine audits of non-represented positions, as practicable, and City-wide compensation studies approximately every five to seven years. All compensation planning and collective bargaining will focus on Total Cost of Compensation (TCC) which includes direct salary, health care benefits, pension contributions, and other benefits which are a cost to the City. The rate of increase of TCC of negotiated labor contracts will be the same or less than growth rate in revenues projected in the six year forecasts so as not to add to the structural gap. Labor contracts presented for approval by the Mayor that do not meet these requirements will have specific operational, legal, and other compulsory items identified and discussed before approval by the City Council.
7. Periodic comparison of service delivery will be made to ensure that quality services are provided to our citizens at the most competitive and economical costs. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery where appropriate. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
8. Whenever feasible, government activities will be considered an enterprise, which increases service delivery efficiency or recovers the cost of providing the service from the benefitting entity through user fees.
9. The City will make every effort to maximize any discounts offered by creditors/ vendors. Staff will also use competitively bidding per the purchasing policy to attain the best possibly price on goods and services.

Operating Budget Policies

1. The City Council will adopt and maintain a structurally balanced yearly operating budget.
2. The City will strive to adopt a budget where current annual operating revenues will be equal or greater than current operating expenditures.

3. Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, contractual obligations, and capital improvements.
4. Any year end operating surpluses will revert to unappropriated cash balances for use in maintaining reserve levels set by policy and will be available for capital and/or onetime only expenditures
5. The City will provide for adequate maintenance and the orderly replacement of capital assets and equipment.
6. The Operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget will provide the staff the resources necessary to accomplish City Council determined objectives.
7. Budget Amendments are required if the total expenditure of a particular fund exceeds the budget which is appropriated by the City Council without a budget amendment. Amendments to the budget are approved by the City Council and are required to comply with statutorily set public hearing and public notice requirements.
8. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council.
9. The Finance Director has the authority to approve budget transfers between programs or departments within a fund. Under no circumstance may total expenditures of a particular fund exceed that is which appropriated by the City Council without a budget amendment. Amendments to the budget are prepared by the Finance Director and/or City Treasurer and approved by the City Council.
10. Contingency Reserve

- ✓ General Fund Contingency Reserve should be no more that 5% of the General Fund expenditure budget
- ✓ This amount will be established as part of the budget process
- ✓ The Contingency Reserve will be maintained to meet expenses with the necessity of extent that would not be reasonably foreseen at the time of adopting the budget. The account provides some flexibility for unseen events without the necessity to appropriate additional funds
- ✓ All transfers from the Contingency Account will require City Council approval

Capital Management Policies

Review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

Capital Improvement Plan

1. The City will develop a Capital Improvement Plan (CIP). The plan shall be updated every six years.
2. The CIP will include all projects to maintain public capital facilities required to maintain service levels at standards established by City Council. It may also include for consideration such other projects requested by the Mayor or City Council.
3. The CIP will provide details on each capital project plan including estimated costs, sources of financing and a full description of the project.
4. The City will finance only those capital improvements that are consistent with the adopted CIP and City priorities. All capital improvement, operating, and maintenance costs will be included in operating budget forecasts.
5. A status review of the CIP will be conducted annually, and a report will be presented by to the City Council.

Capital Asset Management

1. The City will maintain its capital assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues when possible.

2. The capitalization threshold used in determining if a given asset qualifies for capitalization is $20,000 per item with a useful life of over one year.

Accounting Policies

Comply with prevailing federal, state and local statutes and regulations. Conform to a comprehensive basis of accounting in compliance with state of Idaho statutes and with generally accepted accounting principles (GAAP) as promulgated by Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA) when applicable.

1. The City uses a modified accrual basis of accounting which allows for the City to follow both GAAP and GASB.
2. The City will maintain a chart of accounts that is consistent with state of Idaho statute. (I.C. 67-1075; 67-1076; 33-701)
3. Quarterly budget reports showing the current status of revenues and expenditures will be prepared and distributed to council and staff in a timely manner and made available to the public.
4. Monthly updates will be presented to the City Council.
5. Electronic financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
6. The Annual Financial Report will be prepared on the basis of accounting that demonstrates compliance with the State of Idaho statutes. The report will provide a full disclosure of all financial activities and related matters.
7. An annual financial audit is performed by the selected contractor that is selected by RFP on five year basis.

Budget Policies

Establish budget guidelines that follow state law as well as guidance from Association from Idaho Cities. The City Council is required to adopt an annual budget for all City departments and funds. The City Council approves any revisions that increase the total budgeted expenditures or revenues of any department or fund, and any changes to staffing levels, including budgeted permanent and as-needed full-time equivalent positions.

Budget Transfers

The transfer of line item budget shall be done by the Treasurer and approved by the Finance Director when the following circumstances exist:

1. The Transfer does not alter the Department (within current expenses) or the fund's total expenditures
2. The total transfer does not allow for additional Personnel
3. The transfer equals less than 25% of the Department/Fund expenditure budget

Budget transfers between funds are not permitted. For those transfers that fit into the above criteria, City staff will report any such transfers to the City Council during the quarterly financial report. In addition, any transfers that exceed the administrative threshold listed above will only be considered during the City's quarterly budget amendment public hearing process or sooner if circumstanced dictate.

Budget Amendment

Amending the City's budget occurs whenever the requested changes will cause existing appropriation levels for the Fund to change. This situation generally occurs when the City Council authorizes additional appropriation throughout the year.

Budget amendments are completed through a public hearing and an ordinance that amends the original budget and states the sources of funding for the incremental appropriations.

Budget amendments will done maximum of quarterly if needed.

Debt Policies

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

Purpose and overview

The debt policy for the city is established to help ensure that all debt is issued both prudently a cost effectively. The debt policy sets forth comprehensive guidelines for the issuance and management of all financings of the City Council. Adherence to the policy is essential to ensure the Council maintains a sound debt position and protects the credit quality of its obligations.

Issuance of Debt

- ✓ The City will only issue debt for one-time, long-term, non- recurrent capital investments.
  - The City will not act as a conduit for other municipalities to issue debt
- ✓ The City will not issue debt to finance current or long-term operations.
- ✓ All debt issued will comply with all State of Idaho Code and can only be approved by City Council.
- ✓ All debt issuance considerations must be approved by City Council prior to issuance.
- ✓ Long-term debt will be used to finance non-recurring capital expenditures or improvements only when it has been determined that future generations of citizens and/or taxpayers will derive from the improvement.
- ✓ Long-Term debt will not have a term longer than the useful life of the capital improvement or project that is intended to fund.

Debt Capacity

- ✓ 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.
- ✓ 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.

Debt Payment

- ✓ 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.
- ✓ Long-term debt will only be considered/issued when specific revenue resources will be sufficient to service long-term debt issuance.
- ✓ Finance Director and/or City Treasurer will be responsible for submitting all disclosure statements pursuant to SEC Rule 15c2-12 Municipal Securities Disclosure.

Debt Refinance

- ✓ Finance Director and/or City Treasurer will conduct a periodic review of all outstanding debt to determine refinancing opportunities.
- ✓ Refinancing opportunities will be considered following federal tax law under the following condition:
  - It is needed to modernize covenants that are adversely affecting the City's financial position or operations
  - There is a significant economic benefit that can be achieved

Allowable Debt Types

- ✓ Debt Issuance
  - General Obligation Bonds
  - Revenue Bonds
  - Local Improvement Districts
- ✓ Non-Debt Issuance
  - Line of Credit
  - Lease Financing

Debt Reporting and Monitoring

- ✓ The City will use bond proceeds within the established time frame pursuant to the bond ordinance, contract, or other documents to avoid arbitrage.
- ✓ If arbitrage occurs, the City will pay the amount of the arbitrage to the Federal Government as required by IRS regulations 26 CFR 1.148-11
- ✓ The City will maintain a system of recordkeeping and reporting to meet the arbitrage rebate compliance requirement of the IRS regulation.
- ✓ For each bond issue not issued within the established time frame, the recordkeeping shall include tracking investment earnings on bond proceeds, calculating rebate payments, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the outstanding debt.

Role and Responsibilities

- ✓ City Council must approve any debt issuance considerations prior to issuance.
- ✓ Only the City Council can approve any debt issuance.
- ✓ Only the Mayor may submit debt issuance considerations to City Council with the approval of the Finance Director.
- ✓ Departments are responsible for providing debt issuance considerations to the Finance Director prior to submission to the Mayor.
- ✓ Finance Director is responsible for submitting all official debt issuance considerations to the Mayor.
- ✓ Finance Director is responsible for assuring all activities related to the issuance and payment of debt follow all State of Idaho code.
- ✓ Finance Director and City Treasurer must approve all Lease contract/ agreements or Lines or Credit.
- ✓ Finance Director and/or City Treasurer are responsible for all reporting requirement associated to the issuance and payment of debt following State of Idaho code.
- ✓ Finance Director is responsible for the solicitation and selection of professional services that are required to administer the City's debt.



General Fund

About the 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.

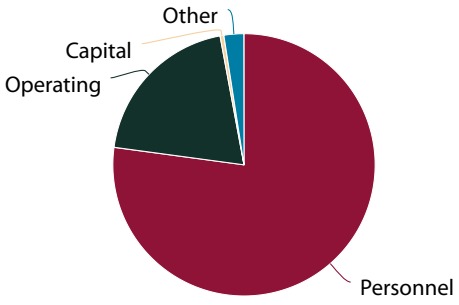
It includes revenues from Property Tax, Sales Tax, Building Permits, Cost Allocation Plan, Fees from Planning Zoning, Engineering, Mapping, and Fire Public Safety.

General Fund Departments

- ✓ Caldwell Event Center (CEC)
- ✓ City Attorney
- ✓ City Building Maintenance
- ✓ City Clerk
- ✓ City Hall
- ✓ Community Development - Building
- ✓ Community Development - Planning & Zoning
- ✓ Community & Employee
- ✓ Council
- ✓ Economic Development
- ✓ Engineering
- ✓ Facilities
- ✓ Finance
- ✓ Fire
- ✓ Fire Prevention
- ✓ Human Resources
- ✓ Information Technology (IT)
- ✓ Mapping
- ✓ Mayor's Admin
- ✓ Mayor's Office
- ✓ Police
- ✓ Senior Center
- ✓ Special Programs

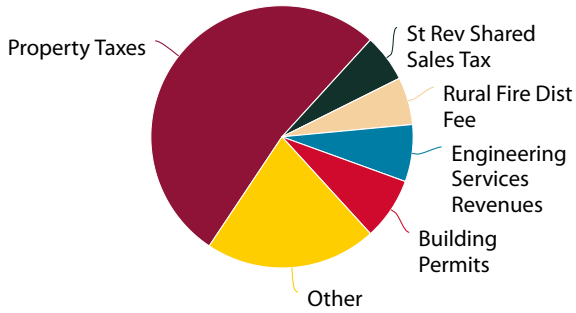
$53,855,543.00

Expenses in 2027



$52,697,814

Revenues in 2027



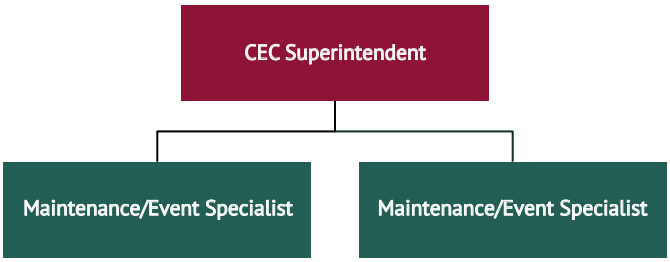


Caldwell Event Center

Mission

The Caldwell Event Center includes the O'Conner Field House, Caldwell Night Rodeo grounds, Simplot Stadium, and Gabiola Field. Operations are coordinated with various entities, including the College of Idaho, Canyon County, and the Caldwell Night Rodeo. As Caldwell's population continues to grow rapidly, the demand for these facilities, especially the O'Conner Field House, remains high.

Organizational Chart



Role

- ✓ Operate and Maximize Use of Caldwell Events Center
- ✓ Improve and Maintain Grounds, Parking, and Amenities
- ✓ Manage Event Calendar and Facilities/RV Rentals

Major Requests

- ✓ Motorized Sweeper - $17K
- ✓ Modifying CEC Supervisor to Maintenance/Event Specialist - Cost Savings

Funding Sources

The Caldwell Event Center receives funding through service fees, facility rental, concession and advertising sales, as well as supplemental monies from the General Fund to cover associated expenses.

	FY 2025	FY 2026	FY 2027
CEC Superintendent	1	1	1
CEC Supervisor	1	1	-
Maintenance/Event Specialist	1	1	2
Total Event Center Fund	**3**	**3**	**3**

Caldwell Event Center Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	172,955	177,585	173,395	(4,190)	(2%)
41200 - Part-Time Salary	1,294	12,951	12,951	-	-
41300 - Overtime	1,411	1,500	1,500	-	-
41420 - Special Event Overtime	225	-	-	-	-
41580 - Paid Holiday Time	1,149	-	500	500	100%
42100 - Health Insurance	34,216	33,256	42,914	9,658	29%
42120 - Dental Insurance	2,155	2,152	2,506	354	16%
42130 - Other Insurance	1,148	1,060	1,028	(32)	(3%)
42200 - FICA	13,109	14,513	14,189	(324)	(2%)
42300 - State Retirement	20,958	21,140	20,634	(506)	(2%)
42310 - PERSI/401k/Employer Portion	2,567	3,508	3,350	(158)	(5%)
42312 - HRA VEBA Funding	1,400	1,400	1,420	20	1%
42500 - Unemployment Compensation	24	-	-	-	-
42600 - Workers' Compensation	1,719	3,000	2,877	(123)	(4%)
Total Personnel	**254,330**	**272,065**	**277,264**	**5,199**	**2%**
Operating					
63210 - Annual Audit Services	246	358	180	(178)	(50%)
63310 - Admin/Payroll Services	21,058	22,922	22,310	(612)	(3%)
63330 - Attorney Services	-	-	6,799	6,799	100%
63363 - Electrical Services	77	204	180	(24)	(12%)
63410 - Software Maintenance & Service	1,006	600	810	210	35%
63560 - Security Services	4,394	-	7,525	7,525	100%
63570 - Professional Services	5,841	-	-	-	-
63580 - Labor Services	891	-	1,500	1,500	100%
64050 - Telephone	2,537	2,600	1,500	(1,100)	(42%)
64051 - Cell Phones	540	600	600	-	-
64052 - Internet & DSL	-	-	1,500	1,500	100%
64100 - Water/Sewer/Trash	6,989	5,800	9,800	4,000	69%
64110 - Irrigation Assessment	3,319	3,860	3,860	-	-
64210 - Disposal	746	4,000	-	(4,000)	(100%)
64230 - Custodial	2,866	3,506	2,800	(706)	(20%)
64320 - R & M Grounds	11,983	7,500	21,000	13,500	180%
64330 - R & M Building	18,959	19,500	19,500	-	-
64340 - R & M Vehicle	180	500	1,500	1,000	200%
64350 - R & M Machinery	17	-	-	-	-
64370 - R & M Furniture & Fixtures	68,400	-	-	-	-
64380 - R & M Other	800	1,000	1,000	-	-
64420 - Rental of Equipment & Vehicles	348	-	-	-	-
65200 - Ins, Other Than Employee Benefits	5,372	4,881	5,857	976	20%
65400 - Advertising	730	2,500	2,200	(300)	(12%)
66110 - Office Supplies	139	300	300	-	-
66112 - Toners, Cartridges, etc.	111	400	-	(400)	(100%)
66140 - Minor Equipment	1,025	500	1,000	500	100%
66141 - Minor Tools	189	-	-	-	-
66142 - Major Equipment	-	5,500	10,000	4,500	82%

Caldwell Event Center Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
66150 - Safety Supplies	-	200	100	(100)	(50%)
66210 - Natural Gas	3,078	3,000	3,200	200	7%
66220 - Electricity	25,557	27,000	27,000	-	-
66230 - Bottled Gas	1,146	1,000	1,200	200	20%
66260 - Gasoline	1,563	2,000	2,000	-	-
66300 - Food & Beverages	4,111	8,000	6,848	(1,152)	(14%)
66370 - Fertilizers/Chemicals	2,870	3,000	3,000	-	-
Total Operating	**197,088**	**131,231**	**165,069**	**33,838**	**26%**
Capital					
87500 - Construction In Progress	1,600,000	-	-	-	-
Total Capital	**1,600,000**	**-**	**-**	**-**	**-**
Total Expenditures	**2,051,418**	**403,296**	**442,333**	**39,037**	**10%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34005 - Alcohol Sale/20% Of Sales	11,547	13,600	20,000	(6,400)	47%
34010 - Charges for Services	40,838	43,800	45,000	(1,200)	3%
34190 - Miscellaneous Revenue	9,826	25,000	15,000	10,000	(40%)
34720 - Facilities Rental	94,528	103,000	104,000	(1,000)	1%
34725 - Facility Clean Up Charge	14,700	10,000	21,500	(11,500)	115%
34730 - Rodeo Lease Revenue	8,500	8,000	8,500	(500)	6%
34735 - Charge/Event Security Service	12,096	10,000	14,000	(4,000)	40%
34736 - City Sponsored Events	10,470	10,000	12,000	(2,000)	20%
34750 - Concessions	12,528	25,000	15,000	10,000	(40%)
34760 - Advertising Revenue	2,400	5,000	5,000	-	-
39100 - Interfund Oper Transfer In	1,828,920	152,597	182,333	(29,736)	19%
Total Revenue	**2,046,353**	**405,997**	**442,333**	**(36,336)**	**9%**

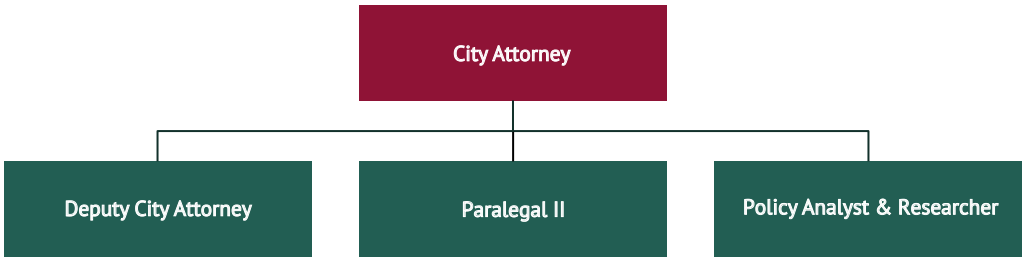


City Attorney

Mission

Provide high-quality, clear, and ethical legal services to the City of Caldwell while protecting public resources, managing legal risk, and effectively supporting our clients in their municipal roles.

Organizational Chart



Organization purpose

The Office serves as the City's chief legal advisor and advocate, ensuring that municipal actions comply with applicable federal, state, and local laws while supporting the effective delivery of public services. The Office is committed to protecting the City's legal interests, reducing legal risk, and promoting sound governance through proactive counsel, clear communication, and practical legal solutions. In carrying out its duties, the Caldwell City Attorney's Office upholds the highest standards of professional integrity, public accountability, and service to the community, working to foster public trust in local government

Community Priorities

The Caldwell City Attorney's Office supports the community by providing ethical, timely, and practical legal services that promote public trust, protect City resources, and support effective local governance. The Office is committed to reducing legal risk, ensuring fair and consistent application of City laws, and assisting City leadership and departments in making sound, legally compliant decisions. Through responsive counsel, proactive problem-solving, and collaboration with City partners and stakeholders, the Office works to advance transparent decision-making, efficient public service delivery, and policies that reflect the needs and values of the Caldwell community.

Key Accomplishments

- ✓ Established in-house legal operations
- ✓ Public Records trainings, compliance, and processing standards
- ✓ Implemented contract review standards

City Attorney

- ✓ Developed legal review procedures
- ✓ Review, updated, and supported key policy updates
- ✓ New resolution templates for statutory compliance
- ✓ Elected official trainings
- ✓ Reduced outside counsel reliance
- ✓ Improved response time for legal requests
- ✓ PRR Trainings to multiple departments
- ✓ Elected official trainings
- ✓ Historic Preservation training

Challenges & Trends

- ✓ Client expectations versus CAO time and bandwidth
- ✓ Legislative changes
- ✓ Risk management and Employment
- ✓ Public records and open meeting compliance

Funding Sources

The City Attorney's Office is funded through a combination of the General Fund and allocations made through the City's Cost Allocation Plan, which distributes shared administrative costs across departments.

The prosecutorial portion of the City's attorney services is contracted with Canyon County, and funding for these services is provided through the Police Department's annual budget.

	FY 2025	FY 2026	FY 2027
City Attorney	-	1	1
Deputy City Attorney	-	1	1
Paralegal	-	1	1
Policy Analyst & Researcher	-	1	1
Total City Attorney	**-**	**4**	**4**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	200,648	507,960	585,686	77,726	15%
42100 - Health Insurance	18,874	88,577	73,042	(15,535)	(18%)
42120 - Dental Insurance	1,483	4,767	4,851	84	2%
42130 - Other Insurance	150	2,639	3,022	383	15%
42200 - FICA	14,963	37,495	44,044	6,549	17%
42300 - State Retirement	23,998	60,753	70,048	9,295	15%
42310 - PERSI/401k/Employer Portion	2,718	10,120	11,418	1,298	13%
42312 - HRA VEBA Funding	-	2,000	2,500	500	25%
42600 - Workers' Compensation	248	610	702	92	15%
Total Personnel	**263,082**	**714,921**	**795,313**	**80,392**	**11%**
Operating					
62800 - Uniform Expense	-	600	600	-	-

City Attorney

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
62900 - Employee Training	150	15,000	15,000	-	-
63220 - Special Projects Services	50,051	50,000	65,000	15,000	30%
63330 - Attorney Services	113,401	75,000	75,000	-	-
63410 - Software Maintenance & Service	905	3,500	17,930	14,430	412%
63420 - Hardware Maintenance & Service	244	-	-	-	-
63570 - Professional Services	20,701	15,000	15,000	-	-
64051 - Cell Phones	714	1,800	2,100	300	17%
64311 - R & M Computers	1,738	1,000	1,000	-	-
64370 - R & M Furniture & Fixtures	-	300	300	-	-
65500 - Printing & Binding	176	1,000	250	(750)	(75%)
65800 - Travel & Meeting	64	3,000	3,000	-	-
66110 - Office Supplies	544	1,000	1,250	250	25%
66112 - Toners, Cartridges, etc.	-	1,500	-	(1,500)	(100%)
66130 - Postage	-	500	100	(400)	(80%)
66161 - Employee Relations	-	200	200	-	-
66350 - General Operating Supplies	-	500	500	-	-
66400 - Books & Subscriptions	198	15,000	1,000	(14,000)	(93%)
66500 - Dues & Association Fees	1,205	3,000	3,000	-	-
67450 - Office Equipment & Furniture	7,493	3,000	3,000	-	-
Total Operating	**197,584**	**190,900**	**204,230**	**13,330**	**7%**
Total Expenditures	**460,666**	**905,821**	**999,543**	**93,722**	**10%**

Budget Changes

- ✓ New paralegal position requested

Future Priorities

- ✓ Implement office hours for more efficient in-office productivity
- ✓ Improve response times
- ✓ Expand department training
- ✓ Enhance records management and time keeping
- ✓ Update procurement process and forms
- ✓ Standardize contract templates
- ✓ Update municipal policies
- ✓ Continue reducing outside counsel costs



City Building Maintenance

Purpose

This division was created to help track expenses for city-owned buildings, including the Veterans Hall, and Sweetwater Building.

Goals

To ensure city-owned buildings are well-maintained and kept in good repair, building maintenance involves the continuous care of a facility and its grounds to keep them safe, clean, and operable. This encompasses a range of essential activities aimed at preserving the functionality, safety, and longevity for the City's buildings.

Funding Sources

Funding for the City of Caldwell's building maintenance operations is sourced from the General Fund.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63220 - Special Projects Services	-	5,000	-	(5,000)	(100%)
63560 - Security Services	1,193	1,200	1,200	-	-
64330 - R & M Building	5,946	17,200	15,000	(2,200)	(13%)
66220 - Electricity	6,157	11,500	20,000	8,500	74%
Total Operating	**13,296**	**34,900**	**36,200**	**1,300**	**4%**
Total Expenditures	**13,296**	**34,900**	**36,200**	**1,300**	**4%**

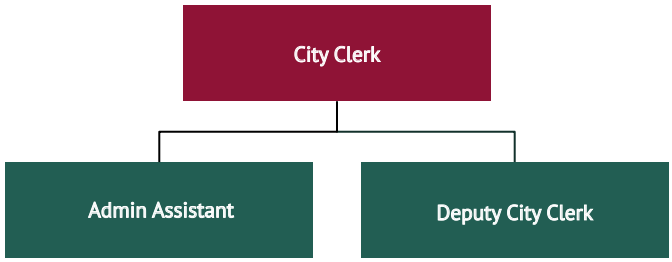


City Clerk

Mission

To provide transparent, consistent, and responsive services that enhance the quality of life, support sustainable growth, and build a thriving community for current and future residents in a way that balances the importance of providing historical records with the need for technology and forward thinking.

Organizational Chart



Goals 2026-2027

- ✓ Finalize Districting plan with help of CAO and Treasure Valley partners
- ✓ Establish Alcohol Compliance Committee
- ✓ Coordinate with internal departments to update transparency
- ✓ Digitize access to Council meetings, documents, etc.
- ✓ Complete full audit of vehicles, assets, etc.
- ✓ Continue work toward certifications

Achievements 2025-2026

- ✓ Transitioned to new Clerk
- ✓ 2025 Election Cycle
- ✓ Held Informative Meetings
- ✓ Worked with County
- ✓ Began Districting discussions
- ✓ Implemented Agenda Management Software
- ✓ Streamlined agenda building
- ✓ Improved transparency

City Clerk

Budgetary Notes

Large Expense Areas

- ✓ Software:
  - CivicPlus
  - JustFOIA
- ✓ Advertising
  - Ordinance Publication
- ✓ Dues and Training
  - Required Training for Certifications

Funding Sources

The City Clerk's Department receives funding from the General Fund and the City's Cost Allocation Plan.

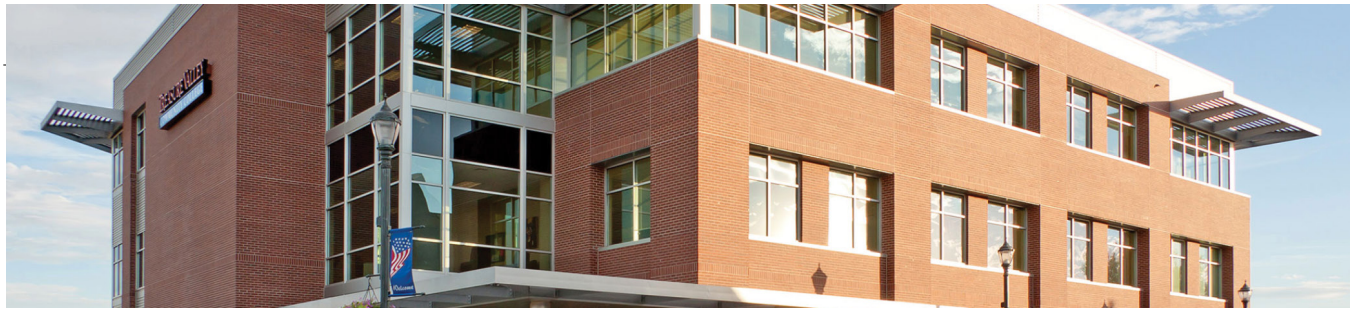
	FY 2025	FY 2026	FY 2027
Admin Assistant	1	1	1
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Total Clerk	**3**	**3**	**3**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	221,254	204,425	205,878	1,453	1%
41103 - PTO Pay Out	68,098	-	10,125	10,125	100%
41200 - Part-Time Salary	16,588	17,992	17,992	-	-
41300 - Overtime	35	500	-	(500)	(100%)
42100 - Health Insurance	50,922	41,544	44,520	2,976	7%
42120 - Dental Insurance	3,297	2,574	2,151	(423)	(16%)
42130 - Other Insurance	1,447	1,202	1,188	(14)	(1%)
42200 - FICA	17,345	17,015	17,126	111	1%
42300 - State Retirement	25,850	24,450	24,623	173	1%
42310 - PERSI/401k/Employer Portion	3,568	4,059	4,011	(48)	(1%)
42312 - HRA VEBA Funding	1,500	1,500	1,500	-	-
42600 - Workers' Compensation	289	267	269	2	1%
Total Personnel	**410,193**	**315,528**	**329,383**	**13,855**	**4%**
Operating					
62900 - Employee Training	-	2,475	4,000	1,525	62%
63110 - County Election Services	-	35,000	-	(35,000)	(100%)
63220 - Special Projects Services	8,387	2,800	2,500	(300)	(11%)
63221 - Gen Op-Friends of the Depot	12,102	-	-	-	-
63410 - Software Maintenance & Service	17,725	32,350	36,349	3,999	12%
63570 - Professional Services	2,374	600	600	-	-
64051 - Cell Phones	827	660	700	40	6%
64310 - R & M Office Equipment	1,961	3,440	2,164	(1,276)	(37%)
65400 - Advertising	17,572	17,000	18,000	1,000	6%

City Clerk

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
65500 - Printing & Binding	1,907	1,499	1,000	(499)	(33%)
65800 - Travel & Meeting	1,184	-	-	-	-
66110 - Office Supplies	2,856	1,800	1,500	(300)	(17%)
66112 - Toners, Cartridges, etc.	1,063	-	-	-	-
66130 - Postage	601	1,000	500	(500)	(50%)
66140 - Minor Equipment	360	3,300	500	(2,800)	(85%)
66161 - Employee Relations	-	-	200	200	100%
66350 - General Operating Supplies	3,254	3,000	-	(3,000)	(100%)
66400 - Books & Subscriptions	60	350	300	(50)	(14%)
66500 - Dues & Association Fees	4,267	4,514	4,614	100	2%
67450 - Office Equipment & Furniture	40	1,000	1,000	-	-
Total Operating	**76,540**	**110,788**	**73,927**	**(36,861)**	**(33%)**
Total Expenditures	**486,733**	**426,316**	**403,310**	**(23,006)**	**(5%)**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34190 - Miscellaneous Revenue	6,507	3,600	1,000	2,600	(72%)
34191 - Revenue-Friends of the Depot	1,586	-	-	-	-
Total Revenue	**8,093**	**3,600**	**1,000**	**2,600**	**(72%)**



City Hall

Purpose

City Hall captures the City's General Fund expenditures that are not budgeted with a specific department.

Funding Sources

City Hall is funded from the General Fund, which is supported by property and sales tax revenue.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63210 - Annual Audit Services	34,442	2,195	3,246	1,051	48%
63220 - Special Projects Services	6,000	9,000	3,600	(5,400)	(60%)
63311 - Admin Facilities	46,856	77,316	-	(77,316)	(100%)
63330 - Attorney Services	132,156	-	-	-	-
63363 - Electrical Services	-	21,247	1,685	(19,562)	(92%)
63370 - Parks Maintenance Services	6,803	5,495	10,634	5,139	94%
63410 - Software Maintenance & Service	1,479	-	2,100	2,100	100%
63430 - Office Maintenance Contracts	6,296	10,000	2,300	(7,700)	(77%)
63560 - Security Services	7,861	8,680	16,480	7,800	90%
63570 - Professional Services	30,000	-	-	-	-
64050 - Telephone	49,748	43,200	43,200	-	-
64100 - Water/Sewer/Trash	7,987	6,000	7,500	1,500	25%
64110 - Irrigation Assessment	4,976	5,000	5,000	-	-
64200 - Cleaning Services	1,935	18,500	9,500	(9,000)	(49%)
64330 - R & M Building	85,208	138,000	112,500	(25,500)	(18%)
64390 - R & M Vandalism	77,746	65,000	65,000	-	-
64410 - Rental of Land & Buildings	7,272	7,600	7,600	-	-
65200 - Ins, Other Than Employee Benefits	56,684	61,283	81,316	20,033	33%
65400 - Advertising	400	1,000	-	(1,000)	(100%)
65500 - Printing & Binding	790	1,500	1,500	-	-
65900 - Bank Service Charge	1,159	1,000	1,000	-	-
66110 - Office Supplies	12	1,000	1,000	-	-
66111 - Central Supply Office Supplies	5,437	-	-	-	-
66130 - Postage	6,734	7,500	7,500	-	-
66150 - Safety Supplies	2,674	5,500	3,000	(2,500)	(45%)
66160 - Community Relations Project	69,250	70,000	-	(70,000)	(100%)
66161 - Employee Relations	-	-	15,000	15,000	100%
66210 - Natural Gas	5,943	6,400	6,400	-	-

City Hall

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
66220 - Electricity	50,210	48,000	50,000	2,000	4%
66222 - Utilities	13,755	11,000	14,000	3,000	27%
66300 - Food & Beverages	-	-	15,000	15,000	100%
66350 - General Operating Supplies	3,192	2,500	2,500	-	-
66500 - Dues & Association Fees	45,807	50,972	52,394	1,422	3%
Total Operating	**768,812**	**684,888**	**540,955**	**(143,933)**	**(21%)**
Other					
98050 - Over & Short	231	-	-	-	-
98500 - Operating Transfer Out	4,758,974	3,860,331	732,333	(3,127,998)	(81%)
99900 - Contingency	1,500	250,000	500,000	250,000	100%
Total Other	**4,760,705**	**4,110,331**	**1,232,333**	**(2,877,998)**	**(70%)**
Total Expenditures	**5,529,517**	**4,795,219**	**1,773,288**	**(3,021,931)**	**(63%)**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31100 - Property Taxes	966,647	294,564	137,327	157,237	(53%)
31820 - Cable Franchise	51,645	60,000	50,000	10,000	(17%)
32110 - Beer/Wine/Liquor License Fees	41,381	40,000	40,000	-	-
32130 - Catering Permits	2,340	2,400	2,600	(200)	8%
32150 - Misc Business Permits	8,788	5,000	5,000	-	-
33200 - Urban Renewal Projects	-	154,700	-	154,700	(100%)
33530 - St Rev Shared Sales Tax	3,673,587	3,056,249	3,097,508	(41,259)	1%
33560 - State Rebate Program	8,261	-	-	-	-
34030 - Admin/Payroll Services	2,573,312	2,688,025	3,495,116	(807,091)	30%
34036 - CAP Facilties	387,922	432,389	418,772	13,617	(3%)
34050 - City Attorney Services	298,928	505,358	658,699	(153,341)	30%
34190 - Miscellaneous Revenue	67,220	60,000	60,000	-	-
36106 - Claims Interest	2,310	2,000	1,500	500	(25%)
36110 - Investment Interest Revenue	1,382,953	600,000	500,000	100,000	(17%)
36320 - Land Lease	1,440	5,000	5,000	-	-
36999 - Unrealized Gain or Loss	(9,351)	-	-	-	-
39100 - Interfund Oper Transfer In	50,087	-	12,000	(12,000)	100%
39200 - Sale of Fixed Asset	124,689	-	-	-	-
Total Revenue	**9,632,159**	**7,905,685**	**8,483,522**	**(577,837)**	**7%**



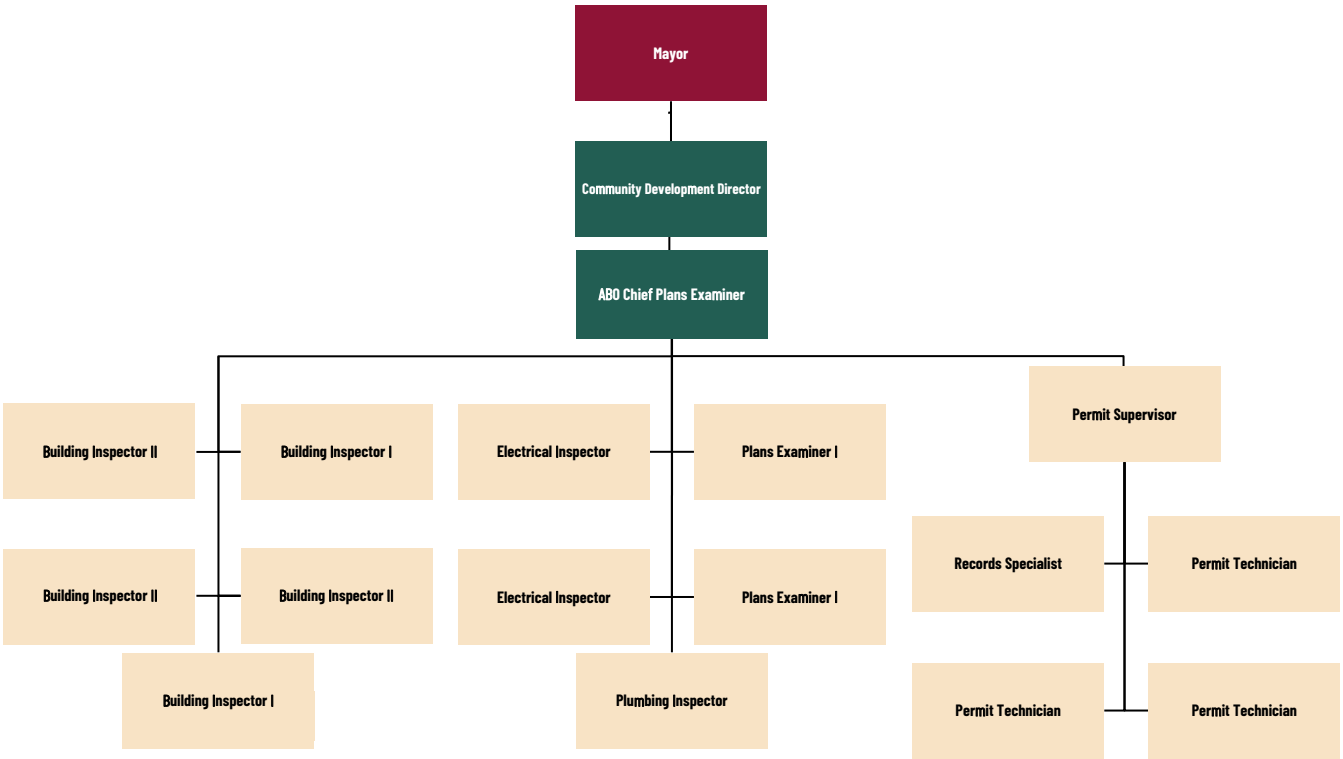
Community Development - Building

Mission Statement

The department's goal is to provide a safe environment through comprehensive code application to ensure that new and existing buildings and structures are safe. The services we provide are plan reviews of all buildings and structures prior to construction, plan reviews on existing buildings prior to any change in use, permit issuance and inspections to verify plan review requirements are met.

What We Do

The Department's purpose is to assure all structures within the City limits comply with current building codes and safety standards through plan review and building inspection



Goals

- ✔ Enforce building codes and regulations to ensure the safety and well-being of the community

Community Development - Building

- ✓ Streamline the permit application and approval process to promote timely and efficient development
- ✓ Foster a conducive environment for business and residential growth through fair and consistent enforcement of building codes
- ✓ Ensure that all construction projects meet the highest standards of quality and safety
- ✓ Provide excellent customer service to developers, builders, and the public, offering clear guidance and support throughout the building process
- ✓ Ensure that all buildings are accessible to individuals with disabilities in accordance with ADA standards
- ✓ Foster open communication and collaboration with residents, businesses, and developers to address community needs and concerns

Funding Sources

The Building Department's budget is funded by the General Fund; however, the department's main source of revenue comes from the issuance of building permits.

	FY 2025	FY 2026	FY 2027
ABO & Chief Plans Examiner	1	1	1
Building Inspector	4	4	4
Building Inspector/Plans Examiner	-	1	1
Building Official	1	-	-
Electrical Inspector	2	2	2
Permit Supervisor	1	1	1
Permit Technician	3	3	3
Plans Examiner	1	2	2
Plumbing Inspector	1	1	1
Records Specialist	1	1	1
Total Building	**15**	**16**	**16**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	818,723	1,022,855	1,074,461	51,606	5%
41103 - PTO Pay Out	-	-	3,180	3,180	100%
41300 - Overtime	8,294	12,000	12,000	-	-
42100 - Health Insurance	235,019	296,363	290,424	(5,939)	(2%)
42120 - Dental Insurance	12,921	15,721	15,645	(76)	(0%)
42130 - Other Insurance	5,965	6,130	6,269	139	2%
42200 - FICA	60,437	78,169	82,117	3,948	5%
42300 - State Retirement	98,574	122,210	128,381	6,171	5%
42310 - PERSI/401k/Employer Portion	10,673	19,640	20,308	668	3%
42312 - HRA VEBA Funding	7,500	8,100	8,200	100	1%
42600 - Workers' Compensation	4,988	9,728	10,738	1,010	10%
Total Personnel	**1,263,094**	**1,590,916**	**1,651,723**	**60,807**	**4%**
Operating					
62800 - Uniform Expense	4,040	6,250	6,250	-	-
62900 - Employee Training	5,258	25,600	25,600	-	-
63210 - Annual Audit Services	1,048	2,065	1,365	(700)	(34%)
63310 - Admin/Payroll Services	203,558	170,200	227,890	57,690	34%

Community Development - Building

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
63311 - Admin Facilities	18,874	6,259	9,287	3,028	48%
63330 - Attorney Services	6,976	13,768	43,656	29,888	217%
63340 - City Engineering Services	54,838	-	-	-	-
63370 - Parks Maintenance Services	558	451	872	421	93%
63410 - Software Maintenance & Service	41,820	225,968	199,500	(26,468)	(12%)
63430 - Office Maintenance Contracts	676	624	624	-	-
63570 - Professional Services	498	2,000	500	(1,500)	(75%)
63575 - Condemnation Abatement	-	2,000	-	(2,000)	(100%)
63580 - Labor Services	12,486	-	10,000	10,000	100%
64051 - Cell Phones	11,697	8,100	8,100	-	-
64310 - R & M Office Equipment	367	3,000	3,000	-	-
64311 - R & M Computers	2,299	2,500	500	(2,000)	(80%)
64340 - R & M Vehicle	25,878	24,500	24,500	-	-
65200 - Ins, Other Than Employee Benefits	22,200	26,765	33,734	6,969	26%
65400 - Advertising	-	500	-	(500)	(100%)
65500 - Printing & Binding	4,034	5,000	5,000	-	-
65800 - Travel & Meeting	-	9,000	2,000	(7,000)	(78%)
65900 - Bank Service Charge	282,764	120,000	1,500	(118,500)	(99%)
66110 - Office Supplies	1,698	2,000	2,000	-	-
66112 - Toners, Cartridges, etc.	587	2,500	-	(2,500)	(100%)
66120 - Copy Paper & Supplies	17	200	-	(200)	(100%)
66130 - Postage	10	200	200	-	-
66140 - Minor Equipment	1,460	2,000	1,500	(500)	(25%)
66161 - Employee Relations	-	750	-	(750)	(100%)
66260 - Gasoline	24,639	38,000	38,000	-	-
66350 - General Operating Supplies	677	1,500	1,500	-	-
66400 - Books & Subscriptions	4,339	5,000	1,500	(3,500)	(70%)
66500 - Dues & Association Fees	1,968	2,350	2,350	-	-
67450 - Office Equipment & Furniture	18,359	13,300	7,800	(5,500)	(41%)
Total Operating	**753,623**	**722,350**	**658,728**	**(63,622)**	**(9%)**
Capital	49,966	-	-	-	-
Other					
98500 - Operating Transfer Out	-	-	42,997	42,997	100%
99830 - Com Dev - Building	-	75,260	-	(75,260)	(100%)
Total Other	**-**	**75,260**	**42,997**	**(32,263)**	**(43%)**
Total Expenditures	**2,066,683**	**2,388,526**	**2,353,448**	**(35,078)**	**(1%)**

Community Development - Building

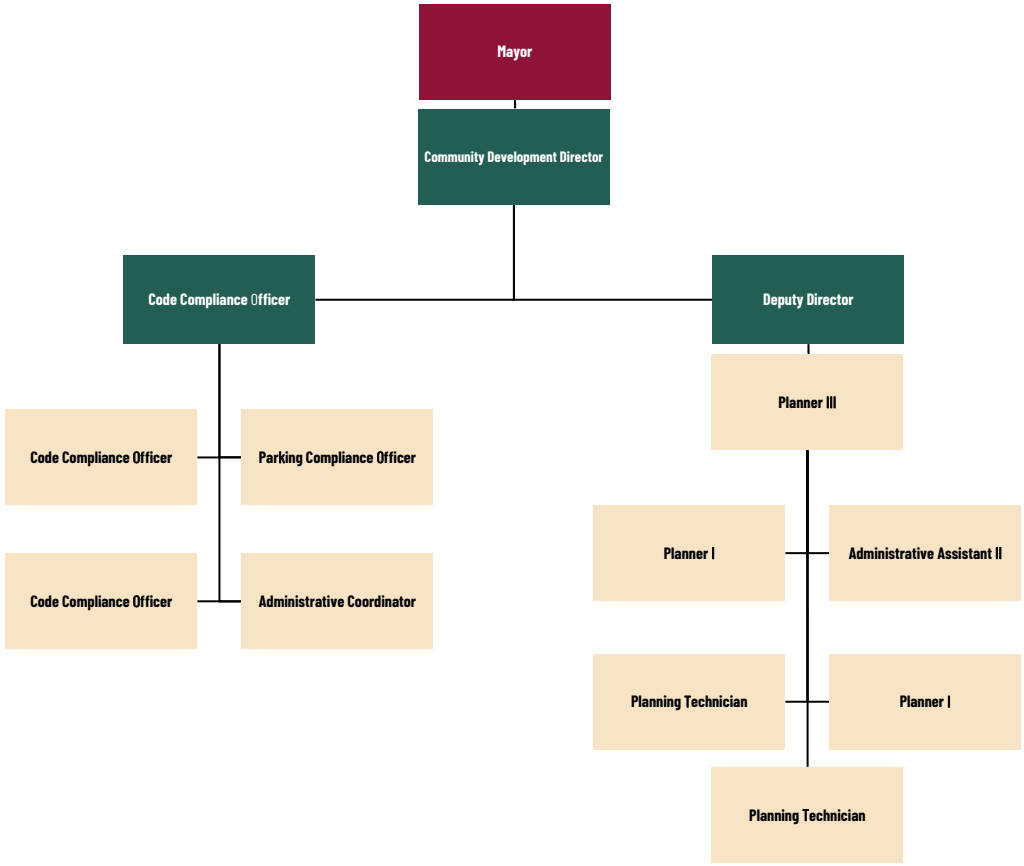
	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
32210 - Building Permits	2,425,221	2,692,600	1,865,700	826,900	(31%)
32220 - Electrical Permits	502,876	537,100	535,000	2,100	(0%)
32230 - Plumbing Permits	443,033	426,500	408,400	18,100	(4%)
32240 - Plan Check Fees	1,007,444	1,127,200	818,600	308,600	(27%)
32255 - Investigation Fees	16,459	10,000	10,000	-	-
32260 - Misc. Building Permits	(45,148)	35,000	6,000	29,000	(83%)
32261 - Mechanical Permit	406,690	363,700	400,000	(36,300)	10%
32262 - Building Reinspect Review	-	-	5,000	(5,000)	100%
32264 - Sign Permits	10,398	7,500	9,000	(1,500)	20%
32265 - Plumbing Reinspection	121	-	-	-	-
Total Revenue	**4,767,094**	**5,199,600**	**4,057,700**	**1,141,900**	**(22%)**



Community Development - Planning & Zoning

Mission

The Planning and Zoning Department is established to ensure quality, well-planned, and sustainable physical development and growth of the City while responding to the changing needs and values of the community. The department aims to protect Caldwell's unique physical, social, and natural environments and resources, preserve open spaces and historic structures, and ensure that all citizens live and work in an attractive and safe community through the application and enforcement of the City of Caldwell's ordinances and land use policies.



What We Do

Long Range Planning:

- ✔ Comprehensive plan amendments

Community Development - Planning & Zoning

- ✓ Specific area plans, specifications, and guidelines
- ✓ Planning studies and master plans
- ✓ Community designs
- ✓ Land use and fiscal analysis
- ✓ Assessing environmental impacts
- ✓ Preserving historic resources
- ✓ Coordinating with regional planning efforts

Current Planning:

- ✓ Zoning and subdivision ordinance amendments
- ✓ Design review guidelines
- ✓ Administrative determinations
- ✓ Reviewing and analyzing land use and development applications
- ✓ Building permit reviews
- ✓ Construction drawing reviews
- ✓ Performing inspections
- ✓ Providing technical support to internal and external customers
- ✓ Zoning verifications

Administrative Services:

- ✓ Development guides and processes
- ✓ Development applications and checklists
- ✓ Coordination of Roundtable Meetings
- ✓ Rebuild letters
- ✓ Public hearing notifications
- ✓ Agendas and meeting packets

Business Services:

- ✓ Business licensing
- ✓ Home occupation permits
- ✓ Temporary use permits
- ✓ Mobile food vendor permits
- ✓ Transient merchant permits
- ✓ Firework stand permits
- ✓ Christmas tree lot permits
- ✓ Kennel licensing
- ✓ Sign permits
- ✓ Outdoor dining permits

Code Compliance:

- ✓ Addressing junk, trash, debris, weeds, and other nuisances
- ✓ Enforcing land use and zoning codes
- ✓ Parking enforcement

Other & Support Services:

- ✓ Public art/mural applications
- ✓ Certifications of appropriateness
- ✓ Staffing the Planning & Zoning Commission
- ✓ Staffing the Historic Preservation Commission
- ✓ Staffing the Design Review Committee
- ✓ Providing planning education

Goals

- ✓ Provide superior public service in a responsive and courteous manner
- ✓ Strategically plan for the overall physical development and growth of the City through periodically updating the City's comprehensive plan and ordinances and by preparing functional specific area plans and master plans
- ✓ Provide guidance and assistance on land use, development review, zoning issues, and to review proposed development projects to ensure compliance with land use standards
- ✓ Create and preserve a high quality of life for residents, workers, and visitors through the implementation and enforcement of plans, ordinances, and policies that provide standards for land use controls
- ✓ To provide fair and impartial treatment to the people of Caldwell with the enforcement of ordinance violations while keeping voluntary compliance as our main objective
- ✓ To provide the public with a timely response to complaints, being attentive to their concerns, and taking the necessary steps to ensure successful complaint resolution

Funding Sources

The Planning and Zoning Department is funded by the General Fund; however, a portion of their revenue is received from fees charged as part of their services.

Community Development - Planning & Zoning

	FY 2025	FY 2026	FY 2027
Admin Assistant	2	2	1
Admin Coordinator	-	-	1
CDBG Program Manager	1	1	1
Code Compliance Officer	2	3	3
Community Development Deputy Director	1	1	1
Community Development Director	1	1	1
Parking Compliance Officer	1	1	1
Planner	4	4	3
Planning Technician	1	1	2
Total Planning and Zoning	**13**	**14**	**14**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	705,068	842,861	807,327	(35,534)	(4%)
41200 - Part-Time Salary	15,078	22,500	-	(22,500)	(100%)
41300 - Overtime	323	2,000	-	(2,000)	(100%)
42100 - Health Insurance	155,989	204,529	194,558	(9,971)	(5%)
42120 - Dental Insurance	10,363	12,511	12,312	(199)	(2%)
42130 - Other Insurance	5,171	5,031	4,757	(274)	(5%)
42200 - FICA	52,216	66,201	61,681	(4,520)	(7%)
42300 - State Retirement	84,941	103,498	96,432	(7,066)	(7%)
42310 - PERSI/401k/Employer Portion	9,316	16,161	15,261	(900)	(6%)
42312 - HRA VEBA Funding	6,050	6,550	6,400	(150)	(2%)
42600 - Workers' Compensation	1,371	3,671	3,468	(203)	(6%)
42800 - Uniform Allowance	-	-	2,800	2,800	100%
Total Personnel	**1,045,886**	**1,285,513**	**1,204,996**	**(80,517)**	**(6%)**
Operating					
62900 - Employee Training	130	21,500	20,000	(1,500)	(7%)
63210 - Annual Audit Services	810	1,513	957	(556)	(37%)
63310 - Admin/Payroll Services	73,469	60,095	79,415	19,320	32%
63311 - Admin Facilities	8,065	9,723	14,425	4,702	48%
63330 - Attorney Services	197,946	45,291	35,124	(10,167)	(22%)
63410 - Software Maintenance & Service	39,442	76,724	121,434	44,710	58%
63430 - Office Maintenance Contracts	1,893	2,500	2,000	(500)	(20%)
63570 - Professional Services	79,444	29,500	10,400	(19,100)	(65%)
64051 - Cell Phones	7,564	8,150	8,150	-	-
64245 - Code Enforcement	31,573	30,000	25,000	(5,000)	(17%)
64340 - R & M Vehicle	717	4,000	4,000	-	-
65200 - Ins, Other Than Employee Benefits	21,603	22,507	27,798	5,291	24%
65400 - Advertising	9,143	10,500	10,500	-	-
65500 - Printing & Binding	15,441	2,900	3,000	100	3%
65800 - Travel & Meeting	7,382	300	300	-	-
66110 - Office Supplies	1,310	2,000	1,500	(500)	(25%)
66112 - Toners, Cartridges, etc.	-	500	500	-	-
66130 - Postage	5,496	3,800	-	(3,800)	(100%)
66140 - Minor Equipment	488	1,500	-	(1,500)	(100%)

Community Development - Planning & Zoning

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
66141 - Minor Tools	-	800	-	(800)	(100%)
66161 - Employee Relations	-	500	-	(500)	(100%)
66260 - Gasoline	2,691	5,000	5,000	-	-
66350 - General Operating Supplies	689	3,900	1,719	(2,181)	(56%)
66400 - Books & Subscriptions	1,051	200	-	(200)	(100%)
66500 - Dues & Association Fees	4,906	4,000	4,000	-	-
67450 - Office Equipment & Furniture	1,630	12,000	2,000	(10,000)	(83%)
Total Operating	**512,883**	**359,403**	**377,222**	**17,819**	**5%**
Other					
98500 - Operating Transfer Out	-	-	14,915	14,915	100%
99830 - Loan/ Lease Principal	-	20,000	-	(20,000)	(100%)
Total Other	**-**	**20,000**	**14,915**	**(5,085)**	**(25%)**
Total Expenditures	**1,558,769**	**1,664,916**	**1,597,133**	**(67,783)**	**(4%)**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
32150 - Misc Business Permits	13,798	13,200	13,200	-	-
34016 - Code Enforcement Charges	72,041	26,130	13,000	13,130	(50%)
34117 - Building Permit/P&Z Review Fee	742,247	847,500	700,000	147,500	(17%)
34118 - Development Agreements (P&Z)	15,100	14,400	14,500	(100)	1%
34121 - Subdivision Plats Non-PUD	130,795	158,500	340,000	(181,500)	115%
34123 - Special Use Permits	28,420	17,500	36,000	(18,500)	106%
34124 - Planned Unit Developments	7,253	-	10,000	(10,000)	100%
34125 - Zone Change	9,242	5,000	20,000	(15,000)	300%
34127 - Annexation	30,065	36,000	60,000	(24,000)	67%
34132 - Plat Amendment	29,782	31,600	22,900	8,700	(28%)
34133 - Appeals	2,606	1,000	1,000	-	-
34136 - Home Occupation Permit	13,010	7,500	35,000	(27,500)	367%
34137 - Administrative Determination	4,374	5,000	15,000	(10,000)	200%
34139 - Comm Dev Maps & Copies	2,305	1,000	1,500	(500)	50%
34190 - Miscellaneous Revenue	588	-	-	-	-
39100 - Interfund Oper Transfer In	154,890	-	-	-	-
Total Revenue	**1,256,516**	**1,164,330**	**1,282,100**	**(117,770)**	**10%**



Community Programs & Projects

Purpose

The Community Programs & Projects Division is established to coordinate community outreach initiatives, including Family Fun Day and the 4th of July Celebration, while also fostering stronger employee relations.

Funding Sources

The Division receives funding from the General Fund.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
66160 - Community Relations Project	79,090	90,000	152,000	62,000	69%
66161 - Employee Relations	31,741	33,000	-	(33,000)	(100%)
66162 - Public Edu and Promotional	15,238	2,000	12,000	10,000	500%
Total Operating	**126,069**	**125,000**	**164,000**	**39,000**	**31%**
Total Expenditures	**126,069**	**125,000**	**164,000**	**39,000**	**31%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34191 - Community Program Revenue	-	-	10,000	(10,000)	100%
39125 - Community Grants	5,201	-	-	-	-
Total Revenue	**5,201**	**-**	**10,000**	**(10,000)**	**100%**



Council

Purpose

The City Council is the legislative and policy-making body of the municipality, composed of six members. During each General Election, three of the six members of the City Council stand for re-election for a four-year term. Council members devote as much time as necessary to fulfill their duties efficiently and faithfully. These duties include passing ordinances and resolutions and performing tasks for the municipality as assigned by the Mayor to various committees.

Current City Council Members

Seat 1- Councilor Scott Tilmant

Seat 2- Councilor Chuck Stadick

Seat 3- Councilor Diana Register

Seat 4- Councilor Geoff Williams

Seat 5- Councilor Chris Allgood

Seat 6- Councilor Mike Dittenber

Funding Sources

City Council is funded from the General Fund.

	FY 2025	FY 2026	FY 2027
Council	6	6	6
Total Council	**6**	**6**	**6**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	70,557	76,944	73,944	(3,000)	(4%)
42100 - Health Insurance	94,712	99,187	98,293	(894)	(1%)
42120 - Dental Insurance	5,589	5,589	5,040	(549)	(10%)
42130 - Other Insurance	1,046	605	605	-	-
42200 - FICA	4,168	5,887	5,657	(230)	(4%)
42300 - State Retirement	5,904	9,203	8,844	(359)	(4%)
42310 - PERSI/401k/Employer Portion	469	493	493	-	-

Council

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
42600 - Workers' Compensation	117	70	67	(3)	(4%)
Total Personnel	**182,562**	**197,978**	**192,943**	**(5,035)**	**(3%)**
Operating					
62800 - Uniform Expense	269	2,400	5,500	3,100	129%
63220 - Special Projects Services	2,537	4,000	-	(4,000)	(100%)
63410 - Software Maintenance & Service	2,025	1,600	2,000	400	25%
63570 - Professional Services	-	750	-	(750)	(100%)
64051 - Cell Phones	2,169	3,200	3,600	400	12%
64370 - R & M Furniture & Fixtures	-	1,000	1,500	500	50%
65800 - Travel & Meeting	214	2,500	(2,000)	(4,500)	(180%)
66300 - Food & Beverages	-	1,250	500	(750)	(60%)
66350 - General Operating Supplies	-	600	300	(300)	(50%)
67450 - Office Equipment & Furniture	8,827	1,000	-	(1,000)	(100%)
Total Operating	**16,041**	**18,300**	**11,400**	**(6,900)**	**(38%)**
Total Expenditures	**198,603**	**216,278**	**204,343**	**(11,935)**	**(6%)**



Economic Development

Mission

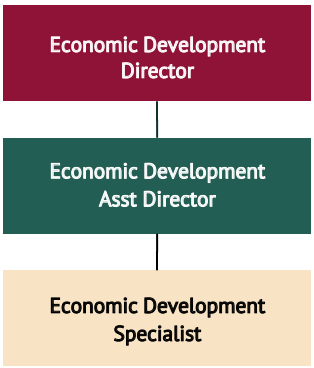
The mission of the City Economic Development department is to stimulate sustainable economic growth and development within the community. This includes attracting and retaining businesses, fostering job creation, and enhancing the quality of life for residents.

The department aims to support local entrepreneurs and businesses, promote strategic investment in key commercial areas, and drive economic vitality through innovative and inclusive initiatives.

By leveraging resources and partnerships, the City Economic Development department strives to build a resilient, diverse, and prosperous local economy.

The primary mission of the Caldwell Economic Development department is to encourage economic growth in the Caldwell region that will create diverse, quality jobs and provide a strong financial basis for a healthy community. The department focuses on expanding business and assisting new commercial and industrial establishments to develop in the city. Caldwell has seen significant growth over the last few years, much of which is attributed to the low cost of doing business, the ease of establishing a business, our highly motivated workforce, and a pro-business city administration.

Organizational Chart



What We Do

The CED drives economic growth by attracting and retaining businesses, facilitating the creation of quality jobs, and supporting both small and large businesses as well as entrepreneurs. Since its inception, CED has provided services to businesses interested in relocating or expanding in Caldwell, promoting growth in strategic commercial corridors and historic neighborhoods. CED works daily to promote the community for new business attraction and to advance the collective economic interests of existing commercial enterprises in the Caldwell area.

These efforts include but are not limited to:

Economic Development

- ✓ Marketing the community to business site selectors and large corporations for recruitment and expansion into the Caldwell area.
- ✓ Connecting businesses with key local suppliers and talent pools.
- ✓ Collaborating with existing businesses to support their growth and development.
- ✓ Assisting in obtaining grants for economic development projects.
- ✓ Providing site location assistance.
- ✓ Offering incentive and financing tools and programs.
- ✓ Serving as a clearinghouse for updated area demographic and business information and analysis.
- ✓ Developing symposiums in cooperation with other organizations for area business owners and managers.

Projects

- ✓ Findlay Food Coatings (~40K SF)
- ✓ U-Haul (~$20M investment; ~136,764 SF)
- ✓ Southwark Metal Manufacturing expansion (Added ~45K SF; ~$11M investment; building is now ~127,540 SF)
- ✓ CBH Homes Headquarters (~214K SF; ~$64M investment)
- ✓ D&B Supply Corporate Offices (~40K SF; ~$12M investment)
- ✓ Home Depot (~$108,000 SF; ~$32.5M investment)
- ✓ Fairfield Inn/Towneplace Suites (~$119 rooms; ~$20M investment)
- ✓ St. Alphonsus Hospital (~54,800 SF; ~$20M investment)
- ✓ O'Reilly's Auto Parts
- ✓ Mo'Bettahs
- ✓ Boise Fry Company
- ✓ Maverik
- ✓ Commons at Creek Crossing (~23K SF)
- ✓ RRC Contractors (~15K SF)
- ✓ Amano *(Recipient of the 2025 James Beard Best Chef award for the Mountain Region)
- ✓ The Griddle

Accomplishments

- ✓ Constructed two offices at the Caldwell Executive Airport, one designated for staff and the other reserved for future use. This was completed under budget at $10,977.00
- ✓ Worked with City staff and Atlas to secure a Brownfields Assessment Grant for Region 10 through the U.S. Environmental Protection Agency (EPA) ($500K)
- ✓ Completed the feasibility study with Point Consulting for a future Innovation Center in Caldwell aimed at fostering entrepreneurship

Funding Sources

The Caldwell Economic Development Department receives funding support from the Urban Renewal Agency and the City's General Fund.

Economic Development

	FY 2025	FY 2026	FY 2027
Economic Development Assistant Director	-	1	1
Economic Development Director	1	1	1
Economic Development Specialist	1	1	1
Total Urban Renewal Agency	**2**	**3**	**3**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Econ.Dev.Reg Salary	181,324	279,347	-	(279,347)	(100%)
41100 - Grant Salary	971	-	-	-	-
41100 - Salaries	-	-	305,644	305,644	100%
42100 - Health Insurance	38,068	62,555	68,589	6,034	10%
42120 - Dental Insurance	2,294	3,586	3,847	261	7%
42130 - Other Insurance	1,054	1,532	1,637	105	7%
42200 - Fica	13,312	21,371	-	(21,371)	(100%)
42200 - FICA	-	-	23,382	23,382	100%
42300 - State Retirement	21,802	33,411	36,555	3,144	9%
42310 - Persi/401k/ Employer Portion	17	-	-	-	-
42310 - Persi/401K/employer portion	2,083	5,558	-	(5,558)	(100%)
42310 - PERSI/401k/Employer Portion	-	-	6,000	6,000	100%
42312 - HRA VEBA Funding	1,000	1,500	1,600	100	7%
42600 - Workers Compensation	1,640	3,633	-	(3,633)	(100%)
42600 - Workers' Compensation	-	-	3,600	3,600	100%
Total Personnel	**263,565**	**412,493**	**450,854**	**38,361**	**9%**
Operating					
62800 - Uniform Expense	-	-	1,500	1,500	100%
62900 - Employee Training	-	-	15,000	15,000	100%
63210 - Annual Audit Services	387	268	-	(268)	(100%)
63220 - Special Projects Services	3,859	4,000	4,000	-	-
63310 - Admin/payroll Services	22,333	15,540	-	(15,540)	(100%)
63330 - City Attorney Services	4,589	9,058	-	(9,058)	(100%)
63371 - Economic Development (moved to new GL FY27)	-	7,821	-	(7,821)	(100%)
63410 - Software Maintenance & Service	-	-	41,850	41,850	100%
63410 - Software Maintenance &svc	760	30,930	-	(30,930)	(100%)
63570 - Professional Services	9,697	-	-	-	-
64051 - Cell Phones	1,128	2,700	2,700	-	-
64340 - R & M Vehicle	240	2,500	2,500	-	-
64380 - R & M Other	10,977	-	-	-	-
65200 - Ins, Other than Empl Benefits	4,894	5,317	-	(5,317)	(100%)
65200 - Ins, Other Than Employee Benefits	-	-	8,596	8,596	100%
65400 - Advertising	650	5,000	5,000	-	-
65500 - Printing & Binding	120	300	300	-	-
65800 - Travel & Meeting	17,689	15,000	1,000	(14,000)	(93%)
66110 - Office Supplies	30	400	500	100	25%
66130 - Postage	4	100	-	(100)	(100%)
66260 - Gasoline	365	-	2,000	2,000	100%

Economic Development

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
66350 - General Operating Supplies	-	-	750	750	100%
66400 - Books And Subscriptions	119	300	-	(300)	(100%)
66400 - Books & Subscriptions	-	-	300	300	100%
66500 - Dues And Association Fees	2,760	10,000	-	(10,000)	(100%)
66500 - Dues & Association Fees	-	-	3,260	3,260	100%
67450 - Economic Development (moved to new GL FY27)	-	3,500	-	(3,500)	(100%)
67450 - Office Equipment & Furniture	-	-	2,000	2,000	100%
Total Operating	**80,601**	**112,734**	**91,256**	**(21,478)**	**(19%)**
Total Expenditures	**344,166**	**525,227**	**542,110**	**16,883**	**3%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
33100 - Federal Grants	3,657	-	-	-	-
33200 - Urban Renewal Projects	226,800	213,753	216,940	(3,187)	1%
34190 - Miscellaneous Revenue	5,000	-	-	-	-
36106 - Claims Interest Revenue	11	-	-	-	-
36110 - Invest Intrerest Revenue	4,133	-	-	-	-
36310 - Building Rental	1	-	-	-	-
36999 - Unrealized Gain or Loss	126	-	-	-	-
39100 - Economic Development (moved to new GL FY27)	-	311,016	-	311,016	(100%)
Total Revenue	**239,728**	**524,769**	**216,940**	**307,829**	**(59%)**



Engineering

Mission

The mission of the City Engineer is to provide expert engineering services and leadership in the planning, development, and maintenance of the City's infrastructure. Through collaboration with stakeholders and adherence to best practices, the mission is to enhance the quality of life for residents, support economic development, and protect the environment by delivering high-quality engineering solutions.

The City Engineer is a key professional within the municipal government responsible for overseeing and managing the City's engineering projects and infrastructure. This role involves planning, designing, and supervising the construction and maintenance of public works, including roads, bridges, water and sewer systems, and other critical infrastructure. The City Engineer works closely with various city departments, contractors, and the community to ensure that all projects meet regulatory standards, are completed on time, and within budget.

Role

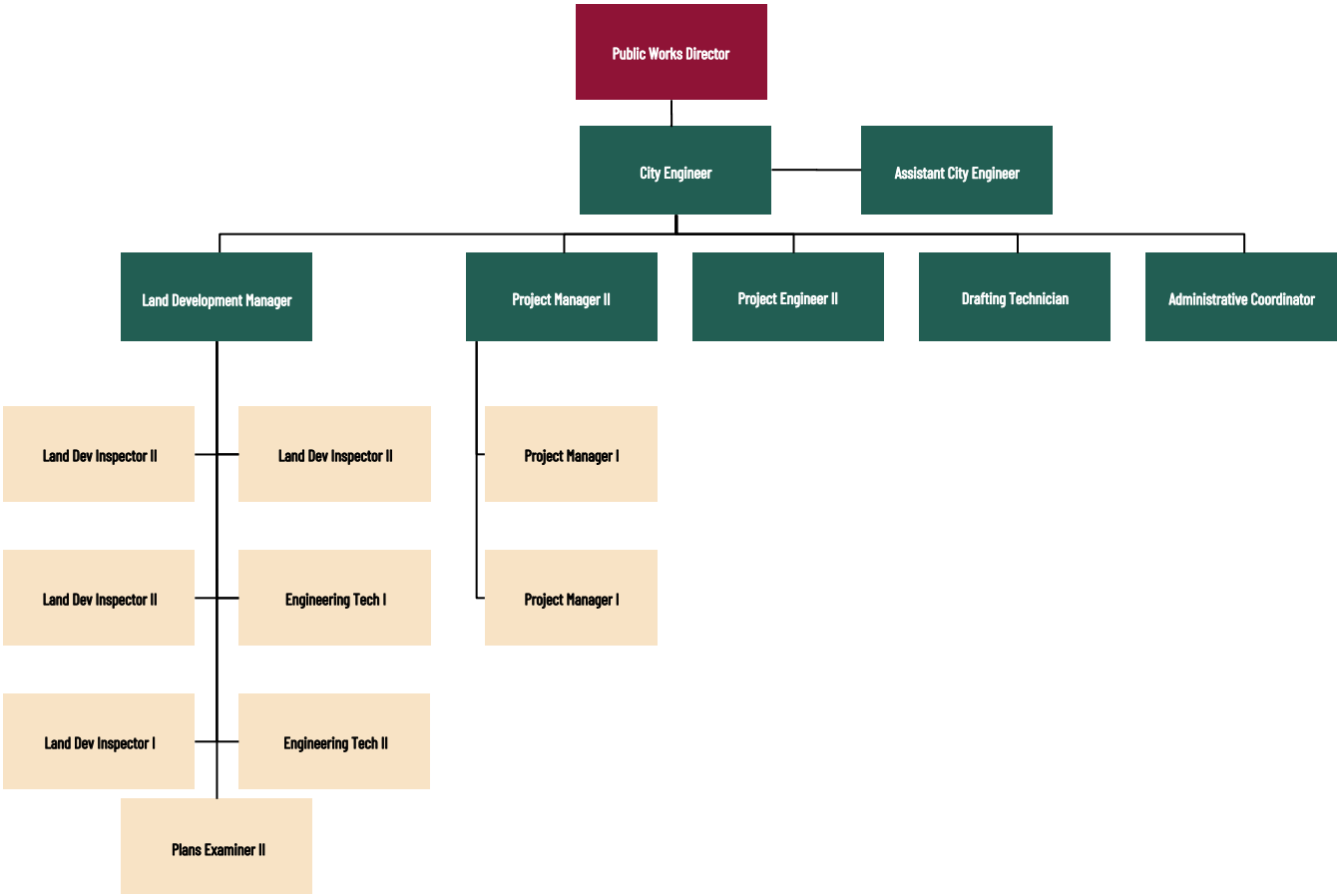
- ✓ Oversee Construction and Design of all Public Infrastructure
- ✓ Manage Local Improvement Districts
- ✓ Facilitate Right of Way Permits
- ✓ Manage Easements and Right of Way for Infrastructure

Major Requests

- ✓ Plans Examiner II
- ✓ SCADA Engineer
- ✓ PW Cost and Revenue Analyst
- ✓ Tyler Transition

Engineering

Organizational Chart



Funding Sources

Engineering is funded by the City's General Fund; however, the department also receives funding from the Citywide Cost Allocation Plan as well as fees that are charged for services provided.

Engineering

	FY 2025	FY 2026	FY 2027
Admin Coordinator	1	1	1
Assistant City Engineer	1	1	1
City Engineer	1	1	1
Construction Stormwater Inspector	1	1	1
Control SCADA Engineer	1	-	-
Drafting Technician	1	1	1
Engineering Project Manager	1	1	-
Engineering Technician	2	2	2
Environmental Scientist	1	1	-
Environmental Stormwater Inspector	1	1	-
Land Development Inspector	4	4	4
Land Development Manager	-	-	1
Plans Examiner	2	2	1
Project Engineer	2	-	1
Project Engineer	-	2	-
Project Manager	1	1	3
Public Works Cost & Revenue Analyst	-	-	1
Public Works Deputy Director	2	2	2
Public Works Director	1	1	1
Stormwater & Environmental Scientist	-	-	2
Stormwater Superintendent	1	1	1
Total Engineering	**24**	**23**	**24**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	1,497,362	1,945,344	2,062,833	117,489	6%
41200 - Part-Time Salary	-	-	24,700	24,700	100%
41300 - Overtime	4,639	6,000	1,000	(5,000)	(83%)
42100 - Health Insurance	322,900	420,558	463,192	42,634	10%
42120 - Dental Insurance	17,182	21,070	24,148	3,078	15%
42130 - Other Insurance	11,067	10,642	11,159	517	5%
42200 - FICA	109,423	148,819	159,696	10,877	7%
42300 - State Retirement	162,358	223,490	240,284	16,794	8%
42310 - PERSI/401k/Employer Portion	22,202	36,570	38,673	2,103	6%
42312 - HRA VEBA Funding	12,500	12,000	12,500	500	4%
42600 - Workers' Compensation	12,566	22,786	25,030	2,244	10%
Total Personnel	**2,172,199**	**2,847,279**	**3,063,215**	**215,936**	**8%**
Operating					
62800 - Uniform Expense	-	3,715	1,750	(1,965)	(53%)
62900 - Employee Training	3,604	11,500	13,000	1,500	13%
63210 - Annual Audit Services	1,776	2,396	1,855	(541)	(23%)
63220 - Special Projects Services	10,000	10,000	10,000	-	-
63310 - Admin/Payroll Services	-	97,792	86,969	(10,823)	(11%)
63311 - Admin Facilities	22,694	43,850	65,057	21,207	48%
63330 - Attorney Services	-	-	109,537	109,537	100%
63363 - Electrical Services	167	8,478	216	(8,262)	(97%)
63370 - Parks Maintenance Services	721	582	1,127	545	94%

Engineering

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
63410 - Software Maintenance & Service	65,559	71,260	182,975	111,715	157%
63420 - Hardware Maintenance & Service	-	700	698	(2)	(0%)
63430 - Office Maintenance Contracts	2,652	3,950	3,600	(350)	(9%)
63570 - Professional Services	101,265	20,950	13,500	(7,450)	(36%)
64050 - Telephone	-	2,400	-	(2,400)	(100%)
64051 - Cell Phones	11,452	17,920	9,000	(8,920)	(50%)
64052 - Internet & DSL	491	515	550	35	7%
64310 - R & M Office Equipment	-	1,000	1,000	-	-
64311 - R & M Computers	15,272	11,100	11,100	-	-
64340 - R & M Vehicle	2,548	6,100	6,900	800	13%
65200 - Ins, Other Than Employee Benefits	48,333	55,384	64,158	8,774	16%
65400 - Advertising	264	500	500	-	-
65500 - Printing & Binding	1,942	400	500	100	25%
65800 - Travel & Meeting	1,970	2,000	6,000	4,000	200%
66110 - Office Supplies	388	1,000	500	(500)	(50%)
66112 - Toners, Cartridges, etc.	653	200	-	(200)	(100%)
66120 - Copy Paper & Supplies	-	500	500	-	-
66130 - Postage	548	600	600	-	-
66150 - Safety Supplies	799	500	800	300	60%
66161 - Employee Relations	-	-	1,000	1,000	100%
66260 - Gasoline	9,489	11,000	11,000	-	-
66350 - General Operating Supplies	844	4,000	1,500	(2,500)	(62%)
66400 - Books & Subscriptions	382	500	800	300	60%
66500 - Dues & Association Fees	2,613	1,500	2,000	500	33%
67450 - Office Equipment & Furniture	6,718	1,500	1,500	-	-
Total Operating	**313,144**	**393,792**	**610,192**	**216,400**	**55%**
Other					
98500 - Operating Transfer Out	-	-	27,225	27,225	100%
Total Other	**-**	**-**	**27,225**	**27,225**	**100%**
Total Expenditures	**2,485,343**	**3,241,071**	**3,700,632**	**459,561**	**14%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
32211 - Building Permit/Engineering Rev	323,430	325,000	581,000	(256,000)	79%
34111 - Eng/Subdivision Plats	137,083	225,000	400,000	(175,000)	78%
34113 - Eng/Special Use Permit Non-PUD	4,747	7,500	5,000	2,500	(33%)
34115 - Eng/Annexation	7,840	7,500	15,000	(7,500)	100%
34116 - Eng/Vacation(non)&utility	1,018	-	-	-	-
34150 - Sewer Connect Permits (Eng)	509	1,000	1,000	-	-
34160 - Engineering Services Revenues	2,037,805	2,699,728	2,692,871	6,857	(0%)
34193 - Miscellaneous Revenue	15,176	5,000	7,500	(2,500)	50%
Total Revenue	**2,527,608**	**3,270,728**	**3,702,371**	**(431,643)**	**13%**



Facilities Services

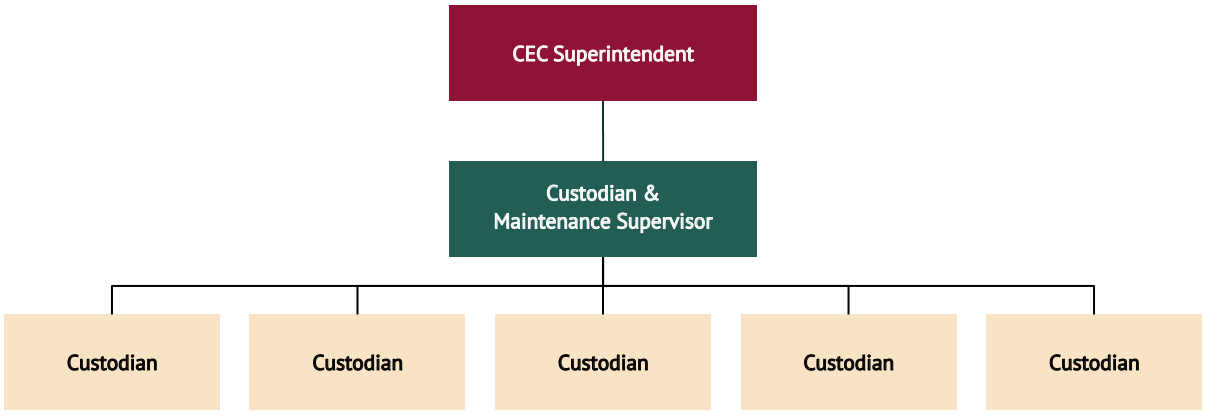
Mission

The mission of the City Facility Maintenance Department is to maintain and improve city facilities to the highest standards of safety, functionality, and sustainability. We are dedicated to providing clean, well-maintained, and efficient environments for residents, employees, and visitors, ensuring that all municipal properties support the City's operational needs and community activities. Through proactive maintenance and continuous improvement, we strive to enhance the quality of life in our community.

What We Do

The City Facility Maintenance Department is responsible for the upkeep and preservation of all municipal buildings and properties. This includes routine maintenance, repairs, and improvements to ensure that all facilities are safe, functional, and aesthetically pleasing.

Organizational Chart



Goals

- ✓ Ensure safety and compliance through conducting regular safety inspections and audits of all municipal facilities.
- ✓ Enhance facility operations to develop and maintain a comprehensive maintenance schedule for all City properties.
- ✓ Promote sustainability via energy-efficient practices and technologies to reduce the environmental impact of City facilities.
- ✓ Optimize resource management through effectively managing budget allocations for maintenance projects and operational costs.

Facilities Services

- ✓ Enhance aesthetic and functional appeal by maintaining clean, attractive, and functional environments in all City properties.
- ✓ Support City operations by providing reliable and efficient custodial services to ensure a clean and healthy environment.
- ✓ Foster continuous improvement through ongoing training and professional development for maintenance staff.

Funding Sources

The City Facility Maintenance Department receives funding from the City's Cost Allocation Plan.

	FY 2025	FY 2026	FY 2027
Custodian	5	5	5
Custodian & Maintenance Supervisor	1	1	1
Total Facilities	**6**	**6**	**6**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	196,465	265,478	282,915	17,437	7%
41300 - Overtime	223	1,000	500	(500)	(50%)
41580 - Paid Holiday Time	131	-	500	500	100%
42100 - Health Insurance	55,036	122,701	119,462	(3,239)	(3%)
42120 - Dental Insurance	2,619	6,580	4,919	(1,661)	(25%)
42130 - Other Insurance	1,887	1,788	1,832	44	2%
42200 - FICA	14,493	20,214	21,551	1,337	7%
42300 - State Retirement	23,540	31,602	33,692	2,090	7%
42310 - PERSI/401k/Employer Portion	2,142	5,112	5,267	155	3%
42312 - HRA VEBA Funding	3,100	3,100	3,080	(20)	(1%)
42600 - Workers' Compensation	4,557	5,103	7,262	2,159	42%
Total Personnel	**304,193**	**462,678**	**480,980**	**18,302**	**4%**
Operating					
62800 - Uniform Expense	1,624	1,000	1,000	-	-
62900 - Employee Training	-	600	600	-	-
63210 - Annual Audit Services	131	-	-	-	-
63410 - Software Maintenance & Service	3,478	700	9,100	8,400	1,200%
63570 - Professional Services	363	-	300	300	100%
63580 - Labor Services	19,680	5,000	-	(5,000)	(100%)
64051 - Cell Phones	2,861	3,600	3,600	-	-
64230 - Custodial	50,589	31,000	65,000	34,000	110%
64330 - R & M Building	55	1,000	500	(500)	(50%)
64340 - R & M Vehicle	1,340	3,000	3,000	-	-
64380 - R & M Other	77	-	-	-	-
66110 - Office Supplies	18	-	-	-	-
66140 - Minor Equipment	910	1,500	1,100	(400)	(27%)
66141 - Minor Tools	227	1,000	5,900	4,900	490%
66142 - Major Equipment	-	-	6,000	6,000	100%
66150 - Safety Supplies	-	750	500	(250)	(33%)

Facilities Services

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
66260 - Gasoline	2,010	5,500	3,000	(2,500)	(45%)
66350 - General Operating Supplies	369	3,000	3,000	-	-
67450 - Office Equipment & Furniture	-	-	1,200	1,200	100%
Total Operating	**83,732**	**57,650**	**103,800**	**46,150**	**80%**
Total Expenditures	**387,925**	**520,328**	**584,780**	**64,452**	**12%**



Finance

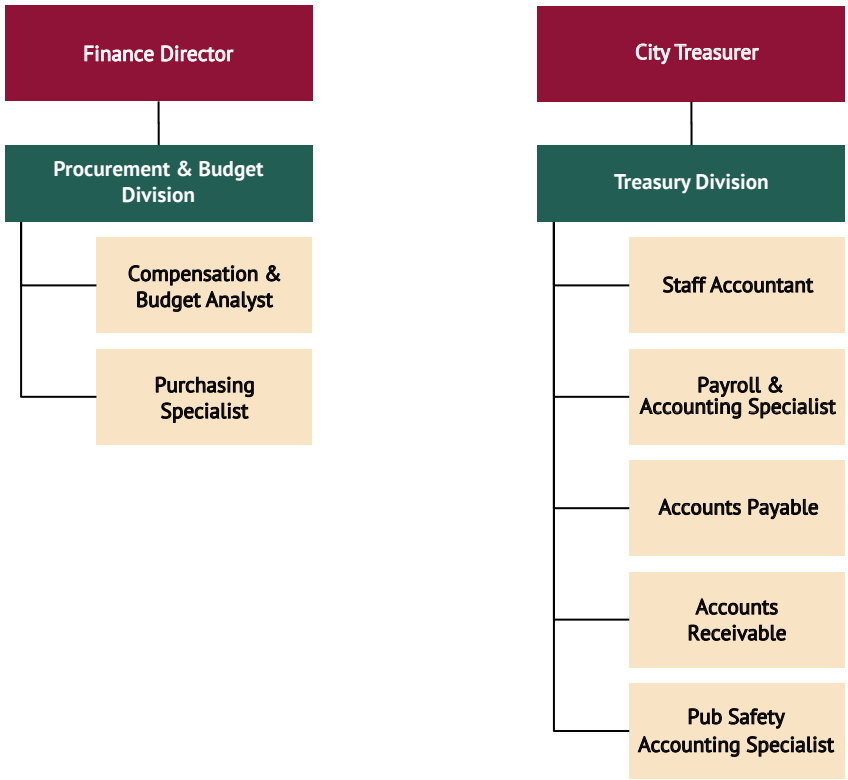
Mission

Maintain and support the Cities Departments through accurate and reliable accounting, budgeting, and other financial information, as well as ensure compliance with Federal, State and Local regulations. We provide oversight, assistance, and training in financial stewardship for the City Departments.

Vision

Excellence in the management of carefully garnered public resources.

Organizational Chart



Values

- ✓ **Right Results the Right Way** - Holding ourselves and our team to the highest standards of accountability and integrity by honoring our commitments and taking pride in our work.

Finance

- ✓ **Powered by Professionalism** - We use our knowledge, technical skills, and communication for the benefit of the City of Caldwell. By valuing all backgrounds, we respect diverse ideas through active listening and through compassion.
- ✓ **Culture of Learning** - We value the development of our employees and are committed to providing opportunities to gain experience and grow.
- ✓ **Go the Extra Mile** - We commit to collaborating with residents, customers, and staff. We never settle in anything we do, and we challenge our ideas of what is possible to better serve our residents of Caldwell.

Accomplishments

- ✓ Implementation of replacement Lease and Debt Software, DebtBook.
- ✓ Updated City Procurement Policy and City Travel Policy.
- ✓ Started implementation of new UB Software.
- ✓ Completion of the City, Employee Health Trust, and Urban Renewal audits with no findings and a clean opinion.
- ✓ $53,616.74 received in rebate revenue from P-Card program in FY25 and the same is projected for FY26.
- ✓ Savings projected of approximately $157,000 in FY26 in credit card merchant fees and further reduction of about another 50,000 in FY27.

Over the last year, Finance Department has issued ~9,800 vendor checks, reviewed and approved ~16,900 Invoices, reviewed and processed ~5,400 payroll checks, created and issued ~72 purchase orders, and 60 Bank Reconciliations collectively for the City of Caldwell, City Health Trust, and Caldwell Urban Renewal Agency.

The Utility billing Department reviewed and approved approximately 300,770 Cash Receipts, as well as managed the invoicing, collections, and maintenance of 25,700 active Water service accounts.

Goals

Priorities

- ✓ Complete Implementation of Utility Billing Software.
- ✓ Update Investment policy and procedures.

Added Priorities

- ✓ Update Fixed Asset policy and procedures.
- ✓ Implement new processes for new ERP system for Payroll, Budgeting, and Utility Billing.

Employee Opportunities

- ✓ Streamline processes
- ✓ Additional training, support, and possible advancement

Policy and Procedures

Update, maintain, and implement all finance policies and procedures. This includes Procurement policy, Finance Policy, P-Card policy, Travel policy, Investment policy, Community and Employee Policy, Fee Waiver Policy, and Fixed Asset policy.

Future Requests

In FY2027, and continuing into FY2028, the Finance Department will be looking at upgrading our ERP system. We will be doing this in phases. The first phase will be to implement the Utility Billing Department. 2nd Phase will be

to incorporate the Finance Department which includes Accounts Payable, Cash Receipts, Accounts Receivable, Payroll, and Budget. When the Finance Department approaches this, we will look at ways to combine the current system and streamline process, while still allowing for detailed reporting and accurate financial statements. The first phase was approved in the FY2026 budget, the second phase will be requested in the FY2027 budget. The cost to complete the 1st phase and start and complete the 2nd phase in FY2027 will be approx. $314,500. This is split between both Utility Billing and Finance. Of this amount 190,000 is for one-time implementation costs, and approximately 69,000 in duplicate software costs, with a long-term increase in software costs of approximately 55,500.00 in future budget years.

Personnel Request

Total $ 929,633 for Finance and $714,562 for Utility Billing.

The decrease in Finance is attributed to the removal of the grant coordinator position. The Utility Billing amount has stayed closely the same.

Operating Request

Total $524,512 for Finance and $434,768 for Utility Billing.

The Finance increase is attributed to new ERP Software and implementation costs. The Utility Billing amount has stayed closely the same but includes the remaining implementation costs for the 1st phase of software implementation

	FY 2025	FY 2026	FY 2027
Accounting Specialist (Police)	1	1	1
A/P Accounting Specialist	1	1	1
A/R Accounting Specialist	1	1	1
City Treasurer	1	1	1
Compensation & Budget Analyst	1	1	1
Finance Director	1	1	1
Grants Coordinator	1	1	-
Payroll & Accounting Specialist	1	1	1
Purchasing Coordinator	1	1	1
Staff Accountant	1	1	1
Total Finance	**10**	**10**	**9**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	642,124	711,347	654,867	(56,480)	(8%)
41300 - Overtime	64	3,000	3,000	-	-
42100 - Health Insurance	131,793	151,611	137,145	(14,466)	(10%)
42120 - Dental Insurance	7,463	8,626	6,011	(2,615)	(30%)
42130 - Other Insurance	4,254	4,033	3,622	(411)	(10%)
42200 - FICA	46,614	54,339	50,097	(4,242)	(8%)
42300 - State Retirement	76,005	84,953	78,322	(6,631)	(8%)
42310 - PERSI/401k/Employer Portion	9,998	14,117	12,781	(1,336)	(9%)
42312 - HRA VEBA Funding	4,500	4,500	4,000	(500)	(11%)

Finance

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
42600 - Workers' Compensation	775	853	786	(67)	(8%)
Total Personnel	**923,590**	**1,037,379**	**950,631**	**(86,748)**	**(8%)**
Operating					
62800 - Uniform Expense	641	1,000	500	(500)	(50%)
62900 - Employee Training	1,481	19,200	11,500	(7,700)	(40%)
63410 - Software Maintenance & Service	200,357	211,680	490,967	279,287	132%
63570 - Professional Services	256	10,200	10,200	-	-
64051 - Cell Phones	2,744	3,500	2,600	(900)	(26%)
64311 - R & M Computers	35	1,000	500	(500)	(50%)
65500 - Printing & Binding	1,369	4,300	2,800	(1,500)	(35%)
65800 - Travel & Meeting	9,421	600	500	(100)	(17%)
66110 - Office Supplies	857	2,000	1,500	(500)	(25%)
66112 - Toners, Cartridges, etc.	294	750	500	(250)	(33%)
66130 - Postage	203	500	500	-	-
66350 - General Operating Supplies	193	-	-	-	-
66400 - Books & Subscriptions	155	100	-	(100)	(100%)
66500 - Dues & Association Fees	1,030	1,420	1,365	(55)	(4%)
67450 - Office Equipment & Furniture	7,922	1,000	1,920	920	92%
Total Operating	**226,958**	**257,250**	**525,352**	**268,102**	**104%**
Total Expenditures	**1,150,548**	**1,294,629**	**1,475,983**	**181,354**	**14%**



Fire

Mission Statement

Our community. Our mission.

Vision

Driven by purpose, we aim to be a leading fire department, providing exceptional service and redefining public safety standards

Core Values

Trust – We build confidence within our team and community by being reliable, honest, and consistent in all that we do.

Integrity – We uphold the highest moral and ethical standards, doing what is right even when no one is watching.

Respect – We treat others with dignity, value diverse perspectives, and foster a culture of mutual regard.

Unity – We operate as one team, supporting each other and working together to serve our community effectively.

Accountability – We take responsibility for our actions and decisions, striving for excellence in every duty we perform.

Ownership – We take pride in our work, our department, and our mission, acting as stewards of trust and service.

Organizational Summary

The CFD protects approximately 84,000 residents across 113 square miles, encompassing the incorporated City of Caldwell (79,000 residents, 24 square miles) and the contracted Caldwell Rural Fire District (5,000 residents, 89 square miles). The city is growing at a compounded annual rate of 3.61%, with residential, commercial, and industrial development expanding in all directions and placing increasing demands on every dimension of fire and emergency services.

Staffing represents the department's most pressing operational gap. The CFD currently employs 72 uniformed firefighters operating across three shifts on a 48/96 rotation, with a minimum daily staffing level of 16. With six personnel regularly assigned to rural contract operations, only 66 firefighters are effectively available for city response, a deficit of 21 positions, or 24% below the recommended benchmark.

Response performance analysis covering 2020 through 2024 indicates that first-due travel time compliance with NFPA 1710's 4-minute benchmark remains below standard, with only 41% of incidents reached within four minutes in 2024. Unit commitment factors are currently well within manageable thresholds; however, projected call volume growth will compress this margin as the population increases.

Fire

Community risk is broad and growing. The CFD operates in a full all-hazards environment encompassing high-volume EMS demand, hazardous materials exposure along active rail and highway corridors, water rescue risk along Indian Creek and the Boise River, and emerging aviation risk tied to the Caldwell Executive Airport's planned 2027 expansion, which may introduce freight carrier operations, FAA infrastructure improvements, and Aircraft Rescue and Fire Fighting (ARFF) requirements. The community's FEMA hazard risk profile further identifies elevated exposure to heat waves, lightning, winter weather, ice storms, and seismic activity.

Community Priorities

- ✓ Rapid and reliable emergency response
- ✓ Firefighter and public safety
- ✓ Strategic growth planning and station development
- ✓ Expanded EMS and ALS capabilities
- ✓ Community risk reduction and fire prevention
- ✓ Operational readiness and training
- ✓ Fiscal responsibility and long-term sustainability
- ✓ Regional coordination and mutual aid partnerships

Key Accomplishments

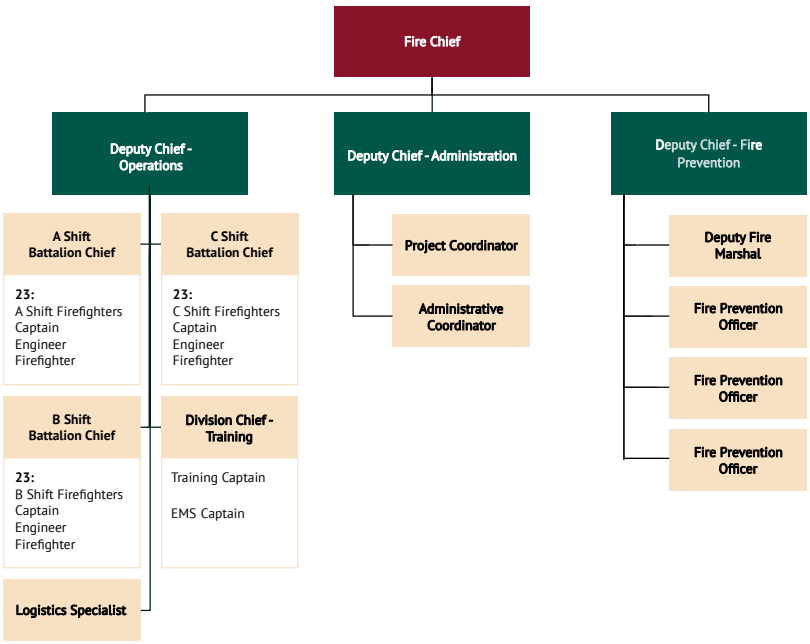
- ✓ Began construction on Fire Station 1 and 4, plus Fire Headquarters
- ✓ Expanded ALS program development and EMS oversight initiatives
- ✓ Continued regional hazardous materials response coordination and Type IV transition
- ✓ Enhanced company-level training and officer development programs
- ✓ Expanded firefighter wellness and Peer Support initiatives
- ✓ Improved response coordination through technology and incident management systems
- ✓ Continued apparatus replacement and fleet planning efforts (new CIP adoption)
- ✓ Maintained minimum staffing and operational readiness during increasing call volumes
- ✓ Strengthened regional coordination with Canyon County agencies and emergency response partner

Challenges & Trends

- ✓ Continued residential and commercial growth has increased demand for emergency services throughout the community
- ✓ EMS incidents continue to represent the largest portion of department call volume and operational workload
- ✓ Overtime costs continue increasing due to vacancies, leave coverage, training requirements, and minimum staffing needs
- ✓ Rising costs associated with apparatus, equipment, PPE, fuel, fleet maintenance, and construction continue to impact operational budgets
- ✓ Existing station locations and deployment models must continue evolving to maintain response reliability in rapidly growing areas of the city (Station 5)
- ✓ Recruitment and retention challenges continue affecting the fire service industry and long-term staffing sustainability

Fire

Organizational Chart



Staffing Summary

The CFD operates from four (4) fire stations, with three (3) located in the city and one located in the contracted area of Canyon County, located in Notus, ID. CFD operates with three (3) shifts working a 48-hour on and 96-hour off shift schedule with a minimum daily staffing of 16 personnel. The CFD is staffed daily with one (1) Battalion Chief, one (1) on-call Investigator, three (3) engine companies, one (1) truck company, and one (1) squad (Type 6 engine). The Caldwell Fire Department cross-staffs a hazardous material response unit, a marine rescue unit, and one (1) water tender.

Staff Allocation for Emergency Functions

The CFD's staffing is organized with a ranking structure that includes firefighters, engineers, Captains, and Battalion Chiefs for daily operations. All personnel are trained to the Emergency Medical Technician Basic (EMT-B) Level. The firefighters, engineers, and captains staff the fire apparatus, and the battalion chiefs staff the command officer position as the shift supervisor.

CFD's current daily staffing is 23, with a minimum staffing level of 16. This figure does not account for annual leave, sick leave, military leave, etc. The department's current total firefighter position count is 72.

Fire

Budget Changes

- ✓ Request for the addition of 12 new full-time equivalents (FTE) to support the operational planning for Fire Station 4.
- ✓ Increased funding for overtime to enhance training opportunities, maintain minimum staffing levels, and ensure operational coverage.
- ✓ Additional funding allocated for fleet maintenance and apparatus repairs.
- ✓ Increased budget for personal protective equipment (PPE) and uniform replacement.
- ✓ Ongoing investment in the development of the Advanced Life Support (ALS) program and emergency medical services (EMS) training.
- ✓ Continued investment in technology systems and incident management software.
- ✓ Increased utility and operational costs due to facility growth.
- ✓ Shared support personnel with the Caldwell Police Department (CPD).
- ✓ Addition of part-time personnel.
- ✓ Reclassification of the EMS Captain position to EMS Division Chief.

Funding Sources

The Fire Department receives their funding from property tax, franchise fees, the rural fire district contract and additional fees.

	FY 2025	FY 2026	FY 2027
Admin Assistant	1	-	-
Admin Coordinator	-	1	1
Battalion Chief	3	3	4
Captain	16	20	19
Deputy Chief	3	3	3
Deputy Fire Marshal	1	1	1
Division Chief	2	1	1
Engineer	17	18	18
Fire Chief	1	1	1
Firefighter	25	30	30
Fire Prevention Officer	3	3	3
Logistics Support Specialist	1	1	1
Project Coordinator	1	1	1
Total Caldwell Fire	**74**	**83**	**83**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	6,118,899	7,607,274	7,617,404	10,130	-
41101 - Sick Pay	82,161	-	-	-	-
41102 - W/Comp Pay	38,287	-	-	-	-
41103 - PTO Pay Out	-	-	43,863	43,863	100%
41300 - Overtime	470,008	300,000	558,322	258,322	86%
41510 - F.D. Overtime Misc.	136,764	-	-	-	-

Fire

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
41550 - F.D./O.T. Callback Fire	3,620	-	-	-	-
41570 - F.D./O.T. HazMat Callout	7,245	-	-	-	-
41580 - Paid Holiday Time	223,710	150,000	200,000	50,000	33%
42100 - Health Insurance	1,326,320	1,661,987	1,754,557	92,570	6%
42120 - Dental Insurance	76,161	90,771	89,773	(998)	(1%)
42130 - Other Insurance	35,990	41,351	25,761	(15,590)	(38%)
42140 - Fitness Reimbursement	507	-	-	-	-
42200 - FICA	115,036	128,718	128,381	(337)	(0%)
42300 - State Retirement	1,008,833	1,059,131	1,109,209	50,078	5%
42310 - PERSI/401k/Employer Portion	504,982	559,243	580,378	21,135	4%
42312 - HRA VEBA Funding	3,100	18,100	3,650	(14,450)	(80%)
42315 - Certification Pay	9,800	-	-	-	-
42320 - Longevity Pay	-	-	348,375	348,375	100%
42330 - Firefighter Med Exp Reimb Plan	72,400	85,200	87,000	1,800	2%
42600 - Workers' Compensation	274,729	285,877	384,735	98,858	35%
42800 - Uniform Allowance	900	1,500	1,200	(300)	(20%)
Total Personnel	**10,509,452**	**11,989,152**	**12,932,608**	**943,456**	**8%**
Operating					
62800 - Uniform Expense	107,476	108,650	140,200	31,550	29%
62900 - Employee Training	99,632	195,000	166,000	(29,000)	(15%)
62911 - Annual Physicals	84,539	112,000	148,250	36,250	32%
62990 - Labor Relations	1,764	3,500	3,500	-	-
63311 - Admin Facilities	-	21,244	-	(21,244)	(100%)
63370 - Parks Maintenance Services	24,149	12,000	-	(12,000)	(100%)
63410 - Software Maintenance & Service	83,340	116,475	163,500	47,025	40%
63430 - Office Maintenance Contracts	-	2,000	2,200	200	10%
63560 - Security Services	2,065	3,000	3,000	-	-
63570 - Professional Services	76,120	120,120	102,000	(18,120)	(15%)
63580 - Labor Services	946	-	-	-	-
64050 - Telephone	3,606	5,600	3,500	(2,100)	(38%)
64051 - Cell Phones	24,116	35,000	35,000	-	-
64052 - Internet & DSL	-	6,000	-	(6,000)	(100%)
64100 - Water/Sewer/Trash	7,422	7,850	12,800	4,950	63%
64200 - Cleaning Services	-	7,000	-	(7,000)	(100%)
64210 - Disposal	10,485	4,000	-	(4,000)	(100%)
64210 - Fire / Rural Fire (Station 8 - Notus)	-	1,000	-	(1,000)	(100%)
64230 - Custodial	1,915	12,500	-	(12,500)	(100%)
64310 - R & M Office Equipment	17,421	21,500	18,000	(3,500)	(16%)
64320 - R & M Grounds	2,845	24,000	14,550	(9,450)	(39%)
64330 - R & M Building	101,405	113,100	97,550	(15,550)	(14%)
64331 - R & M Telephone/Utilities	10,104	3,500	9,500	6,000	171%
64340 - R & M Vehicle	344,749	310,000	330,000	20,000	6%
64355 - R & M Major Tools/Equipment	31,842	88,200	91,000	2,800	3%
64370 - R & M Furniture & Fixtures	16,498	37,500	49,000	11,500	31%
64380 - R & M Other	1,690	6,000	6,000	-	-
64420 - Rental of Equipment & Vehicles	3,454	7,500	10,000	2,500	33%
65200 - Ins, Other Than Employee Benefits	152,705	192,771	247,854	55,083	29%

Fire

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
65300 - Communications	1,150	5,000	7,000	2,000	40%
65500 - Printing & Binding	2,510	2,000	2,000	-	-
65800 - Travel & Meeting	30,401	15,500	16,500	1,000	6%
65810 - Emergency Incident Meals	2,177	5,500	5,500	-	-
66110 - Office Supplies	5,242	7,000	7,500	500	7%
66112 - Toners, Cartridges, etc.	1,370	1,000	1,200	200	20%
66120 - Copy Paper & Supplies	4	1,000	1,000	-	-
66130 - Postage	1,927	500	600	100	20%
66140 - Minor Equipment	12,725	1,000	17,000	16,000	1,600%
66141 - Minor Tools	6,062	24,300	24,500	200	1%
66142 - Fire / Firefighter Operations & Training	-	20,000	-	(20,000)	(100%)
66150 - Safety Supplies	139,488	192,950	241,550	48,600	25%
66151 - Smoke Detector Program	132	-	-	-	-
66210 - Natural Gas	7,794	18,000	18,000	-	-
66220 - Electricity	35,397	37,000	41,500	4,500	12%
66222 - Utilities	-	-	10,800	10,800	100%
66260 - Gasoline	90,274	125,000	150,000	25,000	20%
66350 - General Operating Supplies	6,480	35,900	45,900	10,000	28%
66400 - Books & Subscriptions	4,114	10,700	8,000	(2,700)	(25%)
66500 - Dues & Association Fees	5,304	8,500	6,500	(2,000)	(24%)
67450 - Office Equipment & Furniture	6,042	5,000	-	(5,000)	(100%)
67460 - SCBA/EMT	48,954	51,600	46,000	(5,600)	(11%)
67470 - EMT Medical	38,481	90,000	120,000	30,000	33%
Total Operating	**1,656,316**	**2,234,460**	**2,424,454**	**189,994**	**9%**
Other					
98050 - Over & Short	7	-	-	-	-
Total Other	**7**	**-**	**-**	**-**	**-**
Total Expenditures	**12,165,775**	**14,223,612**	**15,357,062**	**1,133,450**	**8%**

Fire

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31100 - Property Taxes	8,140,086	9,474,709	10,592,309	(1,117,600)	12%
31810 - Fire / Firefighter	-	-	187,500	(187,500)	100%
31830 - Electricity Franchise Fee	240,540	215,000	206,000	9,000	(4%)
33100 - Federal Grant	691,703	150,000	-	150,000	(100%)
33121 - Fire Misc Federal Programs	300,194	-	-	-	-
33910 - Payment In Lieu Of Taxes	2,368	-	29,207	(29,207)	100%
34310 - Rural Fire Dist Fee	2,250,385	2,931,401	2,025,263	906,138	(31%)
34314 - Rural Fire Labor Reimbursement	186,398	-	1,064,495	(1,064,495)	100%
34337 - HazMat State Reimbursement	9,000	20,000	40,000	(20,000)	100%
34390 - Fire Miscellaneous Revenue	31,344	63,000	63,000	-	-
34391 - Rural Fire Dept Reimbursements	3,278	-	-	-	-
37560 - Fire Community Fund	1,050	-	-	-	-
39200 - Sale of Fixed Assets	8,500	-	-	-	-
39250 - Proceeds From Insurance	7,804	-	-	-	-
Total Revenue	**11,872,650**	**12,854,110**	**14,207,774**	**(1,353,664)**	**11%**

Capital Projects – FY2027

- ✓ Fire Station 1 and Headquarters
  - Continued construction and facility development associated with Station 1 and the development of Fire Headquarters.
- ✓ Fire Station 4
  - Continued planning, design, and operational readiness efforts associated with future station construction and deployment needs in the Karcher corridor.
- ✓ Apparatus & Fleet
  - Continued apparatus replacement planning and operational fleet maintenance.
  - New Engine 14 plus Upfitting (tools and equipment)
  - Truck 11 Replacement (Due 2029), equipment ordering begins in FY27
- ✓ Technology Improvements
  - Continued investment in response technology, communications systems, and incident management platforms.

Future Priorities – FY2027

- ✓ Open and fully staff Fire Station 4
- ✓ Begin planning for Fire Station 5 (personnel, capital, funding)
- ✓ Continue ALS implementation and EMS program development
- ✓ Continued CFD training ground improvements
- ✓ Improve response reliability and deployment efficiency (squad deployment)
- ✓ Expand firefighter wellness and peer support initiatives
- ✓ Continuing officer development and succession planning

Fire

- ✓ Expand community risk reduction and prevention efforts
- ✓ Continue long-term fleet and apparatus replacement planning
- ✓ Maintain operational readiness while managing continued community growth
- ✓ Explore the formation and management of an independent Fire District serving both the City of Caldwell and the Rural Communities.



Fire Prevention

What We Do

The Fire Prevention Division is responsible for reviewing and applying the International Fire Code (IFC) and National Fire Protection Association (NFPA) codes. This includes conducting plan reviews for new construction, fire suppression systems, alarm systems, and handling code enforcement. Additionally, they oversee fireworks, hazardous materials, special use permits, business permits, annual business inspections, and mobile food truck inspections. This division also ensures proper documentation and filing of all related reports and findings.

The Fire Prevention Division conducts all fire investigations and related work, including on-site investigations, interviews, reports, debris analysis, evidence collection, and coordination with local law enforcement and county attorneys. Furthermore, this division organizes and coordinates community events focused on education and outreach as well as collects and disseminates statistical data analysis.

Goals

- ✓ Enhance Fire Prevention personnel to manage permit approvals, plan reviews, public education, and fire investigations
- ✓ Support best practices and policy development to ensure employee safety, efficiency, and a unified vision
- ✓ Focus on employee development through ongoing mentorship and structured training in leadership, professional standards, and high-risk skills.

Funding Sources

Fire Prevention receives funding from the General Fund; however, they also charge fees for some of the services they provide.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	451,928	527,812	509,142	(18,670)	(4%)
41103 - PTO Pay Out	-	-	23,371	23,371	100%
41300 - Overtime	6,388	30,000	15,000	(15,000)	(50%)
41580 - Paid Holiday Time	894	-	-	-	-
42100 - Health Insurance	103,406	108,166	115,074	6,908	6%
42120 - Dental Insurance	5,504	5,610	5,610	-	-
42130 - Other Insurance	2,687	2,827	2,776	(51)	(2%)
42200 - FICA	24,405	9,194	30,775	21,581	235%
42300 - State Retirement	65,935	71,390	73,859	2,469	3%
42310 - PERSI/401k/Employer Portion	13,745	19,403	19,194	(209)	(1%)
42312 - HRA VEBA Funding	500	-	1,000	1,000	100%

Fire Prevention

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
42320 - Longevity Pay	-	-	19,177	19,177	100%
42600 - Workers' Compensation	16,604	20,374	21,767	1,393	7%
42800 - Uniform Allowance	1,500	1,500	1,500	-	-
Total Personnel	**693,496**	**796,276**	**838,245**	**41,969**	**5%**
Operating					
62900 - Employee Training	36,585	35,000	38,680	3,680	11%
63310 - Admin/Payroll Services	33,502	9,051	13,614	4,563	50%
63410 - Software Maintenance & Service	-	-	54,044	54,044	100%
63570 - Professional Services	13,956	26,725	-	(26,725)	(100%)
65200 - Ins, Other Than Employee Benefits	11,055	13,254	17,407	4,153	31%
65400 - Advertising	-	500	500	-	-
66141 - Minor Tools	5,993	7,520	16,080	8,560	114%
66161 - Employee Relations	-	250	250	-	-
66162 - Public Edu and Promotional	1,407	24,435	6,369	(18,066)	(74%)
66350 - General Operating Supplies	779	-	-	-	-
66400 - Books & Subscriptions	6,319	17,000	4,000	(13,000)	(76%)
66500 - Dues & Association Fees	2,615	3,165	4,800	1,635	52%
Total Operating	**112,211**	**136,900**	**155,744**	**18,844**	**14%**
Total Expenditures	**805,707**	**933,176**	**993,989**	**60,813**	**7%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34320 - Misc. Fire Permits	23,759	8,500	20,000	(11,500)	135%
34327 - Fire Plan Review Fees	158,414	185,000	100,000	85,000	(46%)
34328 - Plat Review Fees	17,504	21,200	21,500	(300)	1%
34330 - Fire/Inspections	16,118	20,000	21,500	(1,500)	8%
34333 - Fire Sprinkler/Alarm Reviews	119,462	160,100	145,000	15,100	(9%)
Total Revenue	**335,257**	**394,800**	**308,000**	**86,800**	**(22%)**

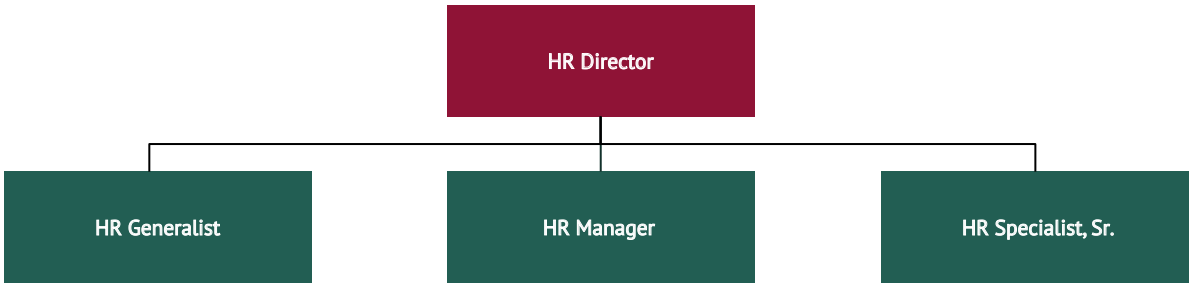


Human Resources

Mission

To attract, develop, and retain a diverse and talented workforce committed to public service excellence. We strive to foster a culture of integrity, equity, and innovation by delivering responsive, transparent, and strategic human resource services that empower employees and support the mission of our government and the communities we serve.

Organizational Chart



Total Department Budget Request FY27

- ✓ Operating expense increased due to request of a Human Resources Information System
- ✓ Vendor we are currently using for our timecard system. Smooth and efficient implementation for staff.
- ✓ One-time implementation fee of $30,365.
- ✓ No HR positions added since January 2023.

Areas of HR Responsibility & Support

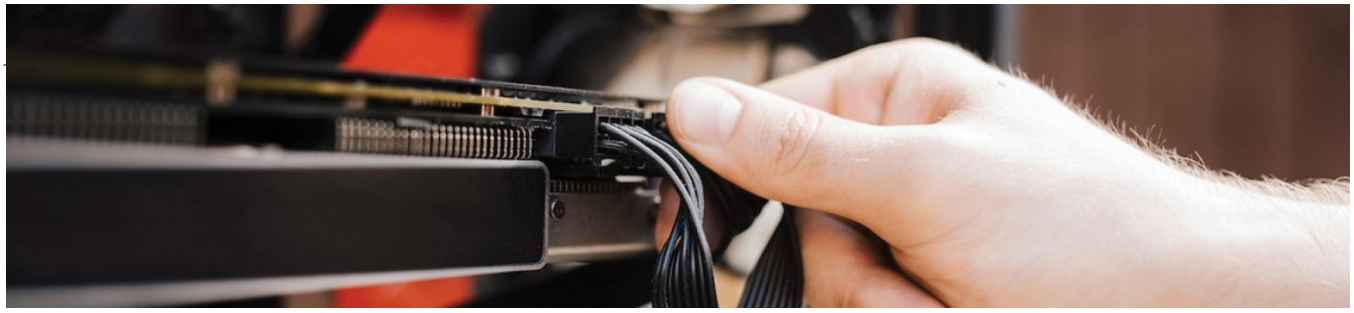
- ✓ Position Management
- ✓ Recruitment/Job Fairs
- ✓ On-boarding
- ✓ Benefits/Employee Navigator
- ✓ Open Enrollment
- ✓ Leave Management/FMLA
- ✓ Worker's Compensation
- ✓ Employee/Supervisor Training
- ✓ Risk Management
- ✓ Complaints
- ✓ Employment Laws
- ✓ Employee Recognition

Human Resources

- ✓ Policy & Procedures
- ✓ Update HR Laws/Posters
- ✓ Collective Labor Agreement
- ✓ Assist in Payroll Processing
- ✓ ICRMP Compliance Training
- ✓ Job Descriptions
- ✓ Separations
- ✓ Process Personnel Transactions
- ✓ New Hire Orientation
- ✓ Process Benefit Invoices
- ✓ Compensation
- ✓ ADA Accommodations
- ✓ Resource to Employees
- ✓ HR Team Development
- ✓ Accident Reporting
- ✓ Performance Management
- ✓ Conflict Resolution
- ✓ Compliance
- ✓ Personnel Records
- ✓ Metrics/Reporting

	FY 2025	FY 2026	FY 2027
HR Director	1	1	1
HR Generalist	2	1	1
HR Office Manager	-	1	1
HR Specialist Senior	1	1	1
Total Human Resources	**4**	**4**	**4**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel	439,254	519,958	542,633	22,675	4%
Operating					
62800 - Uniform Expense	366	1,000	600	(400)	(40%)
62900 - Employee Training	7,207	12,140	8,140	(4,000)	(33%)
63220 - Special Projects Services	45	-	-	-	-
63410 - Software Maintenance & Service	40,435	38,282	155,803	117,521	307%
63570 - Professional Services	5,983	7,050	5,550	(1,500)	(21%)
64051 - Cell Phones	1,179	2,400	2,400	-	-
64310 - R & M Office Equipment	-	2,000	2,000	-	-
65400 - Advertising	768	2,000	2,000	-	-
65500 - Printing & Binding	366	500	250	(250)	(50%)
65800 - Travel & Meeting	1,073	1,000	1,000	-	-
66110 - Office Supplies	2,668	2,600	2,500	(100)	(4%)
66112 - Toners, Cartridges, etc.	1,395	1,500	2,000	500	33%
66130 - Postage	351	300	300	-	-
66140 - Minor Equipment	289	500	500	-	-
66400 - Books & Subscriptions	-	500	500	-	-
66500 - Dues & Association Fees	1,384	1,860	1,860	-	-
67450 - Office Equipment & Furniture	6,316	2,500	1,500	(1,000)	(40%)
Total Operating	**69,825**	**76,132**	**186,903**	**110,771**	**145%**
Total Expenditures	**509,079**	**596,090**	**729,536**	**133,446**	**22%**



Information Technology (IT)

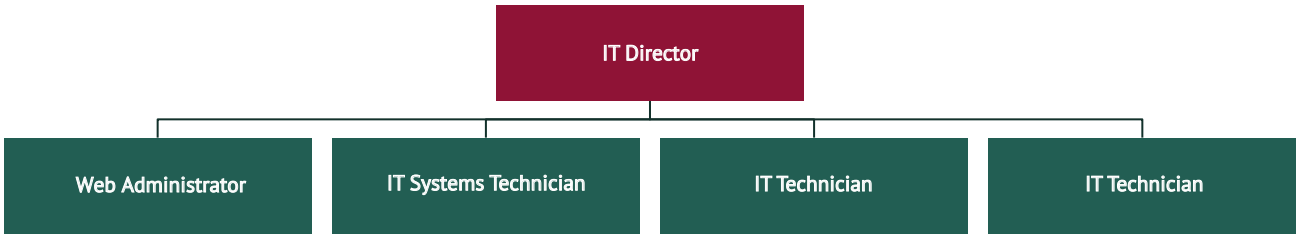
Mission

The City's IT mission is to provide reliable, secure, and innovative technology solutions that support the operational needs of the City, enhance public services, and promote efficient governance. We are committed to ensuring the highest standards of data security, fostering a culture of continuous improvement, and delivering exceptional technical support to all City departments. Through proper design, implementation and maintenance of current technology, and given the appropriate resources, we strive to provide the tools necessary for the City staff to offer consistent and dependable service to the citizens of the City of Caldwell. Through the use and support of appropriate technology, the City of Caldwell will bring a new level of access to City services for City residents and business owners alike.

What We Do

The City Information Technology (IT) Department is responsible for managing and maintaining the municipality's technology infrastructure. This includes overseeing the implementation and support of hardware, software, and network systems, ensuring the security and integrity of data, and providing technical support to all City departments. The IT department plays a crucial role in enhancing the efficiency and effectiveness of municipal operations through innovative technology solutions.

Organizational Chart



Goals

- ✓ Automation and efficiency to optimize business processes
- ✓ Enhance IT collaboration efforts within the City
- ✓ Cybersecurity fortification with cutting-edge technology
- ✓ Software quality and deployment
- ✓ Continuous improvement and innovation for the entire City

Information Technology (IT)

Key Accomplishments

- ✓ Over 200 computers / MDTs replaced
- ✓ Supporting all Departments IT needs.

Challenges & Trends

- ✓ Rising costs of equipment

Budget Changes

- ✓ Barracuda AI
- ✓ Additional backup storage
- ✓ Three switches

Funding Sources

The City Information Technology (IT) Department receives funding from the General Fund and the City Cost Allocation Plan.

Future Priorities

- ✓ Replacing six network switches.

	FY 2025	FY 2026	FY 2027
IT Director	1	1	1
IT Systems Technician	1	1	1
IT Technician	2	2	2
Web Administrator	1	1	1
Total IT	**5**	**5**	**5**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	326,841	350,651	376,834	26,183	7%
41300 - Overtime	187	-	-	-	-
42100 - Health Insurance	53,368	61,133	89,834	28,701	47%
42120 - Dental Insurance	2,897	3,417	3,839	422	12%
42130 - Other Insurance	2,111	2,043	2,120	77	4%
42200 - FICA	24,430	26,746	28,748	2,002	7%
42300 - State Retirement	39,113	41,814	44,945	3,131	7%
42310 - PERSI/401k/Employer Portion	3,647	6,943	7,206	263	4%
42312 - HRA VEBA Funding	2,500	2,500	2,500	-	-
42600 - Workers' Compensation	2,757	4,545	4,810	265	6%
Total Personnel	**457,851**	**499,792**	**560,836**	**61,044**	**12%**
Operating					
62900 - Employee Training	-	11,000	-	(11,000)	(100%)
63410 - Software Maintenance & Service	273,208	210,800	279,083	68,283	32%
63420 - Hardware Maintenance & Service	13,799	23,325	25,500	2,175	9%
63570 - Professional Services	6,728	74,000	85,000	11,000	15%

Information Technology (IT)

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
64051 - Cell Phones	2,815	4,000	3,000	(1,000)	(25%)
64311 - R & M Computers	4,954	4,000	4,000	-	-
64340 - R & M Vehicle	108	4,000	3,500	(500)	(12%)
65800 - Travel & Meeting	9,540	-	9,800	9,800	100%
66110 - Office Supplies	41	100	100	-	-
66140 - Minor Equipment	764	-	1,000	1,000	100%
66141 - Minor Tools	818	2,000	2,000	-	-
66220 - Electricity	527	400	400	-	-
66260 - Gasoline	351	3,500	2,500	(1,000)	(29%)
Total Operating	**313,653**	**337,125**	**415,883**	**78,758**	**23%**
Total Expenditures	**771,504**	**836,917**	**976,719**	**139,802**	**17%**



Mapping

Mission

The Mapping Department provides geographic, entitlement, and infrastructure maps to various departments, citizens, or applicants. This Geographic Information System (GIS) information database allows the City to operate effectively while planning for the future. The maps of the City of Caldwell that currently include the City Limit and Impact Area boundaries, as well as, zoning maps for the Planning & Zoning Department. We also provide City infrastructure maps and support to various City departments and provide site specific information on City services to the general public.

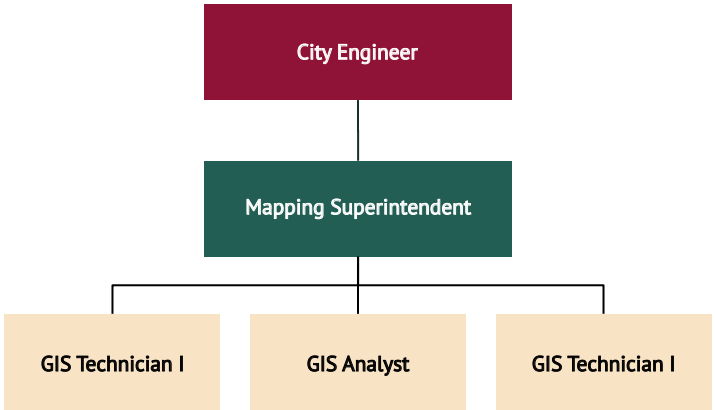
Role

- ✓ Update and Maintain Caldwell Web Map and GIS System
- ✓ Update Land Use Maps
- ✓ Prepare Legal Descriptions
- ✓ Special Mapping Projects

Major Requests

- ✓ GIS Analyst
- ✓ Tyler Implementation GIS Consultant

Organizational Chart



Funding Sources

The City's Mapping Department receives its funding from the General Fund.

Mapping

	FY 2025	FY 2026	FY 2027
GIS Analyst	1	1	1
GIS Technician	2	2	2
Mapping Superintendent	1	1	1
Total Mapping	**4**	**4**	**4**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	192,166	284,712	345,218	60,506	21%
41300 - Overtime	-	1,000	-	(1,000)	(100%)
42100 - Health Insurance	42,847	74,855	115,073	40,218	54%
42120 - Dental Insurance	2,784	3,881	5,610	1,729	45%
42130 - Other Insurance	1,606	1,656	1,989	333	20%
42200 - FICA	14,002	21,781	26,409	4,628	21%
42300 - State Retirement	22,983	34,052	41,288	7,236	21%
42310 - PERSI/401k/Employer Portion	2,398	5,490	6,727	1,237	23%
42312 - HRA VEBA Funding	2,000	2,000	2,500	500	25%
42600 - Workers' Compensation	1,015	2,514	3,236	722	29%
Total Personnel	**281,801**	**431,941**	**548,050**	**116,109**	**27%**
Operating					
62800 - Uniform Expense	-	550	1,150	600	109%
62900 - Employee Training	1,370	4,000	8,000	4,000	100%
63210 - Annual Audit Services	317	403	336	(67)	(17%)
63310 - Admin/Payroll Services	-	13,759	13,193	(566)	(4%)
63330 - Attorney Services	1,790	3,533	15,692	12,159	344%
63410 - Software Maintenance & Service	76,345	75,650	55,300	(20,350)	(27%)
63420 - Hardware Maintenance & Service	600	1,600	1,600	-	-
63430 - Office Maintenance Contracts	1,165	2,000	3,200	1,200	60%
63570 - Professional Services	25,950	20,200	79,000	58,800	291%
64051 - Cell Phones	3,027	3,300	3,350	50	2%
64310 - R & M Office Equipment	-	16,000	-	(16,000)	(100%)
64311 - R & M Computers	8,303	-	6,500	6,500	100%
64340 - R & M Vehicle	254	3,250	2,600	(650)	(20%)
65200 - Ins, Other Than Employee Benefits	7,761	7,330	9,390	2,060	28%
65400 - Advertising	-	150	-	(150)	(100%)
65500 - Printing & Binding	-	240	300	60	25%
65800 - Travel & Meeting	-	990	1,500	510	52%
66110 - Office Supplies	-	200	200	-	-
66112 - Toners, Cartridges, etc.	118	800	1,000	200	25%
66120 - Copy Paper & Supplies	-	500	400	(100)	(20%)
66130 - Postage	-	100	100	-	-
66140 - Minor Equipment	-	1,000	1,000	-	-
66150 - Safety Supplies	-	200	200	-	-
66260 - Gasoline	178	600	600	-	-
66350 - General Operating Supplies	-	100	100	-	-

Mapping

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
67450 - Office Equipment & Furniture	-	400	500	100	25%
Total Operating	**127,178**	**156,855**	**205,211**	**48,356**	**31%**
Total Expenditures	**408,979**	**588,796**	**753,261**	**164,465**	**28%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34161 - Mapping Revenue (GIS)	366,716	589,453	752,181	(162,728)	28%
Total Revenue	**366,716**	**589,453**	**752,181**	**(162,728)**	**28%**



Mayor

Mission

The Mayor is the elected leader and chief executive officer for the City of Caldwell. As the highest-ranking official, the Mayor represents the City in various capacities, including ceremonial functions, policy-making, and community leadership. The Mayor works closely with City Council members, department heads, and other stakeholders to oversee the administration of city affairs and ensure the implementation of policies that reflect the interests and priorities of residents.

The mission of the City Mayor is to serve as a visionary leader and advocate for the City's residents, promoting economic prosperity while striving to enhance the quality of life for all residents by fostering a safe, inclusive, and vibrant community.

Goals

- ✓ **Strengthen public safety** by supporting police, fire, emergency preparedness, and crime prevention initiatives while maintaining Caldwell as one of Idaho's safest communities.
- ✓ **Maintain long-term fiscal sustainability** through responsible budgeting, strategic financial planning, and efficient use of taxpayer resources while preserving essential City services.
- ✓ **Improve communication and transparency** by providing timely, accurate information to residents and increasing opportunities for meaningful public engagement in City decisions.
- ✓ **Advance critical infrastructure projects** that improve transportation, utilities, stormwater systems, parks, and other public facilities while planning for future community growth.
- ✓ **Promote responsible economic development** by attracting quality employers, supporting local businesses, expanding employment opportunities, and encouraging investment that benefits Caldwell residents.
- ✓ **Ensure growth pays for growth** by implementing policies that require new development to contribute appropriately toward the infrastructure and public services necessary to support continued growth.
- ✓ **Enhance organizational effectiveness** by improving collaboration among City departments, investing in employee development, strengthening leadership, and promoting operational excellence.
- ✓ **Strengthen partnerships** with Canyon County, neighboring jurisdictions, educational institutions, community organizations, and state and federal agencies to better serve the residents of Caldwell.
- ✓ **Protect and enhance quality of life** by supporting neighborhood revitalization, community events, recreational opportunities, historic preservation, and projects that strengthen community pride.
- ✓ **Foster a culture of accountability and service excellence** by emphasizing ethical leadership, measurable performance, customer service, and continuous improvement throughout City government.

Funding Sources

The Mayor's funding is supported by the City's General Fund.

Mayor

	FY 2025	FY 2026	FY 2027
Mayor	1	1	1
Total Mayor	**1**	**1**	**1**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	97,831	105,540	102,440	(3,100)	100%
42100 - Health Insurance	21,991	22,996	10,038	(12,958)	100%
42120 - Dental Insurance	1,308	1,308	422	(886)	100%
42130 - Other Insurance	530	566	541	(25)	100%
42200 - FICA	7,557	8,074	7,837	(237)	100%
42300 - State Retirement	12,221	12,623	12,252	(371)	100%
42310 - PERSI/401k/Employer Portion	1,955	2,101	2,049	(52)	100%
42312 - HRA VEBA Funding	500	500	500	-	100%
42410 - Employee Performance Pay	4,350	-	-	-	-
42600 - Workers' Compensation	162	95	92	(3)	100%
Total Personnel	**148,405**	**153,803**	**136,171**	**(17,632)**	**100%**
Operating					
62800 - Uniform Expense	200	-	400	400	100%
63410 - Software Maintenance & Service	1,422	2,950	2,950	-	100%
64051 - Cell Phones	1,014	1,200	1,200	-	100%
64340 - R & M Vehicle	200	2,000	1,750	(250)	100%
65500 - Printing & Binding	947	1,000	1,000	-	100%
65800 - Travel & Meeting	20,133	15,000	14,000	(1,000)	100%
66110 - Office Supplies	663	500	750	250	100%
66130 - Postage	896	500	500	-	100%
66160 - Community Relations Project	11,333	13,000	12,000	(1,000)	100%
66161 - Employee Relations	-	2,000	3,000	1,000	100%
66260 - Gasoline	806	1,600	1,700	100	100%
66350 - General Operating Supplies	1,318	500	500	-	100%
66500 - Dues & Association Fees	836	1,000	2,000	1,000	100%
67450 - Office Equipment & Furniture	4,223	1,000	2,000	1,000	100%
Total Operating	**43,991**	**42,250**	**43,750**	**1,500**	**100%**
Other					
99830 - Loan/ Lease Principal	6,138	6,200	6,200	-	100%
Total Other	**6,138**	**6,200**	**6,200**	**-**	**100%**
Total Expenditures	**198,534**	**202,253**	**186,121**	**(16,132)**	**100%**



Mayor Administration

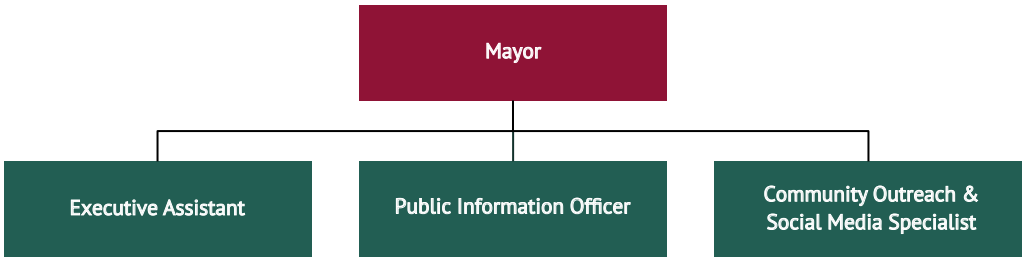
Mission

The mission of Mayor's Administration Staff is to support the mayor in delivering effective and transparent governance, promoting economic development, and enhancing the quality of life for all residents. The Mayor's Administration Staff is committed to ensuring the efficient operation of city services, fostering community engagement, and upholding the highest standards of accountability and integrity.

What We Do

The Mayor's Administration Staff is a dedicated team of professionals who provide essential support to the Mayor in executing the City's strategic initiatives and daily operations. This team is responsible for facilitating communication between the Mayor, City departments, and the public, ensuring that the Mayor's vision and policies are effectively implemented. The staff in Mayor Phillips's Administration assists in managing administrative tasks, coordinating special projects, and fostering community engagement to enhance the overall functioning of the City's government. This department maintains the costs for the Mayor's Executive Assistant, Community Outreach Officer, and Public Information Officer.

Organizational Chart



Goals

- ✓ Maintain professional and courteous experiences for all visitors and callers.
- ✓ Promote greater transparency in government operations and decision-making processes.
- ✓ Maintain professional relationships with city council members, department heads, community organizations, and stakeholders.
- ✓ Improve communication between departments and constituents by establishing consistent follow-up procedures.
- ✓ Respond to emails, phone calls, high-priority correspondence, and constituent inquiries in a timely manner.
- ✓ Support the mayor by managing priorities and policy so high-impact initiatives remain on schedule.
- ✓ Prioritize and maintain an accurate, feasible, calendar and schedule for the mayor.

Mayor Administration

- ✓ Coordinate special events, public meetings, and community events successfully.
- ✓ Protect confidential information in the Mayor's Office by following established privacy procedures, securing sensitive records, and ensuring discretion in all communications and decision-making support.
- ✓ Collaborate with business leaders and economic development agencies to attract investment and create job opportunities.
- ✓ Facilitate public outreach and engagement efforts to solicit feedback from residents.

Funding Sources

The Mayor's Administration is funded by the City's General Fund, which receives revenue from property and sales tax as well as the City's Cost Allocation Plan.

	FY 2025	FY 2026	FY 2027
Community Outreach & Social Media Specialist	1	1	1
Executive Assistant	1	1	1
Public Information Officer	1	1	1
Total Mayor Admin	**3**	**3**	**3**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	146,660	152,783	205,754	52,971	35%
41200 - Part-Time Salary	13,543	20,000	20,000	-	-
41300 - Overtime	-	1,600	500	(1,100)	(69%)
41580 - Paid Holiday Time	738	-	500	500	100%
42100 - Health Insurance	34,349	35,979	44,520	8,541	24%
42120 - Dental Insurance	1,898	1,899	2,151	252	13%
42130 - Other Insurance	1,047	915	1,187	272	30%
42200 - FICA	11,749	13,218	17,270	4,052	31%
42300 - State Retirement	17,642	18,273	24,608	6,335	35%
42310 - PERSI/401k/Employer Portion	2,926	3,032	4,009	977	32%
42312 - HRA VEBA Funding	1,200	1,200	1,500	300	25%
42600 - Workers' Compensation	196	205	268	63	31%
Total Personnel	**231,948**	**249,104**	**322,267**	**73,163**	**29%**
Operating					
62800 - Uniform Expense	-	-	1,200	1,200	100%
62900 - Employee Training	-	500	1,000	500	100%
63410 - Software Maintenance & Service	1,386	1,000	1,800	800	80%
63570 - Professional Services	599	500	500	-	-
64050 - Telephone	1,129	1,400	1,400	-	-
64310 - R & M Office Equipment	-	2,000	-	(2,000)	(100%)
64340 - R & M Vehicle	(267)	2,000	2,000	-	-
65800 - Travel & Meeting	3,536	4,000	4,000	-	-
66110 - Office Supplies	377	750	1,000	250	33%
66112 - Toners, Cartridges, etc.	394	500	800	300	60%
66161 - Employee Relations	-	-	250	250	100%
66260 - Gasoline	574	1,000	750	(250)	(25%)
66400 - Books & Subscriptions	936	1,500	1,500	-	-
66500 - Dues & Association Fees	489	1,500	500	(1,000)	(67%)
67450 - Office Equipment & Furniture	1,760	3,000	3,000	-	-
Total Operating	**10,913**	**19,650**	**19,700**	**50**	**-**
Total Expenditures	**242,861**	**268,754**	**341,967**	**73,213**	**27%**



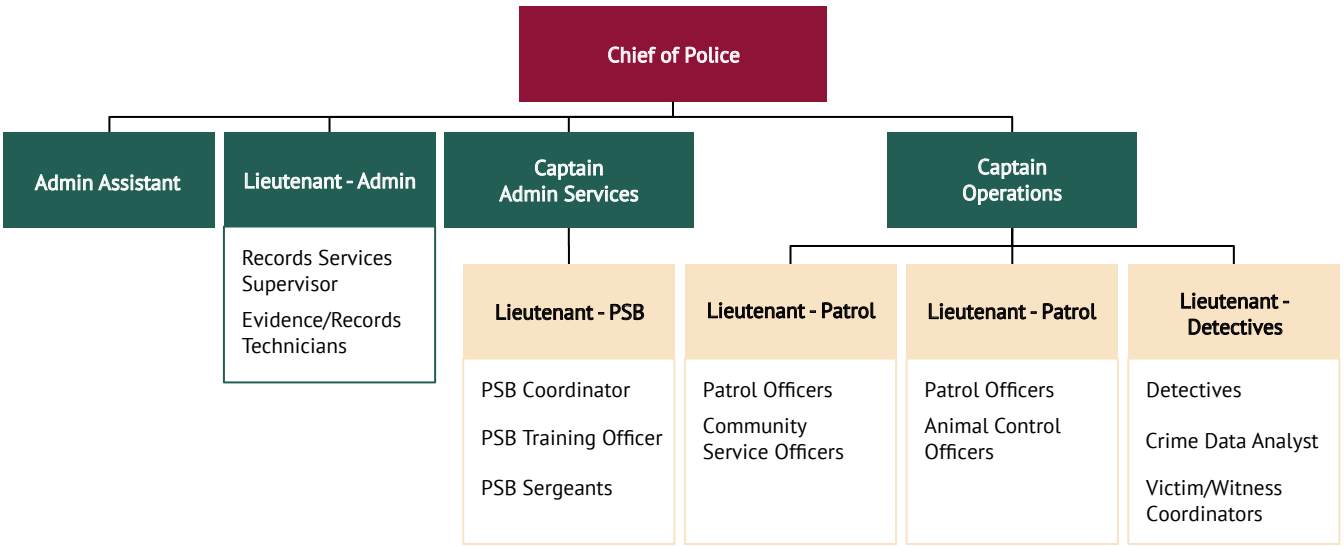
Police

Mission & Vision

Mission: To preserve peace and safety while pursing justice with compassion and respect; to guard the life, property, and constitutional rights of all; to encourage individual responsibility; and to promote community involvement.

Vision: The department will strive to achieve our mission by fostering a culture that is consistent with community values, enforcing the laws with the highest level of professionalism and accountability, and providing assistance at every opportunity. Our greatest asset is our personnel and our greatest strength is our community.

Organizational Chart



*Note: Staffing under Lieutenant will vary based on assignment

Accomplishments

- ✓ In calendar year 2025, the Caldwell Police Department reduced crime by 12.12% in comparison to 2024. This reduction in crime reflects CPD's commitment to safeguarding life and property while fostering strong community partnerships.
- ✓ CPD made numerous arrests in CY2025. Arrests were categorized according to Idaho State Police Uniform Crime Reporting standards: Crimes Against Persons, Crimes Against Property, and Crimes Against Society. A clear focus on reducing violent crime led to 310 aggravated assault arrests among 339 total Crimes Against Persons. Property crime arrests totaled 524, including a notable decline in burglaries (down 39.68%) and thefts from motor vehicles (down 32.47%). The majority of arrests—within Crimes Against Society—included 236 drug violations and 126 DUIs, highlighting efforts to address behaviors that impact community well-being.

This data underscores the department's dedication to crime reduction, safety, and quality of life through a balance of enforcement and public education.

- ✓ CPD responded to a total of 58,293 calls for service in CY2025 (an increase of 29.24% compared to 2024), reflecting the community's continued reliance on CPD for both emergency and non-emergency needs. This total includes 911 calls, inbound and outbound non-emergency lines, and officer-initiated activity.
- ✓ Of the above calls for service, 32,456 were proactively generated by officers based on live crime statistics provided by the department. This number of proactive incidents is a staggering 72.22% higher than 2024, representing a shift in missions based and proactive policing in calendar year 2025.
- ✓ CPD responded to a total of 190 graffiti and vandalism incidents citywide in CY2025. The City of Caldwell launched a new online graffiti reporting system at the end of 2024 aimed at streamlining the reporting process, improving response coordination, reducing vandalism, and maintaining a clean and safe community environment. As a result of this new process, 2025 only saw 190 graffiti/vandalism based calls for service, down from 290 in CY2024, resulting in a notable decrease of 34.48%.
- ✓ Of the 10,509 traffic stops made by CPD, 80.71% were to educate drivers regarding the mistakes they had made. In these instances, written or oral warnings were given, rather than a traffic citation. Some traffic stops resulted in the discovery of a warrant for the driver or passenger and an arrest was made. Other stops resulted in the officer assisting a citizen with additional needs that required no further action.
- ✓ The Professional Standards Bureau (PSB) plays a critical role in upholding the integrity, accountability, and professionalism of CPD. During CY2025, the bureau led key initiatives in training, oversight, and recruitment, strengthening organizational performance while enhancing public trust and the delivery of quality service. Training is a central focus with 21 monthly in-house sessions held on core law enforcement topics and 12 specialized courses hosted in partnership with expert vendors. Staff attended 230 external trainings, broadening professional development and enhancing departmental expertise. The bureau conducted a total of 20 internal and external investigations, maintaining a steadfast commitment to transparency, fairness, and accountability throughout each process. PSB also completed 47 background investigations, helping ensure the selection of qualified, service-oriented candidates. By maintaining rigorous professional standards, investing in continuous training, and supporting a thorough hiring process, PSB strengthens the department's ability to serve the community with integrity, professionalism, and accountability.

Goals

- ✓ Enhance public safety
- ✓ Prevent crime
- ✓ Maintain law and order in the community

Funding Sources

The main funding source for police is property taxes; however, there are many other sources, such as contracts through school districts to help pay for SRO officers, franchise fees, and reimbursement agreements.

Police

	FY 2025	FY 2026	FY 2027
Admin Assistant	1	1	1
Animal Control Officer	2	2	2
Captain	1	1	2
Community Service Officer	2	2	2
Corporal	7	11	10
Crime Data Analyst	1	1	1
Deputy Chief of Police	1	1	-
Evidence/Records Technician	8	8	8
Lieutenant	5	5	5
Police Chief	1	1	1
Police Officer	65	63	63
Police Standards Bureau Coordinator	1	1	1
Records Services Division Supervisor	1	1	1
Sergeant	9	11	12
Victim - Witness Coordinator	2	2	2
Total Police Department	**107**	**111**	**111**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	8,225,924	9,435,456	9,658,376	222,920	2%
41200 - Part-Time Salary	3,265	-	-	-	-
41300 - Overtime	724,646	547,000	731,000	184,000	34%
41420 - Special Event Overtime	27,731	-	29,500	29,500	100%
41421 - Special Security Reimbursable	10,824	-	13,500	13,500	100%
41580 - Paid Holiday Time	138,767	150,000	167,500	17,500	12%
42100 - Health Insurance	1,776,992	2,130,795	2,242,060	111,265	5%
42120 - Dental Insurance	100,320	115,007	112,478	(2,529)	(2%)
42130 - Other Insurance	50,156	53,279	54,593	1,314	2%
42200 - FICA	697,730	724,071	766,874	42,803	6%
42300 - State Retirement	1,303,026	1,284,567	1,380,691	96,124	7%
42310 - PERSI/401k/Employer Portion	110,981	180,592	180,922	330	-
42312 - HRA VEBA Funding	59,200	56,200	56,850	650	1%
42320 - Longevity Pay	310,524	-	385,843	385,843	100%
42500 - Unemployment Compensation	10,032	-	-	-	-
42600 - Workers' Compensation	278,847	297,115	372,832	75,717	25%
42800 - Uniform Allowance	108,684	109,600	115,200	5,600	5%
42900 - Personnel Training	22	-	-	-	-
Total Personnel	**13,937,671**	**15,083,682**	**16,268,219**	**1,184,537**	**8%**
Operating					
62800 - Uniform Expense	72,029	32,950	33,500	550	2%
62900 - Employee Training	205,474	71,385	119,535	48,150	67%
62910 - Training Supplies	2,881	3,000	12,000	9,000	300%
63220 - Special Projects Services	20,537	13,100	30,500	17,400	133%
63280 - County Animal Control	68,007	270,000	283,500	13,500	5%
63281 - County Dispatch	318,270	320,000	500,000	180,000	56%
63285 - Pet Licenses	2,916	2,500	2,500	-	-
63311 - Admin Facilities	106,915	128,883	-	(128,883)	(100%)
63330 - Attorney Services	351,965	378,525	570,000	191,475	51%

Police

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
63363 - Electrical Services	949	-	-	-	-
63370 - Parks Maintenance Service	9,669	-	-	-	-
63371 - Airport Facilities Services	-	28,241	-	(28,241)	(100%)
63410 - Software Maintenance & Service	115,026	298,600	516,630	218,030	73%
63430 - Office Maintenance Contracts	5,637	5,000	5,500	500	10%
63550 - Towing Services	10,596	7,500	5,000	(2,500)	(33%)
63560 - Security Services	1,290	1,500	600	(900)	(60%)
63570 - Narcotics Div/Professional Svc	68,321	-	-	-	-
63570 - Professional Services	109,108	26,208	28,032	1,824	7%
64050 - Telephone	4,603	4,500	4,500	-	-
64051 - Cell Phones	58,722	55,000	62,000	7,000	13%
64052 - Internet & DSL	16,064	13,500	16,450	2,950	22%
64100 - Water/Sewer/Trash	9,624	6,000	13,200	7,200	120%
64110 - Irrigation Assessment	584	1,000	1,000	-	-
64211 - Recycle/Disposal	5,380	6,000	-	(6,000)	(100%)
64230 - Custodial	198	500	-	(500)	(100%)
64245 - Code Enforcement	43	-	-	-	-
64310 - R & M Office Equipment	670	-	-	-	-
64311 - R & M Computers	123,044	44,000	37,500	(6,500)	(15%)
64320 - R & M Grounds	-	9,000	3,500	(5,500)	(61%)
64330 - R & M Building	74,145	81,400	118,100	36,700	45%
64340 - R & M Vehicle	285,485	240,000	323,739	83,739	35%
64370 - R & M Furniture & Fixtures	8,951	20,000	11,000	(9,000)	(45%)
64380 - R & M Other	17,121	3,700	6,000	2,300	62%
65200 - Ins, Other Than Employee Benefits	204,784	251,257	302,311	51,054	20%
65300 - Communications	29,484	-	-	-	-
65500 - Printing & Binding	6,154	5,500	3,700	(1,800)	(33%)
65800 - Travel & Meeting	38	73,100	33,000	(40,100)	(55%)
65810 - Emergency Incident Meals	347	1,000	1,000	-	-
66110 - Office Supplies	6,335	7,000	4,000	(3,000)	(43%)
66120 - Copy Paper & Supplies	3,317	3,000	2,000	(1,000)	(33%)
66130 - Postage	3,458	4,000	4,000	-	-
66140 - Minor Equipment	177,155	57,400	107,000	49,600	86%
66142 - Major Equipment	56,855	12,000	19,489	7,489	62%
66143 - Crime Victims/MU/SWAT	12,074	12,000	7,000	(5,000)	(42%)
66144 - Crowd Management	12,817	8,500	12,000	3,500	41%
66150 - Safety Supplies	-	2,808	2,808	-	-
66161 - Employee Relations	-	8,000	4,000	(4,000)	(50%)
66175 - Bike Patrol	-	2,000	3,000	1,000	50%
66180 - Cops, Kids, and Community	8,984	9,800	5,000	(4,800)	(49%)
66190 - Range/Firearms	60,789	40,500	65,500	25,000	62%
66210 - Natural Gas	3,043	6,000	6,000	-	-
66220 - Electricity	48,749	50,000	50,000	-	-
66260 - Gasoline	181,395	200,000	200,000	-	-
66350 - General Operating Supplies	9,411	9,900	9,900	-	-
66351 - K-9 Community Spnsrd Funds	172	1,500	-	(1,500)	(100%)
66352 - Specfic Use Supplies	21,277	10,000	7,722	(2,278)	(23%)
66380 - K-9 Unit Operation	35,952	34,300	21,150	(13,150)	(38%)

Police

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
66400 - Books & Subscriptions	-	1,750	1,750	-	-
66500 - Dues & Association Fees	4,014	4,660	3,950	(710)	(15%)
67450 - Office Equipment & Furniture	8,796	-	-	-	-
Total Operating	**2,969,624**	**2,887,967**	**3,580,566**	**692,599**	**24%**
Capital					
87420 - Licensed Vehicles	38,625	-	-	-	-
Total Capital	**38,625**	**-**	**-**	**-**	**-**
Other					
98500 - Police / Records	-	112,200	-	(112,200)	(100%)
Total Other	**-**	**112,200**	**-**	**(112,200)**	**(100%)**
Total Expenditures	**16,945,920**	**18,083,849**	**19,848,785**	**1,764,936**	**10%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31100 - Property Taxes	13,791,481	14,860,411	16,626,573	(1,766,162)	12%
31102 - Property Tax Replacement	255,161	254,773	254,773	-	-
31810 - Franchise Fees	101,589	-	-	-	-
31830 - Electricity Franchise Fee	240,540	200,000	206,000	(6,000)	3%
33100 - Federal Grant	97,961	200,000	140,000	60,000	(30%)
33110 - Vallivue Resource Officer	223,020	300,000	306,400	(6,400)	2%
33111 - Caldwell District Res Officer	45,067	180,268	180,268	-	-
33116 - Elevate Acadamy Res Officer	83,245	97,374	97,280	94	(0%)
33117 - Thomas Jefferson/Heritage SRO	83,144	138,512	147,565	(9,053)	7%
33400 - State Grants	-	20,000	-	20,000	(100%)
33570 - State Liquor Apportionment	592,733	610,000	580,000	30,000	(5%)
33910 - Payment In Lieu Of Taxes	2,368	-	41,000	(41,000)	100%
34211 - Pet License Revenue	18,859	15,500	13,500	2,000	(13%)
34285 - Spec Event Securty/Police	52,946	22,000	22,000	-	-
34290 - Miscellaneous Police	28,011	56,000	70,000	(14,000)	25%
34292 - Police/Reimbursable Revenue	39,357	-	35,000	(35,000)	100%
34293 - Cops, Kids, and Community Donations	8,826	10,000	5,000	5,000	(50%)
35110 - Court Fines	173,532	109,600	193,034	(83,434)	76%
35120 - Overtime Parking Fines	1,175	-	-	-	-
39250 - Proceeds From Insurance	104,236	-	-	-	-
Total Revenue	**15,943,251**	**17,074,438**	**18,918,393**	**(1,843,955)**	**11%**



Senior Center

Mission

The Caldwell Senior Center, a non-profit organization, is committed to enhancing the lives of seniors in the Caldwell area by providing a positive and secure environment.

Our mission is to offer a range of services, including activities, education, meals, and socialization, to foster an informed community. We strive to achieve respect, equality, and trust by offering education, recreation, and assistance to all seniors.

Goals

The City assists the Senior Center with General Maintenance and repairs to keep the building in good working order.

Funding Sources

The Caldwell Senior Center receives funding from the General Fund.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63560 - Security Services	605	700	700	-	-
64050 - Telephone	3,377	3,400	1,600	(1,800)	(53%)
64100 - Water/Sewer/Trash	3,204	4,000	4,000	-	-
64210 - Disposal	561	-	-	-	-
64330 - R & M Building	21,085	25,000	20,000	(5,000)	(20%)
66210 - Natural Gas	3,336	4,500	4,000	(500)	(11%)
66220 - Electricity	11,379	10,500	10,500	-	-
66260 - Gasoline	10,184	10,000	7,200	(2,800)	(28%)
Total Operating	**53,731**	**58,100**	**48,000**	**(10,100)**	**(17%)**
Total Expenditures	**53,731**	**58,100**	**48,000**	**(10,100)**	**(17%)**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34031 - Senior Citizen Van Fees	1,122	2,000	1,000	1,000	(50%)
Total Revenue	**1,122**	**2,000**	**1,000**	**1,000**	**(50%)**



Special Programs

What We Do

This department is created to track the pass-through funds the City receives as donations and contributions for specific purposes. This includes:

- ✓ Mayor's Scholarship Program
- ✓ Mayor's Benefit Golf Scramble
- ✓ Caldwell Youth Forum
- ✓ Mayor's Youth Advisory Council
- ✓ URA Project Reimbursements
- ✓ Opiod Settlement Funds

Goals

To be transparent in the tracking of these separate from the General Fund.

Funding Sources

These sources are usually donations or grants recieved from the community.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63220 - Special Projects Services	326,503	20,000	20,000	-	-
64330 - R & M Building	14,155	-	6,000	6,000	100%
65800 - Travel & Meeting	12,601	35,000	13,000	(22,000)	(63%)
66110 - Office Supplies	-	100	100	-	-
66160 - Community Relations Project	20,916	172,000	17,000	(155,000)	(90%)
66164 - MYAC Expenses	9,750	23,000	6,900	(16,100)	(70%)
66350 - General Operating Supplies	100,000	26,000	30,000	4,000	15%
Total Operating	**483,925**	**276,100**	**93,000**	**(183,100)**	**(66%)**
Total Expenditures	**483,925**	**276,100**	**93,000**	**(183,100)**	**(66%)**

Special Programs

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
33200 - Urban Renewal Projects	343,034	20,000	25,000	(5,000)	25%
34191 - Cemetery Memorial Rock Project	11,000	-	-	-	-
34191 - Community Program Revenue	88,938	141,200	35,000	106,200	(75%)
34290 - Miscellaneous Police	61,230	75,000	61,000	14,000	(19%)
37521 - Van Slyke Museum Donations	14,534	6,000	6,000	-	-
37620 - 4th of July Celebration/ Revenue	5,745	65,000	-	65,000	(100%)
37670 - Recreation Secret Pals	5,004	-	-	-	-
Total Revenue	**529,485**	**307,200**	**127,000**	**180,200**	**(59%)**



Enterprise Funds

About Enterprise Funds

These Enterprise Funds collect revenues from many different sources. Please check out the specific fund and/or department page to understand the fund sources.

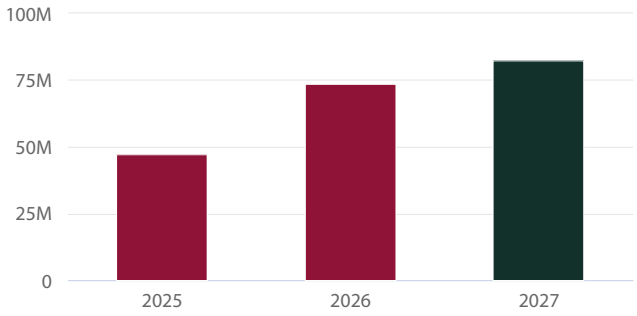
Enterprise Fund Departments

- ✓ Electrical
- ✓ Golf
- ✓ Irrigation
- ✓ Sanitation
- ✓ Water
- ✓ Waste Water Treatment Plant

Enterprise Funds Expenses

$82,503,478.00

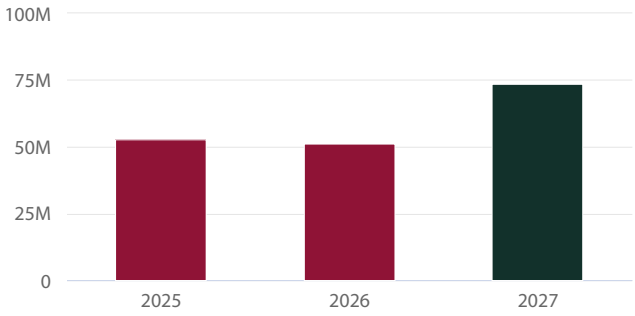
Expenses in 2027



Enterprise Funds Revenues

$73,706,876.00

Revenues in 2027





Electrical

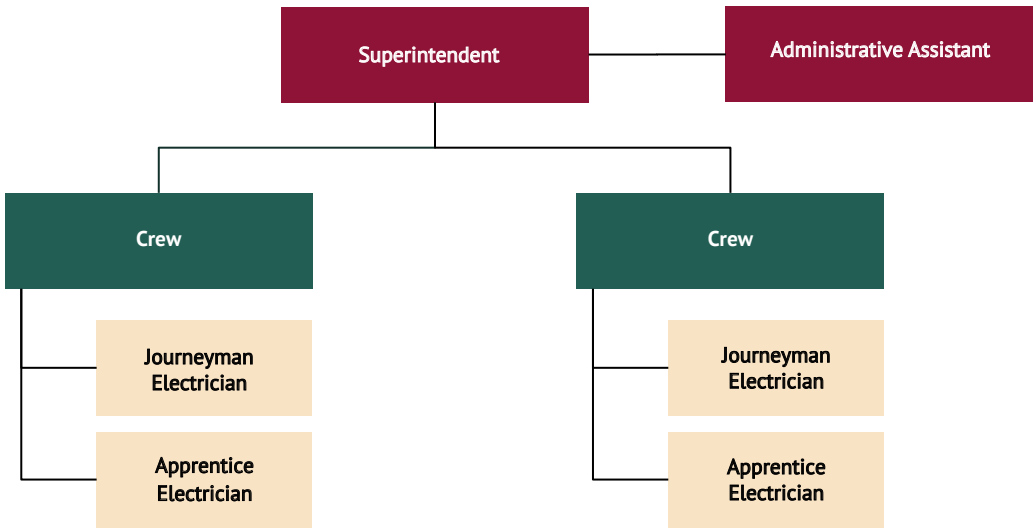
Mission

The mission of the City Electrical Fund is to enhance public safety, improve visibility, and contribute to the overall aesthetic appeal of the City's streets and public areas. By fulfilling this mission, the City Electrical Fund plays a vital role in creating a safe, welcoming, and visually appealing urban environment for all residents and visitors. The City Electrical Fund is a designated financial resource used to manage and maintain the City's street lighting infrastructure. This fund supports the installation, operation, maintenance, and upgrading of street lights throughout the City to ensure well-lit streets and public spaces. The fund ensures that street lighting is reliable, energy-efficient, and meets the needs of the community for safety and visibility.

What We Do

- ✓ Maintain and service over 4,000 street lights, accommodating continuous growth.
- ✓ Maintain and service 21 traffic signals, with plans for additional installations in the future.
- ✓ Manage 6 pedestrian HAWK (High-Intensity Activated crossWalK) signals and rapid flashing beacons.
- ✓ Complete special projects for all city departments as well as undertake large construction projects.

Organizational Chart



Accomplishments

- ✓ Installed 10 pedestrian signals in school zones
- ✓ Install speed limit flashing beacons in 23 areas (in progress)

Electrical

- ✓ Installed power for BMX track
- ✓ Developed parcel for secure signal equipment storage
- ✓ Updated lighting in several downtown locations
- ✓ Relocated to old street shop
- ✓ Completed Arrowhead and 21st Ave parking lot lighting

Goals

- ✓ Upgrade Traffic Signal Detection System (Radar)
- ✓ Monitor and program traffic signals remotely
- ✓ Construct 4 new traffic signals with our own crew:
  - Fire Station 2 and Ustick
  - Blaine and 24th
  - Linden and Indiana
  - Linden and Aviation
- ✓ Install additional pedestrian signals as prioritized
- ✓ Upgrade key intersection lighting north of downtown

Funding Sources

The funding source for the Electrical Fund is charges for services through fees.

	FY 2025	FY 2026	FY 2027
Apprentice Electrician	1	2	2
Electrical Superindendent	1	1	1
Journeyman Electrician	3	2	2
Total Electrical Fund	**5**	**5**	**5**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	295,626	388,524	494,084	105,560	27%
41300 - Overtime	5,380	7,000	10,000	3,000	43%
42100 - Health Insurance	69,498	94,824	134,529	39,705	42%
42120 - Dental Insurance	4,058	5,315	7,018	1,703	32%
42130 - Other Insurance	2,208	2,214	2,780	566	26%
42200 - FICA	22,182	29,723	37,798	8,075	27%
42300 - State Retirement	35,914	46,468	59,093	12,625	27%
42310 - PERSI/401k/Employer Portion	3,337	7,573	9,407	1,834	24%
42312 - HRA VEBA Funding	2,500	2,500	3,250	750	30%
42600 - Workers' Compensation	5,952	7,654	9,736	2,082	27%
Total Personnel	**446,655**	**591,795**	**767,695**	**175,900**	**30%**
Operating					
62800 - Uniform Expense	2,648	4,000	4,000	-	-
62900 - Employee Training	2,862	5,700	5,700	-	-
63210 - Annual Audit Services	574	1,279	1,097	(182)	(14%)

Electrical

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
63310 - Admin/Payroll Services	49,329	55,435	65,903	10,468	19%
63320 - Utility Billing Services	26,579	33,874	32,472	(1,402)	(4%)
63330 - Attorney Services	6,074	6,975	14,789	7,814	112%
63340 - City Engineering Services	30,050	59,527	56,053	(3,474)	(6%)
63350 - City Mapping services	-	4,207	6,811	2,604	62%
63410 - Software Maintenance & Service	199	16,789	11,260	(5,529)	(33%)
63570 - Professional Services	10,200	-	-	-	-
64051 - Cell Phones	98	3,000	3,600	600	20%
64100 - Water/Sewer/Trash	1,183	1,200	1,600	400	33%
64230 - Custodial	534	1,000	-	(1,000)	(100%)
64310 - R & M Office Equipment	674	1,000	500	(500)	(50%)
64311 - R & M Computers	4,565	1,500	3,675	2,175	145%
64330 - R & M Building	32,421	-	5,000	5,000	100%
64340 - R & M Vehicle	1,303	3,000	3,000	-	-
64355 - R & M Major Tools/Equipment	8,279	3,000	3,000	-	-
64370 - R & M Furniture & Fixtures	681	500	500	-	-
64380 - R & M Other	154,402	-	-	-	-
64381 - R & M Traffic Signals	201,359	350,000	250,000	(100,000)	(29%)
64381 - R & M Traffic Signals/Grants	274,094	-	-	-	-
65200 - Ins, Other Than Employee Benefits	-	11,231	12,814	1,583	14%
65800 - Travel & Meeting	-	1,500	1,500	-	-
65900 - Bank Service Charge	6,694	-	-	-	-
66110 - Office Supplies	309	1,000	1,000	-	-
66120 - Copy Paper & Supplies	-	500	-	(500)	(100%)
66130 - Postage	194	300	300	-	-
66140 - Minor Equipment	26,588	5,000	3,000	(2,000)	(40%)
66141 - Minor Tools	-	-	1,000	1,000	100%
66150 - Safety Supplies	2,328	1,500	1,500	-	-
66220 - Electricity	265,212	-	300,000	300,000	100%
66260 - Gasoline	6,526	5,000	5,000	-	-
Total Operating	**1,115,959**	**578,017**	**795,074**	**217,057**	**38%**
Capital					
87420 - Licensed Vehicles	86,406	-	240,000	240,000	100%
87440 - Electrical	-	90,000	-	(90,000)	(100%)
87500 - Construction in Progress	-	660,000	225,000	(435,000)	(66%)
Total Capital	**86,406**	**750,000**	**465,000**	**(285,000)**	**(38%)**
Other					
99050 - Depreciation Expense	287,882	-	-	-	-
Total Other	**287,882**	**-**	**-**	**-**	**-**
Total Expenditures	**1,936,902**	**1,919,812**	**2,027,769**	**107,957**	**6%**

Electrical

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
33400 - State Grants	200,000	-	-	-	-
34010 - Charges for Services	947,500	920,000	972,102	(52,102)	6%
34012 - Recycling	4,483	-	-	-	-
34020 - Bad Debt Recovery	176	100	100	-	-
34163 - Electrical Service	446,656	416,770	731,997	(315,227)	76%
34190 - Miscellaneous Revenue	38,719	-	-	-	-
36106 - Claims Interest	106	100	-	100	(100%)
36110 - Investment Interest Revenue	105,488	50,000	50,000	-	-
36999 - Unrealized Gain or Loss	(308)	-	-	-	-
39250 - Proceeds From Insurance	71,224	-	-	-	-
Total Revenue	**1,814,044**	**1,386,970**	**1,754,199**	**(367,229)**	**26%**



Golf

Mission

The mission of the Golf Fund is to provide an exceptional and inclusive golfing experience to the community by promoting the game of golf though professional instruction, outstanding customer service, and well-maintained facilities, ensuring accessibility, enjoyment, and integrity for players of all ages and skill levels.

What We Do

Caldwell boasts two public, city-owned golf courses, Purple Sage and Fairview Golf Course, both conveniently located just 30 minutes from Boise.

Purple Sage Golf Course

Purple Sage is a 6,700-yard, par 71 course featuring beautiful mature trees and a challenging layout suitable for all skill levels. The professional staff, private and group outings, active associations, and clubhouse with a snack bar enhance the golfing experience. Purple Sage has hosted several Idaho State Opens and Idaho State Amateurs and is renowned for its excellent condition and affordability.

The facility includes a driving range, putting green, and a beer and snack bar. It also boasts a well-stocked pro shop, large banquet facilities, and hosts numerous tournaments throughout the year. With its terrific views and challenging play for golfers at every skill level, Purple Sage offers well-groomed fairways and greens that are both difficult and friendly. The staff is always ready to offer tips and tricks for playing your best round.

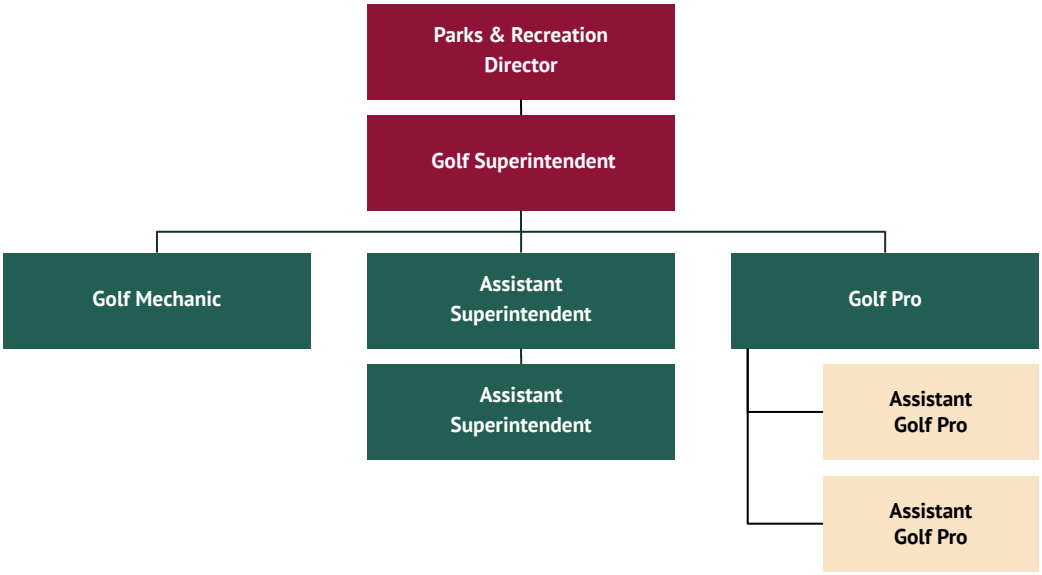
Whether you're looking for a regular place to play or a new destination for you and your friends when visiting Caldwell, Purple Sage is an excellent choice.

Fairview Golf Course

Fairview Golf Course is a charming 9-hole, par 35 course nestled in downtown Caldwell. Ideal for golfers of all abilities, it is particularly well-suited for juniors and seniors. Whether you're seeking a quick 9 holes or a leisurely round, Fairview provides the perfect setting for a relaxing golf experience.

Golf

Organizational Chart



Accomplishments

- ✓ **Exceptional course conditions:** Maintained outstanding course conditions with a lean, efficient team; consistently received praise for playability and presentation under the leadership of the greens superintendent (widely regarded as the best in the Valley); rebuilt Hole 5 tee box at Purple Sage; replaced all the quick couplers around the greens for hand watering.
- ✓ **Significant increase in play & revenue:** Rounds played increased by approximately 30%; now averaging 200 rounds on weekdays and 250+ rounds on weekends; increased revenue by over $200k, reflecting strong operational and promotional success.
- ✓ **Enhanced concessions and food service:** Reorganized and improved food and beverage operations and expanded menu offerings; launched full-service breakfast on weekends with plans to expand to daily service.
- ✓ **Boosted merchandise sales:** Sales across all categories increased, supported by better inventory selection, visual merchandising, and customer service.
- ✓ **Driving range improvements:** Renewed commitment to practice facilities through purchase of high quality range balls and overall improvements of the driving range; notable increase in range usage and customer satisfaction.

Goals

- ✓ Maintain and enhance the "total golf experience" - Promote the growth of the game while ensuring a premier golfing experience.
- ✓ Prioritize customer service - Ensure exceptional customer service is the top priority for every guest entering our facility.
- ✓ Sustainable affordability - Maintain beautiful courses at rates that will ensure the financial stability for long-term sustainability.

Golf

Funding Sources

The Golf Course Fund is a special revenue fund used to account for all the financial activity related to the municipal golf course operations for the City. City golf courses receive revenue through green & cart fees, concessions, driving range, equipment sales, and events.

	FY 2025	FY 2026	FY 2027
Assistant Golf Pro	1	2	2
Assistant Golf Superintendent	2	2	2
Golf Mechanic	1	1	1
Golf Pro	1	1	1
Golf Superintendent	1	1	1
Total Golf Fund	**6**	**7**	**7**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	415,168	487,235	502,934	15,699	3%
41200 - Part-Time Salary	22,883	20,900	20,900	-	-
41300 - Overtime	707	5,000	700	(4,300)	(86%)
41580 - Paid Holiday Time	2,385	-	4,500	4,500	100%
42100 - Health Insurance	86,670	125,153	139,242	14,089	11%
42120 - Dental Insurance	4,702	6,088	7,057	969	16%
42130 - Other Insurance	2,656	2,901	2,939	38	1%
42200 - FICA	32,606	38,874	40,074	1,200	3%
42300 - State Retirement	49,331	58,274	60,151	1,877	3%
42310 - PERSI/401k/Employer Portion	3,009	9,672	9,764	92	1%
42312 - HRA VEBA Funding	3,250	3,750	3,850	100	3%
42600 - Workers' Compensation	3,520	5,824	6,066	242	4%
Total Personnel	**626,887**	**763,671**	**798,177**	**34,506**	**5%**
Operating					
62800 - Uniform Expense	-	400	-	(400)	(100%)
62900 - Employee Training	293	300	-	(300)	(100%)
63210 - Annual Audit Services	1,307	1,701	1,230	(471)	(28%)
63310 - Admin/Payroll Services	95,825	80,554	101,033	20,479	25%
63311 - Admin Facilities	37,470	44,027	65,320	21,293	48%
63330 - Attorney Services	2,295	4,529	20,884	16,355	361%
63410 - Software Maintenance & Service	13,001	16,700	20,840	4,140	25%
63420 - Hardware Maintenance & Service	-	1,000	-	(1,000)	(100%)
63560 - Security Services	1,494	1,642	1,650	8	-
63570 - Professional Services	1,061	2,200	2,500	300	14%
63580 - Labor Services	183,435	183,000	186,000	3,000	2%
63581 - Labor Services/Interior	250,389	205,000	217,000	12,000	6%
64050 - Telephone	5,913	5,220	5,900	680	13%
64051 - Cell Phones	1,170	1,575	1,575	-	-
64052 - Internet & DSL	5,640	4,800	4,900	100	2%
64100 - Water/Sewer/Trash	6,062	900	14,500	13,600	1,511%
64110 - Irrigation Assessment	21,732	20,500	23,700	3,200	16%

Golf

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
64200 - Cleaning Services	1,148	5,500	3,000	(2,500)	(45%)
64210 - Disposal	5,404	7,600	-	(7,600)	(100%)
64230 - Custodial	-	800	-	(800)	(100%)
64320 - R & M Grounds	87,458	78,000	84,600	6,600	8%
64325 - R & M Grounds Sprinklers	14,502	21,000	21,000	-	-
64330 - R & M Building	16,638	14,000	30,000	16,000	114%
64331 - R & M Telephone/Utilities	-	4,300	-	(4,300)	(100%)
64340 - R & M Vehicle	926	4,702	4,000	(702)	(15%)
64342 - R & M Golf Carts	15,353	14,000	22,200	8,200	59%
64350 - R & M Machinery	47,958	42,000	52,000	10,000	24%
64355 - R & M Major Tools/Equipment	-	600	-	(600)	(100%)
64360 - R & M Pumps & Motors	16,525	9,000	9,000	-	-
64370 - R & M Furniture & Fixtures	-	100	-	(100)	(100%)
64380 - R & M Other	793	-	-	-	-
64420 - Rental of Equipment & Vehicles	5,774	5,400	6,600	1,200	22%
65200 - Ins, Other Than Employee Benefits	10,862	12,175	16,069	3,894	32%
65400 - Advertising	60	1,000	500	(500)	(50%)
65500 - Printing & Binding	2,308	2,500	3,500	1,000	40%
65800 - Travel & Meeting	3,960	5,500	5,500	-	-
65900 - Bank Service Charge	50,368	30,000	40,000	10,000	33%
66110 - Office Supplies	668	2,199	1,500	(699)	(32%)
66112 - Toners, Cartridges, etc.	851	2,000	700	(1,300)	(65%)
66140 - Minor Equipment	2,033	3,600	3,600	-	-
66141 - Minor Tools	1,335	2,900	2,900	-	-
66142 - Major Equipment	-	25,000	42,000	17,000	68%
66150 - Safety Supplies	252	1,400	1,700	300	21%
66161 - Employee Relations	-	300	300	-	-
66210 - Natural Gas	3,671	5,800	4,300	(1,500)	(26%)
66220 - Electricity	45,126	56,500	50,500	(6,000)	(11%)
66230 - Bottled Gas	2,721	3,100	3,100	-	-
66240 - Oil	2,348	3,500	3,500	-	-
66260 - Gasoline	21,605	36,200	33,000	(3,200)	(9%)
66300 - Food & Beverages	156,536	130,000	160,000	30,000	23%
66350 - General Operating Supplies	165	-	-	-	-
66370 - Fertilizers/Chemicals	60,808	72,000	72,000	-	-
66500 - Dues & Association Fees	941	2,300	2,900	600	26%
67300 - Inventory	4,029	150,000	130,000	(20,000)	(13%)
67310 - Range/Pro Shop Supplies	6,919	10,500	10,000	(500)	(5%)
Total Operating	**1,217,132**	**1,339,524**	**1,487,001**	**147,477**	**11%**
Capital					
87410 - Machinery	-	50,000	100,000	50,000	100%
87500 - Construction in Progress	-	-	30,000	30,000	100%
Total Capital	**-**	**50,000**	**130,000**	**80,000**	**160%**
Other					
98050 - Over & Short	3	-	-	-	-
99050 - Depreciation Expense	208,895	-	-	-	-

Golf

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
99840 - Loan Interest	706	-	-	-	-
Total Other	**209,604**	**-**	**-**	**-**	**-**
Total Expenditures	**2,053,623**	**2,153,195**	**2,415,178**	**261,983**	**12%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34190 - Miscellaneous Revenue	30,378	10,000	10,000	-	-
34570 - PS - Concessions	244,992	225,000	225,000	-	-
34571 - PS - Golf Cart Consessions	7,202	-	-	-	-
34720 - Facilities Rental	2,857	-	-	-	-
34750 - Concessions	55,596	45,000	45,000	-	-
34910 - Season Ticket Revenue	217,614	250,000	257,000	(7,000)	3%
34911 - FV - Season Ticket Revenue	63,674	50,000	51,500	(1,500)	3%
34930 - PS - Green Fees	808,839	725,000	725,000	-	-
34931 - FV - Green Fees	245,998	212,600	212,600	-	-
34940 - PS - Trail Fees	43,483	33,600	35,000	(1,400)	4%
34941 - Daily Trail Fees	14,090	13,200	13,200	-	-
34951 - Pro Shop Revenue	184,057	180,000	180,000	-	-
34953 - PS Range Fees	93,638	67,200	67,200	-	-
36106 - Claims Interest	366	-	-	-	-
36110 - Investment Interest Revenue	8,247	-	-	-	-
36330 - PS - Cart Storage	29,572	29,600	29,600	-	-
36331 - FV - Cart Storage Rental	3,150	3,000	3,000	-	-
36335 - PS - Cart Rental	352,916	312,300	383,321	(71,021)	23%
36336 - FV - Cart Rental	104,968	97,000	97,000	-	-
36999 - Unrealized Gain or Loss	1,962	-	-	-	-
Total Revenue	**2,513,599**	**2,253,500**	**2,334,421**	**(80,921)**	**4%**



Irrigation Fund

Mission & Vision

Mission: To operate and maintain all City pressurized irrigation systems, taking all possible precautions to ensure the safety and health of the public, and complying with applicable state and federal laws related to the delivery of irrigation water.

Vision: To safely and effectively deliver irrigation water to all customers, ensuring fair and equitable treatment in addressing all issues. We are committed to providing the highest level of customer service possible.

Goals

- ✓ Implement the Irrigation Master Plan
- ✓ Develop Regional Pressure Irrigation Stations
- ✓ Continue installing SCADA Systems to help improve out service for the customers
- ✓ Continue replacing outdated and/or poorly functioning equipment to maintain a high quality of service

Funding Sources

The Irrigation fund is entirely funded by charges for services provided by irrigation customers.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	196,971	314,257	491,842	177,585	57%
41300 - Overtime	356	-	500	500	100%
42100 - Health Insurance	37,171	28,865	138,157	109,292	379%
42120 - Dental Insurance	2,877	2,906	7,419	4,513	155%
42130 - Other Insurance	1,310	1,635	2,871	1,236	76%
42200 - FICA	14,647	21,871	37,626	15,755	72%
42300 - State Retirement	23,572	37,586	58,824	21,238	57%
42310 - PERSI/401k/Employer Portion	2,982	6,190	9,136	2,946	48%
42312 - HRA VEBA Funding	750	1,250	3,750	2,500	200%
42600 - Workers' Compensation	4,785	10,604	10,263	(341)	(3%)
Total Personnel	**285,421**	**425,164**	**760,388**	**335,224**	**79%**
Operating					
63210 - Annual Audit Services	1,891	1,975	1,784	(191)	(10%)
63310 - Admin/Payroll Services	76,532	70,458	155,579	85,121	121%
63320 - Utility Billing Services	59,392	67,824	96,812	28,988	43%
63321 - Line Locate Services	8,968	11,550	30,150	18,600	161%

Irrigation Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
63330 - Attorney Services	10,509	20,743	10,625	(10,118)	(49%)
63340 - City Engineering Services	99,018	91,940	91,200	(740)	(1%)
63350 - City Mapping services	-	6,498	11,082	4,584	71%
63364 - MS4 Services	342,290	435,546	408,602	(26,944)	(6%)
63410 - Software Maintenance & Service	6,248	6,240	24,800	18,560	297%
63430 - Office Maintenance Contracts	-	-	750	750	100%
63570 - Professional Services	25,497	30,000	30,000	-	-
63580 - Labor Services	-	25,000	25,000	-	-
64051 - Cell Phones	143	3,800	4,750	950	25%
64100 - Water/sewer/trash	11,458	-	-	-	-
64110 - Irrigation Assessment	421,869	437,400	475,148	37,748	9%
64240 - Weed Control	-	3,000	3,000	-	-
64311 - R & M Computers	24,339	39,950	56,000	16,050	40%
64320 - R & M Grounds	1,392	1,800	21,000	19,200	1,067%
64330 - R & M Building	44,992	75,000	101,150	26,150	35%
64340 - R & M Vehicle	4,829	10,500	12,000	1,500	14%
64341 - R & M Tires	-	1,500	-	(1,500)	(100%)
64360 - R & M Pumps & Motors	291,006	225,000	314,000	89,000	40%
64380 - R & M Other	3,637	12,000	18,500	6,500	54%
64385 - R & M Lines & Street	35,427	29,000	45,250	16,250	56%
65200 - Ins, Other Than Employee Benefits	4,197	7,032	10,364	3,332	47%
65210 - Property Damage Repair	-	800	1,000	200	25%
65400 - Advertising	205	3,500	4,000	500	14%
65900 - Bank Service Charge	17,875	12,700	19,500	6,800	54%
66110 - Office Supplies	500	680	759	79	12%
66120 - Copy Paper & Supplies	-	300	300	-	-
66130 - Postage	504	5,000	600	(4,400)	(88%)
66140 - Minor Equipment	4,590	9,000	10,500	1,500	17%
66141 - Minor Tools	5,803	7,800	8,075	275	4%
66142 - Major Equipment	4,710	85,000	101,950	16,950	20%
66150 - Safety Supplies	3,020	12,000	4,820	(7,180)	(60%)
66220 - Electricity	396,850	394,356	418,956	24,600	6%
66230 - Bottled Gas	187	200	275	75	38%
66240 - Oil	3,240	4,800	5,600	800	17%
66260 - Gasoline	12,548	18,000	19,500	1,500	8%
66350 - General Operating Supplies	1,090	5,500	5,500	-	-
Total Operating	**1,924,756**	**2,173,392**	**2,548,881**	**375,489**	**17%**
Capital					
87420 - Licensed Vehicles	-	25,000	-	(25,000)	(100%)
87500 - Construction in Progress	-	500,000	98,000	(402,000)	(80%)
Total Capital	**-**	**525,000**	**98,000**	**(427,000)**	**(81%)**
Other					
98020 - Easement Acquisitions	48,920	-	-	-	-
99050 - Depreciation Expense	632,711	-	-	-	-
99830 - Loan/ Lease Principal	-	-	94,140	94,140	100%

Irrigation Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
99900 - Contingency	-	-	12,000	12,000	100%
Total Other	**681,631**	**-**	**106,140**	**106,140**	**100%**
Total Expenditures	**2,891,808**	**3,123,556**	**3,513,409**	**389,853**	**12%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34010 - Charges for Services	2,882,229	3,420,190	4,394,885	(974,695)	28%
34062 - Distribution System Connection Fee	-	-	600,000	(600,000)	100%
34065 - Main Extension Fee	-	600,000	-	600,000	(100%)
34080 - Turn On Fees	425	-	-	-	-
34190 - Miscellaneous Revenue	939	50,000	100,000	(50,000)	100%
36106 - Claims Interest	148	-	-	-	-
36110 - Investment Interest Revenue	116,237	65,000	65,000	-	-
36999 - Unrealized Gain or Loss	2,845	-	-	-	-
Total Revenue	**3,002,823**	**4,135,190**	**5,159,885**	**(1,024,695)**	**25%**



Sanitation Fund

Mission

The mission of the City Sanitation Trash Fund is to provide efficient, reliable, and environmentally responsible waste management services that promote public health, environmental sustainability, and community cleanliness. By fulfilling this mission, the City Sanitation Trash Fund plays a crucial role in maintaining a clean, healthy, and sustainable community for all residents and businesses.

The City Sanitation Fund is a dedicated financial resource used to manage the City's solid waste collection, disposal, and recycling programs. This fund ensures that residential and commercial waste is efficiently collected and processed, contributing to a clean and healthy environment. The fund covers a range of activities, including waste collection, disposal, recycling, composting, and public education on waste management practices.

What We Do

Administer the contract with Republic Services, serving as a liaison between property owners and Republic Services; monitor contract compliance, and address citizen and commercial concerns.

Goals

Evaluate the feasibility of a future waste transfer station for Caldwell.

Funding Sources

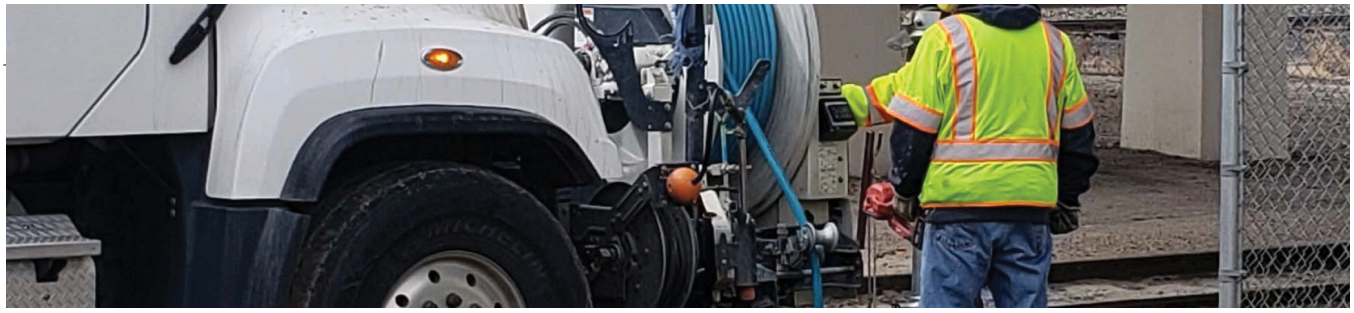
Revenue for the City Sanitation Fund is generated through sanitation service and recycling fees and other related charges.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63210 - Annual Audit Services	3,007	5,421	4,656	(765)	(14%)
63240 - Sanitation Service Contract Fee	6,061,324	5,830,000	6,618,381	788,381	14%
63247 - Recycling Service Fee	1,500,179	675,000	1,611,631	936,631	139%
63310 - Admin/Payroll Services	272,628	250,467	348,769	98,302	39%
63320 - Utility Billing Services	129,877	192,973	204,301	11,328	6%
63321 - Line Locate Services	8,968	11,550	30,150	18,600	161%
63330 - Attorney Services	25,103	49,548	3,898	(45,650)	(92%)
63340 - City Engineering Services	157,421	252,401	237,934	(14,467)	(6%)
63350 - City Mapping services	-	17,839	28,911	11,072	62%
63363 - Electrical Services	948	-	-	-	-
63364 - MS4 Services	171,145	217,773	204,301	(13,472)	(6%)

Sanitation Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
63370 - Parks Maintenance Services	131,289	236,184	304,708	68,524	29%
63430 - Office Maintenance Contracts	196	-	-	-	-
64380 - R & M Other	9,600	-	-	-	-
65400 - Advertising	1,639	-	-	-	-
65900 - Bank Service Charge	47,606	-	-	-	-
66360 - Program Supplies	130,000	130,000	130,000	-	-
Total Operating	**8,650,930**	**7,869,156**	**9,727,640**	**1,858,484**	**24%**
Capital					
87500 - Sanitation	-	280,000	-	(280,000)	(100%)
Total Capital	**-**	**280,000**	**-**	**(280,000)**	**(100%)**
Other					
99050 - Depreciation Expense	8,527	-	-	-	-
Total Other	**8,527**	**-**	**-**	**-**	**-**
Total Expenditures	**8,659,457**	**8,149,156**	**9,727,640**	**1,578,484**	**19%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31810 - Franchise Fees	53,021	-	54,000	(54,000)	100%
34010 - Charges for Services	7,007,266	6,815,800	7,694,232	(878,432)	13%
34011 - Tax Collected/Contracted Service	105,839	101,866	112,000	(10,134)	10%
34012 - Recycling	1,717,511	1,690,067	1,875,206	(185,139)	11%
34020 - Bad Debt Recovery	2,866	1,500	1,000	500	(33%)
34190 - Miscellaneous Revenue	191	-	500	(500)	100%
36106 - Claims Interest	53	100	-	100	(100%)
36110 - Investment Interest Revenue	59,355	55,000	55,000	-	-
36999 - Unrealized Gain or Loss	1,233	-	-	-	-
Total Revenue	**8,947,335**	**8,664,333**	**9,791,938**	**(1,127,605)**	**13%**



Sewer Fund

Mission

The mission of the City Sewer Fund is to provide reliable, efficient, and environmentally responsible wastewater management services to protect public health, preserve water quality, and support sustainable community development. This includes ensuring the effective treatment and safe disposal of wastewater, maintaining and upgrading sewer infrastructure, and complying with all local, state, and federal regulations.

Vision

The City Sewer Fund is a dedicated financial resource used to manage the City's wastewater collection, treatment, and disposal systems. It ensures that the City's sewer infrastructure is maintained, operated, and improved to meet regulatory requirements and support the community's health and environmental standards. The fund is typically sourced from sewer service charges, connection fees, and other related revenues.

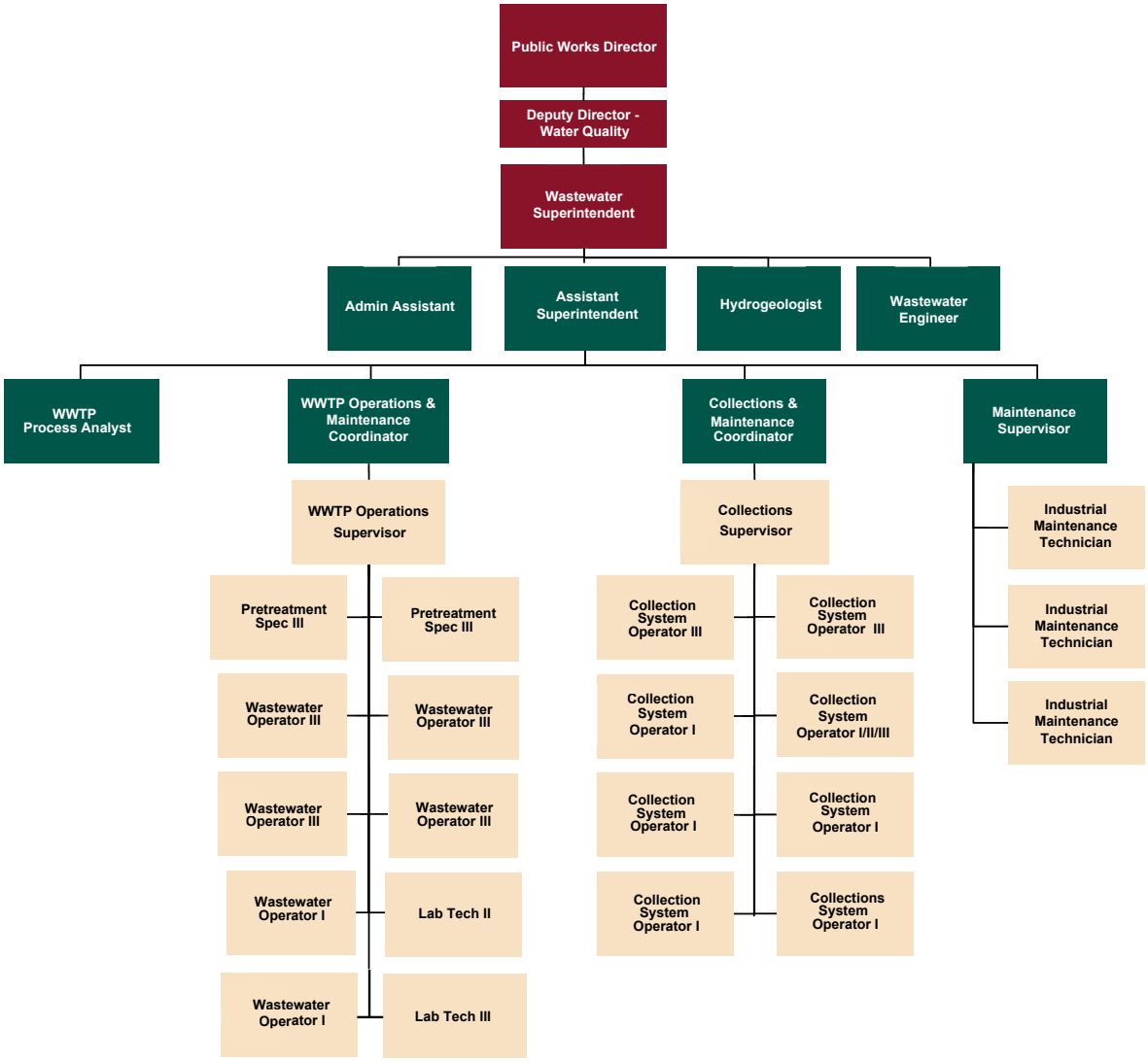
Values

- ✓ Protect the community from the adverse effects of untreated wastewater, reducing the risk of waterborne diseases and environmental contamination.
- ✓ Ensure the proper treatment and disposal of wastewater, minimizing the impact on local waterways and ecosystems and supporting overall environmental sustainability.
- ✓ Maintain and upgrade the sewer system infrastructure to prevent leaks, blockages, and system failures, ensuring continuous and efficient service for residents and businesses.
- ✓ Adhere to all relevant local, state, and federal regulations and standards, avoiding legal penalties and contributing to the City's reputation as a responsible and compliant entity.
- ✓ Provide a foundational service that supports local businesses and residential development by ensuring reliable wastewater management, which is essential for economic growth and development.
- ✓ Promote sustainable practices in wastewater treatment and management, including the use of energy-efficient technologies and the reduction of environmental impact.
- ✓ Builds public trust through transparent management of the sewer fund, regular communication about infrastructure projects, and responsiveness to community needs and concerns.

By maintaining a robust and efficient sewer system, the City Sewer Fund plays a crucial role in supporting the overall well-being and quality of life for the City's residents and businesses.

Sewer Fund

Organizational Chart



Goals

- ✓ Provide division-wide oversight, supervision, and direction.
- ✓ Comply with Idaho Department of Environmental Quality (IDEQ) and EPA mandates related to wastewater facilities.
- ✓ Collaborate with federal and state agencies regarding future changes to the IPDES permit.
- ✓ Conduct in-house permit sampling and analysis to save costs compared to external contracting.
- ✓ Maintain clean and free-flowing conditions in all sewer mains at all times.
- ✓ Provide around-the-clock emergency response to all sewer emergency calls.
- ✓ Implement new technologies for superior maintenance and management.

Sewer Fund

Funding Sources

Monthly billing for sewer services is the major source of revenue for the Sewer Fund.

	FY 2025	FY 2026	FY 2027
Admin Assistant	1	1	1
Assistant Superintendent	1	1	1
Collections & Maintenance Coordinator	-	-	1
Collections System Operator	7	7	8
Collections System Supervisor	1	1	-
Wastewater Engineer	1	1	1
WWTP Industrial Maintenance Technician	3	3	3
WWTP Lab Supervisor	1	1	-
WWTP Lab Technician	3	3	2
WWTP Maintenance Supervisor	1	1	1
WWTP Operations & Maintenance Coordinator	-	-	1
WWTP Operations Supervisor	1	1	1
WWTP Operator	4	6	6
WWTP Pretreatment Coordinator	1	1	-
WWTP Pretreatment Specialist	2	2	2
WWTP Process Analyst	-	-	1
WWTP Superintendent	1	1	1
Total Sewer Fund	**28**	**30**	**30**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	1,377,795	2,052,743	2,516,843	464,100	23%
41200 - Part-Time Salary	-	16,995	55,756	38,761	228%
41300 - Overtime	84,302	150,000	100,000	(50,000)	(33%)
41580 - Paid Holiday Time	3,791	-	3,000	3,000	100%
42100 - Health Insurance	323,605	522,380	626,724	104,344	20%
42120 - Dental Insurance	18,298	28,742	31,868	3,126	11%
42130 - Other Insurance	11,181	12,102	14,230	2,128	18%
42200 - FICA	108,411	158,256	196,724	38,468	24%
42300 - State Retirement	175,462	245,384	300,057	54,673	22%
42310 - PERSI/401k/Employer Portion	10,121	40,697	45,632	4,935	12%
42312 - HRA VEBA Funding	14,250	15,250	17,075	1,825	12%
42415 - Employee Bonus	8,000	-	-	-	-
42600 - Workers' Compensation	31,299	43,114	51,855	8,741	20%
Total Personnel	**2,166,515**	**3,285,663**	**3,959,764**	**674,101**	**21%**
Operating					
62800 - Uniform Expense	18,182	47,734	47,734	-	-
62900 - Employee Training	-	7,500	10,000	2,500	33%
63210 - Annual Audit Services	15,647	24,592	22,352	(2,240)	(9%)
63310 - Admin/Payroll Services	799,157	629,350	794,242	164,892	26%
63311 - Admin Facilities	7,536	9,085	13,478	4,393	48%
63320 - Utility Billing Services	387,247	509,548	471,535	(38,013)	(7%)
63321 - Line Locate Services	8,968	11,550	30,150	18,600	161%
63330 - Attorney Services	52,455	103,535	84,109	(19,426)	(19%)

Sewer Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
63340 - City Engineering Services	819,105	1,144,997	1,142,363	(2,634)	(0%)
63350 - City Mapping services	-	80,924	138,809	57,885	72%
63363 - Electrical Services	1,640	2,043	2,451	408	20%
63364 - MS4 Services	513,434	653,319	612,903	(40,416)	(6%)
63372 - Meter Services	-	282,740	282,740	-	-
63410 - Software Maintenance & Service	15,460	106,635	209,557	102,922	97%
63430 - Office Maintenance Contracts	6,688	7,492	7,492	-	-
63570 - Professional Services	449,270	960,500	962,200	1,700	-
64050 - Telephone	9,433	10,100	10,403	303	3%
64051 - Cell Phones	15,193	13,860	17,275	3,415	25%
64100 - Water/Sewer/Trash	99,729	99,750	250,000	150,250	151%
64105 - Drink Water Fee Assesment	42,533	41,013	42,243	1,230	3%
64110 - Irrigation Assessment	724	1,000	1,000	-	-
64210 - Disposal	354,044	568,900	577,500	8,600	2%
64230 - Custodial	5,497	13,000	9,500	(3,500)	(27%)
64311 - R & M Computers	5,577	21,000	21,000	-	-
64320 - R & M Grounds	51,346	100,000	100,000	-	-
64330 - R & M Building	82,869	171,500	176,645	5,145	3%
64331 - R & M Telephone/Utilities	31,067	39,490	40,674	1,184	3%
64335 - R & M Bldg Other	658,519	603,000	1,108,300	505,300	84%
64340 - R & M Vehicle	56,437	75,000	83,051	8,051	11%
64350 - R & M Machinery	441,508	475,000	475,000	-	-
64355 - R & M Major Tools/Equipment	-	15,000	15,000	-	-
64360 - R & M Pumps & Motors	326,642	950,000	550,000	(400,000)	(42%)
64380 - R & M Other	14,096	236,000	486,000	250,000	106%
64386 - R & M Manhole to Grade	18,452	55,000	55,000	-	-
65200 - Ins, Other Than Employee Benefits	41,789	53,197	67,700	14,503	27%
65210 - Property Damage Repair	955	15,000	15,000	-	-
65400 - Advertising	5,551	11,275	11,613	338	3%
65800 - Travel & Meeting	8,864	27,126	29,839	2,713	10%
65900 - Bank Service Charge	103,310	86,100	88,683	2,583	3%
66110 - Office Supplies	2,207	10,782	11,105	323	3%
66130 - Postage	796	1,575	1,622	47	3%
66140 - Minor Equipment	51,359	180,000	197,550	17,550	10%
66141 - Minor Tools	-	-	7,350	7,350	100%
66142 - Major Equipment	55,665	265,000	233,400	(31,600)	(12%)
66150 - Safety Supplies	8,982	23,898	28,487	4,589	19%
66210 - Natural Gas	68,463	147,000	151,410	4,410	3%
66220 - Electricity	606,869	716,100	737,583	21,483	3%
66240 - Oil	1,833	6,000	6,000	-	-
66260 - Gasoline	39,918	74,999	96,500	21,501	29%
66350 - General Operating Supplies	320,627	400,000	765,500	365,500	91%
66360 - Program Supplies	59,762	67,034	73,737	6,703	10%
66391 - Shop Supplies	7,241	10,000	10,000	-	-
66500 - Dues & Association Fees	3,699	6,100	6,283	183	3%

Sewer Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
67450 - Office Equipment & Furniture	2,996	3,498	3,602	104	3%
Total Operating	**6,699,341**	**10,174,841**	**11,393,670**	**1,218,829**	**12%**
Capital					
87100 - Land	728,207	-	-	-	-
87200 - Buildings	-	-	10,200,000	10,200,000	100%
87200 - WWTP (Sewer)	-	575,000	-	(575,000)	(100%)
87410 - Machinery	-	200,000	50,000	(150,000)	(75%)
87420 - Licensed Vehicles	44,383	925,000	-	(925,000)	(100%)
87500 - Construction in Progress	8,511,170	23,965,000	22,400,000	(1,565,000)	(7%)
Total Capital	**9,283,760**	**25,665,000**	**32,650,000**	**6,985,000**	**27%**
Other					
98020 - Easement/ROW Acquisitions	14,688	-	-	-	-
99050 - Depreciation Expense	4,514,799	-	-	-	-
99830 - Loan/ Lease Principal	-	-	78,068	78,068	100%
Total Other	**4,529,487**	**-**	**78,068**	**78,068**	**100%**
Total Expenditures	**22,679,103**	**39,125,504**	**48,081,502**	**8,955,998**	**23%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34010 - Charges for Services	15,013,685	14,192,995	19,167,630	(4,974,635)	35%
34020 - Bad Debt Recovery	2,895	1,000	1,000	-	-
34041 - Line Locate CAP	-	-	90,451	(90,451)	100%
34060 - Utility Service Hookups	-	-	6,749,916	(6,749,916)	100%
34063 - 60% Capital Improvement Fee	222	-	-	-	-
34064 - Interceptor Fee	2,057,786	1,571,091	-	1,571,091	(100%)
34065 - Main Extension Fee	181,700	1,333,800	-	1,333,800	(100%)
34066 - Noble Drain Reimb Revenue	75,680	-	-	-	-
34070 - Meter Installation	1,954	2,000	-	2,000	(100%)
34090 - Septic Dump Services	866,402	828,445	1,115,586	(287,141)	35%
34095 - Treat. Plant Capacity Fee	2,058,864	1,614,088	7,389,915	(5,775,827)	358%
34190 - Miscellaneous Revenue	1,719	4,500	5,000	(500)	11%
36106 - Claims Interest	539	500	500	-	-
36110 - Investment Interest Revenue	1,831,478	550,000	500,000	50,000	(9%)
36999 - Unrealized Gain or Loss	1,274	-	-	-	-
39100 - Interfund Oper Transfer In	2,970	24,242	70,000	(45,758)	189%
Total Revenue	**22,097,168**	**20,122,661**	**35,089,998**	**(14,967,337)**	**74%**



Water Fund

Mission

The City Water Fund is a dedicated financial resource that supports the management, operation, and maintenance of the City's water supply and distribution systems. The fund ensures that residents and businesses have access to clean, safe, and reliable water. Revenue for the City Water Fund is typically generated through water service charges, connection fees, and other related income. The fund covers a wide range of activities, including water treatment, infrastructure maintenance, system upgrades, and compliance with regulatory standards.

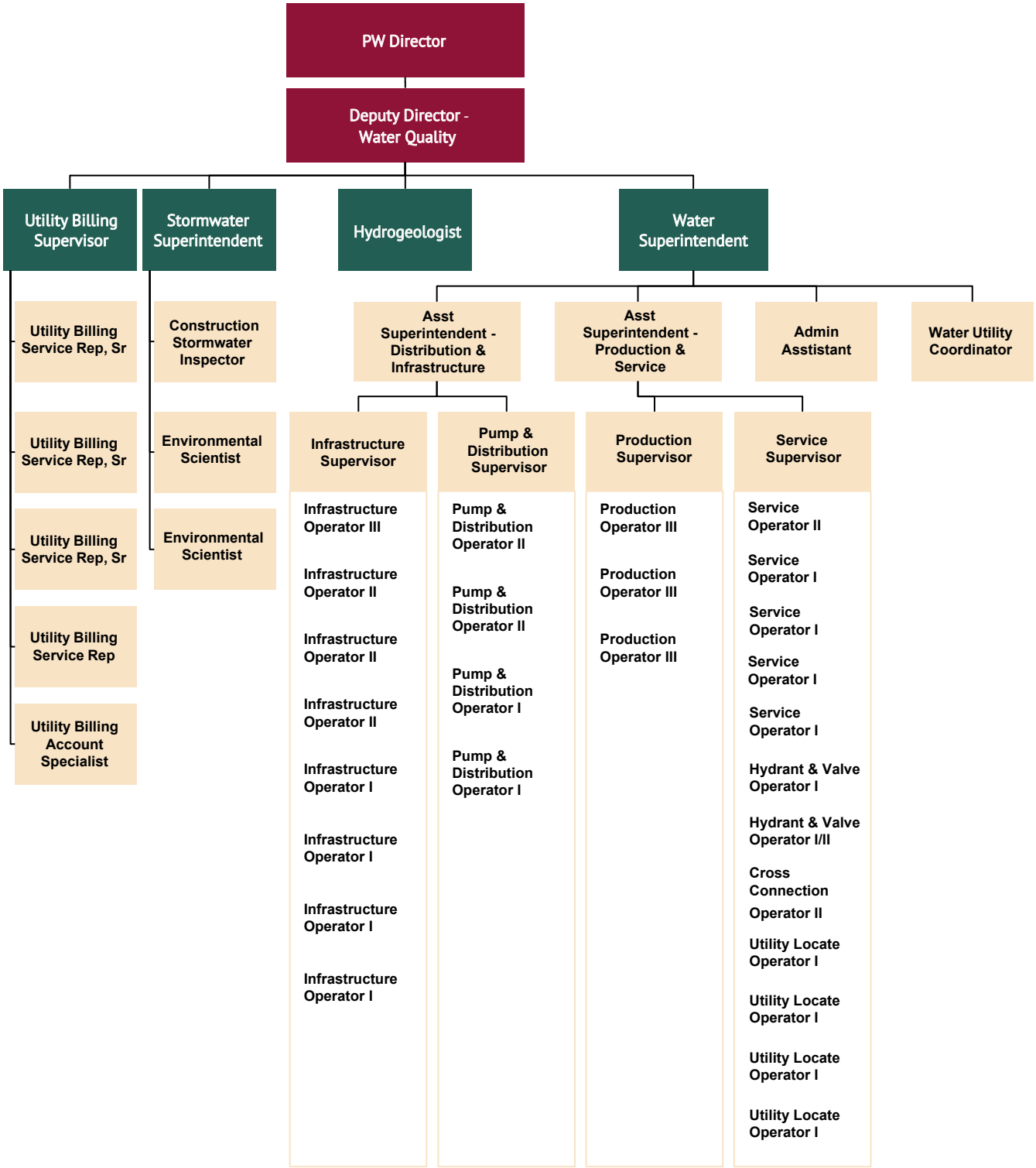
The mission of the City Water Fund is to provide a sustainable, high-quality water supply that meets the current and future needs of the community. By fulfilling this mission, the City Water Fund plays a crucial role in safeguarding public health, supporting economic growth, and enhancing the overall quality of life for all residents.

What We Do

- ✓ Provide customers with a reliable and safe potable water supply.
- ✓ Maintain compliance with State and Federal regulations, primarily, the Safe Drinking Water Act.
- ✓ Operate and maintain 340 miles of water mains
- ✓ 15 domestic wells, 3 booster stations that produce approximately 170 million gallons of water/month
- ✓ 500,000-gallon and 2M-gallon storage reservoirs for peak demand and fire flow
- ✓ Manage City's 25,000+ active water service accounts

Water Fund

Organizational Chart



Water Fund

Accomplishments

- ✓ **Everett Street, 9th Avenue to 10th Avenue water service line replacements:** The Water Division construction staff have re-installed 7 water services, disconnecting them from an old 2" main line to a newer 6" main line.
- ✓ **Denver Street at 10th Avenue Water Main Replacement:** The Water Division construction staff laid a new 8" water main to replace the existing 6" main line at Denver Street crossing 10th Avenue. This upgrade was necessary to accommodate the City's growth rate.
- ✓ **Well 1A upgrades:** New submersible pump, variable frequency drive (VFD), chlorine analyzer, chlorine pump, chlorine tank, flow meter, epoxy flooring, and painting the water pipes.
- ✓ **Well 4 improvements:** Redevelopment for increased capacity.
- ✓ **Well 7 improvements:** Rehabilitation for increased capacity.
- ✓ **Well 6 improvements:** CCTV and rehabilitation scoping (in progress).
- ✓ **Well 16 improvements:** Zonal testing for WQ improvement study (in progress).
- ✓ **Well 21 improvements:** Arsenic treatment pilot study (completed).
- ✓ **Replacement of non-functional large meters:** Several large meters throughout the City had stopped reading water use; the Caldwell Water Division continues to replace them with correctly sized meters which will accurately capture consumption; replacement of these meters helps account for lost water and lost water fund revenue.
- ✓ **South Park Station upgrade:** New electrical, building, filters, and pumps/motors; station upgrades provide better protection and longevity for the City's infrastructure.

Goals

- ✓ Water Supply – Ensure an adequate supply of the water resource for all existing and future reasonable and beneficial uses while protecting and maintaining water resources and related natural systems.
- ✓ Flood Protection – Minimize flood damage by optimizing and maintaining storage and conveyance in natural and built systems and by encouraging appropriate locations and design standards for growth.
- ✓ Water Quality – Protect water quality by preventing further degradation of the water resource and enhancing water quality where practical.
- ✓ Management Services – Seek continuous improvement while effectively and efficiently providing the resources and assistance necessary to achieve the district's mission to manage and protect water and related natural resources.
- ✓ Upgrade our operations to automatic meter infrastructure (AMI).
- ✓ Operate and inspect all water valves and fire hydrants (once/year) and fire hydrants (twice/year). Prioritize maintenance and rehab of existing infrastructure (cost savings).
- ✓ Assist utility billing with streamlining account/customer procedures.

Funding Sources

The Water Fund receive their revenue from charges for services paid by water users.

Water Fund

	FY 2025	FY 2026	FY 2027
Admin Assistant	1	1	1
Assistant Water Superintendent	1	2	2
Construction Foreman	1	-	-
Contruction/Maintenance Supervisor	1	-	-
Cross Connection Operator	1	1	1
Heavy Equipment Operator	3	-	-
Hydrant & Valve Operator	2	2	2
Hydrogeologist	1	1	1
Infrastructure Operator	-	8	8
Infrastructure Supervisor	-	1	1
Lead Production Operator	1	-	-
Maintenance Worker	7	-	-
Meter Program Coordinator	1	-	-
Operator-In Training	3	-	-
Production Operator	-	3	3
Production Supervisor	-	1	1
Pump & Distribution Operator	-	4	4
Pump Specialist	4	-	-
Service Foreman	1	-	-
Service Operator	-	5	5
Service Supervisor	-	1	1
Utility Locate Operator	2	4	4
Water Superintendent	1	1	1
Water Technician	3	-	-
Total Water	**34**	**35**	**35**

	FY 2025	FY 2026	FY 2027
Utility Billing Account Specialist	1	1	1
Utility Billing Service Rep	2	2	2
Utility Billing Service Rep Senior	3	3	3
Utility Billing Supervisor	1	1	1
Water Utililty Coordinator	1	1	1
Total Utility Billing	**8**	**8**	**8**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	2,100,593	2,593,154	2,838,436	245,282	9%
41103 - PTO Pay Out	-	-	55,926	55,926	100%
41300 - Overtime	39,320	66,000	52,000	(14,000)	(21%)
42100 - Health Insurance	544,770	747,323	856,638	109,315	15%
42120 - Dental Insurance	31,375	40,678	42,380	1,702	4%
42130 - Other Insurance	15,617	15,475	16,406	931	6%
42200 - FICA	156,250	198,059	216,823	18,764	9%
42300 - State Retirement	252,022	309,645	338,980	29,335	9%
42310 - PERSI/401k/Employer Portion	29,656	49,309	52,765	3,456	7%
42312 - HRA VEBA Funding	34,250	20,250	20,925	675	3%
42500 - Unemployment Compensation	530	-	-	-	-

Water Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
42600 - Workers' Compensation	34,318	50,797	59,470	8,673	17%
Total Personnel	**3,238,701**	**4,090,690**	**4,550,749**	**460,059**	**11%**
Operating					
62800 - Uniform Expense	25,088	18,700	29,500	10,800	58%
62900 - Employee Training	2,515	11,500	12,900	1,400	12%
63210 - Annual Audit Services	10,351	11,094	12,054	960	9%
63235 - Contracted Services	-	-	18,500	18,500	100%
63310 - Admin/Payroll Services	540,931	455,334	634,694	179,360	39%
63311 - Admin Facilities	12,442	14,999	22,253	7,254	48%
63320 - Utility Billing Services	230,177	335,814	346,089	10,275	3%
63321 - Line Locate Services	8,968	11,550	30,150	18,600	161%
63330 - Attorney Services	53,373	105,347	105,226	(121)	(0%)
63340 - City Engineering Services	541,895	516,522	616,040	99,518	19%
63350 - City Mapping services	-	36,506	74,855	38,349	105%
63363 - Electrical Services	72	-	144	144	100%
63364 - MS4 Services	171,145	217,773	204,301	(13,472)	(6%)
63370 - Parks Maintenance Services	42,290	34,158	66,102	31,944	94%
63410 - Software Maintenance & Service	106,398	297,144	335,477	38,333	13%
63420 - Hardware Maintenance & Service	-	-	68,000	68,000	100%
63430 - Office Maintenance Contracts	8,202	8,472	10,254	1,782	21%
63560 - Security Services	420	10,385	3,700	(6,685)	(64%)
63570 - Professional Services	705,101	603,000	577,000	(26,000)	(4%)
63580 - Labor Services	4,985	20,000	5,000	(15,000)	(75%)
63590 - Well and Source Monitoring	144,492	21,000	21,000	-	-
64050 - Telephone	2,053	2,200	2,600	400	18%
64051 - Cell Phones	21,997	19,250	19,250	-	-
64051 - Water	-	1,500	-	(1,500)	(100%)
64052 - Internet & DSL	-	3,600	3,850	250	7%
64105 - Drink Water Fee Assesment	75,100	76,500	175,500	99,000	129%
64110 - Irrigation Assessment	3,348	3,500	3,200	(300)	(9%)
64210 - Disposal	3,018	3,000	3,400	400	13%
64230 - Custodial	800	7,000	7,000	-	-
64240 - Weed Control	-	3,400	-	(3,400)	(100%)
64310 - R & M Office Equipment	426	3,000	4,014	1,014	34%
64311 - R & M Computers	28,757	27,050	23,900	(3,150)	(12%)
64320 - R & M Grounds	66,727	112,000	118,000	6,000	5%
64329 - R&M Meters	1,265,718	934,800	1,130,000	195,200	21%
64330 - R & M Building	57,337	107,000	94,500	(12,500)	(12%)
64340 - R & M Vehicle	47,066	57,700	45,000	(12,700)	(22%)
64341 - R & M Tires	7,228	8,200	6,900	(1,300)	(16%)
64350 - R & M Machinery	28,104	25,000	26,500	1,500	6%
64355 - R & M Major Tools/Equipment	125	2,000	2,000	-	-
64360 - R & M Pumps & Motors	187,812	75,000	75,000	-	-
64361 - R & M Generators	113,455	120,500	81,000	(39,500)	(33%)
64370 - R & M Furniture & Fixtures	859	6,850	18,600	11,750	172%
64373 - R&M Storage Reservoirs	-	8,000	142,000	134,000	1,675%
64380 - R & M Other	20,866	30,000	30,000	-	-
64383 - R&M Well Abandonment	12,563	45,000	28,000	(17,000)	(38%)

Water Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
64384 - R &M Water Meter to Grade	2,500	15,000	1,500	(13,500)	(90%)
64385 - R & M Lines & Street	373,387	132,000	176,000	44,000	33%
64388 - R&M Groundwater Wells	82,526	150,000	85,000	(65,000)	(43%)
64410 - Rental of Land & Buildings	4,867	8,000	5,625	(2,375)	(30%)
65200 - Ins, Other Than Employee Benefits	57,507	69,447	85,522	16,075	23%
65210 - Property Damage Repair	5,498	8,000	8,000	-	-
65300 - Communications	30,023	77,700	104,000	26,300	34%
65400 - Advertising	107	2,000	1,100	(900)	(45%)
65500 - Printing & Binding	3,201	3,000	3,785	785	26%
65800 - Travel & Meeting	20,371	12,800	23,950	11,150	87%
65900 - Bank Service Charge	46,894	42,500	42,500	-	-
66110 - Office Supplies	3,978	13,800	7,250	(6,550)	(47%)
66112 - Toners, Cartridges, etc.	408	2,249	2,250	1	-
66120 - Copy Paper & Supplies	174	1,000	850	(150)	(15%)
66130 - Postage	5,078	9,000	4,000	(5,000)	(56%)
66140 - Minor Equipment	40,178	37,800	41,550	3,750	10%
66141 - Minor Tools	12,597	9,400	13,250	3,850	41%
66142 - Major Equipment	7,890	21,300	30,000	8,700	41%
66150 - Safety Supplies	10,147	18,500	21,900	3,400	18%
66150 - Safety Supplies/equipment	85	1,000	-	(1,000)	(100%)
66161 - Employee Relations	260	1,500	1,500	-	-
66210 - Natural Gas	2,886	3,500	3,800	300	9%
66220 - Electricity	352,108	441,401	441,401	-	-
66230 - Bottled Gas	204	950	1,250	300	32%
66240 - Oil	1,128	1,500	1,750	250	17%
66260 - Gasoline	70,757	64,650	72,500	7,850	12%
66350 - General Operating Supplies	10,836	17,000	13,250	(3,750)	(22%)
66370 - Fertilizers/Chemicals	62,399	54,900	89,400	34,500	63%
66400 - Books & Subscriptions	573	1,800	1,850	50	3%
66500 - Dues & Association Fees	1,813	9,200	8,500	(700)	(8%)
67450 - Office Equipment & Furniture	3,914	6,200	13,200	7,000	113%
Total Operating	**5,766,498**	**5,648,445**	**6,539,886**	**891,441**	**16%**
Capital					
87100 - Land	-	50,000	23,500	(26,500)	(53%)
87200 - Buildings	-	-	400,000	400,000	100%
87410 - Machinery	105,361	-	-	-	-
87420 - Licensed Vehicles	106,347	225,000	-	(225,000)	(100%)
87500 - Construction in Progress	5,925,649	11,015,000	5,005,000	(6,010,000)	(55%)
Total Capital	**6,137,357**	**11,290,000**	**5,428,500**	**(5,861,500)**	**(52%)**
Other					
98020 - Easement Acquisitions	-	5,000	5,000	-	-
98050 - Over & Short	(240)	-	-	-	-
98500 - Operating Transfer Out	185,849	-	-	-	-
99050 - Depreciation Expense	2,432,765	-	-	-	-
99830 - Loan/ Lease Principal	-	65,000	213,845	148,845	229%
Total Other	**2,618,374**	**70,000**	**218,845**	**148,845**	**213%**
Total Expenditures	**17,760,930**	**21,099,135**	**16,737,980**	**(4,361,155)**	**(21%)**

Water Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34010 - Charges for Services	8,733,341	8,485,051	10,031,988	(1,546,937)	18%
34013 - Special Project Services	57,446	-	-	-	-
34018 - Water Hydrant Fee	15,340	14,900	14,900	-	-
34020 - Bad Debt Recovery	2,871	500	500	-	-
34040 - Utility Billing Services	815,117	804,219	800,190	4,029	(1%)
34041 - Line Locate CAP	35,872	34,650	-	34,650	(100%)
34042 - Meter CAP	-	282,740	282,740	-	-
34062 - Distribution System Connection Fee	1,573,936	3,231,020	1,402,471	1,828,549	(57%)
34065 - Main Extension Fee	140,346	22,000	5,359,246	(5,337,246)	24,260%
34067 - Fireline Connection	59,280	33,300	71,500	(38,200)	115%
34069 - Residential/Industrial Trunk	1,250,739	-	-	-	-
34070 - Meter Installation	1,071,318	1,111,600	1,111,600	-	-
34080 - Turn On Fees	426,429	416,300	416,300	-	-
34190 - Miscellaneous Revenue	4,193	5,000	5,000	-	-
36106 - Claims Interest	652	300	-	300	(100%)
36110 - Investment Interest Revenue	380,038	50,000	50,000	-	-
36320 - Land Lease	8,142	6,842	-	6,842	(100%)
36999 - Unrealized Gain or Loss	(5,592)	-	-	-	-
39100 - Interfund Oper Transfer In	13,071	24,242	30,000	(5,758)	24%
39200 - Sale of Fixed Asset	7,300	260,000	-	260,000	(100%)
39250 - Proceeds From Insurance	8,029	-	-	-	-
Total Revenue	**14,597,868**	**14,782,664**	**19,576,435**	**(4,793,771)**	**32%**



Special Revenue Funds

About Special Revenue Funds

These Special Revenue Funds receive a portion of property tax as part of their revenue base as well as other sources of revenue. This can include sales tax passed down from the state, fees from rentals, charges for services or fines.

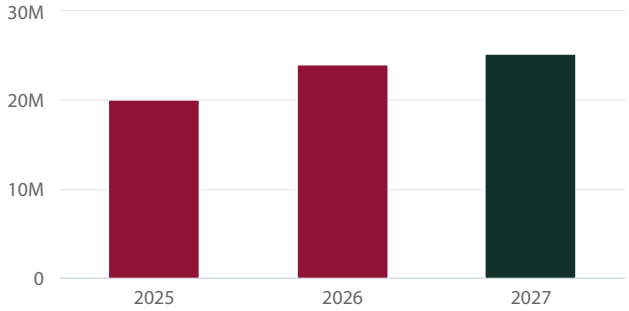
Special Revenue Fund Departments

- ✓ Airport
- ✓ Business Improvement District (BID)
- ✓ Cemetery
- ✓ Community Development Block Grant (CDBG)
- ✓ Library
- ✓ Local Improvement District (LID)
- ✓ Parks, Recreation, and Forestry
- ✓ Streets

Special Revenue Fund Expenses

$25,218,201.00

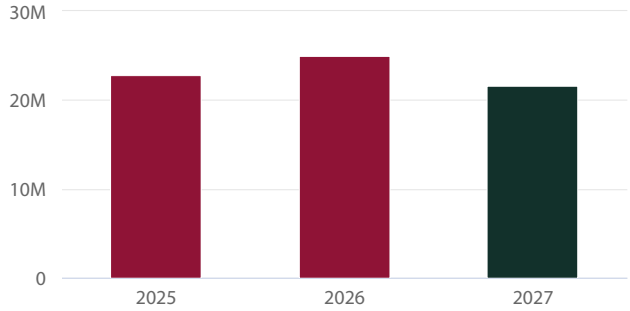
Expenses in 2027



Special Revenue Fund Revenues

$21,615,346.00

Revenues in 2027





Airport Fund

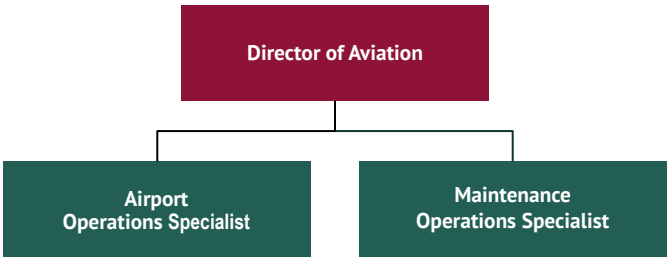
Mission & Vision

Mission: Elevating general aviation activity for regional economic benefits.

Vision: Where Idaho takes flight and opportunities land.

Caldwell Executive Airport provides its citizens and the local area with essential economic, emergency, and logistical service potential, while serving as critical infrastructure that goes beyond private flying.

Organizational Chart



Key Accomplishments

Secured a two-million-dollar federal no-match grant towards the control tower (Engineering and Design)

Strategic Plan

Prepared jointly by the Airport Advisory Board and Airport Management, 3-year strategic planning horizon

Challenges

- ✓ Electrical Service
- ✓ Leasing policy adjustments needed due to material price increases (i.e.) Turnover, Attraction, Benefit
- ✓ Developable Area

FY2027 Budget Summary

- ✓ Total Requested budget: $2,842,666
- ✓ Major cost drivers: Internal City Services and Utilities

Personnel changes

- ✓ Removal of Airport Operations Manager position

Airport Fund

Capital Projects

Air Traffic Control Tower Design ($2,000,000) Cost to City ($0)

Funding Sources

The Caldwell Executive Airport receives funding from property and sales taxes as well as airport lease agreements. The long-term plan is for the airport to be fully funded by airport users rather than by property and sales taxes.

	FY 2025	FY 2026	FY 2027
Airport Operations Specialist	1	1	1
Airport Operations Manager	1	1	-
Director of Aviation	1	1	1
Maintenance Operations Specialist	1	1	1
Total Airport	**4**	**4**	**3**

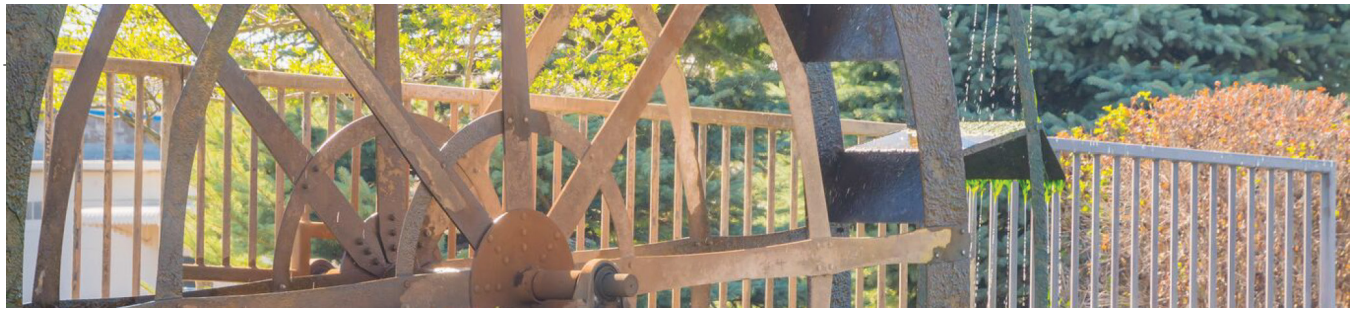
	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	304,538	307,490	222,643	(84,847)	(28%)
41103 - PTO Pay Out	-	12,700	-	(12,700)	(100%)
41300 - Overtime	-	500	-	(500)	(100%)
42100 - Health Insurance	71,526	74,855	58,928	(15,927)	(21%)
42120 - Dental Insurance	3,881	3,881	3,037	(844)	(22%)
42130 - Other Insurance	1,803	1,757	1,260	(497)	(28%)
42200 - FICA	22,217	23,523	17,032	(6,491)	(28%)
42300 - State Retirement	36,423	36,776	26,628	(10,148)	(28%)
42310 - PERSI/401k/Employer Portion	3,652	6,110	4,347	(1,763)	(29%)
42312 - HRA VEBA Funding	2,000	2,000	1,500	(500)	(25%)
42600 - Workers' Compensation	1,719	2,520	1,456	(1,064)	(42%)
Total Personnel	**447,759**	**472,112**	**336,831**	**(135,281)**	**(29%)**
Operating					
63210 - Annual Audit Services	3,559	902	593	(309)	(34%)
63310 - Admin/Payroll Services	18,336	49,806	46,611	(3,195)	(6%)
63311 - Admin Facilities	36,259	43,020	63,826	20,806	48%
63330 - Attorney Services	4,635	9,149	35,287	26,138	286%
63363 - Electrical Services	5,041	19,715	7,743	(11,972)	(61%)
63364 - MS4 Services	85,572	108,886	102,151	(6,735)	(6%)
63370 - Parks Maintenance Services	22,428	18,115	35,057	16,942	94%
63410 - Software Maintenance & Service	1,511	1,850	5,520	3,670	198%
63430 - Office Maintenance Contracts	1,214	-	2,500	2,500	100%
63560 - Security Services	550	3,500	3,500	-	-
63570 - Professional Services	(25,181)	5,000	-	(5,000)	(100%)
63570 - Professional Services/AIP38	39,666	-	-	-	-
63570 - Professional Services/AIP 41	161,604	-	-	-	-
64050 - Telephone	679	1,175	1,175	-	-
64051 - Cell Phones	4,060	3,257	2,800	(457)	(14%)
64100 - Water/Sewer/Trash	2,810	3,000	3,200	200	7%
64110 - Irrigation Assessment	48,496	50,847	52,000	1,153	2%

Airport Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
64240 - Weed Control	15,411	6,000	8,500	2,500	42%
64241 - Pest Control	8,057	8,000	8,500	500	6%
64311 - R & M Computers	-	3,000	1,200	(1,800)	(60%)
64320 - R & M Grounds	22,487	10,000	10,000	-	-
64330 - R & M Building	6,245	25,000	20,000	(5,000)	(20%)
64340 - R & M Vehicle	2,048	5,000	5,000	-	-
64355 - R & M Major Tools/Equipment	-	2,000	2,000	-	-
64370 - R & M Furniture & Fixtures	-	1,000	1,000	-	-
64420 - Rental of Equipment & Vehicles	6,322	8,405	8,000	(405)	(5%)
65200 - Ins, Other Than Employee Benefits	8,473	8,687	10,141	1,454	17%
65400 - Advertising	1,717	1,000	1,000	-	-
65800 - Travel & Meeting	2,477	6,000	3,000	(3,000)	(50%)
66110 - Office Supplies	98	1,200	1,500	300	25%
66130 - Postage	343	624	700	76	12%
66140 - Minor Equipment	794	1,340	1,500	160	12%
66141 - Minor Tools	457	5,064	750	(4,314)	(85%)
66142 - Major Equipment	221	-	-	-	-
66161 - Employee Relations	-	-	150	150	100%
66210 - Natural Gas	2,415	4,426	5,000	574	13%
66220 - Electricity	26,651	36,415	37,000	585	2%
66260 - Gasoline	2,997	3,500	5,000	1,500	43%
66350 - General Operating Supplies	1,020	500	1,000	500	100%
66400 - Books & Subscriptions	-	100	100	-	-
66500 - Dues & Association Fees	747	1,000	1,000	-	-
67450 - Office Equipment & Furniture	2,524	10,000	2,500	(7,500)	(75%)
Total Operating	**522,743**	**466,483**	**496,504**	**30,021**	**6%**
Capital					
87500 - Airport	-	100,000	-	(100,000)	(100%)
87500 - Construction in Progress	1,165,716	-	-	-	-
87500 - Construction in Progress/AIP42	84,423	-	-	-	-
Total Capital	**1,250,139**	**100,000**	**-**	**(100,000)**	**(100%)**
Other					
98050 - Over & Short	1	-	-	-	-
Total Other	**1**	**-**	**-**	**-**	**-**
Total Expenditures	**2,220,642**	**1,038,595**	**833,335**	**(205,260)**	**(20%)**

Airport Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31100 - Property Taxes	428,970	429,895	254,754	175,141	(41%)
33100 - Federal Grant	1,362,393	-	2,000,000	(2,000,000)	100%
33400 - State Grants	25,948	-	-	-	-
33530 - St Rev Shared Sales Tax	86,740	73,695	89,442	(15,747)	21%
34110 - Rebates/Discounts	2,589	-	-	-	-
34190 - Miscellaneous Revenue	56,626	5,000	15,000	(10,000)	200%
34195 - Hanger Tie Down Fees	12,677	19,200	20,000	(800)	4%
34197 - Fuel Flowage Fee	14,513	10,000	13,000	(3,000)	30%
35115 - Attorney Related Fees	(175)	-	-	-	-
35140 - Past Due Charges	775	-	1,000	(1,000)	100%
36106 - Claims Interest	116	100	-	100	(100%)
36110 - Investment Interest Revenue	35,386	5,000	5,000	-	-
36310 - Building Rental	11,269	36,062	15,000	21,062	(58%)
36315 - Airport Electricity	13,438	13,584	14,000	(416)	3%
36320 - Land Lease	381,011	341,000	382,470	(41,470)	12%
36999 - Unrealized Gain or Loss	(708)	-	-	-	-
Total Revenue	**2,431,568**	**933,536**	**2,809,666**	**(1,876,130)**	**201%**



Business Improvement District Fund

Mission

This fund was established to track all monies received from special assessments collected on properties within our business improvement district (BID), centered around the Caldwell Downtown Area. A BID is a designated area within which property owners pay a fee to fund improvements within the district's boundaries. Downtown Caldwell's BID will be administered by Destination Caldwell with a BID Board comprised of downtown property owners and stakeholders who have a vested interest in downtown.

What We Do

Funds collected are allocated to maintain the attractiveness of our downtown area for businesses and community members, ensuring it remains a clean, safe, and enjoyable place for communal activities. The downtown area hosts numerous special events annually, such as Farmers Markets, live music events, the Caldwell Indian Creek Festival, and various holiday festivities.

Goals

- ✓ **Enhancing Economic Vitality:** Stimulating economic growth and vitality within the designated area.
- ✓ **Improving Physical Environment:** Enhancing the cleanliness, aesthetics, and infrastructure of the district.
- ✓ **Promoting Safety and Security:** Implementing measures to enhance safety and security for businesses, residents, and visitors.
- ✓ **Marketing and Promotion:** Promoting the district as a vibrant and attractive destination for businesses, customers, and tourists.
- ✓ **Advocacy and Representation:** Acting as a collective voice for property owners and stakeholders in municipal decision-making processes.
- ✓ **Community Engagement:** Fostering community cohesion and engagement through events, programs, and initiatives that benefit all stakeholders.
- ✓ **Sustainability and Long-term Planning:** Supporting sustainable practices and long-term planning to ensure the district's continued growth and success.

Funding Sources

The funds come from a special assessment calculated based on property values within the Business Improvement District. These funds constitute the sole source of revenue for this fund and they are exclusively designated for expenditures related to the Business Improvement District currently managed by Destination Caldwell.

Business Improvement District Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63570 - Professional Services	-	375,000	390,000	15,000	4%
Total Operating	**-**	**375,000**	**390,000**	**15,000**	**4%**
Total Expenditures	**-**	**375,000**	**390,000**	**15,000**	**4%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
35510 - Special Assessments	-	375,000	390,000	(15,000)	4%
Total Revenue	**-**	**375,000**	**390,000**	**(15,000)**	**4%**



Cemetery Fund

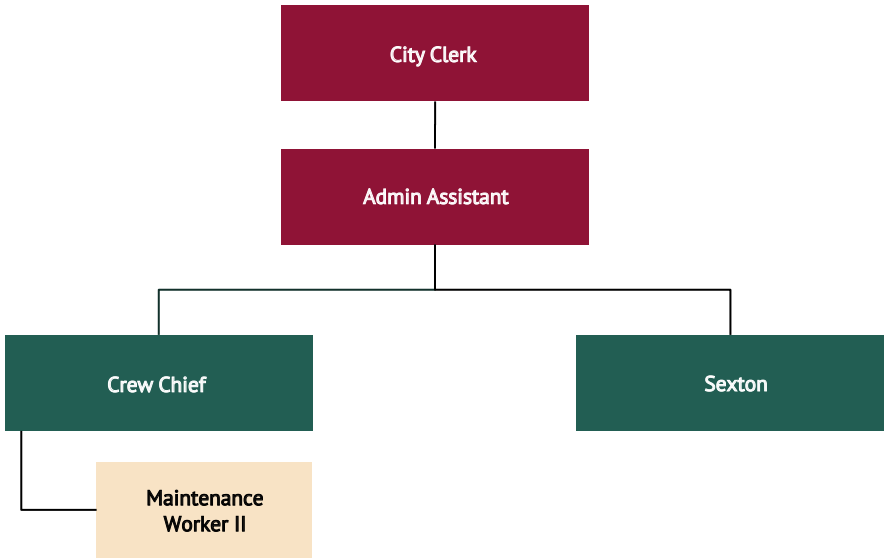
Mission

The City Cemetery's mission is to provide friendly and professional services to patrons either visiting the cemetery or experiencing the loss of a friend or family member; to assist the public with information regarding historical facts or genealogical documentation about those interred at the cemetery through use of electronic archiving storage methods; to serve as a bridge between the Mayor, City Council, City staff, and members of the public concerning information and documentation; and to provide these services in a manner that is professional, efficient, transparent, fair, and courteous.

What We Do

The City Cemetery Department is dedicated to the management, maintenance, and preservation of municipal cemeteries. This includes ensuring that the grounds are beautifully landscaped and meticulously cared for, providing respectful burial and memorial services, and maintaining accurate and accessible records. The department plays a vital role in honoring the City's heritage, supporting grieving families, and offering a serene and dignified environment for reflection and remembrance.

Organizational Chart



Accomplishments

- ✓ Repairs made to the cemetery shop to replace broken doors, gutters, and secure the window to preserve the building and guard against vandalism

Cemetery Fund

- ✓ Repairs to the existing sprinkler system for improved efficiency
- ✓ Preparation of the cemetery grounds for the installation of two new niche units at the site
- ✓ Coordination with the City Engineering Department and contractors to prepare the grounds for the new interment shelter at site
- ✓ Coordination with the City Mapping Department for approval of the selected "cemetery lane names" as indicated on the original plat map for the site and install the accompanying wayfinding signage
- ✓ Replace burial/interment equipment due to it being dysfunctional and unsafe for operation by the cemetery grounds crew
- ✓ Creation and implementation of forms and policies regarding Saturday burials and required prior approval by the Sexton for installation of monuments
- ✓ Partnership established with donor regarding donation to create a scenic seating area and audio segments about Caldwell's history for the public to enjoy

Goals

- ✓ Preserve historical integrity by maintaining monuments, headstones, and landmarks.
- ✓ Ensure operational efficiency by implementing a comprehensive maintenance schedule for groundskeeping and facility upkeep.
- ✓ Enhance the efficiency of burial and memorial services through continuous process improvements.
- ✓ Implement water conservation measures, including the use of drought-resistant plants and efficient irrigation systems.

Funding Sources

The Canyon Hill Cemetery receives funding from property and sales taxes passed down from the state. Additionally, it is also funded through the sale of lots and grave fees.

	FY 2025	FY 2026	FY 2027
Admin Assistant	1	1	1
Crew Chief	-	-	1
Maintenance Worker	2	2	1
Sexton	1	1	1
Total Cemetary	**4**	**4**	**4**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	185,650	200,266	217,225	16,959	8%
41200 - Part-Time Salary	-	21,549	22,300	751	3%
41300 - Overtime	5,205	10,000	7,000	(3,000)	(30%)
42100 - Health Insurance	57,068	58,107	54,827	(3,280)	(6%)
42120 - Dental Insurance	773	3,122	3,267	145	5%
42130 - Other Insurance	1,397	1,277	1,348	71	6%
42200 - FICA	13,968	16,890	18,244	1,354	8%
42300 - State Retirement	22,679	23,738	25,856	2,118	9%
42310 - PERSI/401k/Employer Portion	1,712	3,673	4,094	421	11%
42312 - HRA VEBA Funding	2,000	2,000	2,075	75	4%

Cemetery Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
42600 - Workers' Compensation	3,988	5,478	5,574	96	2%
Total Personnel	**294,440**	**346,100**	**361,810**	**15,710**	**5%**
Operating					
62800 - Uniform Expense	881	4,000	4,000	-	-
63210 - Annual Audit Services	309	434	292	(142)	(33%)
63310 - Admin/Payroll Services	15,151	20,448	29,806	9,358	46%
63311 - Admin Facilities	13,926	16,788	24,163	7,375	44%
63330 - Attorney Services	1,882	3,714	9,649	5,935	160%
63410 - Software Maintenance & Service	5,030	5,010	5,190	180	4%
63570 - Professional Services	196	2,000	-	(2,000)	(100%)
63580 - Labor Services	28,435	35,000	30,000	(5,000)	(14%)
64050 - Telephone	-	900	-	(900)	(100%)
64051 - Cell Phones	1,683	1,800	1,800	-	-
64100 - Water/Sewer/Trash	1,182	325	3,000	2,675	823%
64110 - Irrigation Assessment	9,000	9,000	9,300	300	3%
64200 - Cleaning Services	-	500	-	(500)	(100%)
64210 - Disposal	549	1,600	-	(1,600)	(100%)
64230 - Custodial	100	-	-	-	-
64310 - R & M Office Equipment	388	200	400	200	100%
64311 - R & M Computers	-	-	1,200	1,200	100%
64320 - R & M Grounds	11,740	10,000	13,500	3,500	35%
64330 - R & M Building	13,237	4,000	5,450	1,450	36%
64340 - R & M Vehicle	4,044	3,500	3,500	-	-
64350 - R & M Machinery	10,681	5,000	8,000	3,000	60%
64380 - R & M Other	1,199	1,000	1,200	200	20%
65200 - Ins, Other Than Employee Benefits	4,760	5,100	6,605	1,505	30%
65500 - Printing & Binding	440	400	400	-	-
65550 - Mausoleum Inscriptions	850	1,200	1,200	-	-
66110 - Office Supplies	909	400	600	200	50%
66120 - Copy Paper & Supplies	49	50	-	(50)	(100%)
66130 - Postage	205	-	100	100	100%
66140 - Minor Equipment	2,444	1,250	2,000	750	60%
66141 - Minor Tools	575	1,500	1,500	-	-
66142 - Major Equipment	5,244	6,500	15,000	8,500	131%
66150 - Safety Supplies	1,507	1,001	1,500	499	50%
66161 - Employee Relations	-	-	150	150	100%
66210 - Natural Gas	1,548	3,150	2,500	(650)	(21%)
66220 - Electricity	3,991	4,200	5,000	800	19%
66240 - Oil	-	100	-	(100)	(100%)
66260 - Gasoline	7,835	5,000	8,000	3,000	60%
66350 - General Operating Supplies	2,325	2,000	2,500	500	25%
66370 - Fertilizers/Chemicals	5,182	7,000	7,000	-	-
67450 - Office Equipment & Furniture	500	500	-	(500)	(100%)
Total Operating	**157,977**	**164,570**	**204,505**	**39,935**	**24%**
Capital					
87300 - Imprv Other Than Buildings	64,570	350,000	-	(350,000)	(100%)
87410 - Machinery	45,436	-	-	-	-

Cemetery Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
87500 - Construction in Progress	142,152	20,000	-	(20,000)	(100%)
Total Capital	**252,158**	**370,000**	**-**	**(370,000)**	**(100%)**
Total Expenditures	**704,575**	**880,670**	**566,315**	**(314,355)**	**(36%)**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31100 - Property Taxes	184,256	193,453	206,743	(13,290)	7%
33530 - St Rev Shared Sales Tax	-	85,000	149,830	(64,830)	76%
34010 - Charges for Services	1,080	-	1,200	(1,200)	100%
34190 - Miscellaneous Revenue	460	2,500	1,500	1,000	(40%)
34810 - Sale of Lots	68,284	86,000	85,000	1,000	(1%)
34820 - Grave Fees	124,349	137,200	140,000	(2,800)	2%
34840 - Saturday Burials	2,471	7,500	4,000	3,500	(47%)
36105 - Accrued Interest Revenue	706	-	-	-	-
36106 - Claims Interest	131	160	-	160	(100%)
36110 - Investment Interest Revenue	114,149	46,000	80,000	(34,000)	74%
36999 - Unrealized Gain or Loss	(567)	-	-	-	-
39200 - Sale of Fixed Asset	8,700	-	-	-	-
Total Revenue	**504,019**	**557,813**	**668,273**	**(110,460)**	**20%**



Community Development Block Grant (CDBG) Fund

Mission

Building community. Creating opportunity. Inspiring the future. "To cultivate economic opportunity, grow our talent, and ensure quality, well-planned, and physically integrated development of the built and natural environment in order to promote, protect and preserve the public health, safety, welfare, and quality of life of the community, through a commitment of delivering prompt, professional and consistent services to the citizens and development community that exceeds the expectations of those we serve.

Organizational Chart



CDBG Budget

- ✓ Receive annual federal HUD funding
- ✓ 20% admin cap: 60% of the CDBG staff salary and other administrative costs (20% cap)
- ✓ 15% public services cap
- ✓ Remaining 65% for other project funding
  - 70% is required to be utilized for services that benefit low- and moderate-income (LMI) persons
  - 30% can be spent for infrastructure projects
- ✓ Funding for subrecipients is done through a competitive application process
- ✓ City projects are vetted for eligibility with HUD laws, against the 70% LMI rule, and available funding

Potential Projects

- ✓ Housing rehabilitation
- ✓ Emergency housing repairs
- ✓ Infrastructure improvements to the North Caldwell neighborhood
- ✓ Public Services – LMI and homelessness

CDBG Fund

Funding Sources

The Community Development Block Grant (CDBG) program is funded by federal funds from the Department of Housing and Urban Development (HUD) through the CDBG.

The CDBG program supports various community development activities aimed at building stronger and more resilient communities. These activities are identified through an ongoing process and may address a range of needs, including:

- ✓ Infrastructure improvements
- ✓ Economic development projects
- ✓ Public facilities installation
- ✓ Community centers
- ✓ Housing rehabilitation
- ✓ Public services
- ✓ Clearance and acquisition
- ✓ Microenterprise assistance
- ✓ Code enforcement
- ✓ Homeowner assistance

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - CDBG/HUD	-	45,850	-	(45,850)	(100%)
41100 - CDBG Reg Salary	3,186	-	-	-	-
41100 - Salaries	-	-	38,501	38,501	100%
42100 - CDBG/HUD	-	16,097	-	(16,097)	(100%)
42100 - Health Insurance	189	-	6,023	6,023	100%
42120 - CDBG/HUD	-	916	-	(916)	(100%)
42120 - Dental Insurance	24	-	253	253	100%
42130 - CDBG/HUD	-	273	-	(273)	(100%)
42130 - Other Insurance	3	-	226	226	100%
42200 - CDBG/HUD	-	3,508	-	(3,508)	(100%)
42200 - Fica	241	-	-	-	-
42200 - FICA	-	-	2,945	2,945	100%
42300 - CDBG/HUD	-	5,484	-	(5,484)	(100%)
42300 - State Retirement	381	-	4,605	4,605	100%
42310 - CDBG/HUD	-	910	-	(910)	(100%)
42310 - PERSI/401k/Employer Portion	-	-	749	749	100%
42310 - Persi/401K/empoloyer portion	5	-	-	-	-
42312 - CDBG/HUD	-	350	-	(350)	(100%)
42312 - HRA VEBA Funding	-	-	300	300	100%
42600 - CDBG/HUD	-	56	-	(56)	(100%)
42600 - Workers' Compensation	-	-	46	46	100%
Total Personnel	**4,029**	**73,444**	**53,648**	**(19,796)**	**(27%)**
Operating					
63210 - Annual Audit Services	1,922	3,000	2,000	(1,000)	(33%)
63220 - Special Projects Services	-	1,147,020	1,105,192	(41,828)	(4%)

CDBG Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
63410 - Software Maintenance & Service	20,100	8,100	8,280	180	2%
63570 - Professional Services	3,264	40,000	-	(40,000)	(100%)
65400 - Advertising	1,090	800	1,500	700	88%
65800 - Travel & Meeting	-	10,000	24,245	14,245	142%
66350 - General Operating Supplies	726	500	1,000	500	100%
66500 - Dues & Association Fees	940	1,000	175	(825)	(82%)
Total Operating	**28,042**	**1,210,420**	**1,142,392**	**(68,028)**	**(6%)**
Other					
98551 - Grant Pass-Through Payment	90,620	429,331	100,439	(328,892)	(77%)
Total Other	**90,620**	**429,331**	**100,439**	**(328,892)**	**(77%)**
Total Expenditures	**122,691**	**1,713,195**	**1,296,479**	**(416,716)**	**(24%)**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
33100 - Federal Grant	122,690	1,713,054	1,296,479	416,575	(24%)
Total Revenue	**122,690**	**1,713,054**	**1,296,479**	**416,575**	**(24%)**



Library Fund

Mission Statement

The City Library Fund is a dedicated financial resource allocated for the operation, maintenance, and enhancement of the City's public library system. This fund supports various aspects of library services, including the acquisition of books and other materials, library programs, facility maintenance, and technological upgrades.

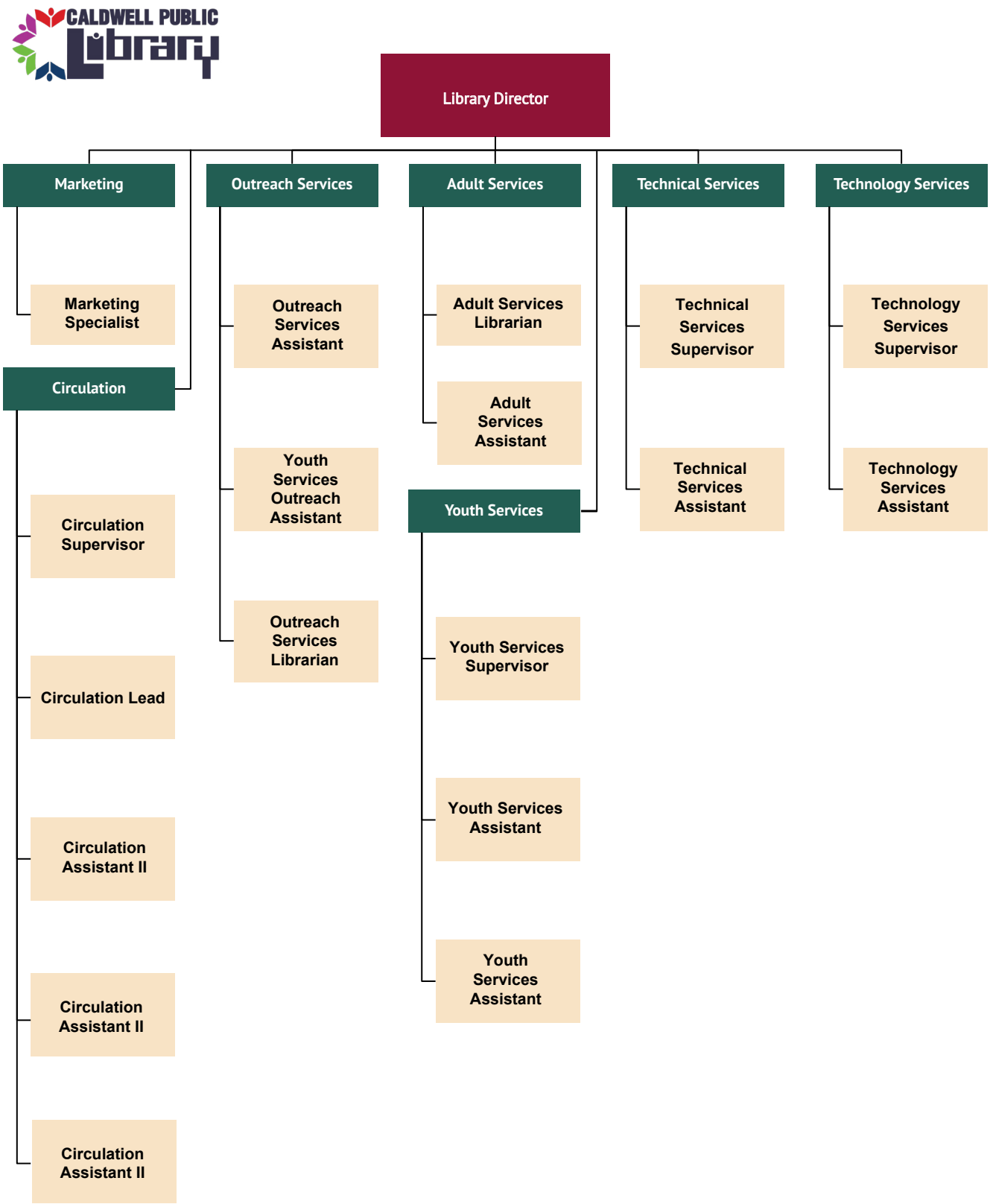
The Caldwell Public Library provides services and information to connect, enrich, and inspire our community.

Key Accomplishments

- ✓ Welcomed 167,820 visitors
- ✓ Completed 232,602 circulation transactions
- ✓ Completed 18,901 reference transactions
- ✓ 13,271 patrons attended 700 library programs
- ✓ 16,692 computers sessions and 95,588 wireless computer sessions recorded

Library Fund

Organizational Chart



Library Fund

Strategic Plan 2026-2028

Goal 1: Support and Expand Library Facility and Spaces

- ✓ Prepare for a capital campaign to improve and increase the library's physical space. **(September 2026)**
- ✓ Review existing library spaces to ensure they are flexible and meet the community's needs such as meeting rooms and study spaces. **(Ongoing)**
- ✓ Explore potential facility partnership opportunities. **(Ongoing)**
- ✓ Identify physical location options and associated costs to increase the physical space of the library facility. **(September 2026)**

Goal 2: Enhance Community Engagement

- ✓ Develop a comprehensive marketing plan to inform and educate Caldwell residents about non-traditional library services and offerings. **(September 2026)**
- ✓ Increase library cardholders and cardholder activity by 15%. **(December 2027)**
- ✓ Seek out sustainable partnerships and collaboration opportunities with local businesses, community organizations, and municipal departments. **(Ongoing)**

Goal 3: Increase Funding to Meet Staff and Public Service Needs

- ✓ Increase funding for three new FT public services positions. **(2026-2028)**
- ✓ Provide development opportunities focused on customer service, reference services, and readers advisory. **(Ongoing)**
- ✓ Implement onsite notary and passport services. **(September 2027)**
- ✓ Increase youth services and programming opportunities during weekend service hours. **(December 2028)**

Goal 4: Create and Support a Community of Life-long Learners

- ✓ Create targeted campaigns for early literacy, reading challenges, and services for job seekers and implement one campaign for each service each year. **(2026-2028)**
- ✓ Research and implement programs for neurodivergent youth and adults. **(Ongoing)**
- ✓ Research and implement programs for ELL such as bilingual programming and an ESL Conversation group. **(Ongoing)**
- ✓ Develop partnerships with the Idaho Department of Labor and increase staff led employment services to provide training, referrals, and resume assistance for job seekers. **(September 2027)**

Funding Sources

The primary source of revenue for the Caldwell Public Library is City property taxes. Additionally, the library receives a portion of sales tax revenue that is distributed to the City through revenue sharing from the State of Idaho. Other smaller revenue sources include charges for lost or damaged items, non-resident user fees, and donations.

Future Priorities – FY2027

Identify physical location options and associated costs to increase the physical space of the library facility.

Library Fund

	FY 2025	FY 2026	FY 2027
Adult Services Assistant	1	1	1
Adult Services Librarian	1	1	1
Circulation Assistant	3	3	3
Circulation Lead	1	1	1
Circulation Supervisor	1	1	1
Library Director	1	1	1
Marketing Specialist	1	1	1
Outreach Services Assistant	1	1	1
Outreach Services Librarian	1	1	1
Technical Services Assistant	1	1	1
Technical Services Supervisor	1	1	1
Technology Services Assistant	1	1	1
Technology Services Supervisor	1	1	1
Youth Services Assistant	2	2	2
Youth Services Outreach Assistant	1	1	1
Youth Services Supervisor	1	1	1
Total Library	**19**	**19**	**19**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	887,404	1,008,129	1,073,446	65,317	6%
41200 - Part-Time Salary	9,298	20,500	20,500	-	-
41300 - Overtime	408	600	600	-	-
42100 - Health Insurance	244,884	251,441	296,833	45,392	18%
42120 - Dental Insurance	13,748	13,709	14,595	886	6%
42130 - Other Insurance	6,608	6,338	6,614	276	4%
42200 - FICA	65,189	78,452	83,368	4,916	6%
42300 - State Retirement	105,889	120,200	127,887	7,687	6%
42310 - PERSI/401k/Employer Portion	9,495	19,911	20,679	768	4%
42312 - HRA VEBA Funding	9,500	9,500	10,000	500	5%
42600 - Workers' Compensation	1,175	1,231	1,412	181	15%
Total Personnel	**1,353,598**	**1,530,011**	**1,655,934**	**125,923**	**8%**
Operating					
63210 - Annual Audit Services	1,193	1,509	1,196	(313)	(21%)
63310 - Admin/Payroll Services	65,694	58,211	70,714	12,503	21%
63330 - Attorney Services	1,669	3,080	1,000	(2,080)	(68%)
63370 - Parks Maintenance Services	17,045	13,768	26,643	12,875	94%
63410 - Software Maintenance & Service	32,286	23,000	25,000	2,000	9%
63430 - Office Maintenance Contracts	12,147	10,000	10,500	500	5%
63520 - Community Recreation programs	4,575	5,000	6,000	1,000	20%
63521 - Children's Programs	11,446	15,000	15,000	-	-
63522 - Interlibrary Loan	9,790	5,000	6,000	1,000	20%
63524 - Teen Programs	5,144	8,000	8,000	-	-
63560 - Security Services	1,279	1,000	1,000	-	-
63570 - Professional Services	336	200	200	-	-
63571 - Passport Processing	-	-	1,000	1,000	100%

Library Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
64050 - Telephone	1,740	2,500	2,000	(500)	(20%)
64052 - Internet & DSL	7,585	3,000	3,500	500	17%
64100 - Water/Sewer/Trash	8,747	5,000	8,000	3,000	60%
64110 - Irrigation Assessment	227	230	235	5	2%
64230 - Custodial	32,856	28,000	28,000	-	-
64310 - R & M Office Equipment	156	-	300	300	100%
64311 - R & M Computers	20,347	25,000	30,000	5,000	20%
64320 - R & M Grounds	-	500	500	-	-
64330 - R & M Building	23,221	20,000	20,000	-	-
64340 - R & M Vehicle	2,538	1,000	1,000	-	-
65200 - Ins, Other Than Employee Benefits	23,648	28,402	33,248	4,846	17%
65300 - Communications	10,538	11,000	11,000	-	-
65501 - Rebinding	663	1,000	1,000	-	-
65800 - Travel & Meeting	3,311	4,500	8,000	3,500	78%
65900 - Bank Service Charge	4,305	5,000	4,500	(500)	(10%)
66110 - Office Supplies	3,382	3,000	3,000	-	-
66112 - Toners, Cartridges, etc.	5,313	4,000	5,500	1,500	38%
66120 - Copy Paper & Supplies	1,621	1,200	1,600	400	33%
66130 - Postage	3,216	3,600	2,500	(1,100)	(31%)
66160 - Community Relations Project	5,174	4,600	4,600	-	-
66162 - Public Edu and Promotional	3,887	5,000	5,000	-	-
66220 - Electricity	29,415	26,000	28,000	2,000	8%
66260 - Gasoline	422	600	500	(100)	(17%)
66330 - Grants, Gifts, Endowment	43,770	15,000	50,000	35,000	233%
66360 - Program Supplies	5,230	4,000	4,000	-	-
66400 - Books & Subscriptions	60	400	398	(2)	(0%)
66401 - Children's Books	31,225	31,000	36,000	5,000	16%
66402 - Periodicals	3,856	3,000	3,000	-	-
66403 - Reference Books	3,316	500	500	-	-
66404 - Standing Order	2,356	2,000	2,000	-	-
66405 - Young Adult Books	3,752	10,000	5,000	(5,000)	(50%)
66406 - Adult Book Order	51,580	60,000	60,000	-	-
66407 - Audio Visual	30,909	90,000	90,000	-	-
67450 - Office Equipment & Furniture	300	500	500	-	-
Total Operating	**531,270**	**543,300**	**625,634**	**82,334**	**15%**
Other					
98050 - Over & Short	8	-	-	-	-
99900 - Contingency	-	20,000	-	(20,000)	(100%)
Total Other	**8**	**20,000**	**-**	**(20,000)**	**(100%)**
Total Expenditures	**1,884,876**	**2,093,311**	**2,281,568**	**188,257**	**9%**

Library Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31100 - Property Taxes	1,396,311	1,473,925	1,562,491	(88,566)	6%
33100 - Federal Grant	2,513	-	-	-	-
33400 - State Grants	6,000	-	-	-	-
33530 - St Rev Shared Sales Tax	641,217	462,000	525,063	(63,063)	14%
34010 - Charges for Services	21,166	19,000	20,000	(1,000)	5%
34012 - Recycling	-	1,000	-	1,000	(100%)
34017 - Passport Services	-	-	10,000	(10,000)	100%
34140 - Printing & Duplication Fees	15,838	12,000	16,000	(4,000)	33%
34190 - Miscellaneous Revenue	4,126	8,000	5,000	3,000	(38%)
34191 - Community Program Revenue	2,279	-	-	-	-
34315 - Lost/Damaged	5,485	5,000	6,000	(1,000)	20%
34775 - Oral History	115	-	100	(100)	100%
34777 - Summer Reading	6,450	1,000	1,000	-	-
35130 - Library Fines	2,551	3,500	3,500	-	-
36110 - Investment Interest Revenue	95,607	50,000	50,000	-	-
36999 - Unrealized Gain or Loss	(7,741)	-	-	-	-
37600 - Gifts/Donations	127,541	105,000	150,000	(45,000)	43%
37610 - Endowments	-	5,000	-	5,000	(100%)
39125 - Other Grants	(3,476)	-	-	-	-
Total Revenue	**2,315,982**	**2,145,425**	**2,349,154**	**(203,729)**	**9%**



Local Improvement District Fund

Mission

The mission of Local Improvement Districts (LIDs) is to facilitate the development and enhancement of vital infrastructure within the community, ensuring that property owners benefit from improved services and facilities. By effectively managing and financing construction projects, LIDs aim to promote growth, prosperity, and a higher quality of life for residents of Caldwell, Canyon County, the Treasure Valley, and the State of Idaho.

LIDs are a financing mechanism administered by the Engineering Department to fund essential infrastructure improvements, such as street, water, and sewer projects. Established under the authority and procedures outlined in Idaho State Code, Title 50, Chapter 17, LIDs provide a structured method for the City of Caldwell to undertake necessary construction projects. The City handles the design, construction management, and interim financing while property owners repay the construction costs based on the benefits they receive. Repayments are typically spread over a period of ten years.

Funding Sources

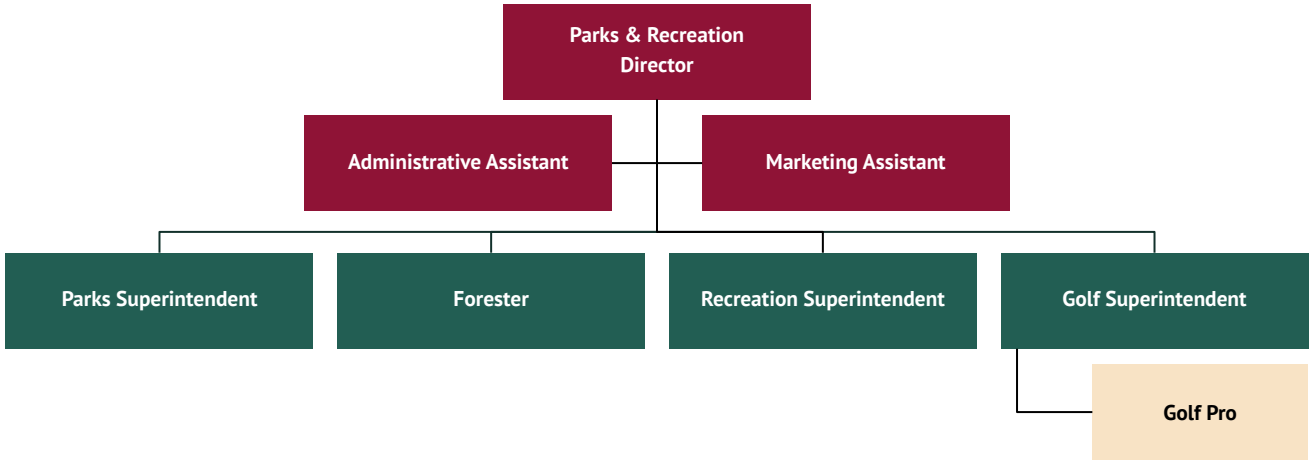
The primary source of funding for LIDs comes from assessments levied on property owners who benefit from the improvements. These assessments are based on the proportional benefit each property receives from the infrastructure project.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63215 - Bond Paying Agent Service	-	-	10,000	10,000	100%
Total Operating	**-**	**-**	**10,000**	**10,000**	**100%**
Other					
98500 - Operating Transfer Out	105,308	169,983	162,000	(7,983)	(5%)
Total Other	**105,308**	**169,983**	**162,000**	**(7,983)**	**(5%)**
Total Expenditures	**105,308**	**169,983**	**172,000**	**2,017**	**1%**

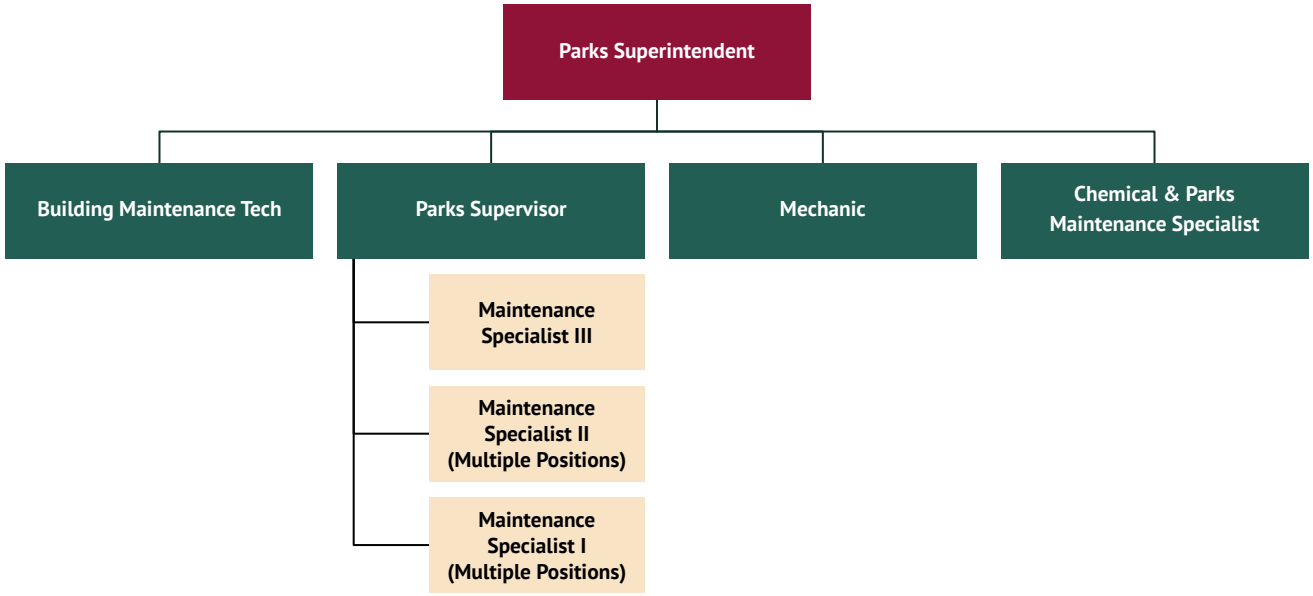
	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
35510 - Special Assessments	96,753	148,652	151,500	(2,848)	2%
36120 - Spec Assess Interest Rev	12,719	30,059	35,500	(5,441)	18%
36999 - Unrealized Gain Or Loss	282	-	-	-	-
Total Revenue	**109,754**	**178,711**	**187,000**	**(8,289)**	**5%**



Parks, Recreation, and Forestry Fund



Parks



Mission

The mission of the Caldwell Parks Department is to preserve and enhance our city's green spaces, ensuring they are safe, clean, and welcoming for all. Through dedicated maintenance and stewardship of our 16 public parks. We aim to provide environments that foster community pride, promote health, and enrich the quality of life for residents and visitors alike.

Parks, Recreation, and Forestry Fund

Core Responsibilities

- ✓ 16 city parks
- ✓ 6 roundabouts
- ✓ 32 municipal auxiliary areas
- ✓ Extensive walking paths, including the Greenbelt and Rotary Pond
- ✓ Landscaping at major ingress and egress points, such as freeway entrances and exits
- ✓ Installs and maintains the Winter Wonderland light display

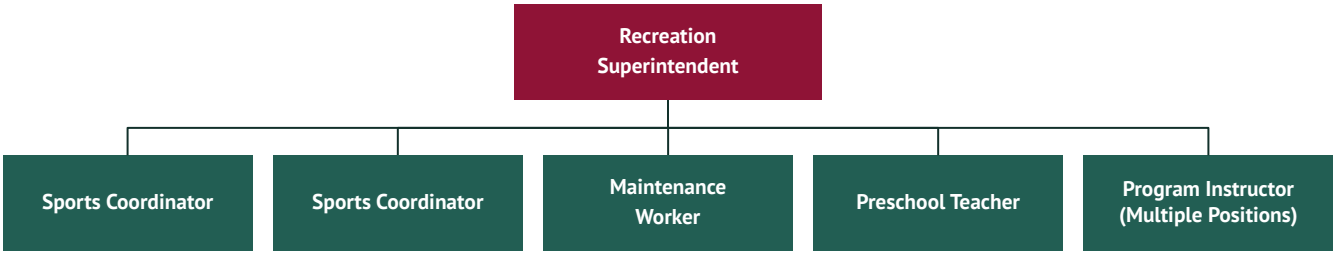
Personnel Requests

- ✓ 2 Maintenance Specialist I positions

Impact Fee & Capital Requests

Equipment			Projects		
Air Compressor Trailer (Impact)	$	74,000	Mallard Park Amphitheater Shade Structure (Impact)	$	150,000
F650 Dump Truck (Impact)	$	120,000	Mini Park (Impact)	$	600,000
Toro Lawn Mower (Capital)	$	118,000	Lincoln Road Park (Impact)	$	3,500,000
Articulation Loader (Impact)	$	100,000			

Recreation



Mission

Our mission is to create meaningful recreational experiences that promote health, wellness, personal growth, and community pride through safe, inclusive, and affordable programs, events, and facilities for all Caldwell residents.

Core Responsibilities

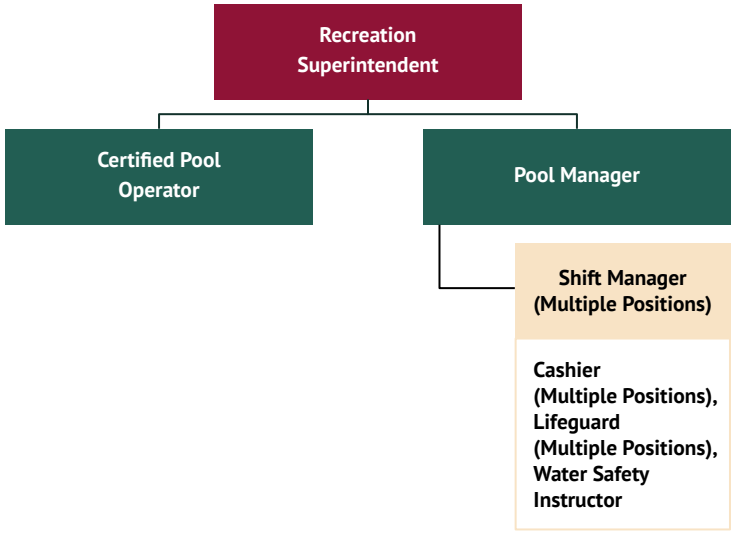
- ✓ Provide diverse, safe, & engaging recreational opportunities that meet the needs and interests of the community
- ✓ Create welcoming environments & opportunities that bring people together and encourage participation from residents of all ages, abilities, and backgrounds
- ✓ Encourage active lifestyles & personal well-being through accessible recreation experiences that support physical, mental, and social health

Goals

- ✓ Expand recreational opportunities & increase participation across all age groups & demographics
- ✓ Provide safe, high-quality programs, facilities/fields, & events that exceed participant expectations
- ✓ Build meaningful partnerships & community connections that expand recreational opportunities for residents

Parks, Recreation, and Forestry Fund

Memorial Pool



Mission

Our mission is to provide a safe, clean, and welcoming aquatic environment where individuals and families can swim, learn, play, and connect. Through exceptional customer service, professional staff, and a commitment to safety, we create positive experiences that promote recreation, wellness, and lasting community memories.

Core Responsibilities

- ✓ Maintain a safe aquatic environment through proactive supervision, staff training, facility inspections, & emergency preparedness
- ✓ Provide clean facilities, outstanding customer service, & enjoyable aquatic experiences that make every guest feel welcome and valued
- ✓ Offer recreational & educational opportunities that encourage water safety, skill development, healthy lifestyles, & lifelong participation in aquatics

Accomplishments

- ✓ New shade structure
- ✓ Served 19,462 patrons for daily swim
- ✓ Provided 1,033 swim lesson participants

Forestry



Parks, Recreation, and Forestry Fund

Mission

To preserve, protect, and grow the city's tree canopy, ensuring public safety while maximizing the environmental, economic, and social benefits of the community forest

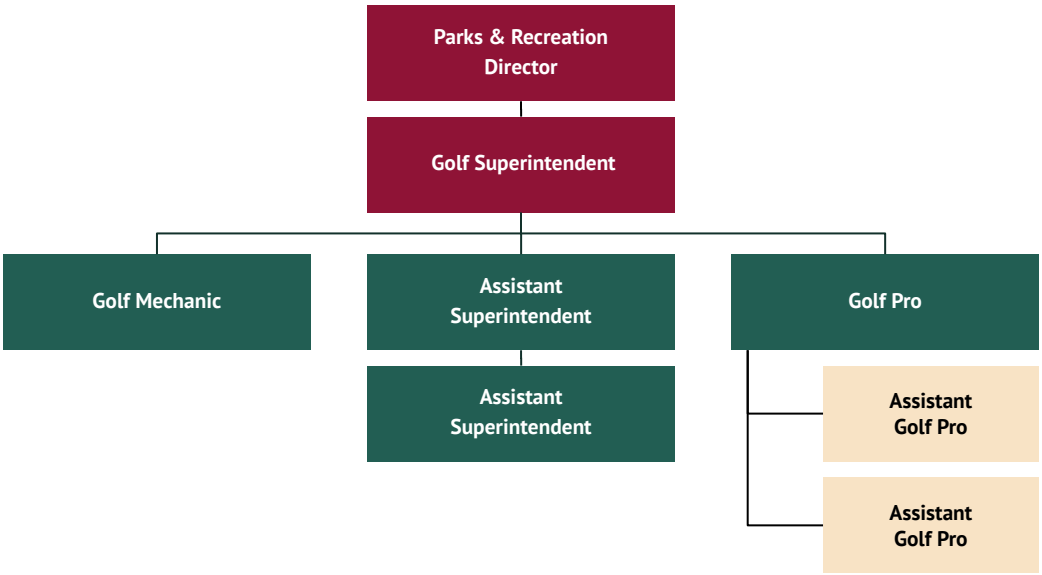
Core Responsibilities

The Forestry Department maintains a healthy urban forest by promoting proper tree care throughout the city. This is accomplished in part by overseeing new tree plantings in City right of ways and green spaces, as well as assisting and advising the community with tree and shrub care.

Impact Fee Requests

Woodchipper $95,000.00

Golf



Mission

To provide an exceptional and inclusive golfing experience to the community by promoting the game of golf through professional instruction, outstanding customer service, and well-maintained facilities—ensuring accessibility, enjoyment, and integrity for players of all ages and skill levels.

Core Responsibilities

- ✓ Manage daily golf operations, including tee times, check-ins, and pace of play.
- ✓ Maintain a high standard of customer service for all patrons.
- ✓ Coordinate tournaments, leagues, junior programs, and special events.
- ✓ Maintains 27 holes including greens and tee-boxes, 130 acres, 2,400 sprinkler heads

Requests

- ✓ Irrigation Design Master Plan $30,000
- ✓ Ventrac $50,000

Parks, Recreation, and Forestry Fund

✔ Ground Master $50,000

	FY 2025	FY 2026	FY 2027
Admin Assistant	1	1	1
Building Maintenance Technician	1	1	1
Chemical & Parks Maintenance Specialist	1	1	1
Mechanic & Equipment Maintenance Technician	1	1	1
Parks and Rec Director	1	1	1
Parks Maintenance Specialist	11	10	10
Parks Superintendent	1	1	1
Parks Supervisor	1	1	1
Recreation Maintenance Worker	1	1	1
Recreation Marketing Assistant	1	1	1
Recreation Superintendent	1	1	1
Sports Coordinator	2	2	1
Sports Coordinator/Pool Manager	-	-	1
Urban Forester	-	1	1
Total Parks and Rec Fund	**23**	**23**	**23**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	940,261	1,231,119	1,318,107	86,988	7%
41200 - Part-Time Salary	74,255	211,457	191,697	(19,760)	(9%)
41300 - Overtime	29,776	26,000	34,000	8,000	31%
41580 - Paid Holiday Time	322	-	-	-	-
42100 - Health Insurance	265,334	360,133	376,158	16,025	4%
42120 - Dental Insurance	14,924	20,130	19,729	(401)	(2%)
42130 - Other Insurance	7,981	7,608	8,021	413	5%
42200 - FICA	76,630	102,550	107,612	5,062	5%
42300 - State Retirement	115,779	145,100	155,378	10,278	7%
42310 - PERSI/401k/Employer Portion	8,872	23,697	24,876	1,179	5%
42312 - HRA VEBA Funding	11,750	11,250	12,075	825	7%
42500 - Unemployment Compensation	5,310	-	-	-	-
42600 - Workers' Compensation	23,063	27,239	31,502	4,263	16%
Total Personnel	**1,574,257**	**2,166,283**	**2,279,155**	**112,872**	**5%**
Operating					
62800 - Uniform Expense	12,171	17,600	18,600	1,000	6%
62900 - Employee Training	1,520	6,000	12,750	6,750	112%
63210 - Annual Audit Services	5,184	6,573	2,075	(4,498)	(68%)
63220 - Special Projects Services	71	5,000	-	(5,000)	(100%)
63310 - Admin/Payroll Services	90,968	166,897	191,529	24,632	15%
63311 - Admin Facilities	27,022	32,574	48,326	15,752	48%
63330 - Attorney Services	13,034	25,726	113,908	88,182	343%
63363 - Electrical Services	37,204	52,505	58,134	5,629	11%
63410 - Software Maintenance & Service	15,145	50,098	35,351	(14,747)	(29%)
63430 - Office Maintenance Contracts	1,123	1,720	1,850	130	8%
63520 - Community Recreation programs	130	2,500	2,500	-	-

Parks, Recreation, and Forestry Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
63560 - Security Services	1,985	3,220	2,880	(340)	(11%)
63570 - Professional Services	6,480	3,750	66,250	62,500	1,667%
63580 - Labor Services	215,597	70,000	75,000	5,000	7%
63582 - Rec Program Instructor Service	82,666	65,000	90,000	25,000	38%
64050 - Telephone	2,766	2,276	2,500	224	10%
64051 - Cell Phones	6,251	6,600	7,900	1,300	20%
64052 - Internet & DSL	1,646	840	850	10	1%
64100 - Water/Sewer/Trash	146,060	40,249	88,750	48,501	121%
64110 - Irrigation Assessment	63,717	66,900	70,000	3,100	5%
64200 - Cleaning Services	-	1,000	-	(1,000)	(100%)
64210 - Disposal	29,915	28,100	-	(28,100)	(100%)
64230 - Custodial	8,098	9,000	8,750	(250)	(3%)
64240 - Weed Control	20	-	-	-	-
64310 - R & M Office Equipment	244	500	500	-	-
64311 - R & M Computers	846	2,250	3,500	1,250	56%
64320 - R & M Grounds	192,860	146,500	195,100	48,600	33%
64321 - R & M Grounds/Wolfe Field	6,064	3,000	3,000	-	-
64322 - R & M Indian Creek Plaza	95,708	70,000	95,000	25,000	36%
64323 - Winder Wonderland	79,837	75,000	80,000	5,000	7%
64330 - R & M Building	21,015	33,500	92,814	59,314	177%
64335 - R & M Bldg Other	30,686	10,000	-	(10,000)	(100%)
64336 - R & M Van Slyke Museum	3,084	3,000	3,000	-	-
64340 - R & M Vehicle	55,655	46,000	71,000	25,000	54%
64350 - R & M Machinery	84,753	110,000	108,000	(2,000)	(2%)
64355 - R & M Major Tools/Equipment	-	-	2,500	2,500	100%
64360 - R & M Pumps & Motors	330	1,500	22,000	20,500	1,367%
64370 - R & M Furniture & Fixtures	4,456	1,750	3,500	1,750	100%
64380 - R & M Other	90	6,500	4,500	(2,000)	(31%)
64410 - Rental of Land & Buildings	18,126	18,000	18,000	-	-
64420 - Rental of Equipment & Vehicles	26,588	23,000	23,000	-	-
65200 - Ins, Other Than Employee Benefits	24,604	33,367	40,603	7,236	22%
65400 - Advertising	510	1,100	1,100	-	-
65500 - Printing & Binding	4,512	5,300	5,100	(200)	(4%)
65800 - Travel & Meeting	3,255	5,600	4,000	(1,600)	(29%)
65900 - Bank Service Charge	7,466	6,250	10,000	3,750	60%
66110 - Office Supplies	1,308	1,700	1,700	-	-
66112 - Toners, Cartridges, etc.	-	50	-	(50)	(100%)
66120 - Copy Paper & Supplies	41	700	300	(400)	(57%)
66130 - Postage	343	100	25	(75)	(75%)
66140 - Minor Equipment	28,993	39,950	26,750	(13,200)	(33%)
66141 - Minor Tools	8,623	8,500	14,000	5,500	65%
66142 - Major Equipment	14,051	10,000	-	(10,000)	(100%)
66150 - Safety Supplies	4,956	6,100	10,686	4,586	75%
66160 - Community Relations Project	4,208	-	-	-	-
66161 - Employee Relations	-	700	1,000	300	43%
66210 - Natural Gas	8,004	5,750	12,000	6,250	109%
66220 - Electricity	110,131	123,500	131,850	8,350	7%
66230 - Bottled Gas	-	100	-	(100)	(100%)
66240 - Oil	7,848	12,200	8,200	(4,000)	(33%)

Parks, Recreation, and Forestry Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
66260 - Gasoline	54,357	53,000	55,000	2,000	4%
66300 - Food & Beverages	4,326	7,000	7,000	-	-
66350 - General Operating Supplies	1,202	2,499	1,800	(699)	(28%)
66360 - Program Supplies	33,301	35,500	37,500	2,000	6%
66361 - Rec Boxing Program Supplies	1,941	6,000	7,000	1,000	17%
66365 - Senior Tours	64,323	20,000	20,000	-	-
66370 - Fertilizers/Chemicals	85,299	44,000	89,150	45,150	103%
66400 - Books & Subscriptions	578	550	750	200	36%
66500 - Dues & Association Fees	-	975	600	(375)	(38%)
67450 - Office Equipment & Furniture	1,988	500	2,250	1,750	350%
Total Operating	**1,865,283**	**1,645,619**	**2,111,681**	**466,062**	**28%**
Capital					
87410 - Machinery	35,584	-	-	-	-
87500 - Construction In Progress	1,611,082	-	-	-	-
Total Capital	**1,646,666**	**-**	**-**	**-**	**-**
Other					
98050 - Over & Short	(258)	-	-	-	-
Total Other	**(258)**	**-**	**-**	**-**	**-**
Total Expenditures	**5,085,948**	**3,811,902**	**4,390,836**	**578,934**	**15%**

Parks, Recreation, and Forestry Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31100 - Property Taxes	1,027,801	1,031,748	1,188,852	(157,104)	15%
33530 - St Rev Shared Sales Tax	1,994,112	1,723,163	2,284,292	(561,129)	33%
34190 - Miscellaneous Revenue	14,454	5,000	6,000	(1,000)	20%
34191 - Community Program Revenue	12,808	-	5,000	(5,000)	100%
34710 - Program Revenues	254,840	313,000	360,000	(47,000)	15%
34711 - Program Revenues/Taxable	3,710	7,500	10,000	(2,500)	33%
34712 - Senior Tours	81,892	25,000	25,000	-	-
34713 - Uniform/Costume Fees	453	2,500	500	2,000	(80%)
34715 - Player's Fees	2,811	10,000	3,000	7,000	(70%)
34716 - Player's Fees/Taxable	23,131	10,000	15,000	(5,000)	50%
34717 - Rec Boxing Program Revenue	7,888	10,000	10,000	-	-
34718 - Rec Boxing Retail Sales/Taxable	1,607	2,000	2,000	-	-
34720 - Facilities Rental	5,130	-	-	-	-
34740 - Swimming Pool Admission/ Rental	58,288	60,000	60,000	-	-
34745 - Swimming Pool Lessons	20,378	5,000	20,000	(15,000)	300%
34750 - Concessions	9,316	10,000	10,000	-	-
34780 - Band Shell Rental	8,764	12,000	9,000	3,000	(25%)
34781 - Mallard Park Shelter Rentals	17,289	20,000	20,000	-	-
34782 - Pipe Dream Park Shelter Rental	544	1,000	1,000	-	-
34785 - Luby Gazebo	2,125	2,000	2,000	-	-
34790 - Rose Garden Rental	740	1,100	1,000	100	(9%)
34795 - Parks Miscellaneous Revenue	272,631	314,912	457,062	(142,150)	45%
34796 - Curtis Park Rental	3,830	4,400	4,000	400	(9%)
36106 - Claims Interest	167	150	-	150	(100%)
36110 - Investment Interest Revenue	68,933	50,000	40,000	10,000	(20%)
36340 - Train Depot Rental	16,739	15,000	15,000	-	-
36999 - Unrealized Gain or Loss	(2,333)	-	-	-	-
37600 - Gifts/Donations	12,175	-	1,000	(1,000)	100%
37670 - Recreation Secret Pals	9,212	-	-	-	-
39100 - Interfund Oper Transfer In	1,567,944	-	-	-	-
Total Revenue	**5,497,379**	**3,635,473**	**4,549,706**	**(914,233)**	**25%**



Street Fund

Mission

The City Street Department's mission is to maintain and improve the City's street infrastructure to enhance safety, accessibility, and quality of life for residents and visitors. We are dedicated to providing reliable and efficient street maintenance services, ensuring compliance with regulatory standards, and promoting sustainable practices. Our mission includes fostering community engagement, supporting economic vitality through well-maintained streetscapes, and continuously striving for operational excellence. Through proactive management and responsive service, we aim to create and sustain a vibrant and connected urban environment for all.

What We Do

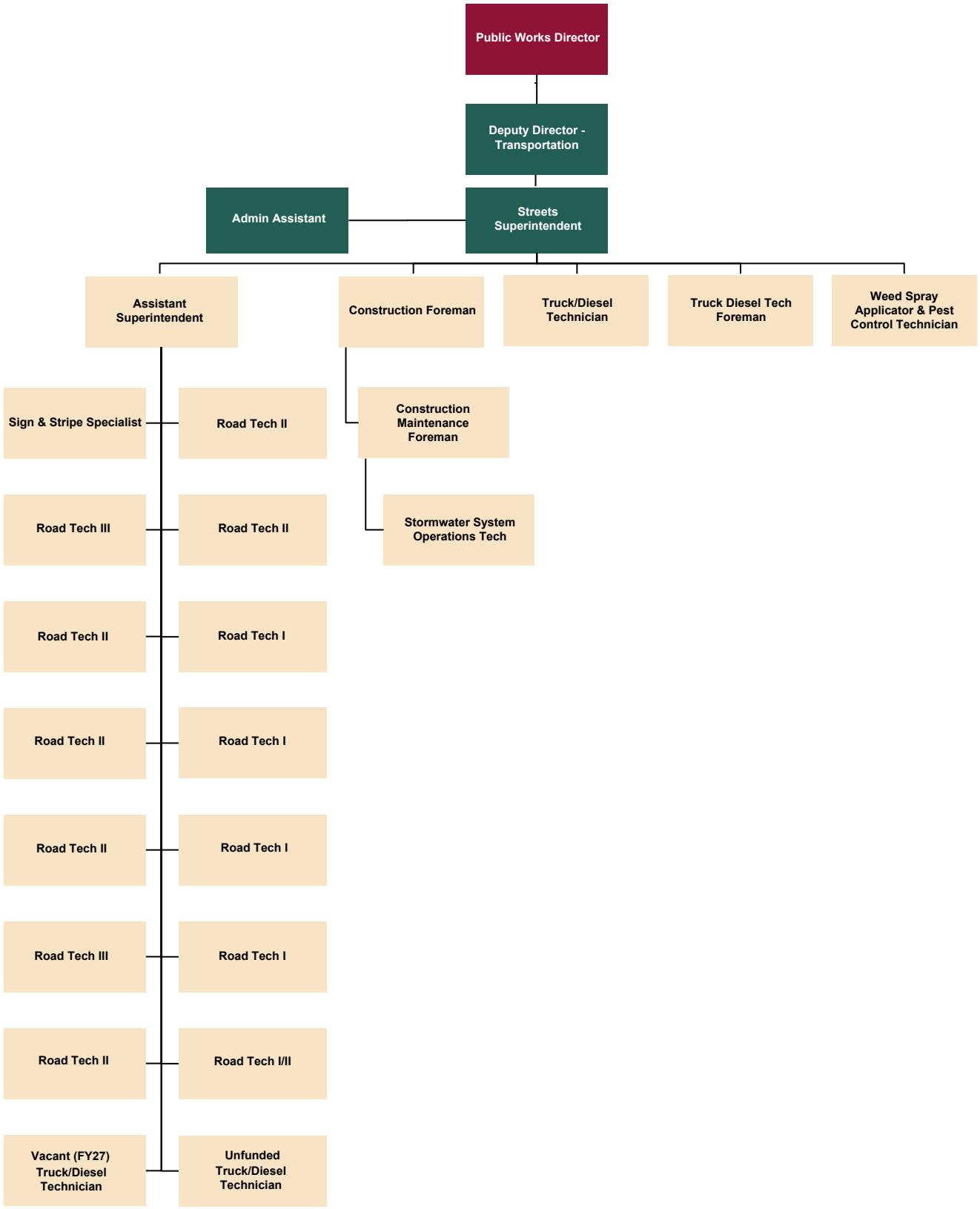
The City Street Department oversees the maintenance, repair, and enhancement of the municipality's street infrastructure. This includes roads, sidewalks, curbs, and related public thoroughfares. The department is responsible for ensuring safe and efficient travel throughout the City by addressing issues such as potholes, pavement deterioration, signage, and traffic flow. Additionally, it manages snow removal and ice control during winter months, contributes to City planning initiatives, and collaborates with other departments to support public events and emergency response efforts.

Accomplishments

- ✓ Placed 7,060 gallons of paint stripe
- ✓ Inspected/cleaned 843 stormwater catch basins
- ✓ Swept 5,085 miles of streets
- ✓ Placed 635 tons of sand; 3,750 gallons of de-icer, and 282 tons of salt during winter
- ✓ Applied chip seal and fog coat to 25 miles of streets
- ✓ Developed 2 parking lots
- ✓ Conducted sidewalk repairs
- ✓ Developed Railroad Quiet Zone Plan
- ✓ 10th Ave overpass emergency repairs
- ✓ Paved Purple Sage Golf Course pathways
- ✓ 10th Ave and Homedale Rd pavement overlays

Street Fund

Organizational Chart



Street Fund

Goals

- ✓ Ensure safety and compliance by conducting regular inspections and maintenance of streets, sidewalks, and other public thoroughfares.
- ✓ Enhance infrastructure quality by developing and executing a comprehensive pavement management program to extend the lifespan of streets. Prioritize and address pothole repairs, resurfacing projects, and other roadway improvements.
- ✓ Promote sustainability by utilizing sustainable materials and techniques to reduce the environmental impact of street projects.
- ✓ Optimize resource management by effectively manage budget allocations for street maintenance and improvement projects. Utilize asset management systems to track street conditions and prioritize maintenance activities.
- ✓ Enhance aesthetic and functional appeal by maintaining clean and well-kept streetscapes, including street cleaning, litter removal, and landscaping.
- ✓ Improve the visual appeal of public thoroughfares through streetscaping projects and beautification efforts.
- ✓ Support city operations by providing reliable and efficient snow removal and ice control services to ensure safe travel during winter months. Ensure streets are well-maintained and accessible for all city services and operations.

Funding Sources

The Street Fund receives property tax, sales tax passed down through the State of Idaho, and a portion from the Highway Distribution Account, which includes fuel tax and registration fees. These funds are specifically required to be used for roadway improvements and upkeep.

	FY 2025	FY 2026	FY 2027
Admin Assistant	1	1	1
Assistant Streets Superintendent	1	1	1
Construction Foreman	1	1	1
Construction/Maintenance Foreman	1	1	1
Road Technician	13	13	13
Sign & Stripe Specialist	1	1	1
Spray Applicator & Pest Control Technician	1	1	1
Stormwater System Operations Tech	1	1	1
Streets Superintendent	1	1	1
Truck/Diesel Tech Foreman	1	1	1
Truck/Diesel Technician	3	1	3
Total Street Admin Operations	**25**	**23**	**25**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
41100 - Salaries	1,299,099	1,508,282	1,568,960	60,678	4%
41200 - Part-Time Salary	1,483	18,700	18,700	-	-
41300 - Overtime	18,833	39,000	29,000	(10,000)	(26%)
42100 - Health Insurance	322,838	422,726	457,119	34,393	8%
42120 - Dental Insurance	17,070	22,267	20,753	(1,514)	(7%)
42130 - Other Insurance	9,449	8,633	9,111	478	6%

Street Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
42200 - FICA	96,549	116,815	120,611	3,796	3%
42300 - State Retirement	155,566	180,391	186,327	5,936	3%
42310 - PERSI/401k/Employer Portion	15,009	29,785	30,150	365	1%
42312 - HRA VEBA Funding	12,750	11,250	12,000	750	7%
42500 - Unemployment Compensation	3,642	-	-	-	-
42600 - Workers' Compensation	44,138	57,798	58,026	228	-
Total Personnel	**1,996,426**	**2,415,647**	**2,510,757**	**95,110**	**4%**
Operating					
62800 - Uniform Expense	10,066	20,640	21,310	670	3%
62900 - Employee Training	14,180	33,950	39,450	5,500	16%
63210 - Annual Audit Services	16,935	18,158	10,958	(7,200)	(40%)
63220 - Special Projects Services	501,837	475,681	423,957	(51,724)	(11%)
63310 - Admin/Payroll Services	176,142	438,150	621,045	182,895	42%
63311 - Admin Facilities	51,380	61,938	91,893	29,955	48%
63330 - Attorney Services	51,354	101,361	48,517	(52,844)	(52%)
63340 - City Engineering Services	335,479	845,395	560,045	(285,350)	(34%)
63350 - City Mapping services	-	59,749	68,051	8,302	14%
63363 - Electrical Services	401,506	312,578	663,411	350,833	112%
63364 - MS4 Services	427,863	544,432	-	(544,432)	(100%)
63370 - Parks Maintenance Services	7,626	6,159	11,919	5,760	94%
63410 - Software Maintenance & Service	5,723	16,289	88,723	72,434	445%
63430 - Office Maintenance Contracts	628	600	600	-	-
63570 - Professional Services	288,800	276,500	174,665	(101,835)	(37%)
63580 - Labor Services	80,019	100,000	80,000	(20,000)	(20%)
64050 - Telephone	3,467	-	3,200	3,200	100%
64051 - Cell Phones	15,125	8,800	31,460	22,660	258%
64100 - Water/Sewer/Trash	6,419	-	15,000	15,000	100%
64110 - Irrigation Assessment	6,524	-	1,700	1,700	100%
64210 - Disposal	3,763	31,500	31,500	-	-
64220 - Snow Plowing	38,718	40,000	40,000	-	-
64230 - Custodial	1,311	1,500	200	(1,300)	(87%)
64240 - Weed Control	18,895	40,000	40,000	-	-
64311 - R & M Computers	8,966	12,040	10,540	(1,500)	(12%)
64320 - R & M Grounds	175,503	8,000	258,000	250,000	3,125%
64330 - R & M Building	93,983	155,660	40,660	(115,000)	(74%)
64340 - R & M Vehicle	103,782	255,500	210,000	(45,500)	(18%)
64341 - R & M Tires	13,535	22,500	20,000	(2,500)	(11%)
64350 - R & M Machinery	32,221	80,500	50,000	(30,500)	(38%)
64355 - R & M Major Tools/Equipment	14,376	18,150	25,000	6,850	38%
64379 - R&M Bridge & Culvert	70,301	-	-	-	-
64380 - R & M Other	53,967	61,800	56,800	(5,000)	(8%)
64381 - R & M Traffic Signals	78,643	-	-	-	-
64382 - R&M Storm Drains	508,967	294,500	324,500	30,000	10%
64387 - R & M - Chip Seal	911,188	1,489,000	1,500,000	11,000	1%
64420 - Rental of Equipment & Vehicles	750	8,000	8,000	-	-
65200 - Ins, Other Than Employee Benefits	46,777	41,502	49,743	8,241	20%
65210 - Property Damage Repair	-	5,000	5,000	-	-
65300 - Communications	1,275	5,000	5,000	-	-

Street Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
65400 - Advertising	69	840	840	-	-
65500 - Printing & Binding	59	600	100	(500)	(83%)
65800 - Travel & Meeting	2,376	9,147	10,147	1,000	11%
66110 - Office Supplies	445	750	750	-	-
66130 - Postage	127	84	100	16	19%
66140 - Minor Equipment	38,162	59,000	34,443	(24,557)	(42%)
66141 - Minor Tools	11,406	15,000	7,500	(7,500)	(50%)
66142 - Major Equipment	-	10,000	63,000	53,000	530%
66150 - Safety Supplies	11,490	15,500	15,500	-	-
66161 - Employee Relations	-	-	1,050	1,050	100%
66210 - Natural Gas	8,817	-	-	-	-
66220 - Electricity	22,844	-	-	-	-
66230 - Bottled Gas	1,194	2,310	2,310	-	-
66240 - Oil	8,896	9,765	10,500	735	8%
66260 - Gasoline	120,628	150,000	150,000	-	-
66350 - General Operating Supplies	17,888	23,600	37,550	13,950	59%
66384 - Hot Mix - Asphalt	-	222,600	222,000	(600)	(0%)
66385 - Cracksealer	40,628	40,000	60,000	20,000	50%
66387 - Barricades	7,721	22,050	27,200	5,150	23%
66388 - Traffic Signs	36,988	31,500	31,500	-	-
66389 - Street Signs	3,314	16,800	20,000	3,200	19%
66390 - Street Striping	160,187	131,250	200,450	69,200	53%
66391 - Shop Supplies	9,306	5,000	7,500	2,500	50%
66392 - Construction Signs	-	3,150	5,000	1,850	59%
66400 - Books & Subscriptions	-	250	250	-	-
67450 - Office Equipment & Furniture	-	4,450	1,750	(2,700)	(61%)
67500 - ITD Construction in Progress	371,359	-	-	-	-
Total Operating	**5,451,898**	**6,664,178**	**6,540,287**	**(123,891)**	**(2%)**
Capital					
87100 - Land	598,785	-	-	-	-
87410 - Machinery	21,642	170,000	-	(170,000)	(100%)
87420 - Licensed Vehicles	150,789	165,000	-	(165,000)	(100%)
87420 - Streets	-	650,000	-	(650,000)	(100%)
87460 - Major Tools & Equipment	27,870	127,500	800,000	672,500	527%
87500 - Construction in Progress	3,948,019	5,960,000	6,070,000	110,000	2%
87500 - Construction In Progress	6,106,695	1,925,000	-	(1,925,000)	(100%)
87500 - Streets	-	2,094,000	-	(2,094,000)	(100%)
Total Capital	**10,853,800**	**11,091,500**	**6,870,000**	**(4,221,500)**	**(38%)**
Other					
98500 - Operating Transfers Out	1,653,330	-	-	-	-
99830 - Loan/ Lease Principal	-	10,000	36,624	26,624	266%
Total Other	**1,653,330**	**10,000**	**36,624**	**26,624**	**266%**
Total Expenditures	**19,955,454**	**20,181,325**	**15,957,668**	**(4,223,657)**	**(21%)**

Street Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31100 - Property Taxes	3,166,855	3,070,676	3,047,539	23,137	(1%)
33150 - Dept of Transportation Reimb.	2,224	-	-	-	-
33200 - Urban Renewal Projects	656,265	-	-	-	-
33400 - State Grants	157,754	-	-	-	-
33530 - St Rev Shared Sales Tax	903,521	767,643	876,966	(109,323)	14%
33540 - Gas Tax	5,584,699	5,656,544	4,515,958	1,140,586	(20%)
33550 - Road & Bridge St Revenue	74,220	25,000	60,000	(35,000)	140%
34012 - Recycling	974	-	-	-	-
34013 - Special Project Services	195,605	3,921,632	1,832,013	2,089,619	(53%)
34164 - MS4 Service Revenue	1,711,449	2,177,729	1,532,258	645,471	(30%)
34190 - Miscellaneous Revenue	11,058	10,000	10,000	-	-
34773 - Impact Fees	414,642	2,500,000	3,500,000	(1,000,000)	40%
34774 - Park Impact Fees	628,144	-	254,000	(254,000)	100%
36110 - Investment Interest Revenue	753,303	250,000	250,000	-	-
36999 - Unrealized Gain or Loss	(32,321)	-	-	-	-
36999 - Unreazlied Gain or Loss	5,030	-	-	-	-
38100 - Contributed Capital	971,000	-	-	-	-
39100 - Interfund Oper Transfer In	73,467	446,344	50,000	396,344	(89%)
39200 - Sale of Fixed Asset	4,600	-	-	-	-
39250 - Proceeds From Insurance	15,730	-	-	-	-
Total Revenue	**15,298,219**	**18,825,568**	**15,928,734**	**2,896,834**	**(15%)**



Capital Funds

About Capital Funds

There can be multiple sources of revenue for these funds and specifically, these expenses may apply to different fund types.

Generally, the minimum amount for purchases is $10,000, unless the expense is related to the oversight of the cost allocation plan or realized as an audit expense.

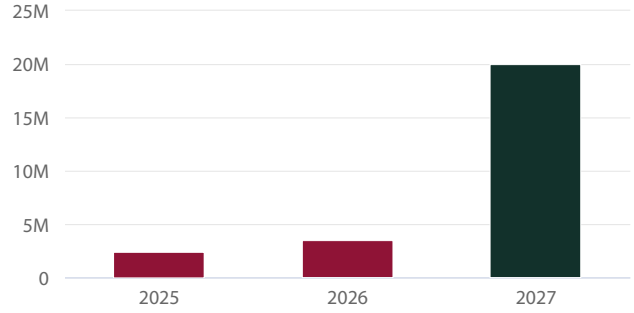
Capital / Impact Funds

- ✓ Capital Building
- ✓ Capital Improvement
- ✓ Capital Maintenance (Wolfe Field & Simplot Stadium)
- ✓ Capital Reserve - Fire
- ✓ Capital Reserve - Police
- ✓ Cemetery Capital Improvement
- ✓ Cemetery Perpetual Care
- ✓ 2024 Fire GO Bond
- ✓ Fire Impact Fee
- ✓ Police Impact Fee
- ✓ Parks Impact Fee

Capital / Impact Expenses

$20,042,311.00

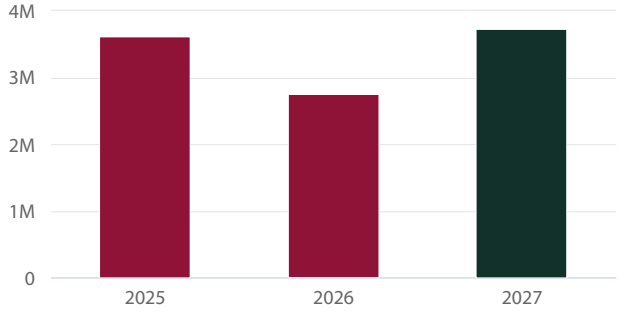
Expenses in 2027



Capital / Impact Revenues

$3,722,616.00

Revenues in 2027





Capital Building Fund

Purpose

To ensure strategic alignment and fiscal responsibility in the development of public infrastructure, a Building Fund is hereby established.

Funding from this source shall be limited to capital construction projects that meet the following criteria:

- ✓ **Inclusion in the Capital Improvement Plan (CIP)** -All projects seeking funding must be formally included in the municipality's approved Capital Improvement Plan (CIP). This ensures that projects have undergone appropriate vetting, prioritization, and long-term planning analysis.
- ✓ **Project Eligibility** - Eligible projects must be capital in nature, including new construction, major renovations, or substantial expansions of public facilities. Routine maintenance or minor repairs are not eligible for funding through this fund.
- ✓ **Submission and Approval** - Departments seeking funding must submit project proposals through the standard CIP submission process. Only projects approved and adopted as part of the CIP will be considered for funding disbursement from the Building Fund.
- ✓ **Funding Allocation Process** - The Building Fund shall be managed in coordination with the annual CIP review and budget cycle to ensure transparency and integration into the broader capital planning framework.



Capital Improvement Fund

Purpose

The Capital Improvement Fund is designated for capital improvements, including land, buildings, facilities, building enhancements, easements, vehicles, machinery, equipment, infrastructure, and other tangible assets used in operations.

To qualify, these assets must have an initial cost of at least $10,000.00, would typically be funded from the City's General Fund, and must have a minimum useful life of at least five (5) years.

Goals

- ✓ Develop future asset planning while addressing current deficiencies, accommodating anticipated growth, and replacing outdated facilities.
- ✓ Support the replacement and maintenance of equipment used by the City and its employees, ensuring they remain in good repair.
- ✓ Align capital improvements with the City's overall goals and objectives, including physical and economic development and asset management.
- ✓ Promote financial stability and ensure the City's long-term capacity will meet capital requirements.
- ✓ Maintain clear communication of the City's priorities and plans for capital projects with both internal and external stakeholders.

Funding Sources

The Capital Improvement Fund receives funding from property and sales taxes.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63210 - Annual Audit Services	709	158	551	393	249%
63310 - Admin/Payroll Services	17,699	22,443	27,783	5,340	24%
63410 - Software Maintence &svc	17,875	-	-	-	-
63570 - Professional Services	9,200	125,000	75,000	(50,000)	(40%)
64330 - R & M Building	10,336	-	-	-	-
64380 - R & M Other	40,265	50,000	-	(50,000)	(100%)
66140 - Minor Equipment	63,813	37,500	8,000	(29,500)	(79%)
66142 - Major Equipment	109,219	-	52,100	52,100	100%
Total Operating	**269,116**	**235,101**	**163,434**	**(71,667)**	**(30%)**
Capital					
87300 - Imprv Other Than Buildings	500,566	-	122,000	122,000	100%

Capital Improvement Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
87410 - Machinery	37,746	104,300	238,000	133,700	128%
87420 - Capital Improvements (GF - CEC, Golf, P&R, Cemetery)	-	59,315	-	(59,315)	(100%)
87440 - Capital Improvements (GF - CEC, Golf, P&R, Cemetery)	-	100,000	-	(100,000)	(100%)
87500 - Construction In Progress	364,777	340,000	-	(340,000)	(100%)
Total Capital	**903,089**	**603,615**	**360,000**	**(243,615)**	**(40%)**
Other					
98500 - Operating Transfer Out	12,000	80,700	12,000	(68,700)	(85%)
99830 - Loan/ Lease Principal	-	-	254,390	254,390	100%
Total Other	**12,000**	**80,700**	**266,390**	**185,690**	**230%**
Total Expenditures	**1,184,205**	**919,416**	**789,824**	**(129,592)**	**(14%)**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31100 - Property Taxes	713,990	752,316	798,229	(45,913)	6%
33530 - St Rev Shared Sales Tax	27,546	23,403	26,736	(3,333)	14%
36106 - Claims Interest	49	-	-	-	-
36110 - Investment Interest Revenue	90,396	30,000	30,000	-	-
36999 - Unrealized Gain or Loss	(1,725)	-	-	-	-
39100 - Interfund Oper Transfer In	-	-	85,136	(85,136)	100%
Total Revenue	**830,256**	**805,719**	**940,101**	**(134,382)**	**17%**



Capital Maintenance Fund (Wolfe Field & Simplot Stadium)

Purpose

The City of Caldwell owns both Wolfe Field and Simplot Stadium and has an agreement with the College of Idaho, leasing both properties to their athletics department. These fields are a great asset to the City as College of Idaho sports are very well attended and attract many spectators.

Goals

- ✓ Strengthen the partnership with the College of Idaho by ensuring that their athletics department has access to well-maintained and high-quality playing fields.
- ✓ Maintain and improve these key City assets to ensure they continue to serve the community effectively and support local sports and recreation.
- ✓ Leverage the improved facilities to attract more spectators and events, boosting the local economy through increased tourism and spending in the City.
- ✓ Ensure the long-term viability and usability of Wolfe Field and Simplot Stadium through regular maintenance and timely upgrades.

Funding Sources

Revenue generated through contractual leases is deposited into this fund with matching contributions from the City.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63210 - Annual Audit Services	-	9	7	(2)	(22%)
63310 - Admin/Payroll Services	1,001	1,114	1,409	295	26%
64380 - R & M Other	-	10,500	10,000	(500)	(5%)
Total Operating	**1,001**	**11,623**	**11,416**	**(207)**	**(2%)**
Total Expenditures	**1,001**	**11,623**	**11,416**	**(207)**	**(2%)**

Capital Maintenance Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34190 - Miscellaneous Revenue	6,242	8,000	8,000	-	-
36110 - Invest Interest Revenue	513	-	-	-	-
36320 - Land Lease	20,403	20,867	20,867	-	-
36999 - Unrealized Gain Or Loss	283	-	-	-	-
39100 - Interfund Oper Transfer In	12,000	12,000	12,000	-	-
Total Revenue	**39,441**	**40,867**	**40,867**	**-**	**-**



Capital Reserve - Fire Fund

Purpose

The Capital Reserve - Fire Fund is a dedicated financial resource established to support the long-term capital needs of the City's Fire Department. This fund is specifically allocated for major expenses related to the maintenance, replacement, and upgrading of fire department equipment, vehicles, and facilities. The fund ensures that the Fire Department has the necessary resources to operate efficiently, respond effectively to emergencies, and maintain a high level of readiness and safety.

By providing a reliable source of funding for these critical needs, the Capital Reserve - Fire Fund plays a vital role in supporting the Fire Department's mission to protect lives and property, enhance public safety, and maintain a high standard of emergency response within the community.

Goals

- ✓ Review space and explore options within our current fire stations that need repair, ensuring that they are adequately maintained during the City's sustained growth.
- ✓ Ensure that current stations are well-maintained and kept up-to-date with current maintenance standards.
- ✓ Review equipment and replace it according to the replacement schedule.

Funding Sources

City Sanitation Franchise Fees provide a vital source of revenue for the Capital Reserve Fund. These fees are collected from sanitation service providers operating within the City.

The funds generated from these fees are allocated to the Capital Reserve - Fire Fund, which is used to support essential capital projects and improvements across the City's Fire Department. This arrangement helps ensure that the City can maintain and enhance its infrastructure, facilities, and services, ultimately benefiting the entire community.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
64380 - R & M Other	1,188	-	-	-	-
66140 - Minor Equipment	1,606	-	-	-	-
66142 - Major Equipment	181,046	40,000	386,000	346,000	865%
Total Operating	**183,840**	**40,000**	**386,000**	**346,000**	**865%**
Capital					
87100 - Capital Reserves / Fire	-	123,046	-	(123,046)	(100%)
87200 - Capital Reserves / Fire	-	20,000	-	(20,000)	(100%)

Capital Reserve - Fire Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
87300 - Imprv Other Than Bldgs	15,335	-	-	-	-
87420 - Licensed Vehicles	321,476	-	-	-	-
87430 - Capital Reserves / Fire	-	50,000	-	(50,000)	(100%)
87440 - Capital Reserves / Fire	-	90,000	-	(90,000)	(100%)
87460 - Major Tools & Equipment	83,800	176,000	-	(176,000)	(100%)
Total Capital	**420,611**	**459,046**	**-**	**(459,046)**	**(100%)**
Total Expenditures	**604,451**	**499,046**	**386,000**	**(113,046)**	**(23%)**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31810 - Franchise Fees	101,590	170,000	105,000	65,000	(38%)
36106 - Claims Interest	15	-	-	-	-
36110 - Investment Interest Revenue	89,433	-	20,000	(20,000)	100%
36999 - Unrealized Gain or Loss	(2,534)	-	-	-	-
Total Revenue	**188,504**	**170,000**	**125,000**	**45,000**	**(26%)**



Capital Reserve - Police

Purpose

The purpose of the City's Police Capital Reserve Fund is specifically to maintain current equipment and to cover repair and maintenance (R&M) costs for existing buildings.

Goals

The City's Police Capital Reserve Fund is to ensure the Police Department has access to high-quality, reliable equipment and well-maintained facilities that support effective law enforcement operations, promote officer safety, and enhance community trust and safety. By adhering to this vision and these goals, the City's Police Capital Reserve Fund will support a capable, efficient, and responsive police force dedicated to maintaining public safety and community well-being.

Funding Sources

Revenue for this fund is received from sanitation franchise fees which are between the Police Capital Reserve and the Fire Capital Funds.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
66140 - Minor Equipment	154,653	-	15,000	15,000	100%
66142 - Major Equipment	-	337,064	433,777	96,713	29%
Total Operating	**154,653**	**337,064**	**448,777**	**111,713**	**33%**
Capital					
87420 - Licensed Vehicles	184,319	-	-	-	-
87460 - Major Tools & Equipment	-	-	32,500	32,500	100%
Total Capital	**184,319**	**-**	**32,500**	**32,500**	**100%**
Other					
99830 - Loan/ Lease Principal	-	300,000	513,386	213,386	71%
Total Other	**-**	**300,000**	**513,386**	**213,386**	**71%**
Total Expenditures	**338,972**	**637,064**	**994,663**	**357,599**	**56%**

Capital Reserve - Police

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31810 - Franchise Fees	-	170,000	105,000	65,000	(38%)
39100 - Interfund Oper Transfer In	1,172,933	112,200	550,000	(437,800)	390%
Total Revenue	**1,172,933**	**282,200**	**655,000**	**(372,800)**	**132%**



Cemetery Capital Improvement Fund

Mission

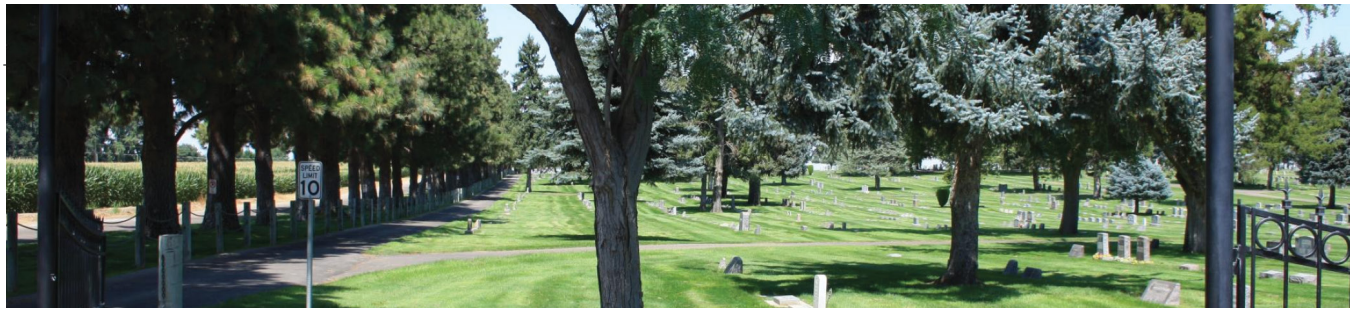
The mission of the City Cemetery Capital Improvement Fund is to ensure the continued development, preservation, and enhancement of cemetery facilities, providing a respectful and dignified environment for the community. By fulfilling this mission, the City Cemetery Capital Improvement Fund plays a vital role in enhancing the cemetery's facilities, preserving its heritage, and providing a respectful and aesthetically pleasing space for the community.

The City Cemetery Capital Improvement Fund is a dedicated financial resource used to support the development, enhancement, and maintenance of cemetery facilities and infrastructure. This fund is specifically allocated for capital projects aimed at improving the cemetery's physical condition, expanding its services, and preserving its historical and aesthetic value. Revenue for this fund may come from dedicated fees, donations, or other sources designated for cemetery improvements. The fund covers a range of projects, including the construction of new sections, restoration of existing structures, landscaping, and the installation of amenities.

Funding Sources

The Cemetery Capital Improvement Fund receives monies from lot sales.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31100 - Property Taxes	184,256	193,453	206,743	(13,290)	7%
33530 - St Rev Shared Sales Tax	-	85,000	149,830	(64,830)	76%
34010 - Charges for Services	1,080	-	1,200	(1,200)	100%
34190 - Miscellaneous Revenue	460	2,500	1,500	1,000	(40%)
34810 - Sale of Lots	68,284	86,000	85,000	1,000	(1%)
34820 - Grave Fees	124,349	137,200	140,000	(2,800)	2%
34840 - Saturday Burials	2,471	7,500	4,000	3,500	(47%)
36105 - Accrued Interest Revenue	706	-	-	-	-
36106 - Claims Interest	131	160	-	160	(100%)
36110 - Investment Interest Revenue	114,149	46,000	80,000	(34,000)	74%
36999 - Unrealized Gain or Loss	(567)	-	-	-	-
39200 - Sale of Fixed Asset	8,700	-	-	-	-
Total Revenue	**504,019**	**557,813**	**668,273**	**(110,460)**	**20%**



Cemetery Perpetual Care Fund

Purpose

This fund was created to provide for the ongoing maintenance and care of all areas within a cemetery where interments have occurred. This includes the upkeep of trees, shrubs, roads, streets, and other improvements that are part of the cemetery.

A "perpetual" or "endowed care cemetery" is a cemetery where lots are sold under the representation that the cemetery and lots will receive perpetual maintenance and oversight. This "endowed care" is provided free of further cost to the purchaser after the original purchase price is paid for a lot or burial space.

Only the earnings generated by the fund are used for the maintenance of the cemetery and the principal remains intact to ensure that the cemetery will be maintained in perpetuity.

Funding Sources

The only funding source for this fund is from the sale of grave sites, and the income from the trust fund may only be used for the general care, maintenance, and embellishment of the cemetery.



Bond Fund - Fire Stations 1 & 4

Purpose

On September 5, 2023, the Caldwell Mayor and City Council approved a local bond ordinance allowing the bond to proceed to the ballot to rebuild and expand the City's fire stations. Idaho bonds require 66.67% to pass, and following a recount, the bond's approval was confirmed at 66.74%.

The maximum bond amount is $17.3 million, funding both projects with an estimated total cost of $24.96 million, including $7.6 million in interest over 20 years. The annual taxpayer cost is $13.92 per $100,000 of assessed value, or approximately $3 per month for a median home valued at $374,000.

Goals

To maintain the level of fire and emergency medical services throughout the community, the City of Caldwell is proposing a $17.3 million bond to fund: 1) a rebuild and expansion of downtown Fire Station 1, and 2) construction of a new Fire Station 4 in the vicinity of Karcher Road and Lake Avenue to be shared with the Nampa Fire Protection District.

The proposed projects will reduce response times, provide quarters for full-time fire and emergency medical services personnel, improve fire and emergency medical services across the City, provide cost effective and long-term solutions, and contribute to an improved Insurance Services Office (ISO) rating.

Funding Sources

The City's proposed issuance of general obligation bonds in an amount not to exceed $17,300,000 for the purpose of providing funds with which to prepare, construct, and furnish the City's portion of the construction of a new fire station, reconstruction of an existing fire station, and the renovation of certain existing fire training and administration facilities.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63215 - Bond Paying Trustee Fee	3,000	-	-	-	-
63570 - Professional Services	175	-	-	-	-
65400 - Advertising	89	-	-	-	-
Total Operating	**3,264**	**-**	**-**	**-**	**-**
Capital					
87430 - Furniture & Fixtures	-	-	235,000	235,000	100%

Bond Fund - Fire Stations 1 & 4

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
87500 - Construction in Progress	12,263	1,500,000	16,332,034	14,832,034	989%
Total Capital	**12,263**	**1,500,000**	**16,567,034**	**15,067,034**	**1,004%**
Other					
99810 - Bond Principal	285,000	395,000	410,000	15,000	4%
99820 - Bond Interest	605,554	499,900	883,374	383,474	77%
Total Other	**890,554**	**894,900**	**1,293,374**	**398,474**	**45%**
Total Expenditures	**906,081**	**2,394,900**	**17,860,408**	**15,465,508**	**646%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
31100 - Property Taxes	886,393	894,900	1,293,375	(398,475)	45%
36106 - Claims Interest Revenue	867	-	-	-	-
36110 - Invest Interest Revenue	513,237	-	-	-	-
36999 - Unrealized Gain Or Loss	(22,394)	-	-	-	-
Total Revenue	**1,378,103**	**894,900**	**1,293,375**	**(398,475)**	**45%**



Fire Impact Fee Fund

Purpose

Impact fees are one-time assessments established by local governments to assist with the provision of Capital Improvements necessitated by new growth and development. Impact fees are governed by principles established in Title 67, Chapter 82, Idaho Code, known as the Idaho Development Impact Fee Act (Impact Fee Act).

Fire impact fees are used to maintain service levels as new growth occurs without adding a property tax burden to existing residents. These charges are assessed for new development and its impact on the City's fire response system.

Goals

STAFFING AND DEPLOYMENT

- ✓ Hire and onboard personnel needed for Station 4.
- ✓ Complete promotional processes and succession planning.
- ✓ Improve company staffing reliability.
- ✓ Reduce overtime dependency.

ORGANIZATIONAL MATURITY AND RISK REDUCTION

- ✓ As the department evolves, its mission extends beyond emergency response. Modern fire service organizations prioritize Community Risk Reduction, prevention, data analysis, firefighter wellness, and succession planning to prepare for future challenges while continuing to deliver exceptional emergency services.

FIRE DISTRICT AND GOVERNANCE EVALUATION

- ✓ Complete the feasibility/analysis.
- ✓ Address debt, assets, liabilities, and support services.
- ✓ Establish long-term funding sustainability.

  As CFD continues to grow and position itself to meet future community and organizational needs, FY2027 should culminate in a clear, well-informed decision regarding the department's long-term governance and funding model, whether that decision is to pursue a Special Option Levy, consolidation, contracting, annexation, expansion of the fire district, or to maintain the current organizational structure, establishing a defined path forward will provide the strategic direction necessary to support the department's continued growth and long-term sustainability.

Funding Sources

The only funding sources in this fund are the impact fees which are charged when building permits are issued.

Fire Impact Fee Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63570 - Professional Services	16,117	-	-	-	-
66142 - Major Equipment	-	-	255,000	255,000	100%
Total Operating	**16,117**	**-**	**255,000**	**255,000**	**100%**
Capital					
87200 - Fire Impact Fees	-	350,000	-	(350,000)	(100%)
87300 - Fire Impact Fees	-	350,000	-	(350,000)	(100%)
87410 - Machinery	-	-	91,000	91,000	100%
87420 - Licensed Vehicles	1,091,157	-	1,636,386	1,636,386	100%
87500 - Construction in Progress	-	-	1,552,966	1,552,966	100%
87500 - Fire Impact Fees	-	500,000	-	(500,000)	(100%)
Total Capital	**1,091,157**	**1,200,000**	**3,280,352**	**2,080,352**	**173%**
Other					
99830 - Loan/ Lease Principal	-	259,400	259,400	-	-
99830 - Loan Principle	262,570	-	-	-	-
99840 - Loan Interest	-	140,600	140,600	-	-
99840 - Loan Interest Expense	137,430	-	-	-	-
Total Other	**400,000**	**400,000**	**400,000**	**-**	**-**
Total Expenditures	**1,507,274**	**1,600,000**	**3,935,352**	**2,335,352**	**146%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34773 - Impact Fees	1,442,358	1,966,000	2,000,000	(34,000)	2%
36106 - Claims Interest	856	700	-	700	(100%)
36110 - Investment Interest Revenue	87,935	-	50,000	(50,000)	100%
36999 - Unrealized Gain or Loss	1,164	-	-	-	-
39200 - Sale of Fixed Asset	543,469	-	-	-	-
Total Revenue	**2,075,782**	**1,966,700**	**2,050,000**	**(83,300)**	**4%**



Police Impact Fee Fund

Purpose

Police impact fees are one-time assessments established by local governments to assist with the provision of capital improvements necessitated by new growth and development. Impact fees are governed by principles established in Title 67, Chapter 82, Idaho Code, known as the Idaho Development Impact Fee Act (Impact Fee Act).

Police impact fees are used to maintain service levels as new growth occurs without adding a property tax burden to existing residents. These charges are assessed for new development and its impact on the City's police response system.

Goals

- ✓ Create a Police Master Plan- currently in process
- ✓ Work with a contractor and the Impact Fee Commitee to update the Capital Improvment Plan

Funding Sources

The funding source for Police Impact Fee Fund is based on the number of permits issued.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63570 - Professional Services	62,714	-	-	-	-
64380 - R & M Other	24,205	-	10,000	10,000	100%
66140 - Minor Equipment	66,584	-	-	-	-
Total Operating	**153,503**	**-**	**10,000**	**10,000**	**100%**
Capital					
87100 - Police Impact Fees	-	135,000	-	(135,000)	(100%)
87500 - Construction in Progress	-	200,000	350,000	150,000	75%
Total Capital	**-**	**335,000**	**350,000**	**15,000**	**4%**
Total Expenditures	**153,503**	**335,000**	**360,000**	**25,000**	**7%**

Police Impact Fee Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34773 - Impact Fees	247,737	337,400	443,000	(105,600)	31%
36106 - Claims Interest	495	600	-	600	(100%)
36110 - Investment Interest Revenue	4,375	-	5,000	(5,000)	100%
36999 - Unrealized Gain or Loss	(191)	-	-	-	-
Total Revenue	**252,416**	**338,000**	**448,000**	**(110,000)**	**33%**



Parks Impact Fee Fund

Mission

Park impact fees are used to maintain a consistent level of service as new growth occurs, without increasing the property tax burden on existing residents.

City Park impact fees are used to fund the capital development for our parks and recreational facilities. These fees are collected from developers during the approval process for new residential or commercial projects. These fees ensure that new development contributes to the community's recreational infrastructure, helping to maintain a high quality of life as the City expands.

Goals

- ✓ Purchasing land for new parks or expanding existing parks to meet the needs of a growing population.
- ✓ Building new parks or upgrading existing ones, including constructing playgrounds, sports fields, trails, and other recreational amenities.
- ✓ Installing or improving infrastructure within parks, such as restrooms, parking lots, lighting, and irrigation systems.
- ✓ Preserving natural areas and green spaces within the City, which may include restoring habitats or implementing sustainable practices in park design.
- ✓ Funding the ongoing costs for parks and recreational facility capital improvements.

Funding Sources

The sole source of funding for this fund comes from impact fees, which are collected when building permits are issued.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63570 - Professional Services	4,248	-	50,000	50,000	100%
66142 - Major Equipment	-	23,000	-	(23,000)	(100%)
Total Operating	**4,248**	**23,000**	**50,000**	**27,000**	**117%**
Capital					
87410 - Machinery	116,597	270,000	269,000	(1,000)	(0%)
87420 - Licensed Vehicles	-	-	120,000	120,000	100%
87500 - Construction in Progress	3,320,574	7,217,513	4,250,000	(2,967,513)	(41%)
Total Capital	**3,437,171**	**7,487,513**	**4,639,000**	**(2,848,513)**	**(38%)**
Total Expenditures	**3,441,419**	**7,510,513**	**4,689,000**	**(2,821,513)**	**(38%)**

Parks Impact Fee Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34774 - Park Impact Fees	2,614,546	3,212,700	1,800,000	1,412,700	(44%)
36106 - Claims Interest	1,975	3,228	-	3,228	(100%)
36110 - Investment Interest Revenue	303,292	-	150,000	(150,000)	100%
36999 - Unrealized Gain or Loss	(11,340)	-	-	-	-
Total Revenue	**2,908,473**	**3,215,928**	**1,950,000**	**1,265,928**	**(39%)**



Employee Benefit Funds

CITY OF CALDWELL, IDAHO | 2027

About the Employee Benefit Funds

The City of Caldwell has a self-funded medical benefit plan through the Health Care Trust. It is managed by four Trustees currently: the Finance Director, City Treasurer, Human Resource Director, and Human Resource Specialist, Sr.

HRA VBA, Other Insurance, and Employee Flex are other funds that are used to pay for employee provided benefits.

For more information on City of Caldwell benefits please see https://www.cityofcaldwell.org/departments/human-resources

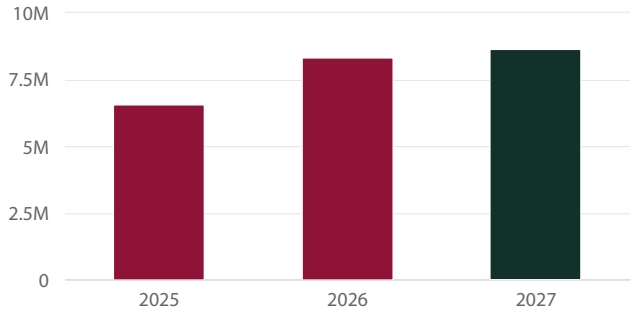
Employee Benefit Funds

- ✔ Health Care Trust
- ✔ HRA VEBA
- ✔ Other Insurance
- ✔ Employee Flex

Employee Benefits Expenses

$8,628,894.00

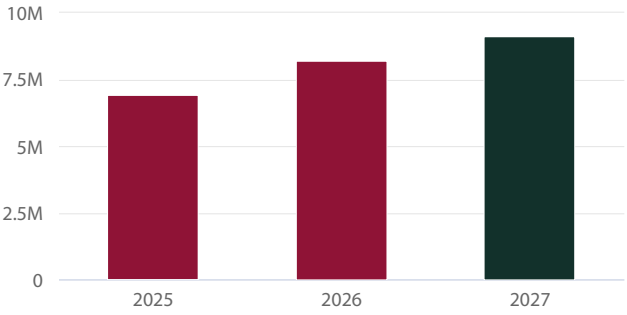
Expenses in 2027



Employee Benefits Revenues

$9,131,621

Revenues in 2027





Employee Health Care Plan Trust Fund

Purpose

This fund was established to track the Health Insurance Trust Fund, which manages the City's self-funded health plan for medical, dental, and vision benefits, as well as funding the employee wellness plan. Benefit costs are determined by department based on employees' family status. The Health Insurance Benefit Trust is governed by four trustees who work within the City's finance and HR departments.

The Trust operates in compliance with Department of Insurance regulations.

Funding Sources

The funding sources for the Health Trust are from both employee and employer (the City) contributions to the Trust.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
42100 - Health Insurance	5,166,859	6,800,000	7,004,000	204,000	3%
Total Personnel	**5,166,859**	**6,800,000**	**7,004,000**	**204,000**	**3%**
Operating					
63210 - Annual Audit Services	14,595	18,000	20,000	2,000	11%
63220 - Special Projects Services	41,474	37,000	45,000	8,000	22%
63290 - Health Ins Admin/Premiums	281,953	250,000	275,000	25,000	10%
63291 - LT/ST Disability Premiums	641,534	675,000	675,000	-	-
63570 - Professional Services	93,069	85,000	95,000	10,000	12%
66350 - General Operating Supplies	8,528	8,500	8,500	-	-
Total Operating	**1,081,153**	**1,073,500**	**1,118,500**	**45,000**	**4%**
Other					
99900 - Contingency	(25,017)	-	-	-	-
Total Other	**(25,017)**	**-**	**-**	**-**	**-**
Total Expenditures	**6,222,995**	**7,873,500**	**8,122,500**	**249,000**	**3%**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34180 - Payroll Health Deduct	5,528,595	6,818,520	7,263,881	(445,361)	7%
34181 - Payroll Health Deduction-EE	765,360	990,200	940,000	50,200	(5%)
34190 - Miscellaneous Revenue	251,701	-	250,000	(250,000)	100%
34191 - Cobra Premiums	35,913	-	-	-	-
Total Revenue	**6,581,569**	**7,808,720**	**8,453,881**	**(645,161)**	**8%**



Employee Other Insurance Fund

Purpose

This fund was established to track Long-Term and Short-Term Disability Benefits as well as Life Insurance Benefits provided to full-time City employees. Contributions from employees and departments contribute to the fund to cover these benefits.

Funding Sources

The funding sources are both employee and employer contributions to pay for the benefits provided.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63291 - LT/ST Disability Premiums	144,634	199,673	194,194	(5,479)	(3%)
Total Operating	**144,634**	**199,673**	**194,194**	**(5,479)**	**(3%)**
Total Expenditures	**144,634**	**199,673**	**194,194**	**(5,479)**	**(3%)**

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34180 - Payroll Health Deduct	144,634	199,673	194,194	5,479	(3%)
36999 - Unrealized Gain or Loss	32	-	-	-	-
Total Revenue	**144,666**	**199,673**	**194,194**	**5,479**	**(3%)**



HRA VEBA Fund

Purpose

The City of Caldwell created the Health Reimbursement Arrangement (HRA) and Voluntary Employees' Beneficiary Association (VEBA) fund to support retired city employees by covering their qualified medical expenses after they have left active employment. Upon retirement from the City, eligible employees are provided with an amount that can be used for post-retirement health benefits. This fund contribution by the City helps ease the transition for those retiring before they are eligible for federal or state health insurance benefits. The amount received by retirees is determined based on years of service and age at time of retirement.

This plan serves several key purposes:

- ✓ Provide retirees with financial resources to manage out-of-pocket medical expenses such as deductibles, copayments, and prescription costs, thereby reducing the financial burden associated with healthcare in retirement
- ✓ Supplement retirees' health benefits, improving their overall retirement package and ensuring they have access to necessary healthcare services
- ✓ Facilitate the accumulation of funds during an employee's working years, thereby ensuring they have a dedicated source of funds specifically for health-related expenses in retirement
- ✓ Enhance the City's benefits offerings to attract and retain high-quality employees by providing a valuable post-retirement benefit

Overall, the HRA VEBA fund as a Post-Retirement Health Reimbursement Arrangement Plan is designed to provide retirees with a secure way to manage their healthcare expenses post retirement, thereby supporting their long-term health and financial stability.

Funding Sources

The City of Caldwell provides funding at a rate of $500 per year, per employee with the exception of Fire Union personnel under the City's negotiated Collective Labor Agreement.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Operating					
63570 - Professional Services	40,000	75,000	80,000	5,000	7%
Total Operating	**40,000**	**75,000**	**80,000**	**5,000**	**7%**
Total Expenditures	**40,000**	**75,000**	**80,000**	**5,000**	**7%**

HRA VEBA Fund

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Revenue					
34180 - Payroll Health Deduct	182,050	191,000	201,346	(10,346)	5%
36110 - Investment Interest Revenue	54,128	-	50,000	(50,000)	100%
36999 - Unrealized Gain or Loss	1,274	-	-	-	-
Total Revenue	**237,452**	**191,000**	**251,346**	**(60,346)**	**32%**



Employee Flex Fund

Purpose

The City of Caldwell provides a flex benefit to employees to cover out-of-pocket medical expenses for vision, dental, medical care, and childcare. These funds can be deducted on a pre-tax basis. This fund was established to cover the additional claims resulting from this pre-tax benefit.

Funding Sources

This fund is funded by employees and is used exclusively for claims paid out as employees utilize the funds.

	2025 Actual	2026 Budget	2027 Budget	Variance 2027 v. 2026	Variance (%)
Expenditures					
Personnel					
42150 - Employee Flex Withdrawals	165,785	160,000	225,000	65,000	41%
Total Personnel	**165,785**	**160,000**	**225,000**	**65,000**	**41%**
Operating					
63290 - Health Ins Admin/Premiums	5,869	5,000	7,200	2,200	44%
Total Operating	**5,869**	**5,000**	**7,200**	**2,200**	**44%**
Total Expenditures	**171,654**	**165,000**	**232,200**	**67,200**	**41%**

Sources Cited

- ✓ Idaho Department of Commerce—Idaho Gem State Prospector | State of Idaho
- ✓ COMPASS Population Estimate— Historic Population Estimates by City Limits: Demographics — COMPASS (compassidaho.org)
- ✓ Census Reporter — https://censusreporter.org/
- ✓ United States Census Bureau — https://www.census.gov/
- ✓ City of Caldwell - Internal Resource Data—Caldwell, ID | Home (cityofcaldwell.org)



City of Caldwell, Idaho

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