

CITY OF MERIDIAN ORDINANCE NO. 26-2135

BY THE CITY COUNCIL:

**CAVENER, LITTLE ROBERTS, OVERTON,
STRADER, TAYLOR, WHITLOCK**

AN ORDINANCE, PURSUANT TO IDAHO CODE §50-1002 AND §50-1003, PROVIDING FOR A TITLE AND FINDINGS, PROVIDING FOR THE ADOPTION OF A BUDGET AND THE APPROPRIATION OF \$224,442,540 TO DEFRAY THE NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF MERIDIAN, IN ACCORDANCE WITH THE OBJECT AND PURPOSES AND IN THE CERTAIN AMOUNTS HEREIN SPECIFIED FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING ON SEPTEMBER 30, 2027; TO LEVY ALL SUCH APPROPRIATE TAXES AND LEVIES AS AUTHORIZED BY LAW UPON TAXABLE PROPERTY; AND TO COLLECT ALL AUTHORIZED REVENUE; TO PROVIDE FOR A WAIVER OF THE 2ND AND 3RD READINGS PURSUANT TO IDAHO CODE §50-902; AND PROVIDING FOR AN EFFECTIVE DATE AND THE FILING OF A CERTIFIED COPY OF THIS ORDINANCE WITH THE SECRETARY OF STATE

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MERIDIAN, ADA COUNTY, STATE OF IDAHO:

Section 1. TITLE: This Ordinance shall be entitled and cited as the “2026-2027 Fiscal Year Annual Appropriation Ordinance of the City of Meridian.”

Section 2. FINDINGS: The City Council finds:

A. That it has duly Noticed and held a Public Hearing on the 11th day of August, 2026 for a Proposed Budget for Fiscal Year 2026-2027 (FY2027) City of Meridian, Idaho; and

B. That the total revenue anticipated to be available to the City of Meridian during Fiscal Year 2026-2027 is correctly stated in the Adopted Budget which is herein set forth in Section 3; and

C. The appropriations and sums of money as hereinafter set forth in Section 3 are deemed necessary to defray all the necessary expenses and liabilities of the City of Meridian for Fiscal Year 2026-2027.

Section 3. ADOPTION OF BUDGET AND APPROPRIATION OF EXPENDITURE: The City Council does hereby adopt as and for the budget and the appropriation of expenditure for the City of Meridian for Fiscal Year commencing October 1, 2026 and ending on September 30, 2027 the following:

Capital Improvement Fund - 55

		FY2025 Actual	FY2026 Original Budget	FY2027 Original Budget
Revenues				
	Total Revenue	\$ 432,229	\$ -	\$ -
Expenditures				
	Operating			
	Administration	\$ -	\$ -	\$ -
	Fire	\$ 7,156	\$ -	\$ -
	Police	\$ -	\$ -	\$ -
	Parks	\$ -	\$ -	\$ -
	Total Operating	\$ 7,156	\$ -	\$ -
	Capital			
	Administration	\$ -	\$ -	\$ 7,000,000
	Fire	\$ -	\$ 2,000,000	\$ -
	Police	\$ -	\$ -	
	Parks	\$ -	\$ -	
	Total Capital	\$ -	\$ 2,000,000	\$ 7,000,000
	Carryforward - Operating			
	Administration		\$ -	
	Fire		\$ -	
	Police		\$ -	
	Parks		\$ -	
	Carryforward - Operating	\$ -	\$ -	\$ -
	Carryforward - Capital			
	Administration	\$ -	\$ -	
	Fire		\$ -	\$ 1,931,473
	Police		\$ -	
	Parks	\$ -	\$ -	
	Carryforward - Capital	\$ -	\$ -	\$ 1,931,473
	Total Carryforward	\$ -	\$ -	\$ 1,931,473
	Total Expenditures	\$ 7,156	\$ 2,000,000	\$ 8,931,473
Transfers		\$ -	\$ -	\$ -
Total Expenditures with Transfers		\$ 7,156	\$ 2,000,000	\$ 8,931,473
(Use)/Addition of Fund Balance		\$ 425,073	\$ (2,000,000)	\$ (8,931,473)

Enterprise Fund - 60 - 65

		FY2025	FY2026	FY2027
		Actual	Original Budget	Original Budget
Revenues				
	Water/Sewer Sales	\$ 33,989,662	\$ 32,543,761	\$ 33,194,636
	Other Sources	\$ 24,274,610	\$ 19,885,155	\$ 17,333,510
	Total Revenue	\$ 58,264,272	\$ 52,428,916	\$ 50,528,146
Expenditures				
	Personnel			
	Utility Billing	\$ 675,068	\$ 719,031	\$ 770,640
	Public Works	\$ 5,551,154	\$ 6,286,802	\$ 6,831,941
	Water	\$ 3,178,497	\$ 3,349,170	\$ 3,697,162
	Wastewater	\$ 5,111,108	\$ 5,319,114	\$ 5,654,834
	Total Personnel	\$ 14,515,827	\$ 15,674,117	\$ 16,954,578
	Operating			
	Utility Billing	\$ 1,000,374	\$ 889,748	\$ 947,782
	Public Works	\$ 934,456	\$ 1,246,239	\$ 1,318,926
	Water	\$ 4,697,332	\$ 4,036,267	\$ 4,036,137
	Wastewater	\$ 5,028,557	\$ 4,092,372	\$ 4,481,799
	Total Operating	\$ 11,660,719	\$ 10,264,626	\$ 10,784,645
	Total Personnel and Operating	\$ 26,176,546	\$ 25,938,743	\$ 27,739,222
	Capital			
	Utility Billing	\$ -	\$ -	\$ -
	Public Works	\$ -	\$ -	\$ -
	Water	\$ 10,194,428	\$ 4,245,000	\$ 4,950,000
	Wastewater	\$ 46,165,844	\$ 21,109,812	\$ 3,275,000
	Total Capital	\$ 56,360,272	\$ 25,354,812	\$ 8,225,000
Carryforward - Operating				
	Utility Billing		\$ 24,000	\$ 22,890
	Public Works		\$ 98,421	\$ 457,888
	Water		\$ 10,000	\$ 54,013
	Wastewater		\$ 1,076,650	\$ 608,167
	Total Carryforward - Operating	\$ -	\$ 1,209,071	\$ 1,142,958
Carryforward - Capital				
	Utility Billing		\$ -	\$ -
	Public Works		\$ -	\$ -
	Water		\$ 13,931,158	\$ 9,608,939
	Wastewater		\$ 60,461,495	\$ 31,424,170
	Total Carryforward - Capital	\$ -	\$ 74,392,653	\$ 41,033,109
	Total Carryforward	\$ -	\$ 75,601,724	\$ 42,176,066
	Total Expenditures	\$ 82,536,817	\$ 126,895,279	\$ 78,140,289

Transfers		\$ 4,283,120	\$ 3,968,384	\$ 4,416,460
Total Expenditures with Transfers		\$ 86,819,937	\$ 130,863,663	\$ 82,556,749
(Use)/Addition of Fund Balance		\$ (28,555,665)	\$ (78,434,747)	\$ (32,028,603)

Governmental Funds - 01,07,08,20

		FY2025 Actual	FY2026 Original Budget	FY2027 Original Budget
Revenues				
	Property Taxes	\$ 50,714,328	\$ 53,633,899	\$ 62,053,382
	Other Revenue	\$ 50,104,144	\$ 47,634,036	\$ 44,624,997
	Total Revenue	\$ 100,818,472	\$ 101,267,935	\$ 106,678,379
Expenditures				
	Personnel			
	Administration	\$ 8,353,584	\$ 8,871,014	\$ 9,466,968
	Fire	\$ 23,508,742	\$ 24,105,540	\$ 25,965,964
	Police	\$ 29,067,919	\$ 31,099,290	\$ 34,070,278
	Parks	\$ 6,109,269	\$ 6,350,530	\$ 6,957,424
	Community Development	\$ 4,555,405	\$ 4,929,925	\$ 5,173,409
	Total Personnel	\$ 71,594,919	\$ 75,356,299	\$ 81,634,043
	Operating			
	Administration	\$ 6,409,190	\$ 5,814,557	\$ 5,116,766
	Fire	\$ 4,393,504	\$ 3,166,447	\$ 3,671,622
	Police	\$ 6,547,045	\$ 6,146,682	\$ 6,757,964
	Parks	\$ 5,828,277	\$ 5,051,794	\$ 5,287,519
	Community Development	\$ 1,587,295	\$ 1,908,844	\$ 1,426,589
	Total Operating	\$ 24,765,311	\$ 22,088,324	\$ 22,260,460
	Total Personnel and Operating	\$ 96,360,230	\$ 97,444,623	\$ 103,894,503
Capital				
	Administration	\$ 647,005	\$ 584,875	\$ 344,000
	Fire	\$ 107,170	\$ 2,615,797	\$ 2,604,412
	Police	\$ 1,181,495	\$ 992,042	\$ 464,300
	Parks	\$ 7,156,808	\$ 20,886,654	\$ 1,228,782
	Community Development	\$ -	\$ -	\$ -
	Total Capital	\$ 9,092,478	\$ 25,079,368	\$ 4,641,494
Carryforward - Personnel				
	Administration	\$ -	\$ -	\$ -
	Fire	\$ -	\$ -	\$ -
	Police	\$ -	\$ -	\$ -
	Parks	\$ -	\$ -	\$ -
	Community Development	\$ -	\$ -	\$ -
	Total Carryforward - Personnel	\$ -	\$ -	\$ -

Carryforward - Operating			
Administration	\$ -	\$ 2,899,449	\$ 3,982,552
Fire	\$ -	\$ 561,216	\$ 207,972
Police	\$ -	\$ 8,000	\$ 14,588
Parks	\$ -	\$ 240,584	\$ 535,890
Community Development	\$ -	\$ 50,000	\$ 9,484
Total Carryforward - Operating	\$ -	\$ 3,759,249	\$ 4,750,486
Carryforward - Capital			
Administration	\$ -	\$ 1,404,284	\$ 1,037,487
Fire	\$ -	\$ 3,946,024	\$ 4,307,930
Police	\$ -	\$ 77,597	\$ 479,788
Parks	\$ -	\$ 3,891,707	\$ 18,259,091
Community Development	\$ -	\$ -	\$ -
Total Carryforward - Capital	\$ -	\$ 9,319,612	\$ 24,084,296
Carryforward			
Administration	\$ -	\$ 4,303,733	\$ 5,020,039
Fire	\$ -	\$ 4,507,240	\$ 4,515,902
Police	\$ -	\$ 85,597	\$ 494,376
Parks	\$ -	\$ 4,132,291	\$ 18,794,981
Community Development	\$ -	\$ 50,000	\$ 9,484
Total Carryforward	\$ -	\$ 13,078,861	\$ 28,834,781
Total Expenditures	\$ 105,452,708	\$ 135,602,852	\$ 137,370,778
Transfers	\$ (3,189,932)	\$ (3,968,384)	\$ (4,416,460)
Total Expenditures with Transfers	\$ 102,262,776	\$ 131,634,468	\$ 132,954,318
(Use)/Addition of Fund Balance	\$ (1,444,304)	\$ (30,366,533)	\$ (26,275,939)

Total Budget - All Funds

	FY2025 Actual	FY2026 Original Budget	FY2027 Original Budget
Revenues			
Total Revenue	\$ 159,514,973	\$ 153,696,851	\$ 157,206,525
Expenditures			
Total Personnel and Operating	\$ 122,543,932	\$ 123,383,365	\$ 131,633,725
Total Capital	\$ 65,452,750	\$ 52,434,180	\$ 19,866,494
Total Carryforward	\$ -	\$ 88,680,585	\$ 72,942,321
Total Expenditures	\$ 187,996,681	\$ 264,498,131	\$ 224,442,540
Transfers	\$ 1,093,188	\$ -	\$ -
Total Expenditures with Transfers	\$ 189,089,869	\$ 264,498,131	\$ 224,442,540
(Use)/Addition of Fund Balance	\$ (29,574,896)	\$ (110,801,280)	\$ (67,236,015)

- Section 4.** That the general tax levy and all appropriate taxes and levies be imposed as authorized by law and all authorized revenue is collected.
- Section 5.** That the 2nd and 3rd readings of this ordinance are waived by suspension of the Rule as allowed pursuant to Idaho Code §50-902.
- Section 6.** The City Clerk is directed to publish this Ordinance and file a certified copy of the same with the office of the Secretary of State of Idaho as provided in Idaho Code §50-1003, and the same shall be in full force and effect upon publication, in accordance with law.

PASSED by the City Council of the City of Meridian, Idaho, this 18th day of August, 2026.

APPROVED by the Mayor of the City of Meridian, Idaho, this 18th day of August, 2026.

APPROVED:

Robert E Simison, Mayor

ATTEST:

Chris Johnson, City Clerk

STATE OF IDAHO)
) ss.
County of Ada)

On this _____ day of August, 2026, before me, the undersigned, a Notary Public in and for said State, personally appeared **Robert E. Simison** and **Chris Johnson**, known to me to be the Mayor and City Clerk, respectively, of the City of Meridian, Idaho, and who executed the within instrument, and acknowledged to me that the City of Meridian executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

(SEAL)

Notary Public
Commission Expiration: _____

CERTIFICATION OF SUMMARY:

William L.M. Nary, City Attorney of the City of Meridian, Idaho, hereby certifies that the summary below is true and complete and upon its publication will provide adequate notice to the public.

William L. M. Nary, City Attorney

SUMMARY OF CITY OF MERIDIAN ORDINANCE NO. 26-2135

An Ordinance of the City of Meridian providing for the adoption of a budget and the appropriation of \$224,442,540 to defray the necessary expenses and liabilities of the City of Meridian, in accordance with the object and purposes and in the certain amounts herein specified for the fiscal year beginning October 1, 2026 and ending on September 30, 2027; to levy all such appropriate taxes and levies as authorized by law upon taxable property; to collect all authorized revenue; to provide for a waiver of the 2nd and 3rd readings pursuant to Idaho Code §50-902; and providing for an effective date and the filing of a certified copy of this ordinance with the Secretary of State. A full text of this ordinance is available for inspection at City Hall, City of Meridian, 33 East Broadway, Meridian, Idaho.