

CITY OF MERIDIAN ORDINANCE NO. 25-2097

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 \$264,498,131 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, 2025 AND ENDING ON SEPTEMBER 30, 2026; 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 “2025-2026 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 19th day of August, 2025 for a Proposed Budget for Fiscal Year 2025-2026 (FY2026) City of Meridian, Idaho; and

B. That the total revenue anticipated to be available to the City of Meridian during Fiscal Year 2025-2026 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 2025-2026.

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, 2025 and ending on September 30, 2026 the following:

Capital Improvement Fund - 55

	FY2024 Actual	FY2025 Original Budget	FY2026 Original Budget
Revenues			
Total Revenue	\$ 588,166	\$ -	\$ -
Expenditures			
Operating			
Administration	\$ -	\$ -	\$ -
Fire	\$ 1,325,158	\$ -	\$ -
Police	\$ 1,283,750	\$ -	\$ -
Parks	\$ -	\$ -	\$ -
Total Operating	\$ 2,608,908	\$ -	\$ -
Capital			
Administration	\$ -	\$ -	\$ -
Fire	\$ -	\$ -	\$ 2,000,000
Police	\$ -	\$ -	\$ -
Parks	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ -	\$ 2,000,000
Carryforward - Operating			
Administration			\$ -
Fire			\$ -
Police			\$ -
Parks			\$ -
Carryforward - Operating	\$ -	\$ -	\$ -
Carryforward - Capital			
Administration	\$ -		\$ -
Fire		\$ 907,612	\$ -
Police			\$ -
Parks	\$ -		\$ -
Carryforward - Capital	\$ -	\$ 907,612	\$ -
Total Carryforward	\$ -	\$ 907,612	\$ -
Total Expenditures	\$ 2,608,908	\$ 907,612	\$ 2,000,000
Transfers	\$ -	\$ -	\$ -
Total Expenditures with Transfers	\$ 2,608,908	\$ 907,612	\$ 2,000,000
(Use)/Addition of Fund Balance	\$ (2,020,742)	\$ (907,612)	\$ (2,000,000)

Enterprise Fund - 60 - 65

	FY2024 Actual	FY2025 Original Budget	FY2026 Original Budget
Revenues			
Water/Sewer Sales	\$ 32,081,265	\$ 31,765,506	\$ 32,543,761
Other Sources	\$ 27,280,307	\$ 20,527,857	\$ 19,885,155
Total Revenue	\$ 59,361,572	\$ 52,293,363	\$ 52,428,916
Expenditures			
Personnel			
Utility Billing	\$ 635,473	\$ 700,443	\$ 719,031
Public Works	\$ 5,167,393	\$ 5,726,445	\$ 6,286,802
Water	\$ 3,025,620	\$ 3,328,372	\$ 3,349,170
Wastewater	\$ 4,649,434	\$ 5,288,563	\$ 5,319,114
Total Personnel	\$ 13,477,919	\$ 15,043,823	\$ 15,674,117
Operating			
Utility Billing	\$ 955,918	\$ 850,436	\$ 889,748
Public Works	\$ 984,249	\$ 740,950	\$ 1,246,239
Water	\$ 4,518,894	\$ 4,092,384	\$ 4,036,267
Wastewater	\$ 5,072,374	\$ 5,362,593	\$ 4,092,372
Total Operating	\$ 11,531,435	\$ 11,046,363	\$ 10,264,626
Total Personnel and Operating	\$ 25,009,354	\$ 26,090,186	\$ 25,938,743
Capital			
Utility Billing	\$ -	\$ -	\$ -
Public Works	\$ 469	\$ 55,000	\$ -
Water	\$ 6,682,236	\$ 6,055,000	\$ 4,245,000
Wastewater	\$ 20,696,920	\$ 43,370,000	\$ 21,109,812
Total Capital	\$ 27,379,626	\$ 49,480,000	\$ 25,354,812
Carryforward - Operating			
Utility Billing			\$ 24,000
Public Works	\$ 377,641	\$ 98,421	
Water	\$ 182,809	\$ 10,000	
Wastewater	\$ 936,562	\$ 1,076,650	
Total Carryforward - Operating	\$ -	\$ 1,497,012	\$ 1,209,071
Carryforward - Capital			
Utility Billing		\$ -	
Public Works		\$ -	
Water	\$ 16,262,095	\$ 13,931,158	
Wastewater	\$ 46,689,034	\$ 60,461,495	
Total Carryforward - Capital	\$ -	\$ 62,951,129	\$ 74,392,653

Total Carryforward	\$ -	\$ 64,448,141	\$ 75,601,724
Total Expenditures	\$ 52,388,980	\$ 140,018,327	\$ 126,895,279
Transfers	\$ 3,625,476	\$ 4,443,945	\$ 3,968,384
Total Expenditures with Transfers	\$ 56,014,456	\$ 144,462,272	\$ 130,863,663
(Use)/Addition of Fund Balance	\$ 3,347,116	\$ (92,168,909)	\$ (78,434,747)

Governmental Funds - 01,07,08,20

	FY2024 Actual	FY2025 Original Budget	FY2026 Original Budget
Revenues			
Property Taxes	\$ 48,352,956	\$ 50,726,863	\$ 53,633,899
Other Revenue	\$ 53,893,299	\$ 51,649,194	\$ 47,634,036
Total Revenue	\$ 102,246,255	\$ 102,376,057	\$ 101,267,935
Expenditures			
Personnel			
Administration	\$ 7,611,442	\$ 8,619,464	\$ 8,871,014
Fire	\$ 20,586,109	\$ 23,805,219	\$ 24,105,540
Police	\$ 26,547,257	\$ 30,161,193	\$ 31,099,290
Parks	\$ 6,066,401	\$ 6,239,583	\$ 6,350,530
Community Development	\$ 4,164,342	\$ 5,169,085	\$ 4,929,925
Total Personnel	\$ 64,975,551	\$ 73,994,544	\$ 75,356,299
Operating			
Administration	\$ 11,787,863	\$ 7,588,792	\$ 5,814,557
Fire	\$ 3,070,388	\$ 4,024,543	\$ 3,166,447
Police	\$ 6,410,834	\$ 6,398,094	\$ 6,146,682
Parks	\$ 5,649,259	\$ 4,943,499	\$ 5,051,794
Community Development	\$ 1,765,629	\$ 2,420,247	\$ 1,908,844
Total Operating	\$ 28,683,972	\$ 25,375,175	\$ 22,088,324
Total Personnel and Operating	\$ 93,659,524	\$ 99,369,719	\$ 97,444,623
Capital			
Administration	\$ 157,050	\$ 940,000	\$ 584,875
Fire	\$ 122,890	\$ -	\$ 2,615,797
Police	\$ 1,862,211	\$ 279,440	\$ 992,042
Parks	\$ 7,939,014	\$ 2,903,070	\$ 20,886,654
Community Development	\$ -	\$ -	\$ -
Total Capital	\$ 10,081,165	\$ 4,122,510	\$ 25,079,368
Carryforward - Personnel			
Administration	\$ -	\$ -	\$ -
Fire	\$ -	\$ -	\$ -
Police	\$ -	\$ -	\$ -
Parks	\$ -	\$ -	\$ -
Community Development	\$ -	\$ -	\$ -
Total Carryforward - Personnel	\$ -	\$ -	\$ -

Carryforward - Operating				
Administration	\$	-	\$	2,044,659 \$ 2,899,449
Fire	\$	-	\$	886,700 \$ 561,216
Police	\$	-	\$	223,693 \$ 8,000
Parks	\$	-	\$	237,788 \$ 240,584
Community Development	\$	-	\$	- \$ 50,000
Total Carryforward - Operating	\$	-	\$	3,392,840 \$ 3,759,249
Carryforward - Capital				
Administration	\$	-	\$	1,263,439 \$ 1,404,284
Fire	\$	-	\$	1,955,394 \$ 3,946,024
Police	\$	-	\$	314,013 \$ 77,597
Parks	\$	-	\$	4,167,924 \$ 3,891,707
Community Development	\$	-	\$	- \$ -
Total Carryforward - Capital	\$	-	\$	7,700,770 \$ 9,319,612
Carryforward				
Administration	\$	-	\$	3,308,098 \$ 4,303,733
Fire	\$	-	\$	2,842,094 \$ 4,507,240
Police	\$	-	\$	537,706 \$ 85,597
Parks	\$	-	\$	4,405,712 \$ 4,132,291
Community Development	\$	-	\$	- \$ 50,000
Total Carryforward	\$	-	\$	11,093,610 \$ 13,078,861
Total Expenditures	\$	103,740,689	\$	114,585,839 \$ 135,602,852
Transfers	\$	(5,584)	\$	(4,443,945) \$ (3,968,384)
Total Expenditures with Transfers	\$	103,735,105	\$	110,141,894 \$ 131,634,468
(Use)/Addition of Fund Balance	\$	(1,488,850)	\$	(7,765,837) \$ (30,366,533)

Total Budget - All Funds

	FY2024 Actual	FY2025 Original Budget	FY2026 Original Budget
Revenues			
Total Revenue	\$ 162,195,993	\$ 154,669,420	\$ 153,696,851
Expenditures			
Total Personnel and Operating	\$ 121,277,786	\$ 125,459,905	\$ 123,383,365
Total Capital	\$ 37,460,791	\$ 53,602,510	\$ 52,434,180
Total Carryforward	\$ -	\$ 76,449,363	\$ 88,680,585
Total Expenditures	\$ 158,738,577	\$ 255,511,778	\$ 264,498,131
Transfers	\$ 3,619,892	\$ -	\$ -
Total Expenditures with Transfers	\$ 162,358,469	\$ 255,511,778	\$ 264,498,131
(Use)/Addition of Fund Balance	\$ (162,476)	\$ (100,842,358)	\$ (110,801,280)

- 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 forthwith 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 2nd day of September, 2025.

APPROVED by the Mayor of the City of Meridian, Idaho, this 2nd day of September, 2025.

APPROVED:

Robert E Simison, Mayor

ATTEST:

Chris Johnson, City Clerk

STATE OF IDAHO)
) ss.
County of Ada)

On this _____ day of September, 2025, 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. 25-2097

An Ordinance of the City of Meridian providing for the adoption of a budget and the appropriation of \$264,498,131 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, 2025 and ending on September 30, 2026. 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. A full text of this ordinance is available for inspection at City Hall, City of Meridian, 33 East Broadway, Meridian, Idaho.