

**CANYON COUNTY
TENTATIVE OPERATING BUDGET
FISCAL YEAR 2018**



**CANYON COUNTY PUBLIC BUDGET HEARING
AUGUST 8, 2017 5:00 PM**

CANYON COUNTY FISCAL YEAR 2018 TENTATIVE BUDGET

FISCAL YEAR 2018 BUDGET PRIORITIES

MINIMIZE PROPERTY TAX REQUEST

- Maximize and fully utilize other revenue sources
- Maintain appropriate levels of fund balance
- Provide funding for statutorily required obligations
- \$3 million dollars of fund balance reassigned for property tax relief

INVEST IN AND RETAIN ESSENTIAL PERSONNEL

- \$2.7 million dollar investment in salaries and benefits based on the compensation plan
- \$10.2 million dollar employer funding of County's health insurance program

PREPARE AND PLAN FOR THE FUTURE

- Follow suitable plan for capital items replacement
- Cautiously evaluate downstream costs of current decisions
- No expansion of County government - freeze on new and additional positions

CANYON COUNTY FISCAL YEAR 2018 TENTATIVE EXPENDITURE BUDGET

Canyon County's fiscal year 2018 tentative expenditure budget is \$89,305,778

- \$62,545,135 is budgeted for salaries and benefits
- \$26,760,643 is budgeted for other operating expenditures
- \$89,305,778 total operating expenditure budget

The fiscal year 2018 tentative expenditure budget is \$2,028,536 less than the fiscal year 2017 expenditure budget

	<u>2017 budget</u>	<u>2018 tentative budget</u>	<u>Change</u>
Salaries and benefits	\$ 60,928,321	\$ 62,545,135	\$ 1,616,814
Other operating expenditures	30,405,993	26,760,643	(3,645,350)
Total tentative expenditure budget	\$ 91,334,314	\$ 89,305,778	\$ (2,028,536)

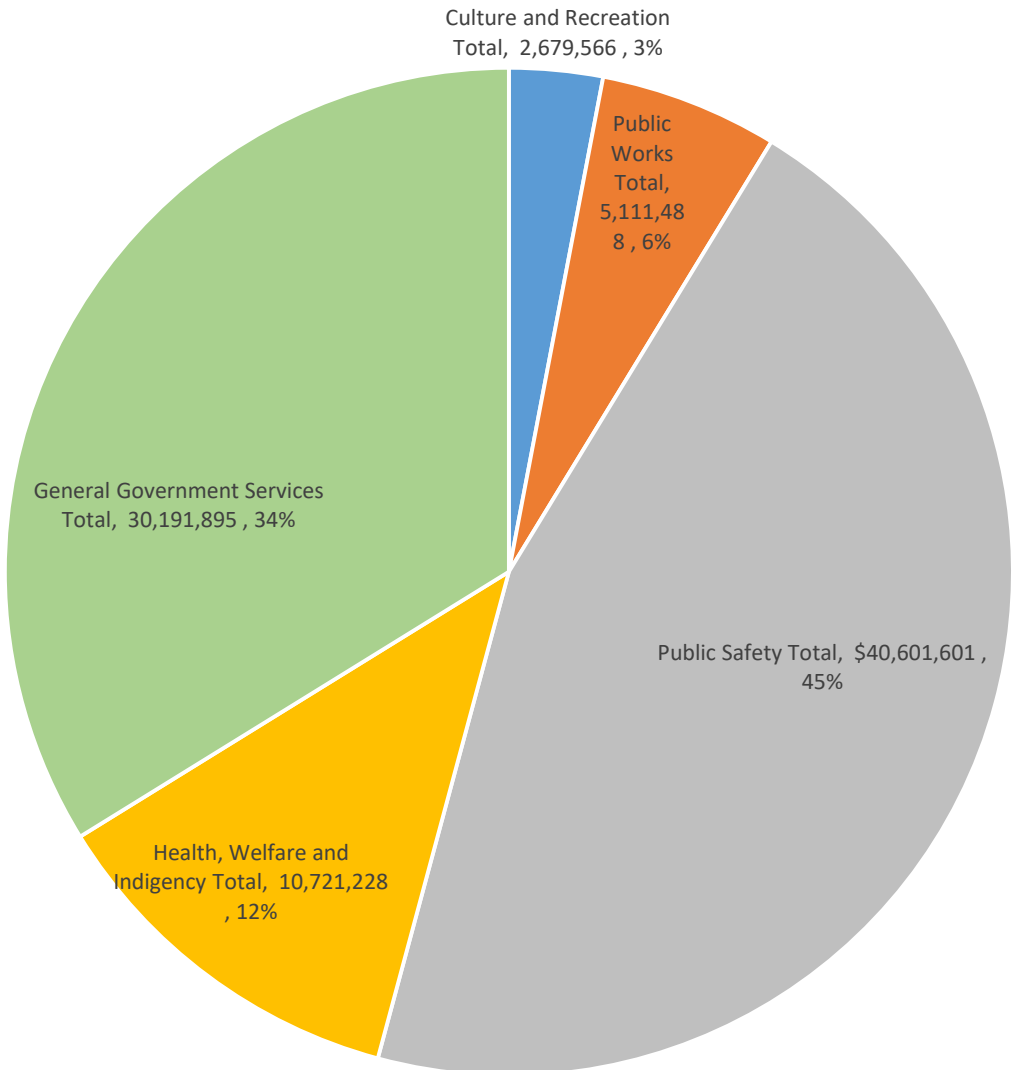
Significant items in the fiscal year 2018 tentative other operating expenditures budget

- \$2,500,000 budgeted for involuntary mental commitments under indigent medical care and assistance
- \$1,500,000 budgeted for medical provider payments under indigent medical care and assistance
- \$945,848 budgeted for the County's contribution to Southwest District Health
- \$773,666 budgeted in the landfill enterprise fund for a scraper
- \$750,000 budgeted for public safety vehicles in the Sheriff's budget
- \$683,544 budgeted in the tort fund for the County's annual liability insurance premium
- \$630,000 budgeted for county jail food service in the Sheriff's budget

Canyon County FY 2018 tentative budget - expenditures by function

Culture and Recreation		Health, Welfare and Indigency	
County Agent	\$ 260,849	Southwest District Health	\$ 945,848
County Fair	1,135,986	Indigent Medical Care & Assistance	5,052,341
Historical Society	90,500	Public Defender	<u>4,723,039</u>
Parks, Cultural and Natural Resources	920,578	Health, Welfare and Indigency Total	<u>10,721,228</u>
Waterways	271,653		
Culture and Recreation Total	<u>2,679,566</u>	General Government Services	
Public Works		Assessor's Reappraisal	2,982,586
Animal Shelter	200,000	Buildings & Grounds	4,364,594
County Weed Control	338,955	Clerk, Auditor & Recorder	1,653,437
Landfill	4,572,533	Clerk of the Court	4,797,744
Public Works Total	<u>5,111,488</u>	Commissioners	623,860
Public Safety		Consolidated Elections	491,250
CCNU	89,100	Coroner	603,325
Emergency Communications	1,583,809	County Fleet	1,315,290
Emergency Management	140,043	Court Facilities	175,000
Justice Contingent	250,000	Development Services	1,597,552
Juvenile Detention	2,649,988	General	998,840
Juvenile Probation	2,007,323	Human Resources	629,584
Sheriff	23,740,454	Public Information Officer	91,188
Canyon County Dispatch	2,024,397	Information Technology	4,413,600
Court Device	30,554	Motor Vehicle	1,146,134
Misdemeanor Probation	837,427	Problem Solving Courts	292,958
Prosecuting Attorney	7,248,506	Tort	883,544
Public Safety Total	<u>\$ 40,601,601</u>	Treasurer	768,521
		Trial Court Administrator	<u>2,362,888</u>
		General Government Services Total	<u>30,191,895</u>
		Total tentative budget	<u><u>\$ 89,305,778</u></u>

Canyon County FY 2018 tentative budget - expenditures by function



Canyon County FY 2018 tentative budget

Expenditure budgets by office/department FY 2017 & FY 2018 tentative

<u>Office/Department</u>	<u>FY 2017 budget</u>	<u>FY 2018 tentative budget</u>
Animal Shelter		
Other expenses	\$ 200,000	\$ 200,000
Assessor's Reappraisal		
Salaries and benefits	2,514,234	2,664,986
Other expenses	329,100	317,600
Total Assessor's Reappraisal	2,843,334	2,982,586
Buildings & Grounds		
Salaries and benefits	1,788,272	1,828,494
Other expenses	8,309,051	2,536,100
Total Buildings & Grounds	10,097,323	4,364,594
Canyon County Dispatch		
Salaries and benefits	1,934,909	1,986,747
Other expenses	29,050	37,650
Total Canyon County Dispatch	1,963,959	2,024,397
CCNU		
Other expenses	88,100	89,100
Clerk, Auditor & Recorder		
Salaries and benefits	1,238,079	1,244,387
Other expenses	515,451	409,050
Total Clerk, Auditor & Recorder	1,753,530	1,653,437
Clerk of the Court		
Salaries and benefits	4,270,747	4,417,244
Other expenses	322,800	380,500
Total Clerk of the Court	4,593,547	4,797,744
Commissioners		
Salaries and benefits	542,107	579,010
Other expenses	43,750	44,850
Total Commissioners	585,857	623,860

Canyon County FY 2018 tentative budget

Expenditure budgets by office/department FY 2017 & FY 2018 tentative

<u>Office/Department</u>	<u>FY 2017 budget</u>	<u>FY 2018 tentative budget</u>
Consolidated Elections		
Salaries and benefits	209,096	231,800
Other expenses	212,950	259,450
Total Consolidated Elections	<u>422,046</u>	<u>491,250</u>
Coroner		
Salaries and benefits	495,026	509,475
Other expenses	46,500	93,850
Total Coroner	<u>541,526</u>	<u>603,325</u>
County Agent		
Salaries and benefits	162,529	165,289
Other expenses	96,736	95,560
Total County Agent	<u>259,265</u>	<u>260,849</u>
County Fair		
Salaries and benefits	328,341	291,986
Other expenses	712,030	844,000
Total	<u>1,040,371</u>	<u>1,135,986</u>
County Fleet		
Salaries and benefits	405,590	425,290
Other expenses	699,600	890,000
Total County Fleet	<u>1,105,190</u>	<u>1,315,290</u>
County Weed Control		
Salaries and benefits	240,030	244,335
Other expenses	94,250	94,620
Total County Weed Control	<u>334,280</u>	<u>338,955</u>
Court Device		
Salaries and benefits	26,100	25,554
Other expenses	5,000	5,000
Total Court Device	<u>31,100</u>	<u>30,554</u>

Canyon County FY 2018 tentative budget

Expenditure budgets by office/department FY 2017 & FY 2018 tentative

<u>Office/Department</u>	<u>FY 2017 budget</u>	<u>FY 2018 tentative budget</u>
Court Facilities		
Other expenses	215,000	175,000
Development Services		
Salaries and benefits	1,360,041	1,393,652
Other expenses	176,550	203,900
Total Development Services	1,536,591	1,597,552
Emergency Communications		
Salaries and benefits	246,383	256,639
Other expenses	1,831,500	1,327,170
Total Emergency Communications	2,077,883	1,583,809
Emergency Management		
Salaries and benefits	114,032	117,593
Other expenses	88,050	22,450
Total Emergency Management	202,082	140,043
General		
Other expenses	826,042	998,840
Historical Society		
Other expenses	90,500	90,500
Human Resources		
Salaries and benefits	572,162	520,684
Other expenses	109,711	108,900
Total Human Resources	681,873	629,584
Information Technology		
Salaries and benefits	2,598,237	2,864,616
Other expenses	1,397,234	1,548,984
Total Information Technology	3,995,471	4,413,600

Canyon County FY 2018 tentative budget

Expenditure budgets by office/department FY 2017 & FY 2018 tentative

<u>Office/Department</u>	<u>FY 2017 budget</u>	<u>FY 2018 tentative budget</u>
Indigent Medical Care & Assistance		
Salaries and benefits	666,736	673,631
Other expenses	3,399,390	4,378,710
Total Indigent Medical Care	<u>4,066,126</u>	<u>5,052,341</u>
Justice Contingent		
Other expenses	<u>250,000</u>	<u>250,000</u>
Juvenile Detention		
Salaries and benefits	2,415,178	2,461,878
Other expenses	187,010	188,110
Total Juvenile Detention	<u>2,602,188</u>	<u>2,649,988</u>
Juvenile Probation		
Salaries and benefits	1,679,054	1,693,273
Other expenses	283,870	314,050
Total Juvenile Probation	<u>1,962,924</u>	<u>2,007,323</u>
Landfill		
Salaries and benefits	1,558,399	1,543,166
Other expenses	2,932,951	3,029,367
Total Landfill	<u>4,491,350</u>	<u>4,572,533</u>
Misdemeanor Probation		
Salaries and benefits	771,875	797,978
Other expenses	37,302	39,449
Total Misdemeanor Probation	<u>809,177</u>	<u>837,427</u>
Motor Vehicle		
Salaries and benefits	903,805	953,084
Other expenses	144,400	193,050
Total Motor Vehicle	<u>1,048,205</u>	<u>1,146,134</u>

Canyon County FY 2018 tentative budget

Expenditure budgets by office/department FY 2017 & FY 2018 tentative

<u>Office/Department</u>	<u>FY 2017 budget</u>	<u>FY 2018 tentative budget</u>
Parks, Cultural & Natural Resources		
Salaries and benefits	666,165	661,098
Other expenses	142,550	259,480
Total Parks & Recreation	<u>808,715</u>	<u>920,578</u>
Prosecuting Attorney		
Salaries and benefits	6,616,401	6,914,106
Other expenses	341,601	334,400
Total Prosecuting Attorney	<u>6,958,002</u>	<u>7,248,506</u>
Public Defender		
Salaries and benefits	3,842,853	3,865,289
Other expenses	790,310	857,750
Total Public Defender	<u>4,633,163</u>	<u>4,723,039</u>
Public Information Officer		
Salaries and benefits	88,250	89,588
Other expenses	1,000	1,600
Total Public Information Officer	<u>89,250</u>	<u>91,188</u>
Sheriff		
Salaries and benefits	19,815,888	20,290,553
Other expenses	2,832,300	3,449,901
Total Sheriff	<u>22,648,188</u>	<u>23,740,454</u>
Southwest District Health		
Other expenses	941,746	945,848
Problem Solving Courts		
Salaries and benefits	213,611	162,078
Other expenses	100,545	130,880
Total Problem Solving Courts	<u>314,156</u>	<u>292,958</u>
Tort		
Other expenses	830,000	883,544

Canyon County FY 2018 tentative budget

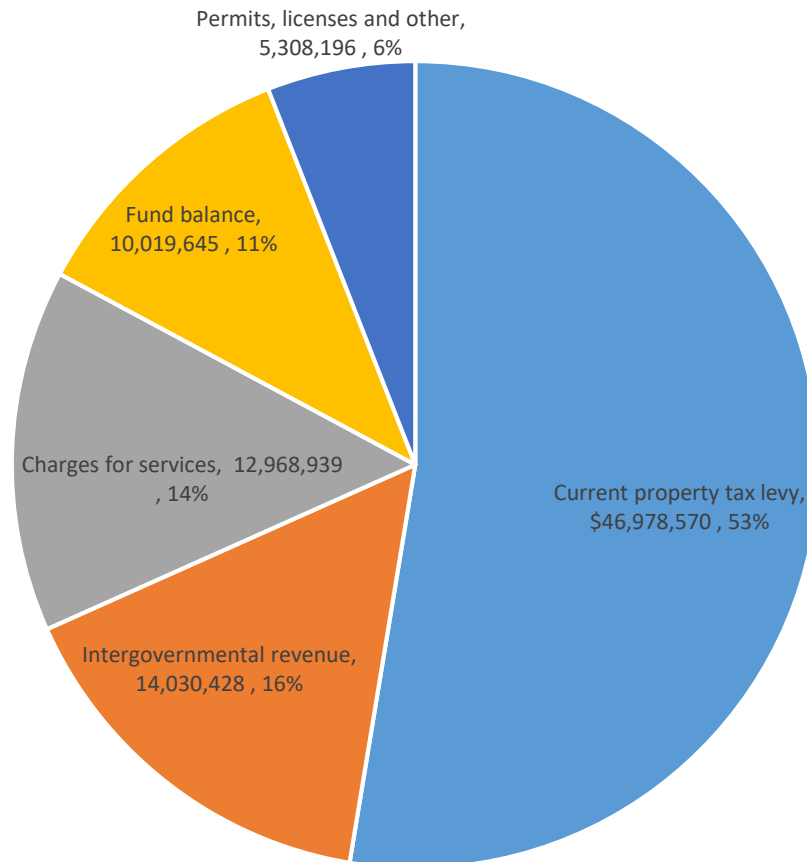
Expenditure budgets by office/department FY 2017 & FY 2018 tentative

<u>Office/Department</u>	<u>FY 2017 budget</u>	<u>FY 2018 tentative budget</u>
Treasurer		
Salaries and benefits	551,962	572,921
Other expenses	228,900	195,600
Total Treasurer	780,862	768,521
Trial Court Administrator		
Salaries and benefits	1,938,071	1,944,297
Other expenses	502,165	418,591
Total Trial Court Administrator	2,440,236	2,362,888
Waterways		
Salaries and benefits	154,158	154,413
Other expenses	21,000	117,240
Total Waterways	175,158	271,653
Total Canyon County Operating	\$ 91,334,316	\$ 89,305,778
<u>Special taxing districts</u>		
Pest Control		
Salaries and benefits	\$ 134,771	\$ 120,562
Other expenses	88,750	87,750
Total Pest Control	\$ 223,521	\$ 208,312
Melba Gopher		
Other expenses	\$ 12,000	\$ 12,000

Funding for the FY 2018 tentative budget

<u>Funding source</u>	<u>FY 2018 tentative budget</u>	<u>% of total</u>
Current property tax levy	\$ 46,978,570	53%
Intergovernmental revenue	14,030,428	16%
Charges for services	12,968,939	14%
Fund balance	10,019,645	11%
Permits, licenses and other	5,308,196	6%
Total funding	\$ 89,305,778	

Property tax provides 53% of the total funding for the FY 2018 tentative budget



Canyon County Property Tax Levy Authority Fiscal Year 2018

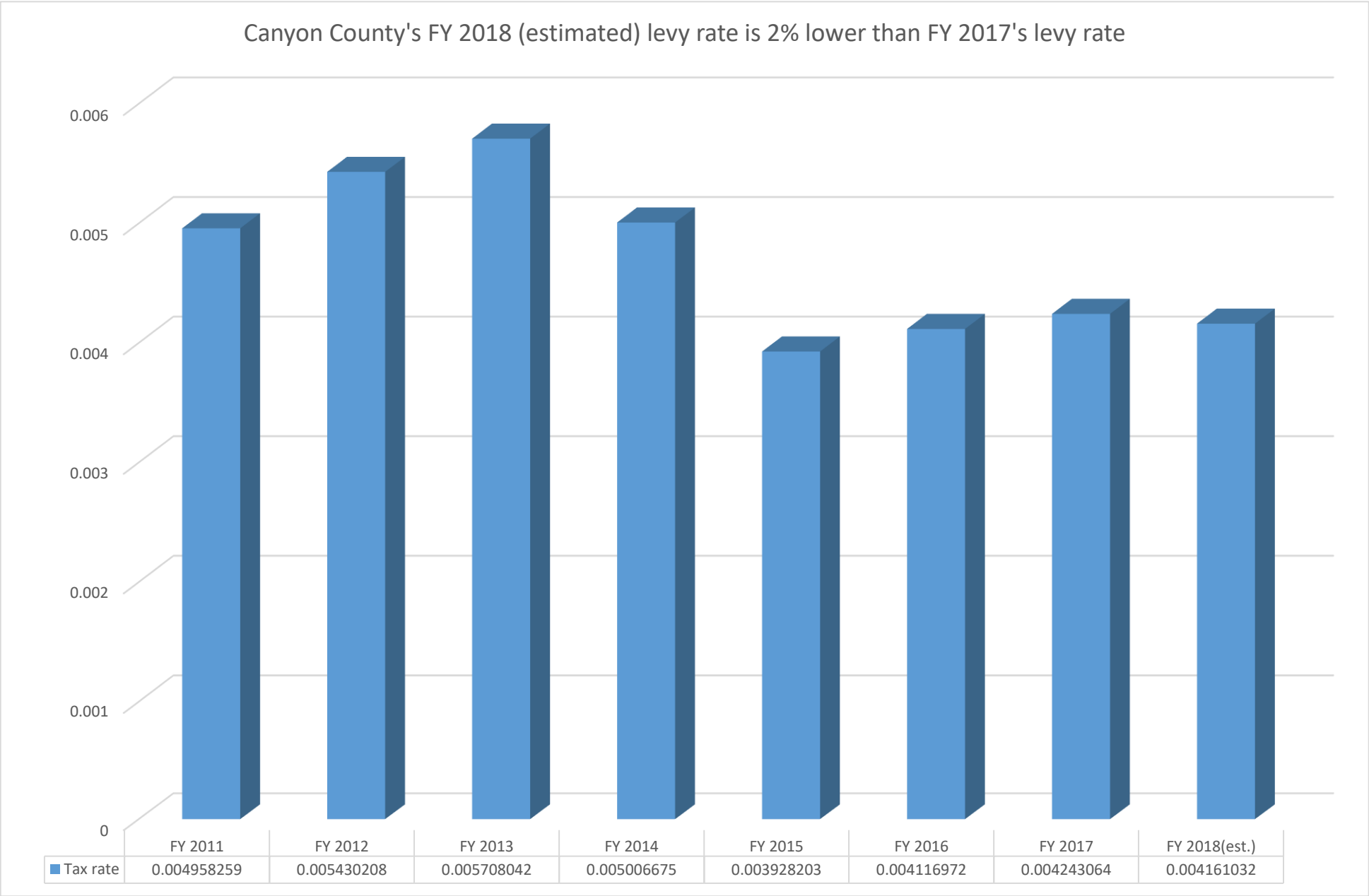
Canyon County has the statutory authority to levy \$53,697,270 in property tax to support the FY 2018 budget

This amount is calculated in accordance with state law and includes the following:

\$ 43,829,772	Highest property tax budget and property tax replacement of the last 3 years
1,314,893	3% allowable increase in property tax budget
1,087,101	New construction and development increase
8,092,179	Amount of property tax increases forgone in previous years
225,439	Allowable judgment levies
(852,114)	Less property tax replacement monies
<u>\$ 53,697,270</u>	Canyon County FY 2018 maximum allowable property tax levy authority
<u>\$ 46,978,570</u>	Canyon County FY 2018 tentative property tax request
<u>\$ 6,718,700</u>	Amount Canyon County is under our FY 2018 property tax levy authority

CANYON COUNTY PROPERTY TAX LEVY RATES FY 2011 - FY 2018

Canyon County's FY 2018 (estimated) levy rate is 2% lower than FY 2017's levy rate

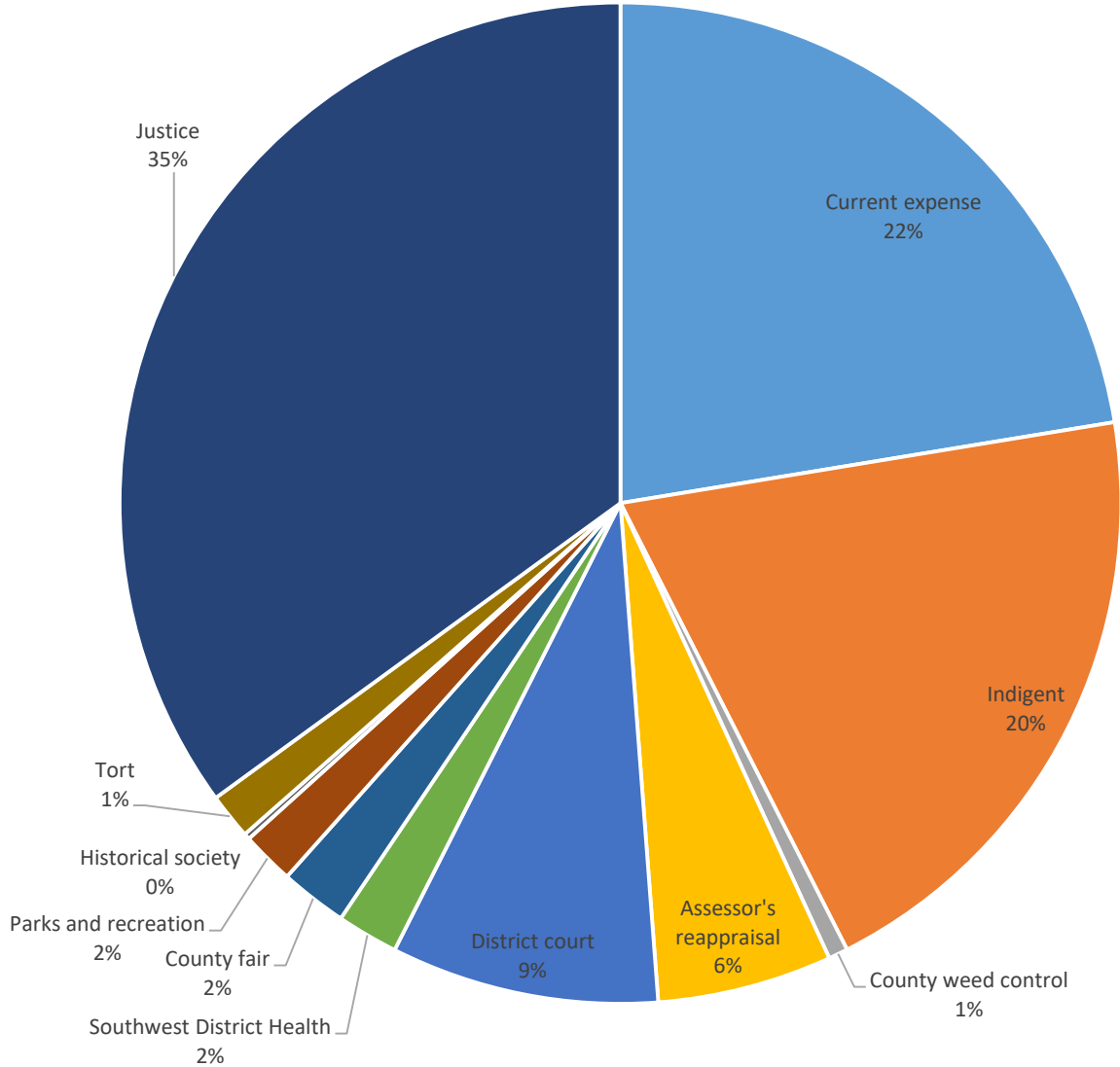


Canyon County FY 2018 tentative property tax levy by fund

2018 tentative property tax levy

<u>County Funds</u>	<u>levy</u>
Current expense	\$ 10,528,402
Indigent	9,450,000
County weed control	295,000
Assessor's reappraisal	2,650,000
District court	4,064,098
Southwest District Health	932,500
County fair	1,018,500
Parks and recreation	802,500
Historical society	90,500
Tort	695,000
Justice	16,452,070
Total county operating funds	\$ 46,978,570

20% of Canyon County's total FY 2018 property tax levy is for indigent medical care, assistance and public defense



Canyon County FY 2018 tentative budget

<u>County Funds</u>	<u>2018 tentative</u>	<u>2018 anticipated</u>		<u>2018 budgetary</u>	<u>Projected fund</u>	<u>Budgetary fund</u>
	<u>expenditure</u>	<u>revenue from</u>	<u>sources other than</u>	<u>use of fund</u>	<u>balance</u>	<u>balance</u>
	<u>budget</u>	<u>property tax</u>	<u>2018 property tax</u>	<u>balance</u>	<u>09/30/2017</u>	<u>09/30/2018</u>
			<u>dollars levied</u>			
Current expense	\$ 28,444,462	\$ 12,157,597	\$ 10,528,402	\$ (5,758,463)	\$ 15,019,120	\$ 9,260,657
Indigent	9,775,380	916,102	9,450,000	590,722	445,261	1,035,983
County weed control	338,955	77,000	295,000	33,045	50,366	83,411
Assessor's reappraisal	2,982,586	80,000	2,650,000	(252,586)	634,068	381,482
District court	9,167,955	4,174,431	4,064,098	(929,426)	2,610,068	1,680,642
Southwest district health	945,848	12,000	932,500	(1,348)	188,968	187,620
County fair	1,396,835	541,400	1,018,500	163,065	158,312	321,377
Parks and recreation	920,578	48,000	802,500	(70,078)	271,701	201,623
Historical society	90,500	1,200	90,500	1,200	6,806	8,006
Tort	883,544	10,000	695,000	(178,544)	439,444	260,900
Justice	24,916,981	5,671,652	16,452,070	(2,793,259)	7,704,327	4,911,068
Court device	30,554	14,750	-	(15,804)	97,471	81,667
Waterways	271,653	230,000	-	(41,653)	56,168	14,515
Court facilities	175,000	90,000	-	(85,000)	103,000	18,000
Emergency communications	1,583,809	1,342,470	-	(241,339)	978,743	737,404
Problem solving courts	292,958	219,013	-	(73,945)	106,747	32,802
Consolidated elections	491,250	345,000	-	(146,250)	170,687	24,437
Canyon County dispatch	2,024,397	2,067,000	-	42,603	30,096	72,699
Landfill	4,572,533	4,559,948	-	(12,585)	16,985,297	16,972,712
Total county operating funds	<u>\$ 89,305,778</u>	<u>\$ 32,557,563</u>	<u>\$ 46,978,570</u>	<u>\$ (9,769,645)</u>	<u>\$ 46,056,650</u>	<u>\$ 36,287,005</u>
<u>Special taxing districts</u>						
Pest control	\$ 208,312	\$ 38,517	\$ 203,500	\$ 33,705	\$ 230,441	\$ 264,146
Melba gopher	12,000	1,406	11,847	1,253	4,163	5,416
Grand total	<u>\$ 89,526,090</u>	<u>\$ 32,597,486</u>	<u>\$ 47,193,917</u>	<u>\$ (9,734,687)</u>	<u>\$ 46,291,254</u>	<u>\$ 36,556,567</u>