

**CANYON COUNTY
TENTATIVE OPERATING BUDGET
FISCAL YEAR 2021**



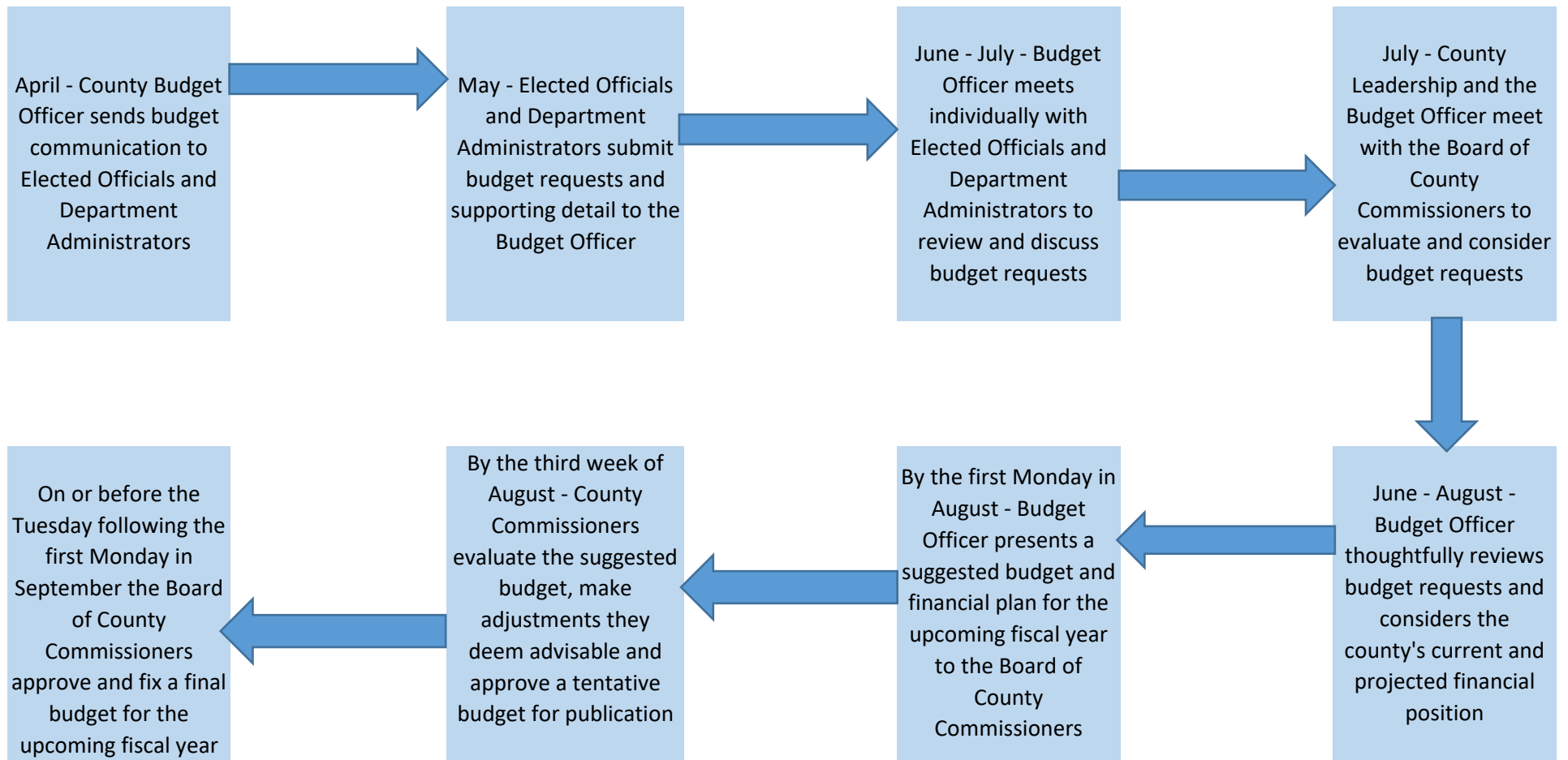
CANYON COUNTY BUDGET HEARING
CANYON COUNTY ADMINISTRATION BUILDING
AUGUST 26, 2020

Canyon County budget process and participants

-Preparing a county budget is a time and labor intensive process that requires the expertise and commitment of county Elected Officials and Department Administrators working cooperatively to develop a fiscally sound financial plan for the forthcoming fiscal year.

-Canyon County's fiscal year 2021 tentative budget is the result of dedicated efforts of county leadership and staff to complete and formalize a responsible financial plan including appropriate funding levels for need driven expenditures.

-Canyon County budget development follows the timeframe outlined below



Canyon County Fiscal Year 2021 Property Tax Relief Budget

- Property tax relief is a focal point of the fiscal year 2021 budget
- Property taxes provide funding for mandatory and essential county functions
 - Public Safety
 - Jail & patrol operations, juvenile detention and probation
 - Criminal prosecution and Coroner services



- General Government
 - Court functions, property assessment, facilities maintenance
 - Administrative, information technology, elections
 - Treasury, human resources, communication and fleet

Property Tax

- Health, Welfare, and Indigency
 - Public defense, indigent medical care & assistance and Southwest District Health
- Culture and Recreation
 - County fair, county extension office, parks, cultural and natural resources
- Public Works
 - Animal shelter and noxious weed control



Statutory County Property Tax Responsibilities

- Canyon County performs the following core property tax functions
 - Property assessment and valuation
 - Equalization of assessments - Board of Equalization
 - Review and verification of property tax requests
 - Calculation and fixing of property tax levy rates
 - Billing and collection of property taxes
 - Remittance of property tax monies to local taxing entities

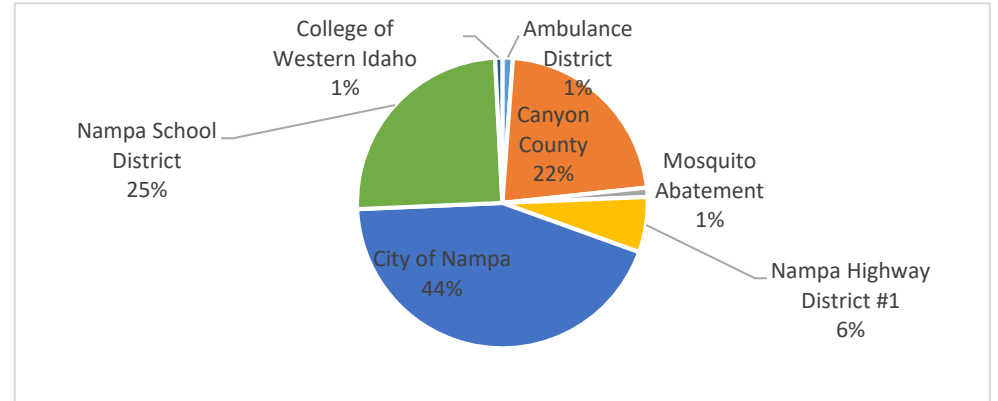


There are 67 separate and unique property tax entities in Canyon County

- Canyon County bills, collects and remits property tax on behalf of all 67 property tax entities
- Sample property tax allocations below based on \$150,000 of taxable value in tax year 2019

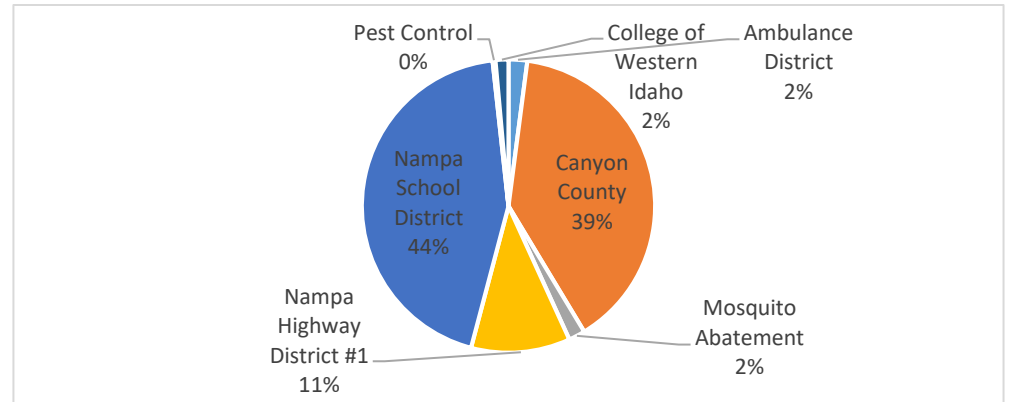
Property within Nampa City limits

Taxing Entity	Property Tax	% of Total
Ambulance District	\$ 28.02	1.2%
Canyon County	533.15	22.1%
Mosquito Abatement	24.77	1.0%
Nampa Highway District #1	148.25	6.2%
City of Nampa	1,054.68	43.8%
Nampa School District	598.90	24.9%
College of Western Idaho	19.29	0.8%
Total	\$ 2,407.06	



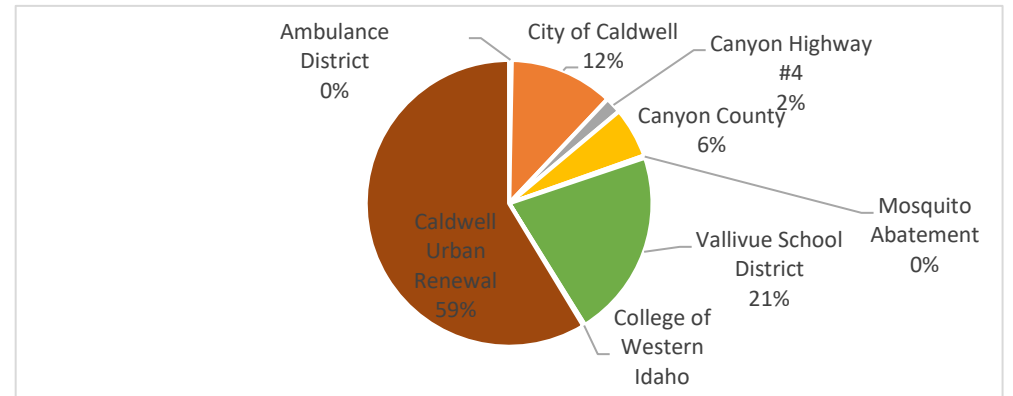
Property in unincorporated Canyon County

Taxing Entity	Property Tax	% of Total
Ambulance District	\$ 28.02	2.1%
Canyon County	533.14	39.3%
Mosquito Abatement	24.77	1.8%
Nampa Highway District #1	148.25	10.9%
Nampa School District	598.90	44.1%
Pest Control	4.31	0.3%
College of Western Idaho	19.29	1.4%
Total	\$ 1,356.68	



Property in Caldwell City limits and within Caldwell Urban Renewal

Taxing Entity	Property Tax	% of Total
Ambulance District	\$ 7.70	0.3%
City of Caldwell	304.67	11.7%
Canyon Highway #4	48.18	1.9%
Canyon County	147.43	5.7%
Mosquito Abatement	6.80	0.3%
Vallivue School District	552.03	21.3%
College of Western Idaho	5.30	0.2%
Caldwell Urban Renewal	1,521.39	58.7%
Total	\$ 2,593.50	



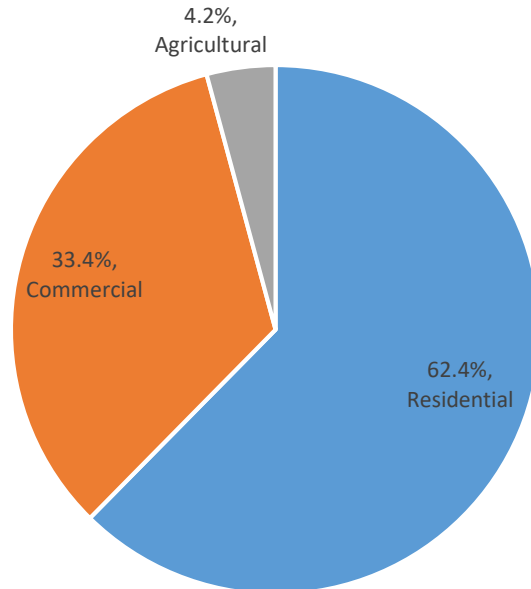
Property not expressly exempted is subject to appraisal, assessment and property taxation

- Canyon County's estimated fiscal year 2021 net taxable value of property is \$17,022,133,918
 - This amount equals a 12% or \$1,798,079,654 increase from the prior fiscal year
- In 2016 legislation was passed that capped the homeowners exemption amount at \$100,000
 - In Canyon County in 2017, 13,801 properties were capped at the \$100,000 amount
 - In 2020 that number has nearly tripled to 38,629 properties now at the homeowners exemption maximum
- As a result the percentage of property taxes paid by residential properties from 2017 to 2020 has increased from 62% to 70%

2017

Residential	7,497,562,019	62.4%
Commercial	4,016,452,679	33.4%
Agricultural	504,979,629	4.2%
Total	12,018,994,327	

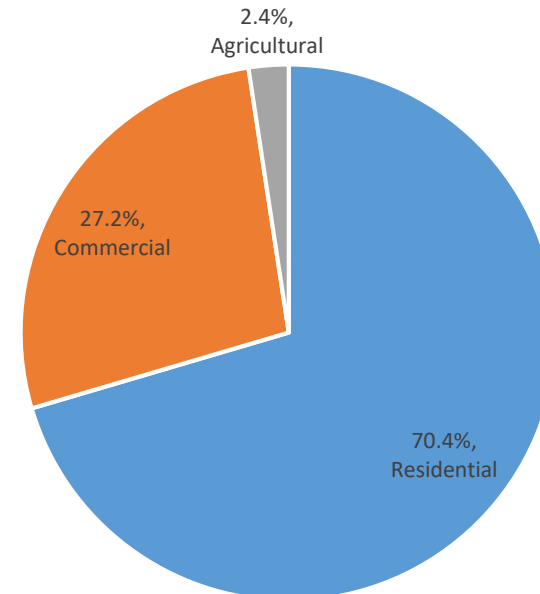
Tax Year 2017 Distribution of Value



2020

Residential	11,990,175,714	70.4%
Commercial	4,621,910,196	27.2%
Agricultural	410,048,008	2.4%
Total	17,022,133,918	

Tax Year 2020 Distribution of Value



Annual Property Tax Levy

- Canyon County levied \$54,119,386 in property tax to support the fiscal year 2020 budget
- Property tax law allows the following additions or increases to the levied amount
 - 3% increase of \$1,644,629
 - New construction increase of \$2,104,781
 - Previously forgone increases of \$5,988,720



- Canyon County's fiscal year 2021 tentative property tax request includes:
 - \$0 additional dollars levied for new construction
 - \$0 additional dollars levied for the 3% increase
 - \$0 additional dollars levied for previously forgone increases
- Canyon County's fiscal year 2021 tentative property tax request is \$53,970,567

Canyon County's fiscal year 2021 commitment to property taxpayers

- Property tax freeze from fiscal year 2020
- No additional property tax dollars levied from new construction or 3% increase
- Utilizing new growth to lower the property tax levy rate
- Projected fiscal year 2021 levy rate .003170611

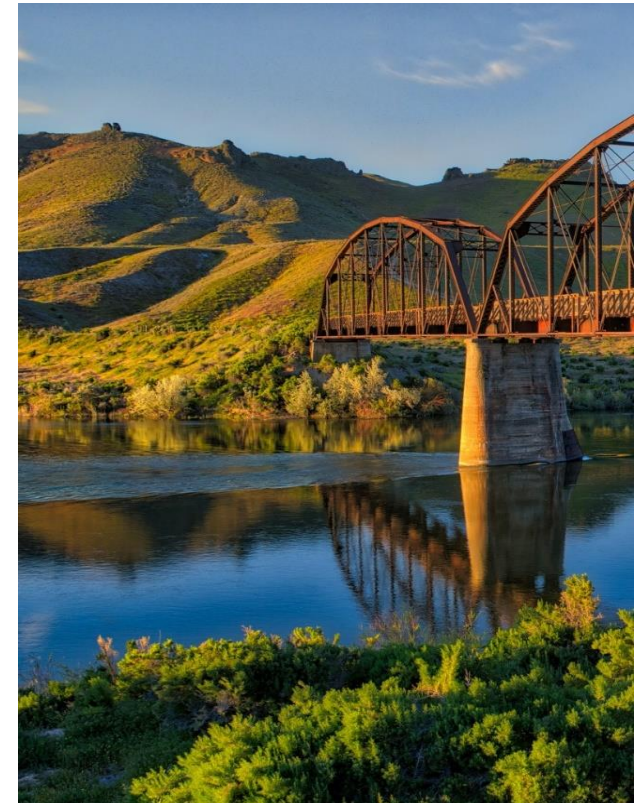


Canyon County Fiscal Year 2021 tentative expenditure budget - expenditures by function

Function/Office/Department	FY 2021 tentative expenditure budget	FY 2020 expenditure budget	Change
Culture and Recreation			
County Extension Office	\$ 290,823	\$ 295,751	\$ (4,928)
County Fair	4,941,985	2,644,509	2,297,476
Historical Society	35,846	99,810	(63,964)
Parks, Cultural and Natural Resources	1,289,503	978,184	311,319
Waterways	164,634	191,125	(26,491)
Culture and Recreation Total	6,722,791	4,209,379	2,513,412
Public Works			-
Animal Shelter	300,000	300,000	-
County Weed Control	354,731	323,663	31,068
Solid Waste Operations	6,007,865	5,530,825	477,040
Public Works Total	6,662,596	6,154,488	508,108
Public Safety			
CCNU	91,606	98,313	(6,707)
Emergency Communications	2,033,855	1,276,062	757,793
Emergency Management	117,725	138,987	(21,262)
Coroner	670,661	720,188	(49,527)
Juvenile Detention	2,567,440	3,063,734	(496,294)
Juvenile Probation	2,356,632	2,414,664	(58,032)
Courthouse Security	-	210,508	(210,508)
Sheriff	27,935,033	28,286,317	(351,284)
Canyon County Dispatch	2,215,541	2,147,622	67,919
Court Device	140,000	140,000	-
Justice Contingent	-	150,000	(150,000)
Misdemeanor Probation	976,753	1,022,099	(45,346)
Prosecuting Attorney	8,248,141	8,296,474	(48,333)
Public Safety Total	47,353,387	47,964,968	(611,581)
Health, Welfare and Indigency			
Southwest District Health	1,068,816	1,048,309	20,507
Indigent Medical Care & Assistance	3,662,355	4,519,658	(857,303)
Public Defender	5,629,819	5,535,374	94,445
Health, Welfare and Indigency Total	10,360,990	11,103,341	(742,351)



Function/Office/Department	FY 2021 tentative expenditure budget	FY 2020 expenditure budget	Change
General Government Services			
Assessor's Reappraisal	3,556,783	3,558,997	(2,214)
Buildings & Grounds	3,626,853	3,942,531	(315,678)
Clerk, Auditor & Recorder	1,891,907	1,891,491	416
Clerk of the Court	5,263,470	5,482,982	(219,512)
Commissioners	661,427	687,966	(26,539)
Consolidated Elections	549,925	439,863	110,062
Capital Investments	1,000,000	4,000,000	(3,000,000)
County Fleet	1,408,321	1,447,490	(39,169)
Court Facilities	300,000	250,000	50,000
Development Services	1,908,811	2,002,226	(93,415)
General	1,526,931	725,791	801,140
Human Resources	732,845	721,712	11,133
Public Information Officer	95,018	95,473	(455)
Information Technology	4,628,873	4,521,090	107,783
Motor Vehicle	1,245,527	1,221,658	23,869
Treatment Courts	331,372	322,010	9,362
Tort	834,289	927,012	(92,723)
Treasurer	816,143	812,740	3,403
Trial Court Administrator	2,277,179	2,268,151	9,028
General Government Services Total	32,655,674	35,319,183	(2,663,509)
Total	\$ 103,755,438	\$ 104,751,359	\$ (995,921)



Canyon County's fiscal year 2021 tentative salaries and benefits expenditure budget

- Well trained, knowledgeable, qualified and skilled personnel ensure county services are capably delivered in a professional and timely manner.
- Canyon County's fiscal year 2021 tentative salaries and benefits budget amount is \$68,240,821.

The fiscal year 2021 tentative budget includes a responsible and sensible investment in our valuable personnel.

- Budgetary savings from unfunded positions in areas of decreased activity including indigent medical care & assistance and juvenile detention
- Continued implementation of the county compensation plan with step advancements for eligible personnel
- Additional positions in critical areas of need including driver's license, jail security services and solid waste operations
 - 2 driver's license customer service positions with a total budgeted amount for salary and benefits of \$96,000
 - 6 deputy sheriff positions in jail operations and courts & transport with a total budgeted amount of \$384,000
 - 1 fee collector position for solid waste operations with a total budgeted amount of \$48,000
- Overall reduction of \$170,204 in the county's fiscal year 2021 personnel budget from fiscal year 2020



Canyon County's fiscal year 2021 tentative other operating expenditures & capital budget

A fiscally sound and responsible budget considers current needs and looks forward to ensure that future plans and obligations will have sufficient financial resources available to enable continued success in service delivery.

The budget process demands difficult decisions that must balance the needs of multiple stakeholders including our citizens and property taxpayers whose financial support is critical in the realization of county goals and objectives.

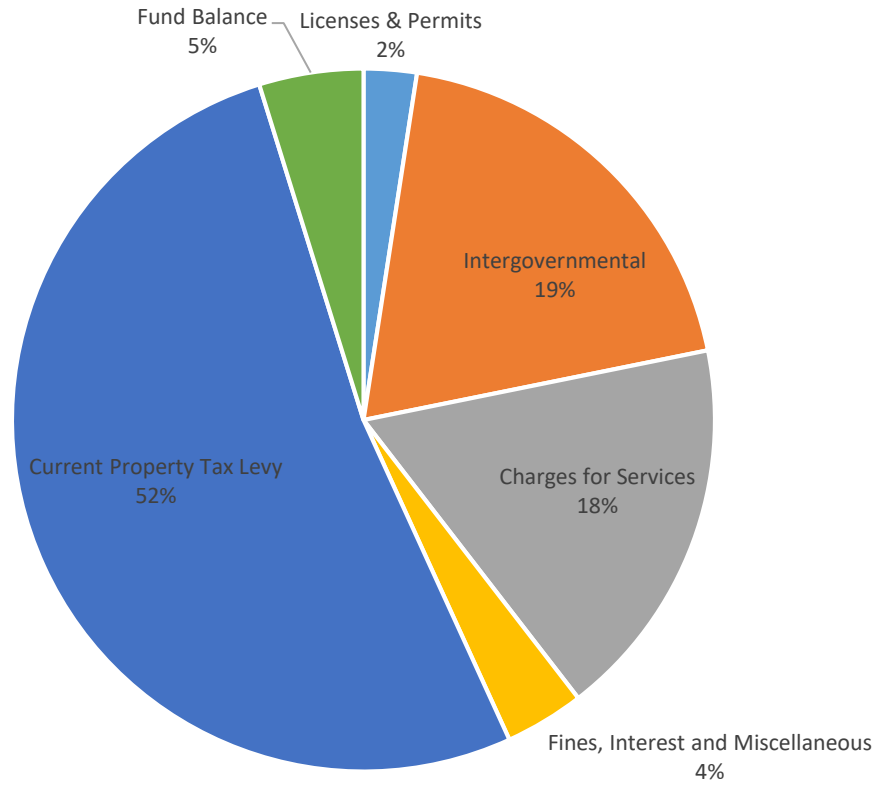
- Canyon County's fiscal year 2021 tentative other operating expenditures & capital budget is \$35,514,617
- \$9,286,938 is budgeted for investment in capital items including the following highlights
 - \$989,500 for a compactor to assist with solid waste operations
 - \$1,600,000 including previously accrued fund balance for a county fair expo building
 - \$2,300,000 in funding from the Caldwell Urban Renewal Agency for site improvement investments at the county fair
 - \$1,000,000 in emergency communications funding for a radio tower project providing enhanced communication capabilities
 - \$444,125 in grant funding for the Celebration Park recreational vehicle improvement project
 - \$769,000 budgeted for public safety and other county vehicles
 - \$1,000,000 budgeted for investment in general county capital needs



Canyon County fiscal year 2021 tentative budget - funding by sources

- Canyon County works to expand revenue sources outside of property tax
- Grants, fund balance and revenues other than property tax are maximized to limit reliance on property tax
- Broad and diverse sources of revenue are utilized to protect property taxpayers and promote the county's financial security

Funding Source	FY 2021 Tentative Budget
Licenses & Permits	\$ 2,531,500
Intergovernmental	\$ 20,107,798
Charges for Services	\$ 18,379,273
Fines, Interest and Miscellaneous	\$ 3,789,522
Current Property Tax Levy	\$ 53,970,567
Fund Balance	\$ 4,976,778
Total	\$ 103,755,438



Canyon County fiscal year 2021 tentative budget

-Canyon County's budget may appear to be about numbers, but ultimately it's about people.

-Citizens, property taxpayers, elected officials, department administrators and employees are all essential components of the county budget and by thoughtful allocation of resources fundamental services are delivered in an extraordinary manner.



Coroner



Prosecuting Attorney



Sheriff



Treasurer



Assessor



Commissioner



Commissioner



Commissioner



Clerk