

**CANYON COUNTY  
OPERATING BUDGET  
FISCAL YEAR 2023**



**CANYON COUNTY BUDGET HEARING  
CANYON COUNTY ADMINISTRATION BUILDING  
AUGUST 17 & 19, 2022**

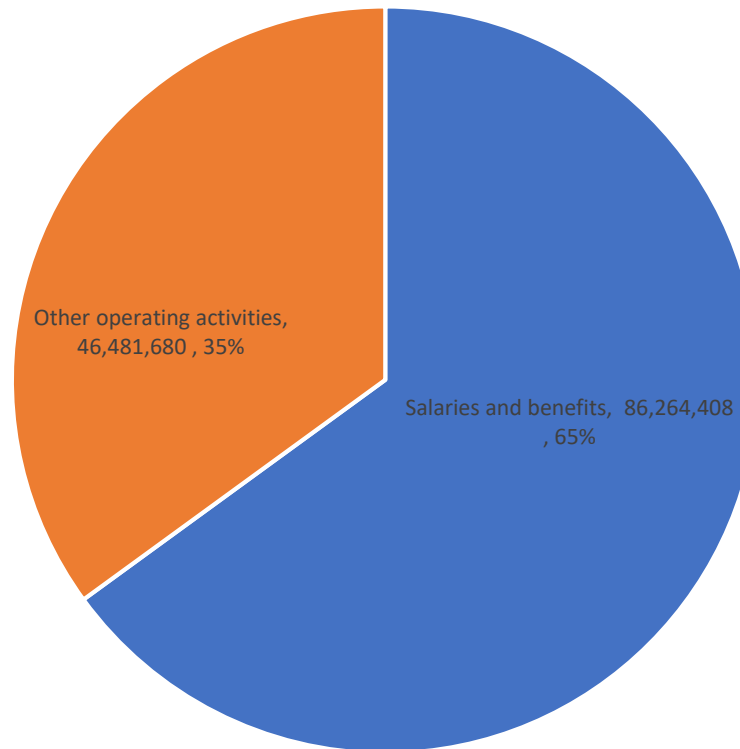
## CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

-Canyon County's total 2023 operating expenditure budget is \$132,746,088.

-65% or \$86,264,408 of the total expenditure budget is for salaries and benefits.

-35% or \$46,481,680 of the total expenditure budget is for other operating activities.

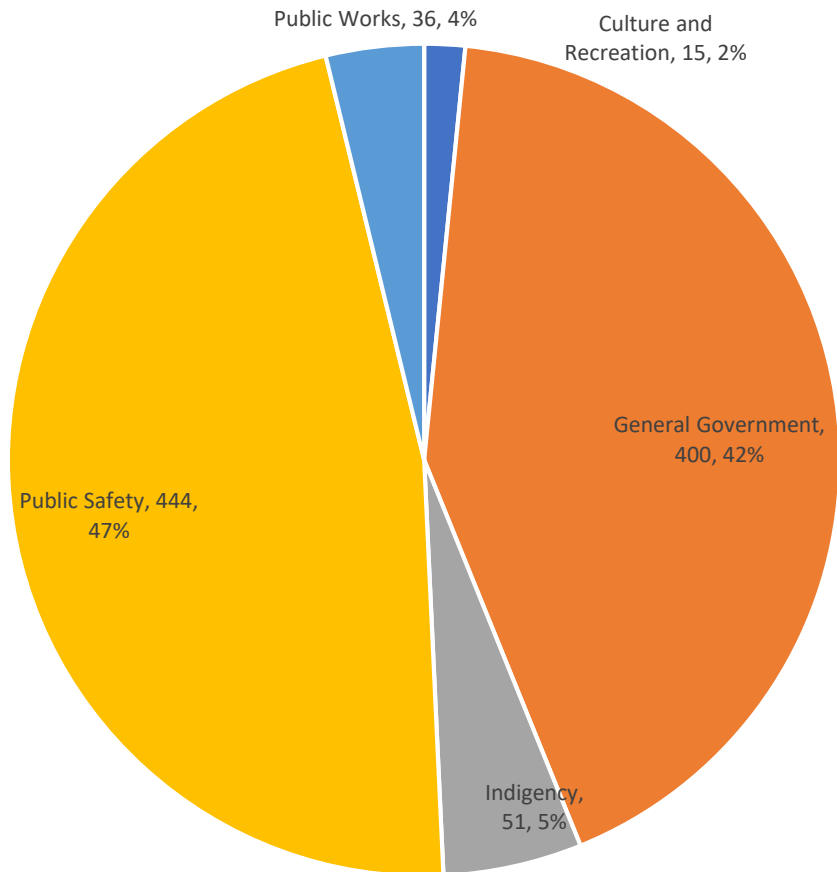
65% of the 2023 budget is for salaries and benefits



# CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

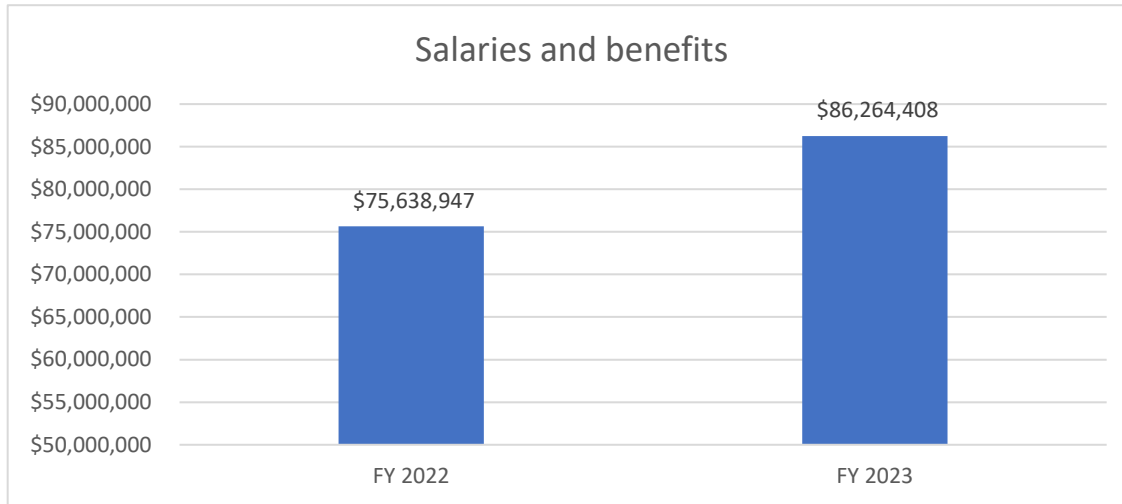
- Canyon County's fiscal year 2023 operating salaries and benefits budget includes funding for 895 full-time positions.
- Dedicated Canyon County personnel provide valuable services that enhance our quality of life.
- Canyon County personnel provide first-rate services in the areas of:
  - Public safety, public works, culture and recreation, indigency and other general government services.

Distribution of 895 full-time county personnel



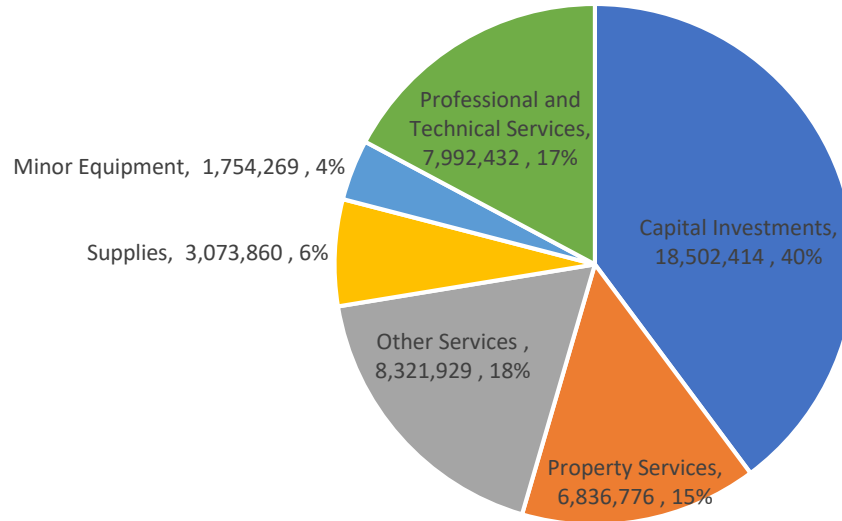
# CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

- The FY 2023 tentative budget includes a 14% or \$10.6 million dollar increase in human capital investment from the previous fiscal year.
- Hiring and retaining dedicated county personnel who provide exceptional public services is a top priority.



# CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

\$46,481,680 of the total expenditure budget is for other operating activities



## CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

Office/Department	FY 2022 expenditure budget	FY 2023 expenditure budget
<b>American Rescue Plan Act</b>		
Other expenses	\$ 6,169,045	\$ 5,180,000
<b>Animal Shelter</b>		
Other expenses	300,000	260,000
<b>Assessor's Reappraisal</b>		
Salaries and benefits	3,259,164	3,696,847
Other expenses	423,900	616,500
Total Assessor's Reappraisal	3,683,064	4,313,347
<b>Buildings &amp; Grounds</b>		
Salaries and benefits	2,269,481	2,948,262
Other expenses	1,849,043	3,156,094
Total Buildings & Grounds	4,118,524	6,104,356
<b>Canyon County Dispatch</b>		
Salaries and benefits	2,245,930	2,604,025
Other expenses	41,450	118,375
Total Canyon County Dispatch	2,287,380	2,722,400
<b>Capital Investments</b>		
Other expenses	6,000,000	3,000,000
<b>CCNU</b>		
Other expenses	92,600	98,100
<b>Clerk, Auditor &amp; Recorder</b>		
Salaries and benefits	1,540,385	1,907,667
Other expenses	537,050	776,753
Total Clerk, Auditor & Recorder	2,077,435	2,684,420
<b>Clerk of the Court</b>		
Salaries and benefits	5,776,409	6,534,433
Other expenses	254,400	252,748
Total Clerk of the Court	6,030,809	6,787,181

## CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

<b>Office/Department</b>	<b>FY 2022 expenditure budget</b>	<b>FY 2023 expenditure budget</b>
<b>Commissioners</b>		
Salaries and benefits	650,253	778,024
Other expenses	43,076	40,300
<b>Total Commissioners</b>	<b>693,329</b>	<b>818,324</b>
<b>Consolidated Elections</b>		
Salaries and benefits	267,964	329,127
Other expenses	264,550	281,157
<b>Total Consolidated Elections</b>	<b>532,514</b>	<b>610,284</b>
<b>Coroner</b>		
Salaries and benefits	683,224	761,646
Other expenses	128,565	140,854
<b>Total Coroner</b>	<b>811,789</b>	<b>902,500</b>
<b>County Extension Office</b>		
Salaries and benefits	197,820	220,716
Other expenses	98,287	118,615
<b>Total County Extension Office</b>	<b>296,107</b>	<b>339,331</b>
<b>County Fair</b>		
Salaries and benefits	401,111	463,573
Other expenses	4,758,251	2,580,000
<b>Total County Fair</b>	<b>5,159,362</b>	<b>3,043,573</b>
<b>County Fleet</b>		
Salaries and benefits	550,038	724,327
Other expenses	1,149,100	1,323,300
<b>Total County Fleet</b>	<b>1,699,138</b>	<b>2,047,627</b>
<b>County Weed Control</b>		
Salaries and benefits	249,195	281,979
Other expenses	104,500	130,050
<b>Total County Weed Control</b>	<b>353,695</b>	<b>412,029</b>

## CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

<b>Office/Department</b>	<b>FY 2022 expenditure budget</b>	<b>FY 2023 expenditure budget</b>
<b>Court Device</b>		
Other expenses	140,000	140,000
<b>Court Facilities</b>		
Other expenses	62,500	112,500
<b>Development Services</b>		
Salaries and benefits	2,143,761	2,946,433
Other expenses	359,700	505,900
Total Development Services	2,503,461	3,452,333
<b>Emergency Communications</b>		
Salaries and benefits	288,576	317,866
Other expenses	980,800	975,800
Total Emergency Communications	1,269,376	1,293,666
<b>Emergency Management</b>		
Salaries and benefits	115,402	200,126
Other expenses	9,650	9,651
Total Emergency Management	125,052	209,777
<b>General</b>		
Other expenses	639,096	647,888
<b>Historical Society</b>		
Other expenses	96,701	74,936
<b>Human Resources</b>		
Salaries and benefits	634,803	848,172
Other expenses	137,050	158,080
Total Human Resources	771,853	1,006,252
<b>Information Technology</b>		
Salaries and benefits	3,487,396	3,764,868
Other expenses	1,521,755	1,825,000
Total Information Technology	5,009,151	5,589,868



## CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

Office/Department	FY 2022 expenditure budget	FY 2023 expenditure budget
<b>Indigent Medical Care &amp; Assistance</b>		
Salaries and benefits	403,885	-
Other expenses	1,557,879	-
Total Indigent Medical Care & Assistance	1,961,764	-
<b>Juvenile Detention</b>		
Salaries and benefits	2,453,181	3,099,202
Other expenses	96,210	401,800
Total Juvenile Detention	2,549,391	3,501,002
<b>Juvenile Probation</b>		
Salaries and benefits	1,990,651	2,214,094
Other expenses	567,650	624,350
Total Juvenile Probation	2,558,301	2,838,444
<b>Landfill</b>		
Salaries and benefits	2,037,441	2,432,001
Other expenses	7,241,378	8,660,130
Total Landfill	9,278,819	11,092,131
<b>Misdemeanor Probation</b>		
Salaries and benefits	1,000,715	1,118,401
Other expenses	48,838	50,462
Total Misdemeanor Probation	1,049,553	1,168,863
<b>Motor Vehicle</b>		
Salaries and benefits	1,480,176	1,685,105
Other expenses	421,750	72,600
Total Motor Vehicle	1,901,926	1,757,705
<b>Parks, Cultural &amp; Natural Resources</b>		
Salaries and benefits	631,700	799,892
Other expenses	285,900	292,382
Total Parks, Cultural & Natural Resources	917,600	1,092,274

## CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

Office/Department	FY 2022 expenditure budget	FY 2023 expenditure budget
<b>Prosecuting Attorney</b>		
Salaries and benefits	8,865,221	9,306,704
Other expenses	452,950	662,750
Total Prosecuting Attorney	9,318,171	9,969,454
<b>Public Defender</b>		
Salaries and benefits	5,649,182	6,153,136
Other expenses	1,009,200	1,201,700
Total Public Defender	6,658,382	7,354,836
<b>Public Information Officer</b>		
Salaries and benefits	100,434	111,290
Other expenses	3,250	5,350
Total Public Information Officer	103,684	116,640
<b>Sheriff</b>		
Salaries and benefits	22,808,293	25,729,898
Other expenses	1,739,546	7,217,655
Total Sheriff	24,547,839	32,947,553
<b>Southwest District Health</b>		
Other expenses	1,448,359	2,257,029
<b>Treatment Courts</b>		
Salaries and benefits	283,250	343,670
Other expenses	131,422	146,150
Total Treatment Courts	414,672	489,820
<b>Tort</b>		
Other expenses	120,000	1,350,000

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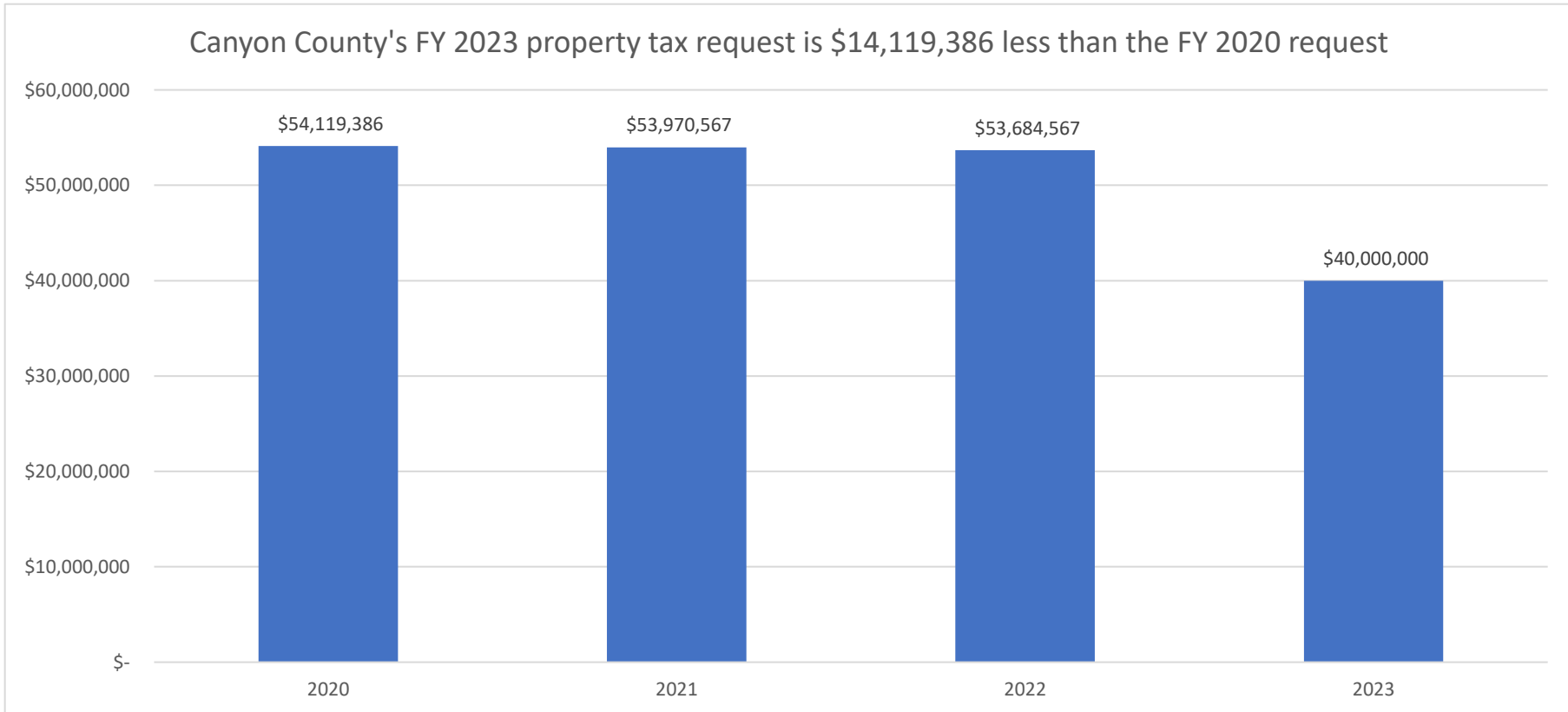
Office/Department	FY 2022 expenditure budget	FY 2023 expenditure budget
<b>Treasurer</b>		
Salaries and benefits	642,286	709,008
Other expenses	193,200	229,250
<b>Total Treasurer</b>	<b>835,486</b>	<b>938,258</b>
<b>Trial Court Administrator</b>		
Salaries and benefits	2,178,034	2,846,555
Other expenses	405,932	528,481
<b>Total Trial Court Administrator</b>	<b>2,583,966</b>	<b>3,375,036</b>
<b>Waterways</b>		
Salaries and benefits	152,510	171,412
Other expenses	19,240	137,740
<b>Total Waterways</b>	<b>171,750</b>	<b>309,152</b>
<b>Total Canyon County Operating</b>	<b>117,341,644</b>	<b>132,408,889</b>
 <b>Special Revenue Taxing Districts</b>		
<b>Melba Gopher</b>		
Other expenses	12,000	12,000
<b>Pest Control</b>		
Salaries and benefits	201,076	215,949
Other expenses	129,251	109,250
<b>Total Pest Control</b>	<b>330,327</b>	<b>325,199</b>
 <b>Total Canyon County Budget</b>	 <b>\$ 117,683,971</b>	 <b>\$ 132,746,088</b>

# CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

## Property Tax Relief

- Canyon County's property tax revenue is budget, not rate driven, there is no fixed, established permanent county property tax rate.
- The property tax rate is a formula calculated by dividing the property tax dollars requested by the net taxable value.

Fiscal Year	Property Tax Request	Net Taxable Property Value	Property Tax Rate
2020	\$ 54,119,386	\$ 15,224,054,264	0.003554860
2021	\$ 53,970,567	\$ 17,078,539,937	0.003160139
2022	\$ 53,684,567	\$ 21,736,036,682	0.002469842
2023	\$ 40,000,000	\$ 32,601,104,762	0.001226952



# CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

The State of Idaho drastically changed property tax structure and policy by removing the index from the homeowner's exemption in 2016.



## Conventional 3 bedroom 2 bath residential home

	2022	2023	\$ Change	% Change
Market value	\$ 250,000	\$ 350,000	\$ 100,000	40%
Homeowner's exemption	\$ 125,000	\$ 125,000	\$ -	0%
Net taxable value	\$ 125,000	\$ 225,000	\$ 100,000	80%
County property tax	\$ 308.73	\$ 276.06	\$ (32.67)	-11%



## Custom residential home

	2022	2023	\$ Change	% Change
Market value	\$ 1,000,000	\$ 1,300,000	\$ 300,000	30%
Homeowner's exemption	\$ 125,000	\$ 125,000	\$ -	0%
Net taxable value	\$ 875,000	\$ 1,175,000	\$ 300,000	34%
County property tax	\$ 2,161.11	\$ 1,441.67	\$ (719.44)	-33%



## Neighborhood commercial property

	2022	2023	\$ Change	% Change
Market value	\$ 7,330,931	\$ 7,664,501	\$ 333,570	5%
Personal property exemption	\$ -	\$ 41,670	\$ 41,670	-
Net taxable value	\$ 7,330,931	\$ 7,622,831	\$ 291,900	4%
County property tax	\$ 18,106.24	\$ 9,352.85	\$ (8,753.39)	-48%

# CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

## Property Tax Relief

- Canyon County's reduced property tax request will save taxpayers \$14.5 million dollars in county property tax.
- Not all classifications of property will share equally in the property tax savings.
- Canyon County only represents 20% of a typical property tax bill and individual homeowner's total property tax may increase.

