

CANYON COUNTY

OPERATING BUDGET

FISCAL YEAR 2023

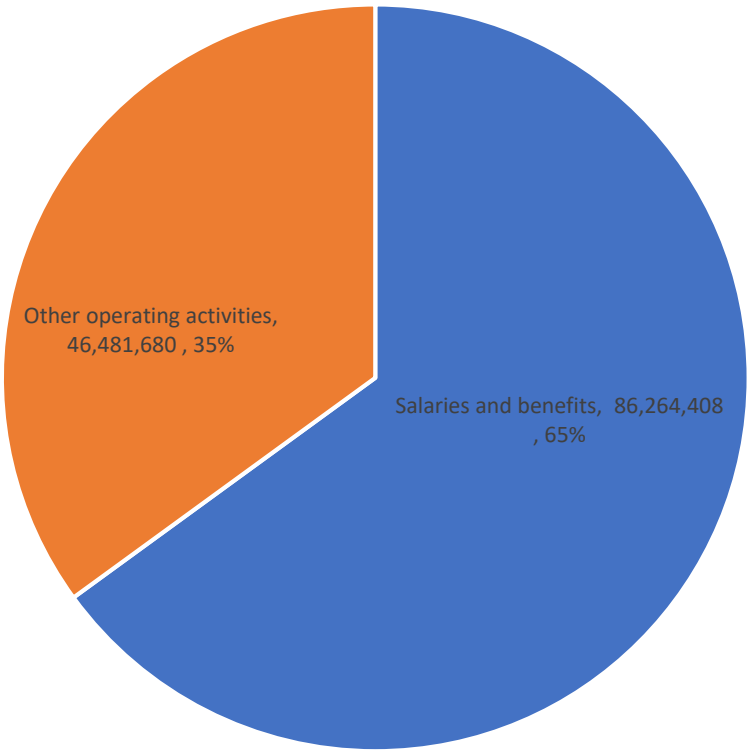


CANYON COUNTY BUDGET HEARING
CANYON COUNTY ADMINISTRATION BUILDING
AUGUST 17 & 19, 2022

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 activites.

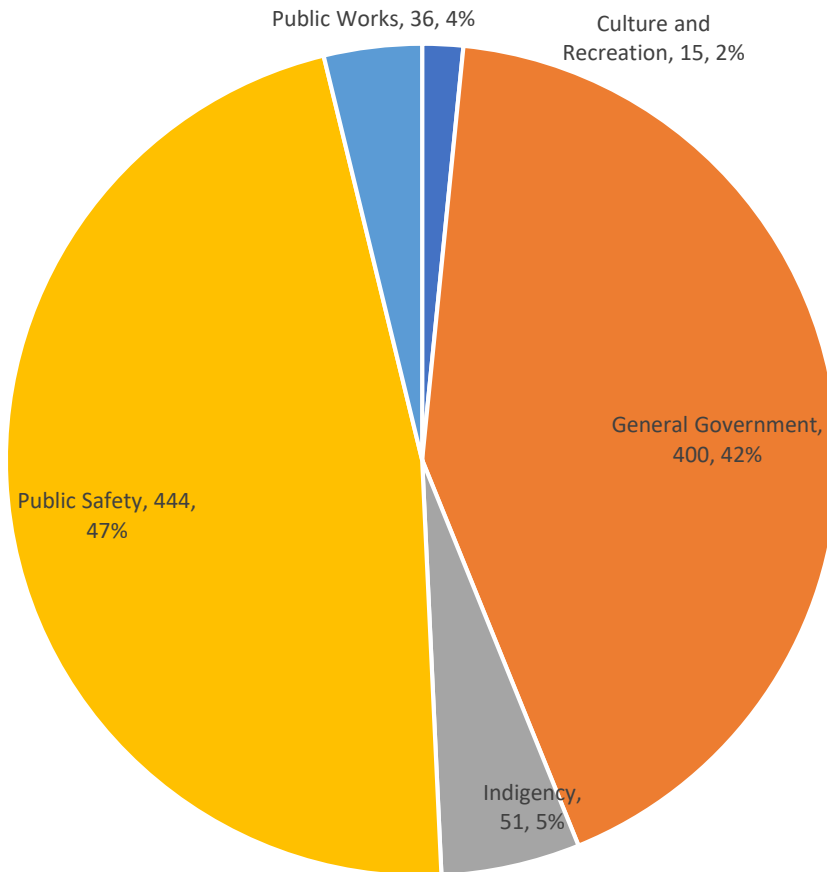
65% of the 2023 budget is for salaries and benefits



CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

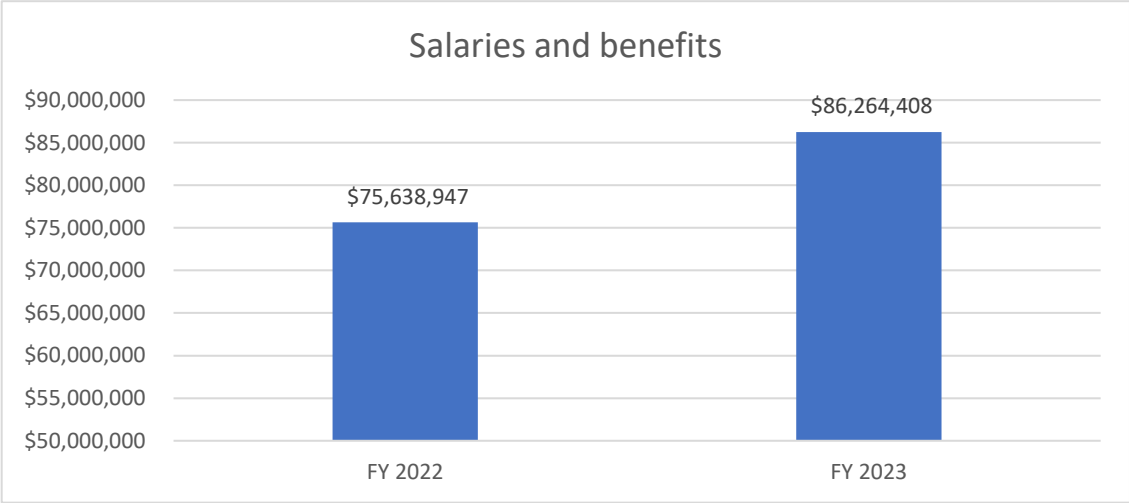
- Canyon County's fiscal year 2023 operating salaries and benefits budget includes funding for 895 full-time positions.
- Dedicated Canyon County personnel provide valuable services that enhance our quality of life.
- Canyon County personnel provide first-rate services in the areas of:
 - Public safety,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

Distribution of 895 full-time county personnel



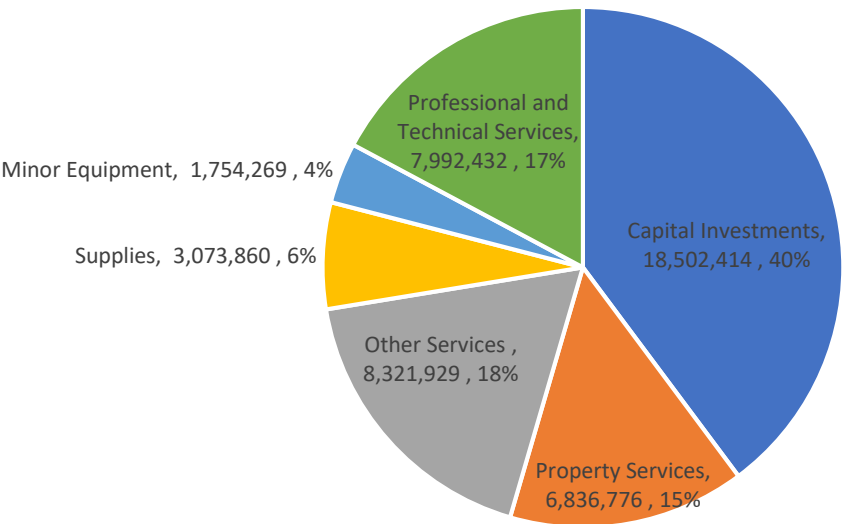
CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

- 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
American Rescue Plan Act		
Other expenses	\$ 6,169,045	\$ 5,180,000
Animal Shelter		
Other expenses	300,000	260,000
Assessor's Reappraisal		
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
Buildings & Grounds		
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
Canyon County Dispatch		
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
Capital Investments		
Other expenses	6,000,000	3,000,000
CCNU		
Other expenses	92,600	98,100
Clerk, Auditor & Recorder		
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
Clerk of the Court		
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

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

CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

Office/Department	FY 2022 expenditure budget	FY 2023 expenditure budget
Court Device		
Other expenses	140,000	140,000
Court Facilities		
Other expenses	62,500	112,500
Development Services		
Salaries and benefits	2,143,761	2,946,433
Other expenses	359,700	505,900
Total Development Services	2,503,461	3,452,333
Emergency Communications		
Salaries and benefits	288,576	317,866
Other expenses	980,800	975,800
Total Emergency Communications	1,269,376	1,293,666
Emergency Management		
Salaries and benefits	115,402	200,126
Other expenses	9,650	9,651
Total Emergency Management	125,052	209,777
General		
Other expenses	639,096	647,888
Historical Society		
Other expenses	96,701	74,936
Human Resources		
Salaries and benefits	634,803	848,172
Other expenses	137,050	158,080
Total Human Resources	771,853	1,006,252
Information Technology		
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
Indigent Medical Care & Assistance		
Salaries and benefits	403,885	-
Other expenses	1,557,879	-
Total Indigent Medical Care & Assistance	1,961,764	-
Juvenile Detention		
Salaries and benefits	2,453,181	3,099,202
Other expenses	96,210	401,800
Total Juvenile Detention	2,549,391	3,501,002
Juvenile Probation		
Salaries and benefits	1,990,651	2,214,094
Other expenses	567,650	624,350
Total Juvenile Probation	2,558,301	2,838,444
Landfill		
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
Misdemeanor Probation		
Salaries and benefits	1,000,715	1,118,401
Other expenses	48,838	50,462
Total Misdemeanor Probation	1,049,553	1,168,863
Motor Vehicle		
Salaries and benefits	1,480,176	1,685,105
Other expenses	421,750	72,600
Total Motor Vehicle	1,901,926	1,757,705
Parks, Cultural & Natural Resources		
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
Prosecuting Attorney		
Salaries and benefits	8,865,221	9,306,704
Other expenses	452,950	662,750
Total Prosecuting Attorney	9,318,171	9,969,454
Public Defender		
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
Public Information Officer		
Salaries and benefits	100,434	111,290
Other expenses	3,250	5,350
Total Public Information Officer	103,684	116,640
Sheriff		
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
Southwest District Health		
Other expenses	1,448,359	2,257,029
Treatment Courts		
Salaries and benefits	283,250	343,670
Other expenses	131,422	146,150
Total Treatment Courts	414,672	489,820
Tort		
Other expenses	120,000	1,350,000

CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

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

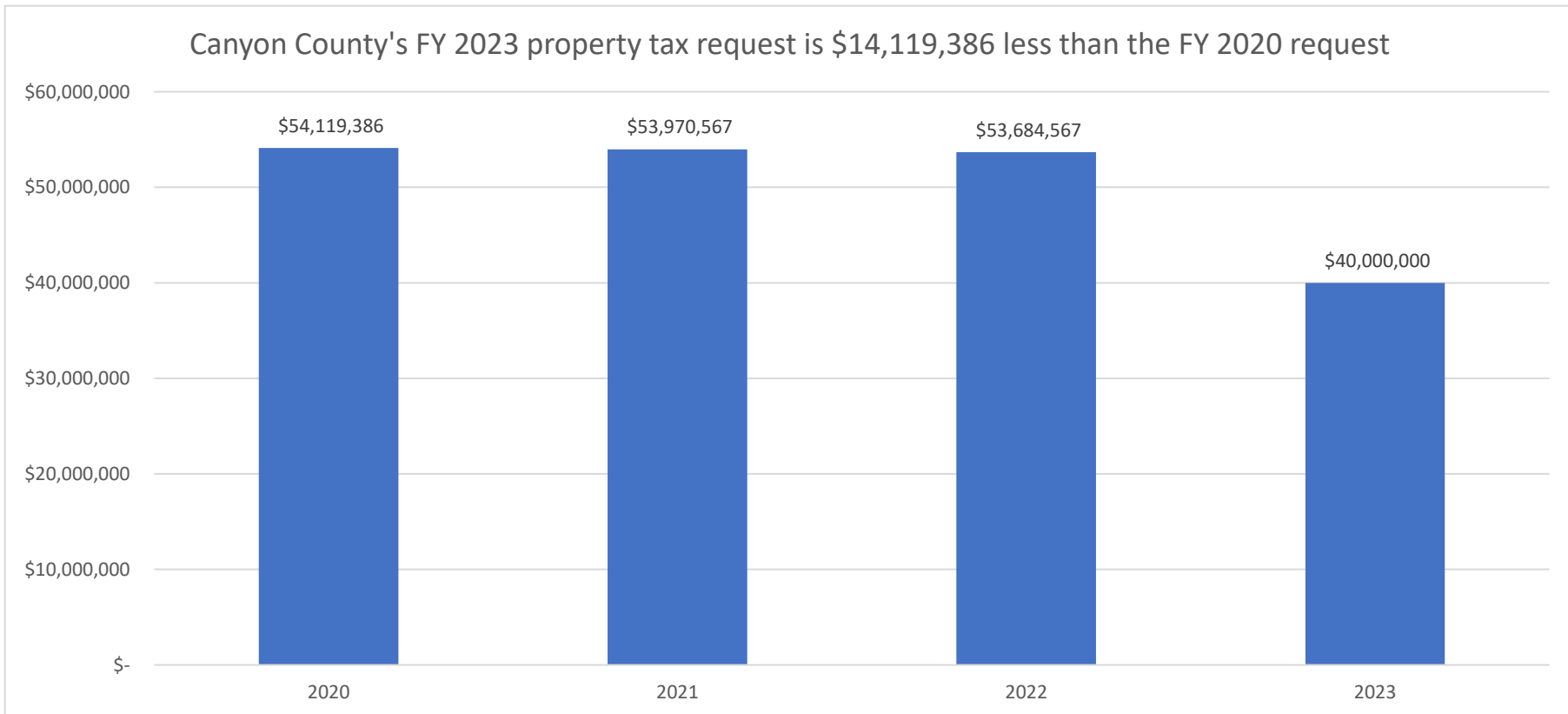
CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

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

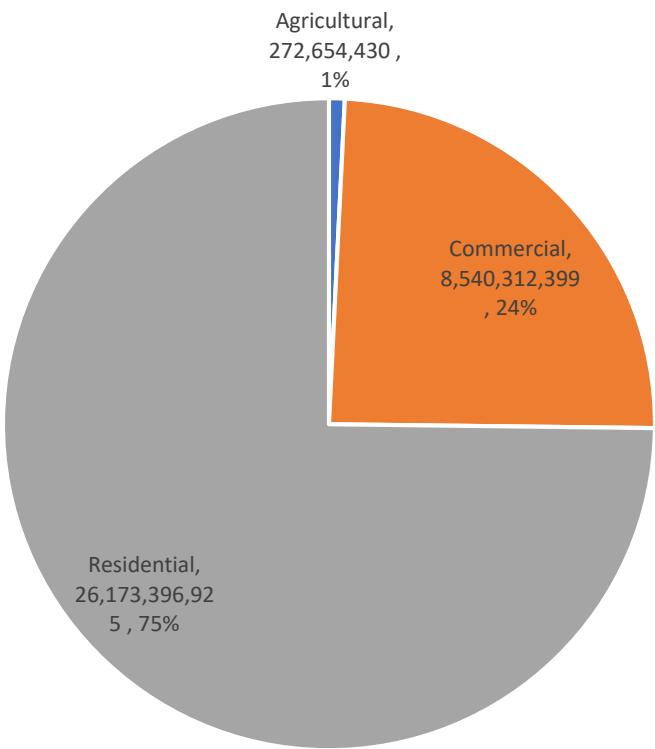
	2022	2023	\$ Change	% Change
Market value	\$ 7,330,931	\$ 7,664,501	\$ 333,570	5%
Personal property exemption	\$ -	\$ 41,670	\$ 41,670	-
Net taxable value	\$ 7,330,931	\$ 7,622,831	\$ 291,900	4%
County property tax	\$ 18,106.24	\$ 9,352.85	\$ (8,753.39)	-48%

CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

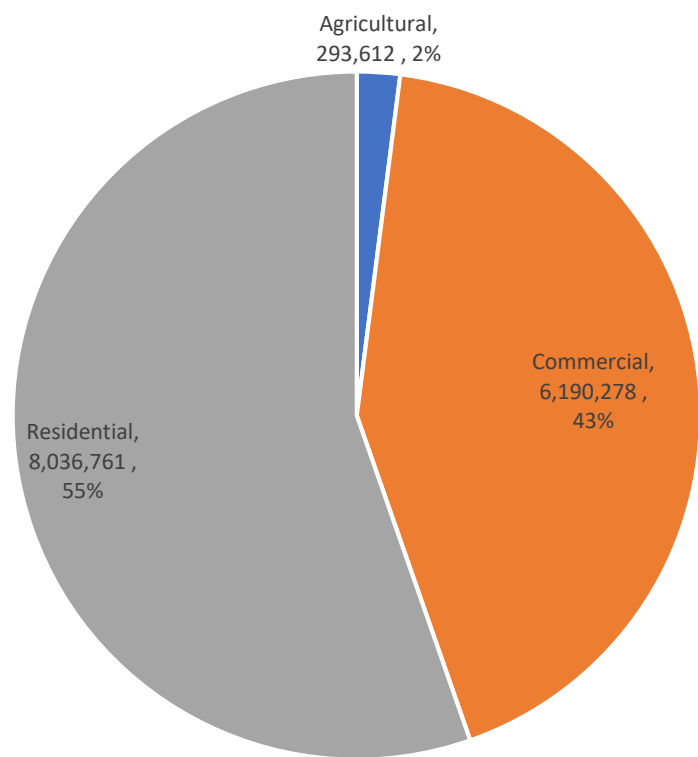
Property Tax Relief

- 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.

Residential property is 75% of the total county property value



Residential property only receives 55% of the \$14.5 million property tax savings



CANYON COUNTY FISCAL YEAR 2023 OPERATING BUDGET

Canyon County Fiscal Year 2023 Operating Budget and Property Taxes

<u>County Funds</u>	<u>2023 approved</u>	<u>2023 anticipated</u>	<u>2023 property tax</u>	<u>2023 budgetary</u>	<u>Projected fund</u>	<u>Calculated fund</u>
	<u>expenditure budget</u>	<u>revenue from</u> <u>sources other than</u> <u>current property</u> <u>tax</u>		<u>use of fund</u> <u>balance</u>	<u>balance</u> <u>09/30/2022</u>	<u>balance</u> <u>09/30/2023</u>
Current expense	\$ 43,006,404	\$ 20,393,942	\$ 10,000,000	\$ (12,612,462)	\$ 41,252,113	\$ 28,639,651
County weed control	412,029	95,000	250,000	(67,029)	176,601	109,572
Assessor's reappraisal	4,313,347	40,000	4,000,000	(273,347)	1,251,459	978,112
District court	13,000,661	6,833,265	3,500,000	(2,667,396)	5,982,573	3,315,177
Southwest district health	2,257,029	25,000	2,225,000	(7,029)	196,421	189,392
County fair	3,382,904	2,255,000	1,000,000	(127,904)	449,938	322,034
Parks and recreation	1,092,274	20,087	975,000	(97,187)	458,788	361,601
Historical society	74,936	1,000	70,000	(3,936)	18,405	14,469
Tort	1,350,000	-	1,350,000	-	254,455	254,455
Justice	41,569,352	17,994,799	16,630,000	(6,944,553)	16,196,599	9,252,046
Court device	140,000	19,000	-	(121,000)	176,227	55,227
Waterways	309,152	235,000	-	(74,152)	88,237	14,085
American Rescue Plan	5,180,000	5,180,000	-	-	-	-
Court facilities	112,500	85,000	-	(27,500)	232,696	205,196
Emergency communications	1,293,666	1,691,000	-	397,334	2,586,071	2,983,405
Treatment courts	489,820	405,115	-	(84,705)	537,141	452,436
Consolidated elections	610,284	450,000	-	(160,284)	242,958	82,674
Canyon County dispatch	2,722,400	2,880,373	-	157,973	40,727	198,700
Landfill	11,092,131	8,102,759	-	(2,989,372)	22,145,861	19,156,489
Total county operating funds	132,408,889	66,706,340	40,000,000	(25,702,549)	92,287,270	66,584,721
<u>Special revenue taxing districts</u>						
Pest control	325,199	49,017	275,000	(1,182)	284,202	283,020
Melba gopher	12,000	1,616	12,000	1,616	11,519	13,135
Grand total	\$ 132,746,088	\$ 66,756,973	\$ 40,287,000	\$ (25,702,115)	\$ 92,582,991	\$ 66,880,876