



# CANYON COUNTY IDAHO

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## ADOPTED BUDGET FISCAL YEAR 2024

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Unknown. [Digital Image]. *Flag Carrying Crew Set For 82nd Caldwell Night Rodeo*. Retrieved from <https://caldwellnightrodeo.com/p/about/news>

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# CANYON COUNTY COMMISSIONERS

**Leslie Van Beek**  
District I

**Brad Holton**  
District II

**Zach Brooks**  
District III

**Greg Rast, Chief Operating Officer**

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1115 Albany ❖ Caldwell, Idaho 83605 ❖ Telephone: (208) 454-7507 ❖ Fax: (208) 454-7336

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To the Residents of Canyon County,

The following budget presentation is the work product of the Office of the Board of County Commissioners. The County's Chief Operating Officer, Greg Rast, was instrumental in assisting the Board in evaluating each of our 55+ budgets which together comprise the total budget allocation authorized and approved by the Commissioners. It is with pride that we present one of the most comprehensive and thoroughly vetted budgets in the recent history of Canyon County.

This budget outlines capital projects, areas of growth, and necessary staffing. Each item reflects our careful consideration of the County's financial stability. We evaluated hundreds of funding requests through an open and inclusive process. This process included consolidation of expenses in our fleet and facilities departments under the Board saving County taxpayers hundreds of thousands of dollars moving forward.

These approved projects support a diverse range of initiatives. From enhancing recreational opportunities at Celebration Park to improving our County Fair to funding for additional patrol deputies, every allocation is a strategic investment in our community's well-being. The Board also evaluated critical infrastructure needs such as a new roof for the West Valley Humane Society (the animal shelter). A complete list of capital projects can be found on page 23.

The Board used American Rescue Plan Act (ARPA) funds, not taxpayer dollars, for the construction of three new buildings including a 12,000-square-foot warehouse, a 16,000-square-foot elections building and a new Sheriff's Office administration building.


The Sheriff's administration building is the first phase of a strategic plan to enhance public safety. We also allocated \$2.5 million of ARPA funding to purchase six much-needed ambulances and medical equipment for the Canyon County Ambulance District. ARPA funds must be under contract for dedicated projects by December 2024 and spent by December 2026.

We have prioritized projects that benefit our community and enhance the quality of life for Canyon County residents.

We thank you for entrusting us with the responsibility and privilege of serving you. We will continue to serve our community's needs while upholding our adopted values of Transparency, Respect, Unify, Service, and Teamwork (TRUST).

Sincerely,

CANYON COUNTY BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
Commissioner Leslie Van Beek  
\_\_\_\_\_  
Commissioner Brad Holton  
\_\_\_\_\_  
Commissioner Zach Brooks



# CANYON COUNTY IDAHO

## Fiscal Year 2024 Budget Book

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# Elected Officials

## Board of Commissioners



**District 1**  
Leslie Van Beek



**District 2**  
Brad Holton



**District 3**  
Zach Brooks

The Board of County Commissioners (BOCC, Board, or Commissioners) is the governing body of Canyon County. Consisting of three elected officials, the Board serves as the county's budget and taxing authority, its legislative body, and chief executive authority. Among other duties, the Board enacts laws, ensures compliance of laws and secures professional services for the county.

Under Article 18, Section 10 of the Idaho Constitution, two county commissioners are elected every four years – one for a two-year term and one for a four-year term. State law specifies the procedure for determining which commissioner is to be elected for a four-year term, and which is to be elected for a two-year term.

## Assessor



Brian Stender

The County Assessor is an elected official whose principal function is to determine the market value of all taxable property within the county for the purpose of equitable distribution of property tax burden. The amount of taxes required is not determined by the Assessor but the individual taxing districts such as Cities, Schools Districts, and Highway Districts. Taxes are collected by the County Treasurer and distributed to the taxing districts. Additional tax dollars can be billed after voter approval at excess or special levy elections. If rising property taxes are a concern to you, be sure to vote and attend your taxing districts' budget hearings. The Assessor is also charged with registering motor and recreational vehicles, and with disbursing the applicable licenses and permits.

The County Clerk oversees a wide range of duties and county offices, which include elections, auditor, recorder, court operations, and indigent services. Responsibilities include preparing the county's annually audited financial statements, registering and maintaining voter information, conducting elections, preserving public records such as property records and marriage licenses, as well as administering assistance to qualified county residents for payment of medical and certain non-medical expenses. Other duties include providing clerical support for the courts and maintaining all court case filings.

## Clerk



Chris Yamamoto

## Coroner



Jennifer Crawford

The primary role of the Coroner is to determine and certify the cause and manner of death for those cases which fall under the jurisdiction of the Coroner. These include natural, accidental, homicide and suicide. The Coroner may authorize an autopsy to be performed by a licensed physician to aid in accurately and scientifically determining the cause of death. The Coroner will also prepare a written report regarding the information gathered during the investigation.

The Prosecuting Attorney has a wide range of roles and duties which include giving legal advice to the board of county commissioners and other elected officials of the county, prosecuting or defending all actions, applications or motions, civil or criminal, in the District or Magistrate court of law, prosecuting all felony criminal actions and attending, when requested by any grand jury for the purpose of examining witnesses. Along with the Sheriff, the Prosecutor functions as the chief law enforcement officer in Canyon County.

## Prosecuting Attorney



Bryan Taylor, JD, PhD

## Sheriff



Kieran Donahue

The powers and duties of the Sheriff include police powers, jail-keeping powers, powers as officer of the court and process server, drivers' licensing and other miscellaneous powers such as the duty to return to the state fugitives from justice through extradition proceedings. As the principal law enforcement official in the county, the Sheriff has the legal duty to preserve the peace, patrol county roads for purposes of crime prevention, enforce Idaho liquor laws, accident prevention and investigation, Idaho boating law enforcement and operate the jail in such a manner as to protect the general public by securely detaining persons who present a danger to the community.

The County Treasurer has three primary roles: treasurer, tax collector, and public administrator. The treasurer is responsible for the safekeeping of all public moneys, which includes the acceptance, receipt and reporting of all money received by each county department. The tax collector is responsible for the collection and accounting of all property taxes levied on the real, personal and operating property tax rolls and to provide notice to every taxpayer, his agent or representative the amount of property tax due no later than the 4th Monday in November each year. The public administrator has the duty to administer the estates of decedents for whom no personal representative is appointed, decedents with whom there are non known heirs, or estate ordered by the court and estates to which the state of Idaho is an heir.

## Treasurer



Tracie Lloyd



**\*Administrative District Judge**

Davis VanderVelde

**District Judges**

Matthew Roker

Brent Whiting

Thomas Whitney

Randall Grove

Gene Petty

**Magistrate Judges**

Thomas Sullivan

Courtnie Tucker

Matthew Bever

Debra Orr

Chad Gulstrom

Kerry Michaelson

Dartanyon Burrows

Matthew Thompson

Ryan Dowell

Shane Darrington

Matthew Schelstrate

David Eames

Dayo Onanubosi



\*Canyon County is in the Third Judicial District, which includes: Canyon, Adams, Gem, Payette, Washington, and Owyhee Counties. Canyon County has six District Judges and thirteen Magistrate Judges.



# **Department Administrators**

*Board of County Commissioners*

## **Chief Operating Officer**

Greg Rast

## **Public Defender**

Aaron Bazzoli

## **Trial Court Administrator**

Benita Miller

## **Director of Facilities and Operations**

Rick Britton

## **Development Services Director**

Sabrina Minshall

## **Weed and Pest Superintendent**

Rick Britton

## **Information Technology Director**

Steve Higgins

## **Landfill Director**

David Loper

## **Human Resources Director**

Kate Rice

## **County Fleet Manager**

Mark Tolman



## **Juvenile Probation Director**

Elda Catalano

## **Parks, Cultural and Natural Resources Director**

Nicki Schwend

## **Juvenile Detention Center Director**

Sean Brown

## **Canyon County Fair Director**

Diana Sinner

## **Misdemeanor Probation Director**

Jeff Breach

## **University of Idaho Extension**

Tasha Howard

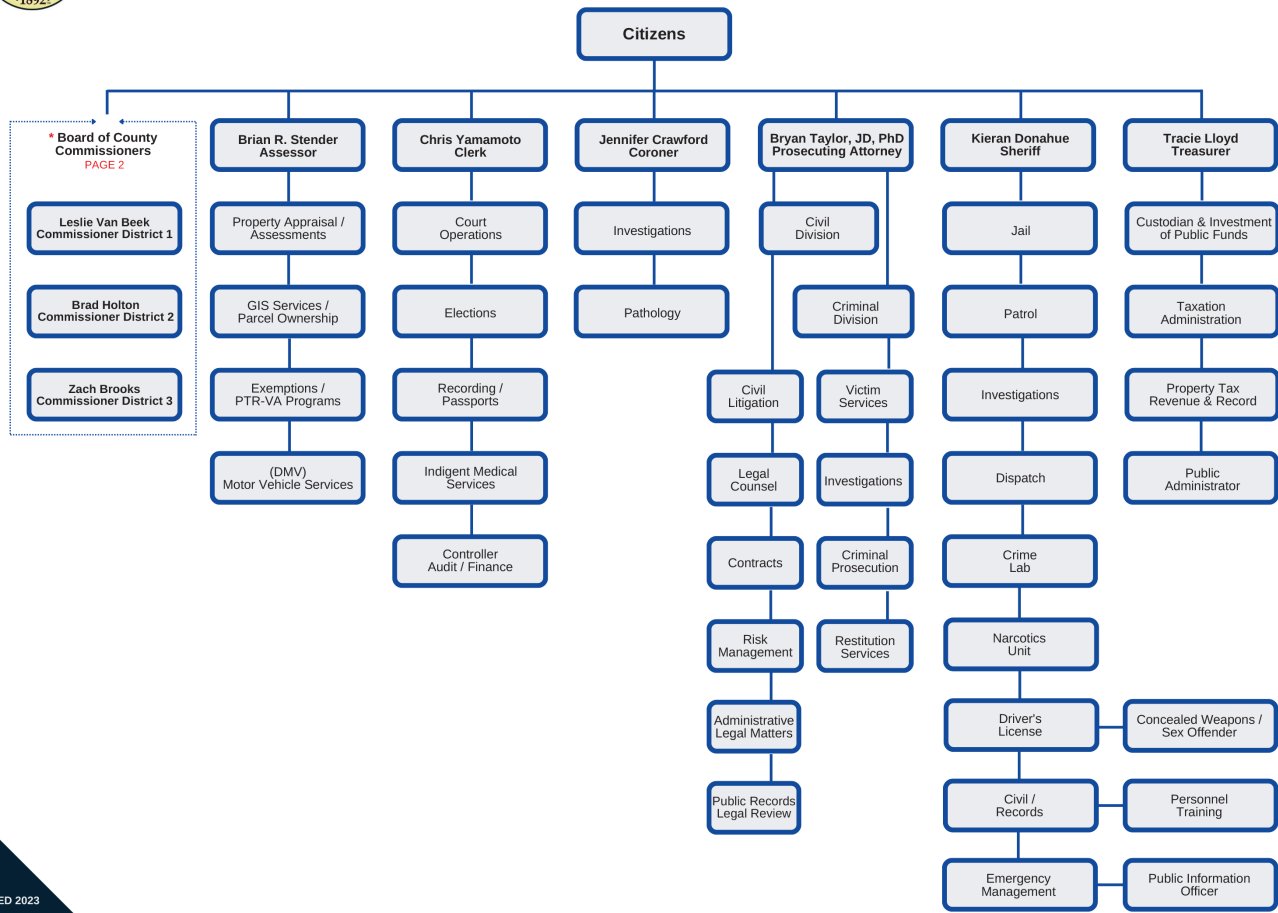
## **Director of Constituent Services**

Rick Hogaboam

# Organizational Chart



## ORGANIZATIONAL CHART CANYON COUNTY | IDAHO



UPDATED 2023

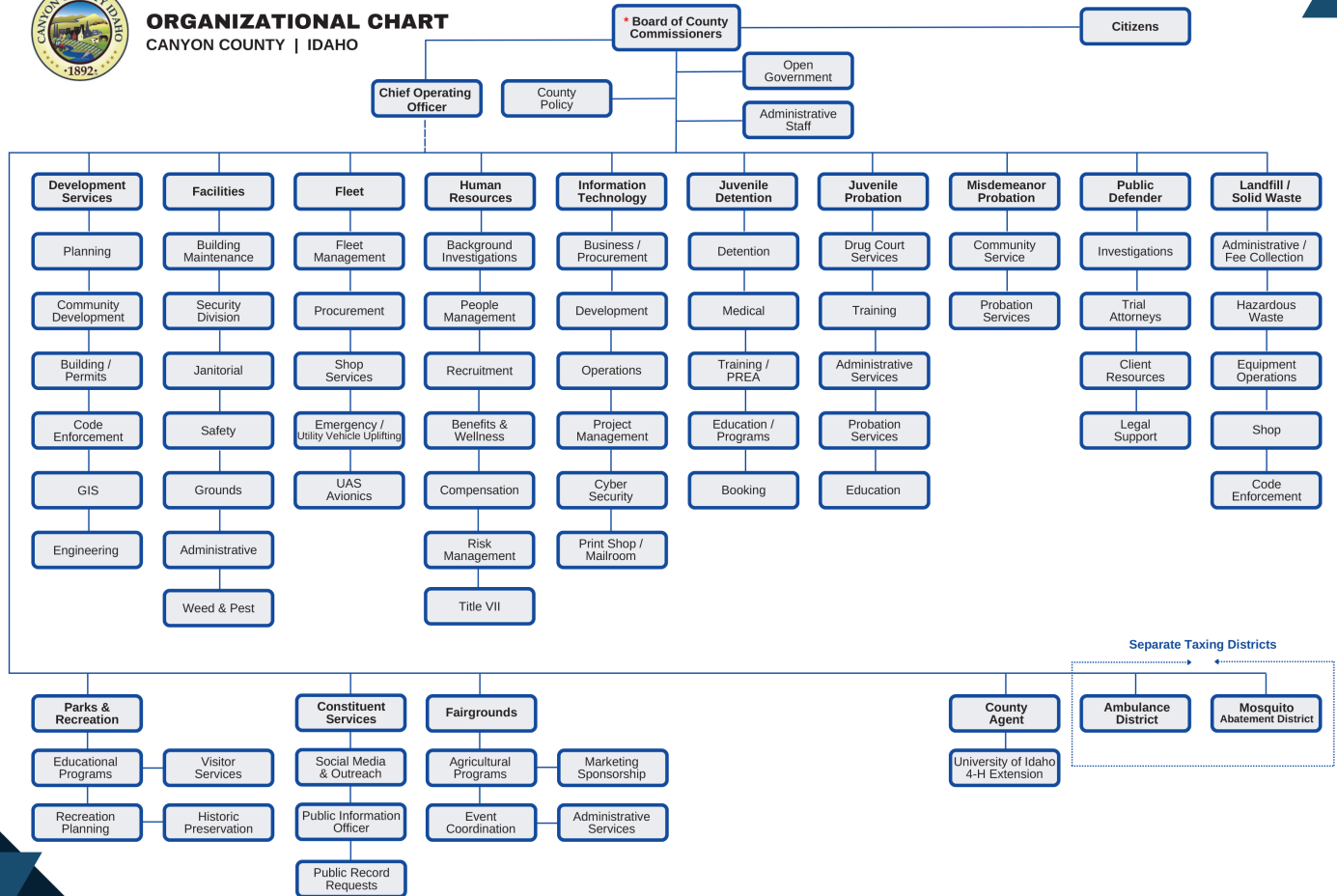
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# Organizational Chart



## ORGANIZATIONAL CHART CANYON COUNTY | IDAHO



UPDATED 2023

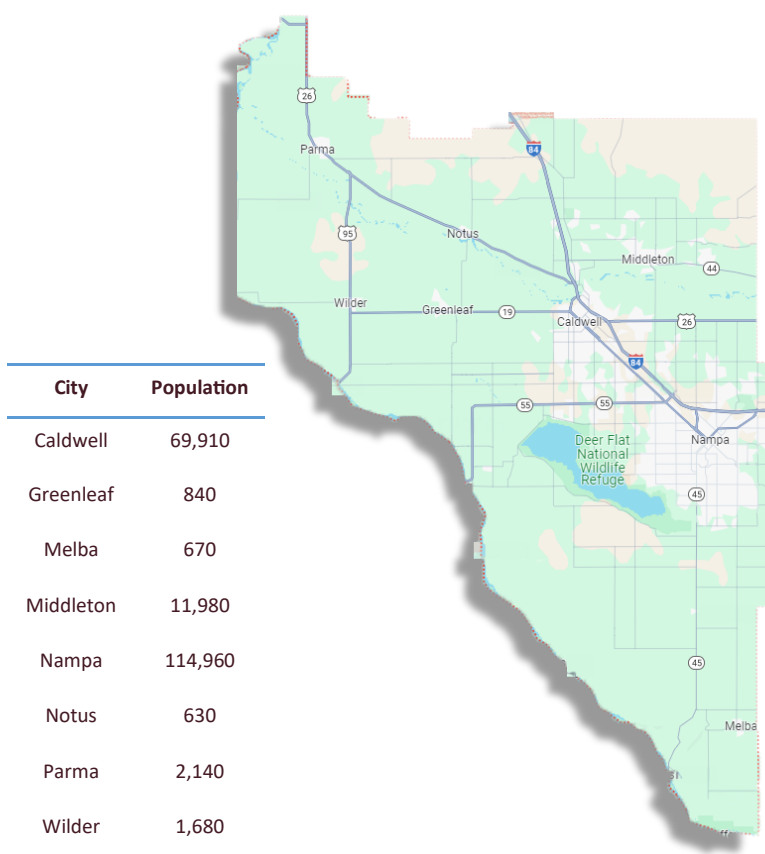
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# Community Profile

Canyon County is tucked on the west end of the beautiful Treasure Valley in the heart of Idaho. Just minutes from the capital city of Boise, it features the perfect mixture of rural and urban living and boasts one of the strongest agricultural economies in the entire state, including one of the fastest growing and premier wine regions in the world – the Snake River Valley. The area’s mild climate makes Canyon County a recreationist’s dream with easy access to popular activities like skiing, snowboarding, hiking, fishing, hunting, boating, bicycling, camping, and golfing. The educational opportunities are abundant with a variety of public, private, and charter schools, as well as two fully accredited universities, Northwest Nazarene University and the College of Idaho, and the state’s largest community college, the College of Western Idaho. Canyon County is also home to two of the premier professional rodeos in the United States, playing host to the Snake River Stampede & Caldwell Night Rodeo each summer.

The county provides a full range of services. These services include: police protection, sanitation services, health and social services, indigent, culture and recreation, development services and general administrative services, which include but are not limited to: judicial, tax administration, record of deeds, and federal, state and local elections.



**89,421**  
Housing Units



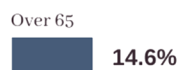
**251,065**  
Estimated Population



**\$306,200**  
Median Home Value



**3,590**  
Building Permits



*\*According to July 1, 2023, U.S. Census Bureau data*





*Chris Yamamoto*  
Canyon County Clerk of the District Court  
Ex-Officio Auditor and Recorder



*"Serving all of Canyon County in an efficient, accurate and friendly manner"*

April 6, 2023

**RE: Fiscal year 2024 budget requests**

Canyon County Elected Officials and Department Administrators,

Thank you for your focused efforts and commitment in providing quality services that contribute meaningfully to the rich quality of life enjoyed in our community. The county budget process is an opportunity to celebrate achievements, consider current needs and prepare for the future. Each Office and Department budget is an important component to the county's financial and operational success. We recognize your expertise and effort to ensure valuable public services are delivered in a fiscally sound and responsible manner.

Below is the fiscal year 2024 budget calendar. Following the dates below is essential to the timely completion of the budget process and we appreciate your assistance in maintaining the defined schedule.

**Budget Calendar:**

April 6-May 15, 2023: develop and refine budget requests and supporting detail  
May 15, 2023: finalized budget requests completed in PowerPlan and submitted to County Clerk  
May 16-June 19, 2023: budget meetings with Clerk and Controller to review budget requests  
July 17-21, 2023: budget meetings with the Board of County Commissioners  
August 30, 2023: Canyon County budget hearing 5:00 PM – County Administration Building

In addition to entering requested budget amounts in PowerPlan, completion of the included budget request form is very much appreciated and helpful in developing the county's fiscal year 2024 financial plan. The budget request form is an opportunity to identify and establish current operating conditions, detail salaries and benefits requests and document requests for capital assets and the associated benefits of capital and equipment investments.

We look forward to working together in developing and implementing a sound fiscal program that provides sufficient resources at minimal taxpayer expense.

Sincerely,

Chris Yamamoto

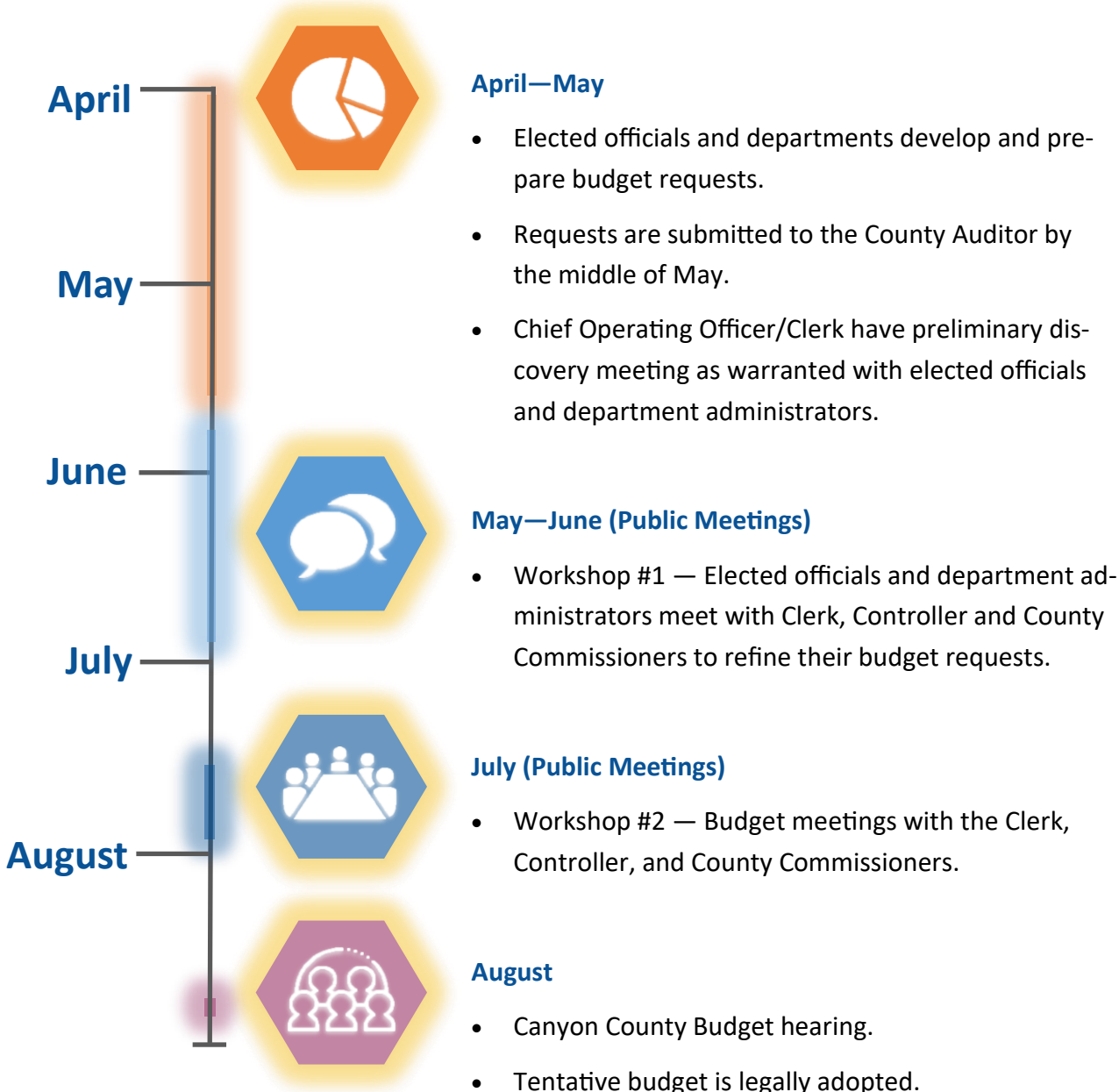
Zach Wagoner

111 N. 11<sup>th</sup> Ave. Ste. 320, Caldwell, ID 83605  
Office: (208)454-7561 | Fax: (208)454-6888  
Email: [zach.wagoner@canyoncounty.id.gov](mailto:zach.wagoner@canyoncounty.id.gov)

# Budget Calendar

The annual budget serves as the foundation for the County's financial planning and control. All offices and departments of the County are required to submit budget requests to the County Budget Officer, also known as the County Auditor, on or before the third Monday in May each year. The county budget officer uses these requests as the starting point for developing a suggested budget.

The county budget officer presents a suggested budget to the board of county commissioners on or before the first Monday in August each year. The county commissioners review the budget and a tentative budget is set and published prior to the third week in August. No later than the Tuesday following the first Monday in September, the commissioners hold a budget hearing and upon conclusion the budget is legally adopted.



# Commissioners' Agenda — Workshop Dates

## May 2023

5/10/2023

- Genesis Community Health
- Valley Regional Transit (VRT)
- Advocates Against Family Violence
- Caldwell Veterans Council
- Canyon Soil Conservation District

5/11/2023

- Southwest District Health & Western Idaho Community Crisis Center

5/15/2023

- Juvenile Detention Workshop #1
- Juvenile Probation Workshop #1
- Misdemeanor Probation Workshop #1

5/16/2023

- Treasurer Workshop #1
- County Agent Workshop #1

5/18/2023

- County Fair Workshop #1
- Human Resources Workshop #1
- Development Services Workshop #1
- Ambulance District Workshop #1

5/24/2023

- Fleet Workshop #1
- Facilities / Weed / Pest Workshop #1
- Parks, Cultural, and Natural Resources Workshop #1

## June 2023

6/12/2023

- Prosecuting Attorney Workshop #1
- Sheriff Workshop #1

6/13/2023

- Assessor Workshop #1

6/14/2023

- West Valley Humane Society Workshop #1

6/20/2023

- Public Defender Workshop #1

6/21/2023

- Coroner Workshop #1
- Clerk Workshop #1
- Commissioners Workshop #1
- Constituent Services Workshop #1

6/22/2023

- West Valley Humane Society Workshop #2
- Solid Waste / Landfill Workshop #1
- BOCC Budget Workshop

6/27/2023

- Information Technology Workshop #1
- Trial Court Administrator Workshop #1



**T**RANSparency  
**R**ESPECT  
**U**NIFY  
**S**ERVICE  
**T**EAMWORK

# Commissioners' Agenda — Workshop Dates

## July 2023

7/12/2023

- Prosecuting Attorney Workshop #2

7/17/2023

- Juvenile Detention Workshop #2
- Juvenile Probation Workshop #2
- Misdemeanor Probation Workshop #2
- County Fair Workshop #2
- Human Resources Workshop #2
- Development Services Workshop #2
- Fleet Workshop #2
- Facilities / Weed / Pest Workshop #2
- Ambulance District Workshop #2

7/18/2023

- Parks, Cultural, and Natural Resources Workshop #2
- Information Technology Workshop #2
- Solid Waste / Landfill Workshop #2
- Public Defender Workshop #2
- County Agent Workshop #2
- Trial Court Administrator Workshop #2

7/19/2023

- Treasurer Workshop #2
- Assessor Workshop #2
- Clerk Workshop #2
- Coroner Workshop #2
- Sheriff Workshop #2

7/25/2023

- Continuance Facilities / Weed / Pest Workshop #2

7/28/2023

- HR Compensation Update

## August 2023

8/1/2023

- Assessor re: Net Taxable Value

8/4/2023

- Clerk's FY2024 Suggested Budget

8/15/2023

- BOCC FY2024 Tentative Budget Workshop

8/17/2023

- FY2024 Tentative Budget for Publication

8/30/2023

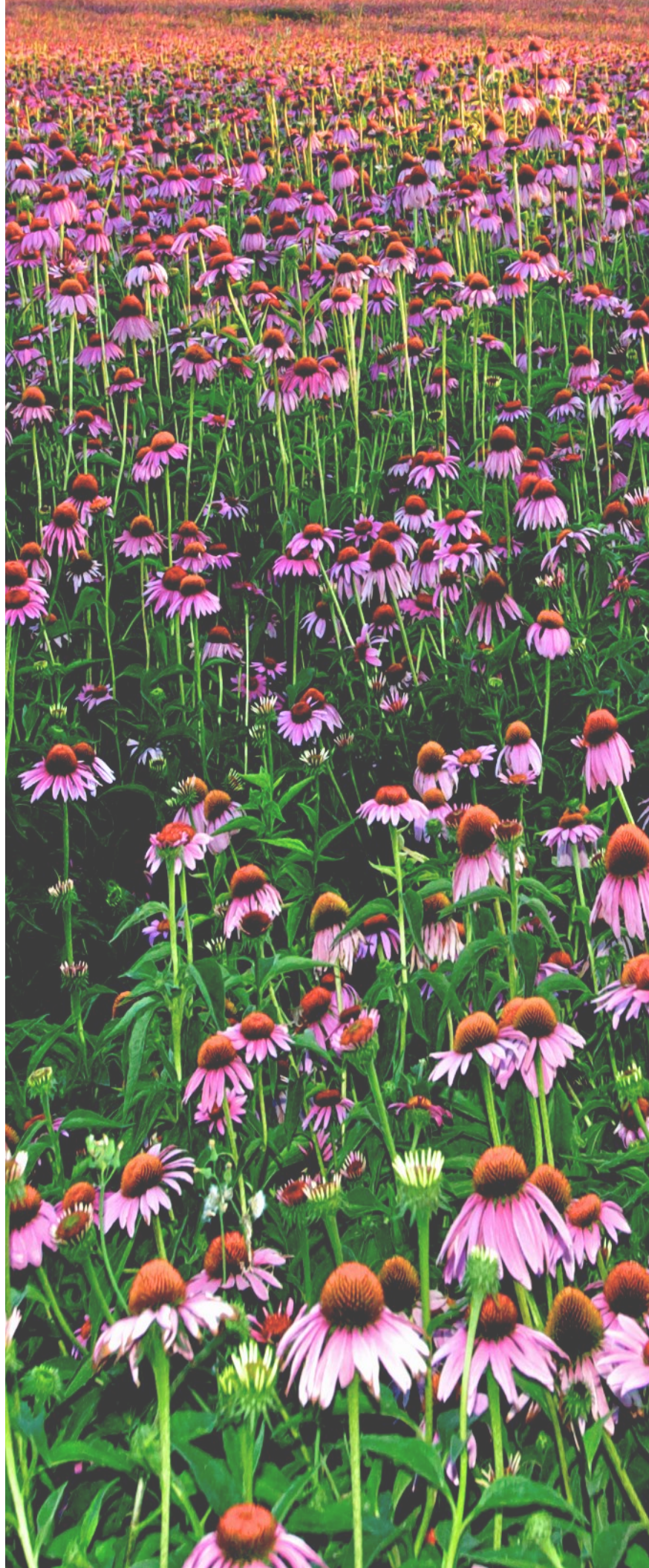
- FY2024 Public Budget Hearing
- Action Item: Approval / Denial
- Consider Resolution approving Foregone
- Ambulance District Budget Hearing





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**Fiscal Year 2024**  
**Approved Budget**



## Fiscal Year 2024 Approved Expenditure Budget

The expenditure budget for Canyon County, Idaho for the fiscal year 2024, as provided in Sections 31-1604, 31-1605 and 31-1605A of the Idaho Code, showing the amounts proposed to be apportioned to each office, department, service agency or institution in the fiscal year 2024, together with amounts expended under the following classifications during fiscal years 2021 and 2022 and the expenditure budget for fiscal year 2023 is hereby published.

Office/Department	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>American Rescue Plan Act</b> <i>ARPA</i>				
Other expenses	\$ -	\$ 6,649,640	\$ 5,180,000	\$ 38,106,840
<b>Animal Shelter</b>				
Other expenses	263,407	294,658	260,000	300,000
<b>Assessor's Reappraisal</b>				
Salaries and benefits	2,762,432	3,138,949	3,696,847	3,850,115
Other expenses	457,578	299,447	616,500	520,346
Total Assessor's Reappraisal	3,220,010	3,438,396	4,313,347	4,370,461
<b>Facilities</b>				
Salaries and benefits	2,076,660	2,190,580	2,948,263	3,190,314
Other expenses	1,401,847	1,769,191	3,156,094	3,628,681
Total Buildings & Grounds	3,478,507	3,959,771	6,104,357	6,818,995
<b>Canyon County Dispatch</b>				
Salaries and benefits	1,766,141	1,914,354	2,604,025	2,732,724
Other expenses	24,072	28,432	118,375	37,500
Total Canyon County Dispatch	1,790,213	1,942,786	2,722,400	2,770,224
<b>Capital Investments</b>				
Other expenses	-	4,509,697	3,000,000	-
<b>CCNU</b>				
Other expenses	59,863	53,161	98,100	74,100
<b>Clerk, Auditor &amp; Recorder</b>				
Salaries and benefits	1,252,346	1,319,170	1,907,667	2,135,779
Other expenses	415,489	422,650	776,753	1,212,560
Total Clerk, Auditor & Recorder	1,667,835	1,741,820	2,684,420	3,348,339
<b>Clerk of the Court</b>				
Salaries and benefits	4,701,173	5,363,841	6,534,433	6,621,512
Other expenses	99,518	130,458	252,748	151,643
Total Clerk of the Court	4,800,691	5,494,299	6,787,181	6,773,155
<b>Commissioners</b>				
Salaries and benefits	597,237	643,749	778,024	909,887
Other expenses	37,848	27,634	40,300	59,054
Total Commissioners	635,085	671,383	818,324	968,941
<b>Consolidated Elections</b>				
Salaries and benefits	272,140	287,437	329,127	331,356
Other expenses	193,730	202,081	281,157	191,594
Total Consolidated Elections	465,870	489,518	610,284	522,950



Office/Department	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Constituent Affairs</b>				
Salaries and benefits	93,296	101,598	111,290	161,949
Other expenses	1,464	529	5,350	12,300
Total Constituent Affairs	94,760	102,127	116,640	174,249
<b>Coroner</b>				
Salaries and benefits	577,523	671,639	761,646	784,376
Other expenses	42,580	88,209	140,855	58,491
Total Coroner	620,103	759,848	902,501	842,867
<b>County Extension Office</b>				
Salaries and benefits	184,731	182,574	220,716	211,560
Other expenses	84,886	81,985	118,615	148,406
Total County Extension Office	269,617	264,559	339,331	359,966
<b>County Fair</b>				
Salaries and benefits	282,325	340,467	463,573	531,943
Other expenses	2,016,172	3,441,500	2,580,000	1,583,687
Total County Fair	2,298,497	3,781,967	3,043,573	2,115,630
<b>County Fleet</b>				
Salaries and benefits	506,037	540,669	724,326	723,551
Other expenses	771,772	922,771	1,323,300	2,829,033
Total County Fleet	1,277,809	1,463,440	2,047,626	3,552,584
<b>County Weed Control</b>				
Salaries and benefits	222,522	254,055	281,979	261,409
Other expenses	123,533	117,411	130,050	137,350
Total County Weed Control	346,055	371,466	412,029	398,759
<b>Court Device</b>				
Other expenses	2,647	7,936	140,000	75,000
<b>Court Facilities</b>				
Other expenses	32,666	155,178	112,500	70,000
<b>Development Services</b>				
Salaries and benefits	1,737,671	2,364,841	2,946,433	3,053,634
Other expenses	212,552	348,378	505,900	431,554
Total Development Services	1,950,223	2,713,219	3,452,333	3,485,188
<b>Emergency Communications</b>				
Salaries and benefits	265,761	294,515	317,866	330,830
Other expenses	1,371,556	804,869	975,800	1,040,812
Total Emergency Communications	1,637,317	1,099,384	1,293,666	1,371,642
<b>Emergency Management</b>				
Salaries and benefits	103,508	112,883	200,127	206,100
Other expenses	770,515	4,740	9,650	98,416
Total Emergency Management	874,023	117,623	209,777	304,516
<b>General</b>				
Other expenses	758,077	456,577	647,888	499,911
<b>Historical Society</b>				
Other expenses	35,846	96,701	74,936	50,456

Office/Department	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Human Resources</b>				
Salaries and benefits	573,978	616,940	848,172	1,014,890
Other expenses	113,164	110,243	158,080	145,788
Total Human Resources	687,142	727,183	1,006,252	1,160,678
<b>Information Technology</b>				
Salaries and benefits	3,060,030	3,346,961	3,764,868	3,939,110
Other expenses	1,454,628	1,461,536	1,825,000	1,879,526
Total Information Technology	4,514,658	4,808,497	5,589,868	5,818,636
<b>Indigent Medical Care &amp; Assistance</b>				
Salaries and benefits	333,226	237,116	-	-
Other expenses	1,229,649	716,748	-	-
Total Indigent Medical Care & Assistance	1,562,875	953,864	-	-
<b>Juvenile Detention</b>				
Salaries and benefits	2,149,052	2,514,821	3,099,202	3,349,547
Other expenses	235,739	95,033	401,800	403,486
Total Juvenile Detention	2,384,791	2,609,854	3,501,002	3,753,033
<b>Juvenile Probation</b>				
Salaries and benefits	1,793,313	1,804,874	2,214,094	2,367,880
Other expenses	369,349	602,365	624,350	507,860
Total Juvenile Probation	2,162,662	2,407,239	2,838,444	2,875,740
<b>Landfill</b>				
Salaries and benefits	1,695,214	2,072,663	2,432,001	2,459,351
Other expenses	4,037,989	4,497,636	8,660,130	6,082,702
Total Landfill	5,733,203	6,570,299	11,092,131	8,542,053
<b>Misdemeanor Probation</b>				
Salaries and benefits	901,522	943,567	1,118,401	1,158,777
Other expenses	21,929	33,237	50,463	33,595
Total Misdemeanor Probation	923,451	976,804	1,168,864	1,192,372
<b>Motor Vehicle</b>				
Salaries and benefits	1,193,577	1,380,790	1,685,106	1,718,945
Other expenses	73,652	32,547	72,600	65,500
Total Motor Vehicle	1,267,229	1,413,337	1,757,706	1,784,445
<b>Parks, Cultural &amp; Natural Resources</b>				
Salaries and benefits	515,850	581,262	799,892	935,741
Other expenses	485,000	280,390	292,382	1,108,516
Total Parks, Cultural & Natural Resources	1,000,850	861,652	1,092,274	2,044,257
<b>Prosecuting Attorney</b>				
Salaries and benefits	6,771,378	7,489,387	9,306,704	9,987,768
Other expenses	228,709	311,467	662,750	1,333,304
Total Prosecuting Attorney	7,000,087	7,800,854	9,969,454	11,321,072
<b>Public Defender</b>				
Salaries and benefits	4,482,141	5,396,997	6,153,136	6,430,842
Other expenses	1,153,305	1,038,580	1,201,700	1,206,995
Total Public Defender	5,635,446	6,435,577	7,354,836	7,637,837

Office/Department	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Sheriff</b>				
Salaries and benefits	19,801,701	21,405,869	25,729,898	28,067,013
Other expenses	5,251,624	1,343,047	7,217,655	5,317,330
Total Sheriff	25,053,325	22,748,916	32,947,553	33,384,343
<b>Southwest District Health</b>				
Other expenses	1,068,816	1,448,359	2,257,029	2,337,527
<b>Treatment Courts</b>				
Salaries and benefits	175,526	304,081	343,670	367,331
Other expenses	123,712	168,639	146,149	159,530
Total Treatment Courts	299,238	472,720	489,819	526,861
<b>Tort</b>				
Other expenses	804,938	113,445	1,350,000	1,450,000
<b>Treasurer</b>				
Salaries and benefits	525,161	569,822	709,008	745,932
Other expenses	164,144	178,533	229,250	259,412
Total Treasurer	689,305	748,355	938,258	1,005,344
<b>Trial Court Administrator</b>				
Salaries and benefits	1,817,450	2,059,519	2,846,555	2,780,381
Other expenses	280,536	289,732	528,481	383,532
Total Trial Court Administrator	2,097,986	2,349,251	3,375,036	3,163,913
<b>Waterways</b>				
Salaries and benefits	154,891	147,475	171,412	173,569
Other expenses	5,009	11,322	137,740	130,101
Total Waterways	159,900	158,797	309,152	303,670
<b>Total Canyon County Operating</b>	89,625,023	104,240,157	132,408,891	165,656,554
<b>Other Operating</b>				
<b>Melba Gopher</b>				
Other expenses	12,000	12,000	12,000	12,000
<b>Pest Control</b>				
Salaries and benefits	187,786	179,489	215,949	232,122
Other expenses	66,002	62,003	109,250	88,000
Total Pest Control	253,788	241,492	325,199	320,122
Total Other Operating	265,788	253,492	337,199	332,122

<b>Total Canyon County Budget</b>	\$ 89,890,811	\$ 104,493,649	\$ 132,746,090	\$ 165,988,676
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*ARPA*      \$-      - \$6,649,640      - \$5,180,000      - \$38,106,840

*Final*      \$89,890,811      \$97,844,009      \$127,566,090 ↔ \$127,881,836





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## Capital Projects— ARPA & Non-ARPA Expenditures (Foregone)





## FY 2024 Capital Projects – Non-ARPA Expenditures (Foregone)

Capital Project Name	Total Amount Allocated to Capital Improvements
Sheriff's Office - Jail Laundry Project	\$350,000
Celebration Park Decking Replacement & Museum Cooling Systems	\$271,500
Courthouse Year 1 of 3 Fire Sprinkler System Addition – Safety	\$250,000
Information Technology County Storage Solution and Expansion	\$190,000
Courthouse (Eastside) Hydronic Loop System for HVAC	\$100,000
Fairgrounds Swine Pens – Replacement - Safety	\$100,000
Courthouse Elevator Controls Upgrade	\$81,878
Fleet Shop HVAC Replacement System	\$72,000
West Valley Humane Society Existing Roof Replacement – (Non-ARPA Related Work)	\$55,284
Facilities Shop Awning / Storage	\$50,000
Fiberoptic Pull - Fairgrounds to Courthouse	\$50,000
Office and Department Remodels Accumulated Costs - Assessor, Clerk, Jail Booking, Human Resources, Development Services	\$46,000
Dale Haile Jail Padded Room Project	\$40,000
Facilities Equipment - Scissor Lift / CNC Plasma Table / Landscaping Equip	\$31,500
Fairgrounds HVAC Rabbit Barn, Breakroom Cabinets, Swine Pen Racks	\$30,000
Facilities New Flooring Maintenance Equipment - Cordless Buffer / Carpet / Scrubber	\$25,000
Dale Haile Jail Rooftop Air Conditioning Replacement Units (2)	\$23,000
Administration Building South Side Window Treatment and Tint – Heating and Cooling Cost Savings	\$18,000
Fleet Shop Replacement Hoist Lifts	\$17,200
Dale Haile Jail Backflow System - Plumbing for Potable Water	\$15,000
<b>ALLOCATED FOREGONE CAPITAL PROJECT EXPENDITURES - TOTAL</b>	<b>\$1,816,362</b>



## FY 2024 Capital Projects – ARPA Expenditures

American Rescue Plan Act (ARPA) funding: This was a \$1.9 trillion stimulus package passed in the U.S. in 2021 to address the economic and health impacts of the COVID-19 pandemic. The package included significant funding for state, local, and tribal governments, with the goal of aiding them in their recovery efforts. This funding is often referred to as "ARPA money."

Here are some key points about ARPA funds:

- **Allocation:** Over \$350 billion was allocated to state, local, and tribal governments, which was based on population and need when distributed. Canyon County received a total of **\$44,645,474** and still has **\$38,106,840** in ARPA funds to use.
- **Usage:** These funds can be used for a variety of purposes, including:
  - Public health response to COVID-19
  - Supporting essential government services
  - Providing economic assistance to individuals and businesses
  - Investing in infrastructure projects
  - Addressing long-term economic challenges
- **Timeline:** December 2024 is the deadline for the ARPA funds to be contracted and allocated and the funds MUST be spent by Dec. 31, 2026. However, there are some exceptions and flexibility based on particular circumstances.

Below are the projects Canyon County is currently interested in using these ARPA funds for.



The graphic features a banner with an American flag on the left and the U.S. Capitol dome on the right. Below the banner, the title "AMERICAN RESCUE PLAN ACT" is in large, bold, dark letters, followed by "Canyon County Impact" in a smaller font. Below that, in italics, is "\*ARPA FEDERAL FUNDS – \$38,106,840\*". A table follows with two columns: "Projects:" and "Estimated Project Cost". The table lists six projects with their corresponding costs. At the bottom of the graphic is a row of small images showing various government buildings and infrastructure.

<u>Projects:</u>	<u>Estimated Project Cost</u>
• <u>Project 1</u> — West Valley Humane Society Roof Project and <ul style="list-style-type: none"><li>○ New Canyon County Warehouse Project</li></ul>	\$3,392,060.00
• <u>Project 2</u> — Sheriff's Administration Building	\$26,340,000.00
• <u>Project 3</u> — Elections Building	\$5,094,148.47
• <u>Project 4</u> — Canyon County Ambulance District	\$2,572,390.00
• <u>Project 5</u> — ARPA Misc. Property Expenses	\$979,571.05
• <i>One-Time</i> ARPA POD6 Annual Lease Payment	\$1,454,085.00



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# **Commissioners' Priorities & Property Tax Data**



## FY 2024 Commissioners' Priorities



Investing in our current employees through a justified compensation program of 3%. Keeping up with growth and mandatory public services, there were 17 prioritized critical positions added, which are as follows:

- **Juvenile Probation** — Clinician
- **Facilities** — Housekeeping, Maintenance Technician I
- **Human Resources** — Risk & Safety Manager
- **Parks and Recreation** — Historic Preservation Officer
- **Information Technology** — Programmer Analyst II
- **Fleet** — Office Assistant
- **Assessor** — GIS Analyst
- **Prosecuting Attorney** — Civil Attorney (Filled in FY23), Criminal Attorney
- **Sheriff** — Marine Patrol Deputy, (4) Patrol Deputy
- **Clerk** — GIS Analyst, Elections Specialist



## FY 2024 Commissioners' Priorities

- Added additional Elections Equipment and Security
  - Elections Security and Expanding Equipment to Reduce Voting Lines
- Law Enforcement Expansion Within the Sheriff's Office (5 of 17 Positions)
  - More Than 20 Years Since Adding Patrol Deputies and Expanded Marine Patrol
    - Sheriff's Office Public Safety Priorities Adding Deputy Positions
      - (4) Patrol Deputies
      - (1) Marine Deputy



	<b>FY2023</b>
Total Expenses	<b>132,746,089.00</b>
ARPA - FY2023	5,180,000.00
Expenses w/o ARPA	127,566,089.00
Total Revenues	<b>107,043,972.00</b>
ARPA - FY2023	5,180,000.00
Revenues w/o ARPA	101,863,972.00

OBJECTIVE  
EXPENSES

	<b>FY2024 BOCC</b>
Total Expenses	<b>165,988,673.00</b>
ARPA - FY2024	38,106,837.00
Expenses w/o ARPA	127,881,836.00
Total Revenues	<b>153,360,431.00</b>
ARPA - FY2024	38,106,837.00
Revenues w/o ARPA	115,253,594.00

FOREGONE – \$2,202,314

~1.8 Million Dedicated for Capital Projects

STRATEGY TO LOWER EXPENSES BY CONSOLIDATION & BULK PURCHASING

- FLEET CONSOLIDATION
- FACILITIES CONSOLIDATION

## 5-Year Property Tax Levy Data

Net Taxable Property 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
2024	\$56,351,934	\$34,545,050,787	0.001613864



