

**CANYON COUNTY
TENTATIVE OPERATING BUDGET
FISCAL YEAR 2016**



**CANYON COUNTY PUBLIC BUDGET HEARING
AUGUST 26, 2015 5:00 P.M.**

Canyon County's FY 2016 tentative expenditure budget is \$78,458,357

- \$55,998,292 is budgeted for employee compensation including salaries and benefits.
- \$22,460,065 is budgeted for other operating and capital expenditures.

Noteworthy changes in the expenditure budget from FY 2015

- The total county FY 2016 tentative expenditure budget is \$929,442 less than FY 2015.

Salaries and benefits budget

- The tentative FY 2016 salaries and benefits budget includes an amount of \$4.0M for employee compensation, retention and investment in connection with the salary study currently in progress throughout the County.
- Also included in the tentative budget is a 2% cost of living adjustment for county employees at a total budget amount of \$900K.
- The county's additional contribution to the health insurance fund of \$1.0M in FY 2015 has not been carried forward to FY 2016.
- \$725K has been included in the budget for new, modified or previously unfunded positions.

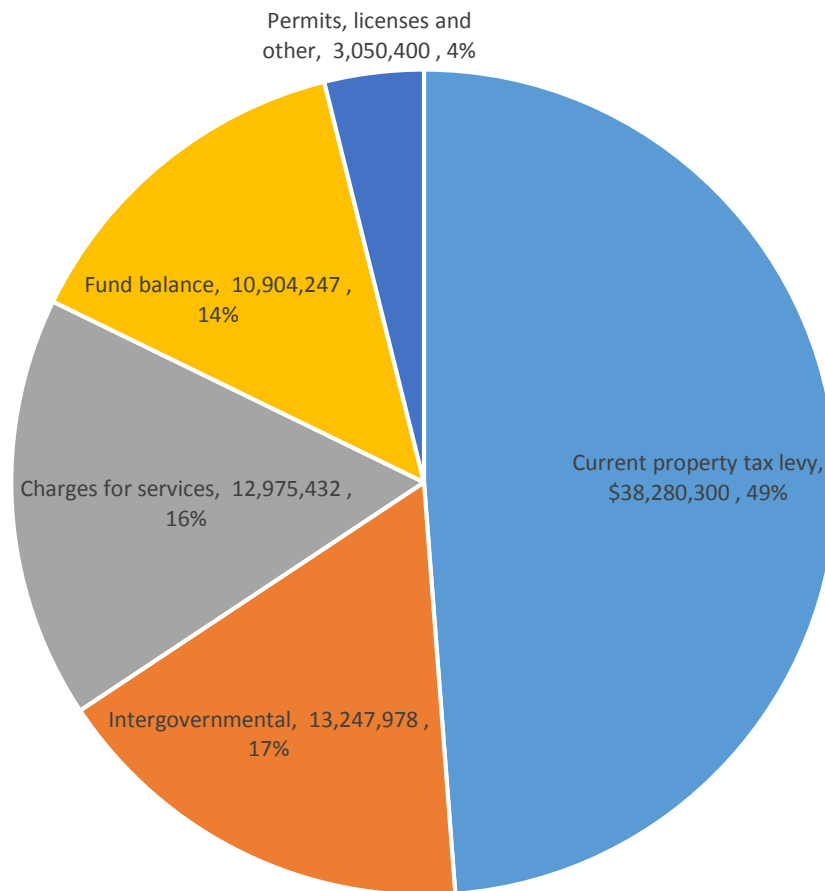
Other operating and capital expenditures budget

- The FY 2016 tentative operating and capital expenditures budget includes \$1.1M for capital improvements and construction to finish the courthouse remodel.
- Included in the tentative budget is \$700K computer and network equipment, \$630K for liability insurance, \$700K for food in the jail, \$388K for vehicles and \$2.5M for indigent fund payments.
- The total tentative operating and capital expenditures budget has decreased \$5.5M from FY 2015.

Funding for the budget is derived from multiple sources:

<u>Funding Source</u>	<u>FY 2016 Budget</u>	<u>% of Total</u>
Current property tax levy	\$ 38,280,300	49%
Intergovernmental	13,247,978	17%
Charges for services	12,975,432	17%
Fund balance	10,904,247	14%
Permits, licenses and other	3,050,400	4%
Total funding	<u>\$ 78,458,357</u>	

Property tax provides less than 50% of the total funding for the FY 2016 county budget



Canyon County Property Tax Levy Authority

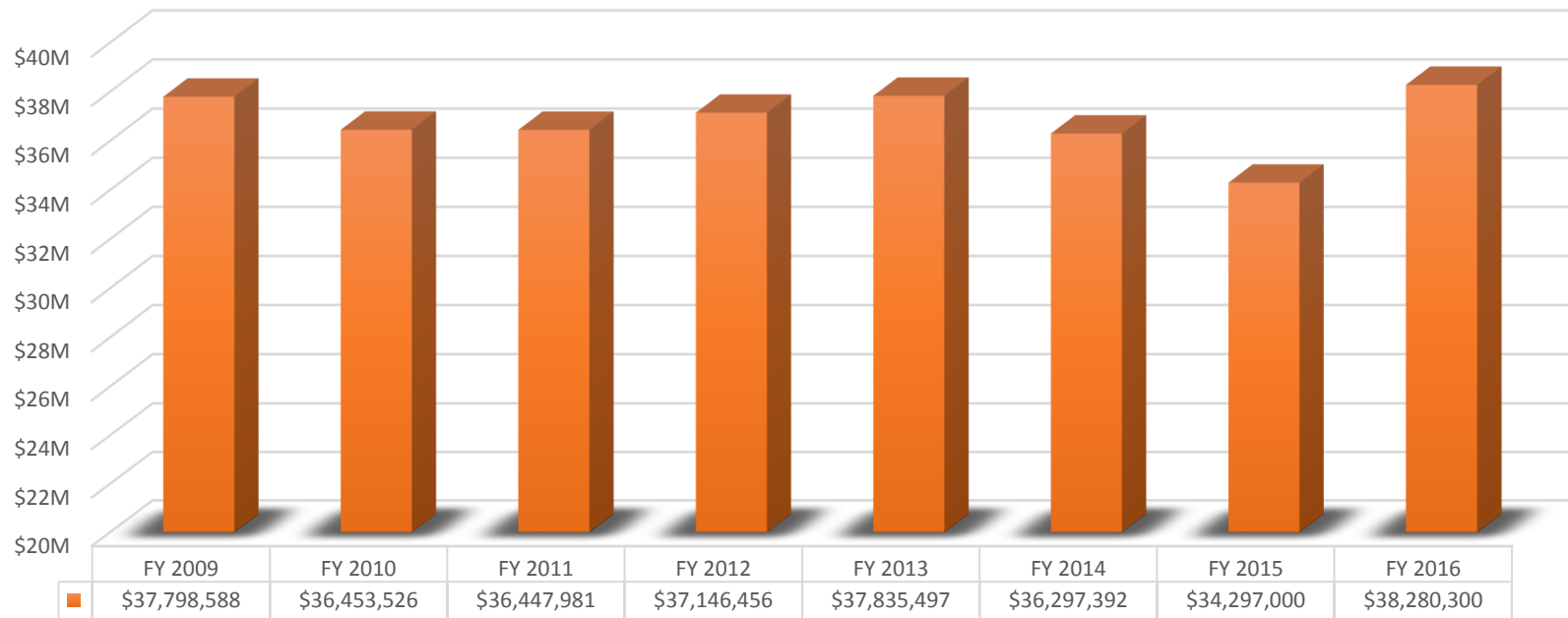
Canyon County has the statutory authority to levy \$49,169,319 in property tax to support the FY 2016 budget

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

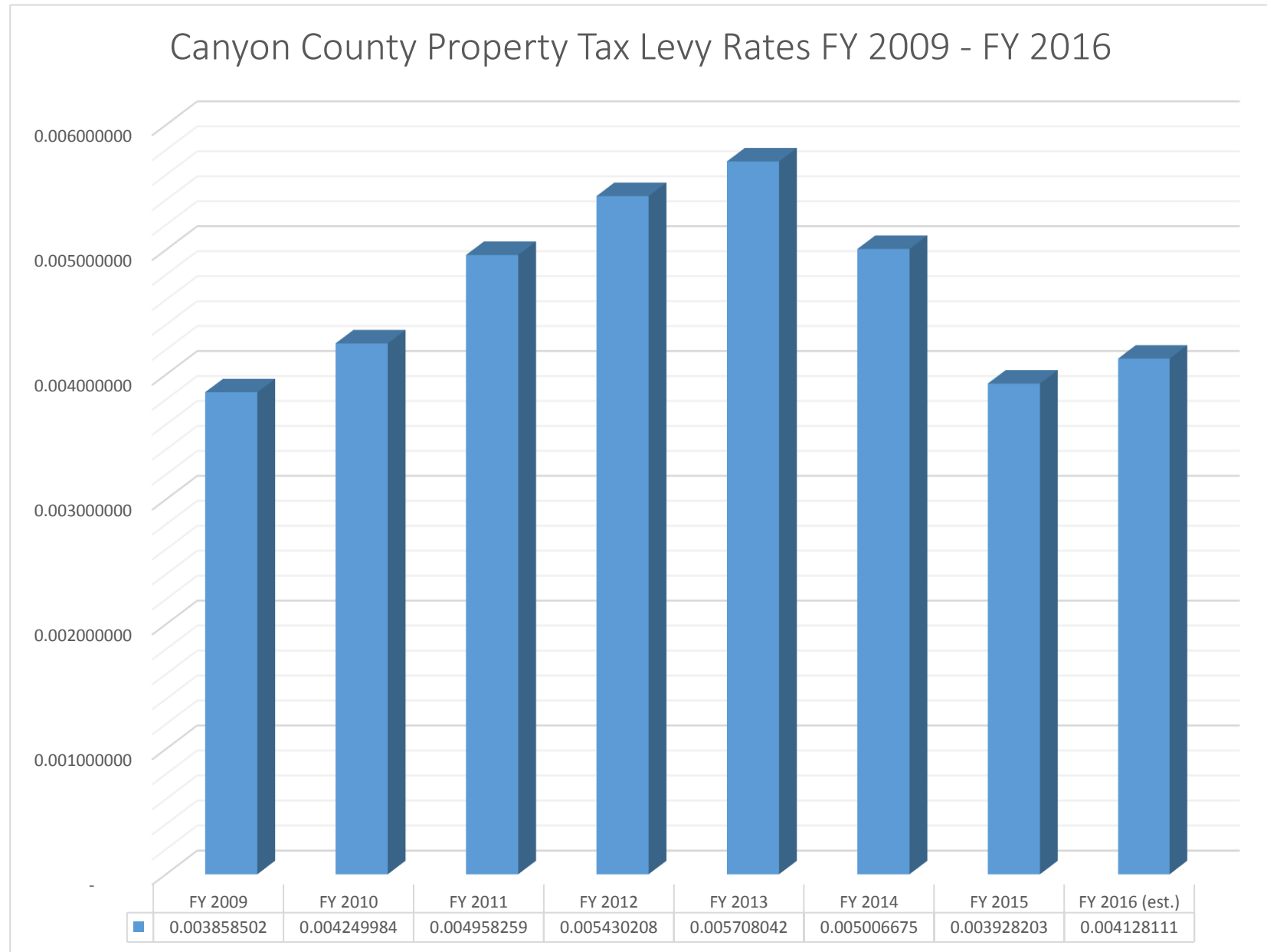
\$ 38,241,567	Highest property tax budget and property tax replacements of the last 3 years
1,147,247	3% allowable annual increase in property tax budget
776,063	New construction and development increase
9,853,914	Amount of property tax increases foregone in previous years
<u>(849,472)</u>	Less property tax replacement monies
<u>\$ 49,169,319</u>	Canyon County FY 2016 maximum allowable property tax levy
<u>\$ 38,280,300</u>	Canyon County FY 2016 tentative property tax dollars levied
<u>\$ (10,889,019)</u>	Amount of dollars Canyon County is below our FY 2016 maximum property tax levy

Canyon County Historical Property Tax Dollars Levied

Canyon County Property Tax Levied FY 2009 - FY 2016



Canyon County Historical Property Tax Levy Rates



Canyon County FY 2016 Tentative Budget - Expenditures by Function

Culture and Recreation

County Agent	\$ 226,850
County Fair	405,553
Historical Society	90,500
Parks & Recreation	789,595
Waterways	145,435
Culture and Recreation Total	<u>1,657,933</u>

Public Works

Animal Shelter	300,000
County Weed Control	239,030
Landfill	3,756,200
Public Works Total	<u>4,295,230</u>

Public Safety

CCNU	87,000
Emergency Communications	1,319,968
Emergency Management	312,458
Justice Contingent	750,000
Juvenile Detention	2,309,507
Juvenile Probation	2,030,496
Sheriff	19,993,282
Canyon County Dispatch	1,793,515
Court Device	88,063
Misdemeanor Probation	716,704
Prosecuting Attorney	6,043,913
Public Defender	3,435,853
Public Safety Total	<u>\$ 38,880,759</u>

Health and Welfare

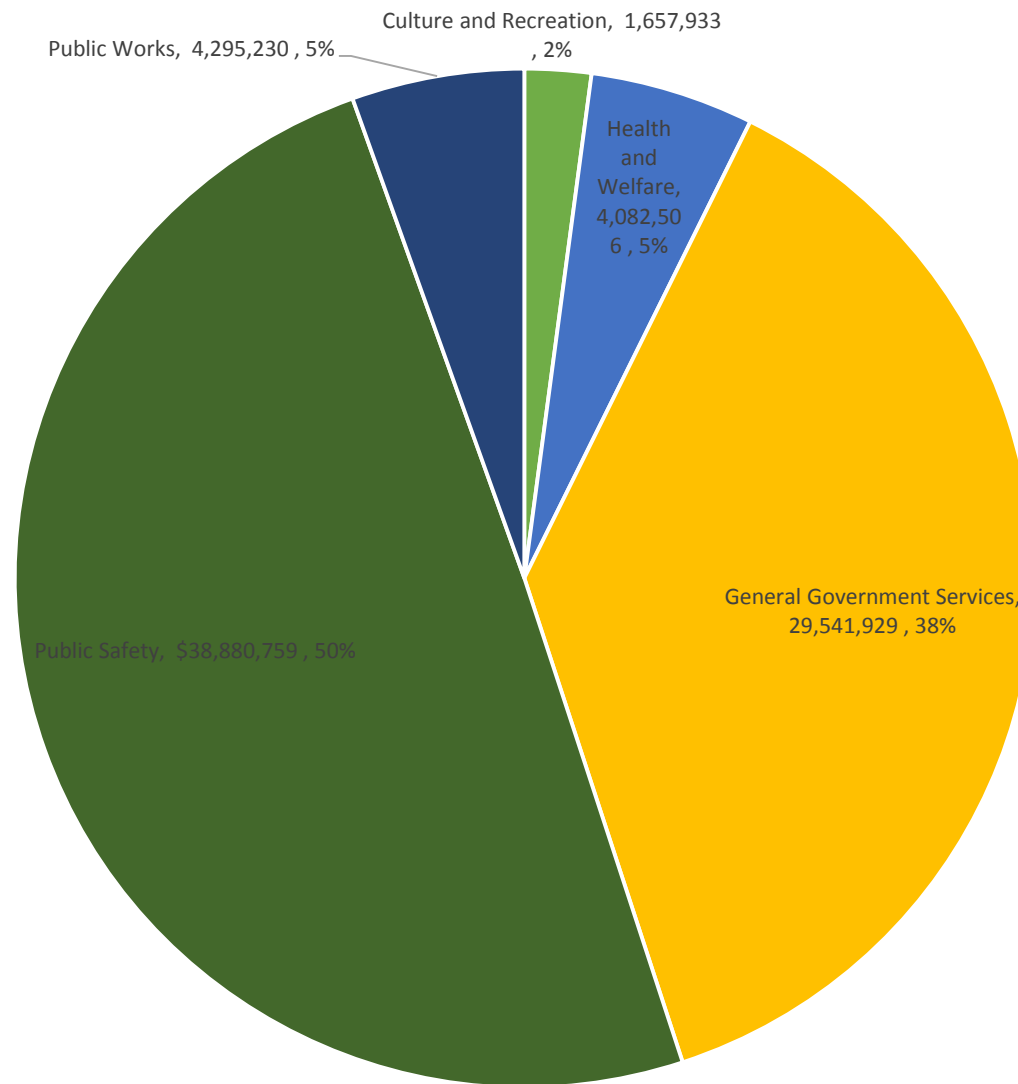
Southwest District Health	\$ 912,794
Indigent	3,169,712
Health and Welfare Total	<u>4,082,506</u>

General Government Services

Assessor's Reappraisal	2,457,219
Buildings & Grounds	4,116,861
Clerk, Auditor & Recorder	1,641,021
Clerk of the Court	3,598,829
Commissioners	539,567
Consolidated Elections	283,528
Coroner	503,224
County Fleet	1,177,060
Court Facilities	200,000
Development Services	1,420,394
Employee retention and investment	4,000,000
General	906,495
Human Resources	682,630
Public Information Officer	74,585
Information Technology	3,101,455
Motor Vehicle	724,624
Problem Solving Courts	384,788
Tort	830,000
Treasurer	696,657
Trial Court Administrator	2,202,992
General Government Services Total	<u>29,541,929</u>

Total Tentative Operating Budget	<u><u>\$ 78,458,357</u></u>
----------------------------------	-----------------------------

Canyon County FY 2016 tentative budget - expenditures by function



Canyon County FY 2016 tentative operating budget

Budgeted expenditures by office/department FY 2015 & FY 2016

<u>Office/Department</u>	<u>FY 2015 Adopted Budget</u>	<u>FY 2016 Tentative Budget</u>
Animal Shelter		
Other expenses	\$ 300,000	\$ 300,000
Assessor's Reappraisal		
Salaries and benefits	2,308,188	2,171,519
Other expenses	292,600	285,700
Total Assessor's Reappraisal	2,600,788	2,457,219
Buildings & Grounds		
Salaries and benefits	1,443,572	1,453,861
Other expenses	5,594,040	2,663,000
Total Buildings & Grounds	7,037,612	4,116,861
Canyon County Dispatch		
Salaries and benefits	1,769,871	1,761,515
Other expenses	34,000	32,000
Total Canyon County Dispatch	1,803,871	1,793,515
CCNU		
Other expenses	87,000	87,000
Clerk, Auditor & Recorder		
Salaries and benefits	1,139,386	1,123,921
Other expenses	457,100	517,100
Total Clerk, Auditor & Recorder	1,596,486	1,641,021
Clerk of the Court		
Salaries and benefits	3,419,656	3,516,429
Other expenses	71,600	82,400
Total Clerk of the Court	3,491,256	3,598,829
Commissioners		
Salaries and benefits	497,511	496,817
Other expenses	47,000	42,750
Total Commissioners	544,511	539,567
Consolidated Elections		
Salaries and benefits	140,652	158,028
Other expenses	221,950	125,500
Total Consolidated Elections	362,602	283,528

Canyon County FY 2016 tentative operating budget

Budgeted expenditures by office/department FY 2015 & FY 2016

<u>Office/Department</u>	<u>FY 2015 Adopted Budget</u>	<u>FY 2016 Tentative Budget</u>
Coroner		
Salaries and benefits	456,383	460,574
Other expenses	42,100	42,650
Total Coroner	498,483	503,224
County Agent		
Salaries and benefits	141,113	140,148
Other expenses	88,970	86,702
Total County Agent	230,083	226,850
County Fair		
Salaries and benefits	271,777	270,341
Other expenses	135,212	135,212
Total	406,989	405,553
County Fleet		
Salaries and benefits	287,919	335,960
Other expenses	866,201	841,100
Total County Fleet	1,154,120	1,177,060
County Weed Control		
Salaries and benefits	143,657	148,530
Other expenses	106,750	90,500
Total County Weed Control	250,407	239,030
Court Device		
Salaries and benefits	-	28,063
Other expenses	55,000	60,000
Total Court Device	55,000	88,063
Court Facilities		
Other expenses	125,000	200,000
Development Services		
Salaries and benefits	1,197,687	1,198,194
Other expenses	222,350	222,200
Total Development Services	1,420,037	1,420,394
Emergency Communications		
Salaries and benefits	202,472	202,068
Other expenses	1,060,700	1,117,900
Total Emergency Communications	1,263,172	1,319,968

Canyon County FY 2016 tentative operating budget

Budgeted expenditures by office/department FY 2015 & FY 2016

<u>Office/Department</u>	<u>FY 2015 Adopted Budget</u>	<u>FY 2016 Tentative Budget</u>
Emergency Management		
Salaries and benefits	104,914	102,008
Other expenses	260,000	210,450
Total Emergency Management	364,914	312,458
Employee Retention and Investment		
Salaries and benefits	-	4,000,000
General		
Other expenses	1,700,009	906,495
Historical Society		
Other expenses	90,500	90,500
Human Resources		
Salaries and benefits	378,633	518,530
Other expenses	215,960	164,100
Total Human Resources	594,593	682,630
Information Technology		
Salaries and benefits	1,794,111	1,962,311
Other expenses	1,298,550	1,139,144
Total Information Technology	3,092,661	3,101,455
Indigent		
Salaries and benefits	600,449	600,022
Other expenses	3,671,893	2,569,690
Total Indigent	4,272,342	3,169,712
Justice Contingent		
Other expenses	750,000	750,000
Juvenile Detention		
Salaries and benefits	2,117,229	2,125,507
Other expenses	183,980	184,000
Total Juvenile Detention	2,301,209	2,309,507
Juvenile Probation		
Salaries and benefits	1,692,441	1,674,946
Other expenses	475,250	355,550
Total Juvenile Probation	2,167,691	2,030,496

Canyon County FY 2016 tentative operating budget

Budgeted expenditures by office/department FY 2015 & FY 2016

<u>Office/Department</u>	<u>FY 2015 Adopted Budget</u>	<u>FY 2016 Tentative Budget</u>
Landfill		
Salaries and benefits	1,266,347	1,291,748
Other expenses	2,464,500	2,464,452
Total Landfill	3,730,847	3,756,200
Misdemeanor Probation		
Salaries and benefits	632,202	682,129
Other expenses	39,745	34,575
Total Misdemeanor Probation	671,947	716,704
Motor Vehicle		
Salaries and benefits	642,390	617,574
Other expenses	76,900	107,050
Total Motor Vehicle	719,290	724,624
Parks & Recreation		
Salaries and benefits	545,621	609,095
Other expenses	389,500	180,500
Total Parks & Recreation	935,121	789,595
Prosecuting Attorney		
Salaries and benefits	5,607,727	5,719,063
Other expenses	352,500	324,850
Total Prosecuting Attorney	5,960,227	6,043,913
Public Defender		
Salaries and benefits	2,675,553	2,897,953
Other expenses	638,775	537,900
Total Public Defender	3,314,328	3,435,853
Public Information Officer		
Salaries and benefits	73,538	73,185
Other expenses	1,400	1,400
Total Public Information Officer	74,938	74,585
Sheriff		
Salaries and benefits	17,370,900	17,247,182
Other expenses	2,841,000	2,746,100
Total Sheriff	20,211,900	19,993,282
Southwest District Health		
Other expenses	874,556	912,794

Canyon County FY 2016 tentative operating budget

Budgeted expenditures by office/department FY 2015 & FY 2016

<u>Office/Department</u>	<u>FY 2015 Adopted Budget</u>	<u>FY 2016 Tentative Budget</u>
Problem Solving Courts		
Salaries and benefits	347,069	248,338
Other expenses	182,300	136,450
Total Specialty Courts	529,369	384,788
Tort		
Other expenses	806,530	830,000
Treasurer		
Salaries and benefits	508,354	495,407
Other expenses	219,350	201,250
Total Treasurer	727,704	696,657
Trial Court Administrator		
Salaries and benefits	1,472,414	1,543,892
Other expenses	648,050	659,100
Total Trial Court Administrator	2,120,464	2,202,992
Waterways		
Salaries and benefits	127,244	123,435
Other expenses	22,000	22,000
Total Waterways	149,244	145,435
Total Canyon County Operating Budget	<u><u>\$ 79,387,799</u></u>	<u><u>\$ 78,458,357</u></u>

Canyon County FY 2016 Tentative Operating Budget

	<u>2016 anticipated</u>			<u>2016 budgetary</u>	<u>Projected fund</u>	<u>Budgetary</u>
	<u>2016 tentative</u>	<u>revenue from</u>	<u>2016 property tax</u>			
<u>County Funds</u>	<u>expenditure</u>	<u>sources other than</u>	<u>dollars levied</u>	<u>use of fund</u>	<u>balance</u>	<u>fund balance</u>
	<u>budget</u>	<u>property tax</u>		<u>balance</u>	<u>09/30/2015</u>	<u>09/30/2016</u>
Current expense	\$ 24,550,451	\$ 7,635,087	\$ 12,151,000	\$ (4,764,364)	\$ 12,004,031	\$ 7,239,667
Indigent	3,169,712	235,000	1,600,000	(1,334,712)	2,225,562	890,850
County weed control	239,030	77,000	90,000	(72,030)	173,257	101,227
Assessor's reappraisal	2,457,219	75,000	2,105,000	(277,219)	953,131	675,912
District court	7,832,317	4,466,033	2,995,000	(371,284)	2,238,364	1,867,080
Southwest district health	912,794	12,000	895,000	(5,794)	231,720	225,926
County fair	632,403	10,000	575,000	(47,403)	240,303	192,900
Parks and recreation	789,595	15,000	655,000	(119,595)	427,666	308,071
Historical society	90,500	1,200	89,300	-	28,328	28,328
Tort	830,000	8,000	795,000	(27,000)	303,646	276,646
Justice	24,982,839	5,003,548	16,330,000	(3,649,291)	8,540,035	4,890,744
Court device	88,063	18,000	-	(70,063)	70,063	-
Waterways	145,435	140,000	-	(5,435)	108,967	103,532
Court facilities	200,000	85,000	-	(115,000)	132,560	17,560
Emergency communications	1,319,968	1,255,000	-	(64,968)	1,297,648	1,232,680
Problem solving courts	384,788	341,742	-	(43,046)	256,511	213,465
Consolidated elections	283,528	340,000	-	56,472	167,677	224,149
Canyon County dispatch	1,793,515	1,800,000	-	6,485	26,030	32,515
Employee retention and investment	4,000,000	4,000,000	-	-	-	-
Landfill	3,756,200	3,756,200	-	-	18,198,476	18,198,476
Total county operating funds	<u>\$ 78,458,357</u>	<u>\$ 29,273,810</u>	<u>\$ 38,280,300</u>	<u>\$ (10,904,247)</u>	<u>\$ 47,623,975</u>	<u>\$ 36,719,728</u>
<u>Special taxing districts</u>						
Pest control	\$ 261,503	\$ 35,517	\$ 247,462	\$ 21,476	\$ 54,806	\$ 76,282
Melba gopher	12,000	1,216	10,858	74	2,304	2,378