

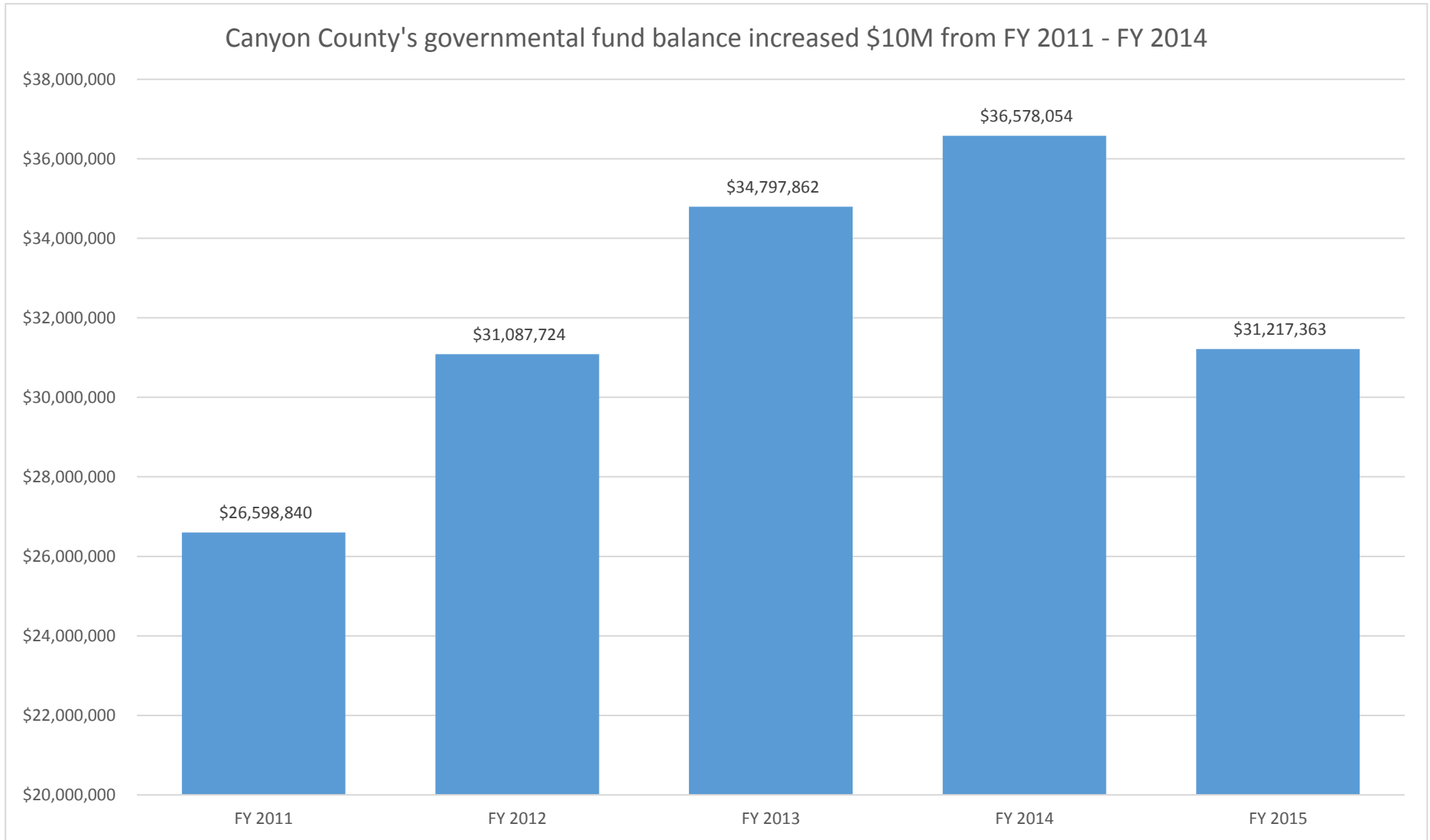
**CANYON COUNTY
TENTATIVE OPERATING BUDGET
FISCAL YEAR 2017**



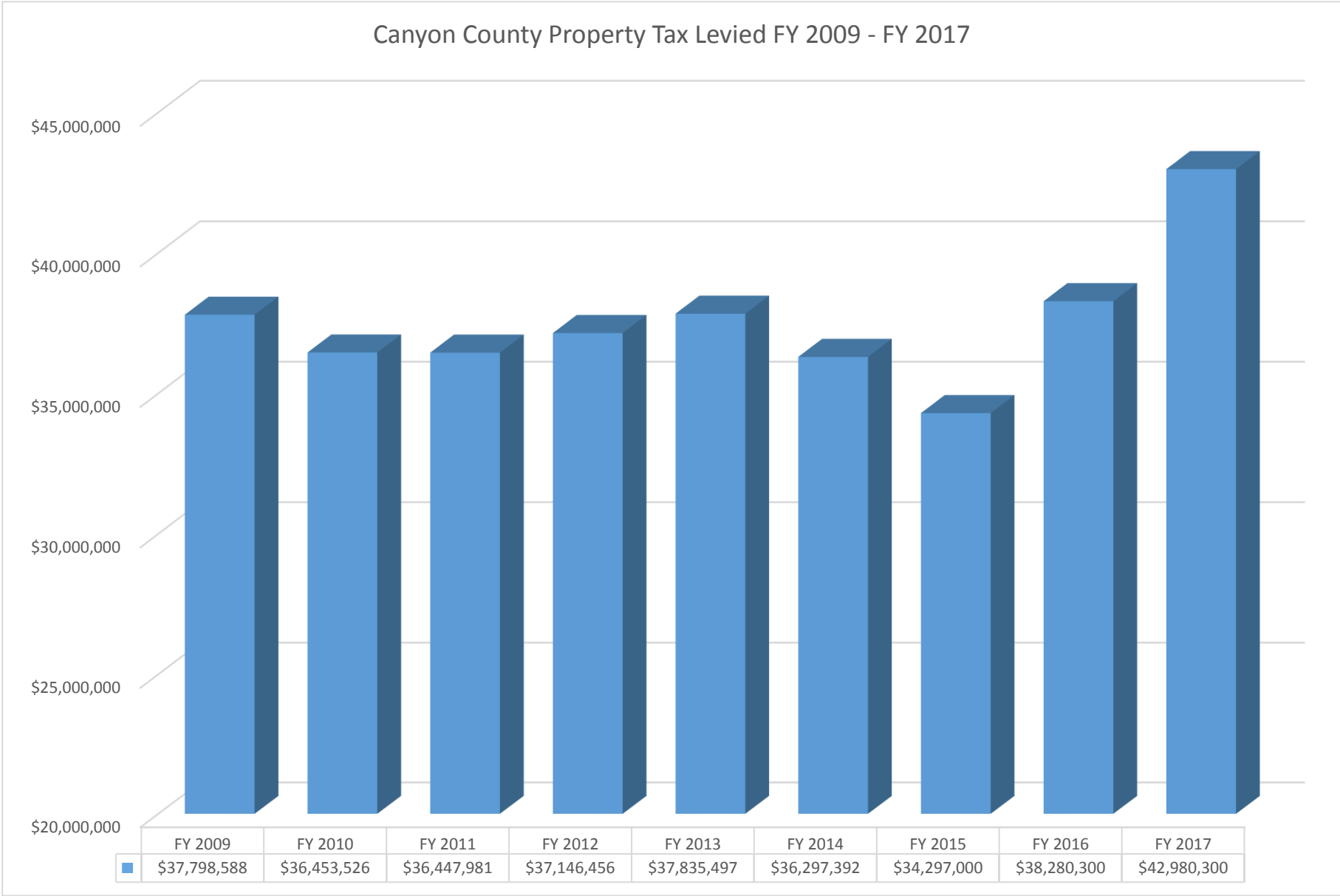
**CANYON COUNTY PUBLIC BUDGET HEARING
AUGUST 31, 2016 5:00 P.M.**

Canyon County Governmental Funds - Ending Fund Balances

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
\$ 26,598,840	\$ 31,087,724	\$ 34,797,862	\$ 36,578,054	\$ 31,217,363



Canyon County Historical Property Tax Dollars Levied



Canyon County Property Tax Levy Authority - Fiscal Year 2017

Canyon County has the statutory authority to levy \$51,072,479 in property tax to support the fiscal year 2017 budget

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

\$ 39,129,772	Highest property tax budget and property tax replacements of the last 3 years
1,173,893	3% allowable annual increase in property tax budget
729,267	New construction and development increase
10,889,019	Amount of property tax increases forgone in previous years
<u>(849,472)</u>	Less property tax replacement monies
<u>\$ 51,072,479</u>	Canyon County fiscal year 2017 maximum allowable property tax levy authority
<u>\$ 42,980,300</u>	Canyon County tentative fiscal year 2017 property tax request
<u>\$ 8,092,179</u>	Amount Canyon County is under our fiscal year 2017 property tax levy authority

**CANYON COUNTY
TENTATIVE OPERATING BUDGET
FISCAL YEAR 2017**

Canyon County's fiscal year 2017 tentative operating expenditure budget is \$86,126,478

- \$56,755,483 is budgeted for salaries and benefits
- \$19,777,044 is budgeted for other operating expenditures
- \$9,593,951 is budgeted for capital expenditures

Changes in fiscal year 2017 budget compared to fiscal year 2016 budget

	<u>2016 budget</u>	<u>2017 budget</u>	<u>Change</u>
Salaries and benefits	\$ 55,998,293	\$ 56,755,483	\$ 757,190
Other operating expenditures	20,137,536	19,777,044	(360,492)
Capital expenditures	4,418,428	9,593,951	5,175,523
Total expenditure budget	<u>\$ 80,554,257</u>	<u>\$ 86,126,478</u>	<u>\$ 5,572,221</u>

Significant items in the fiscal year 2017 tentative other operating and capital expenditures budgets

- \$6,782,951 budgeted for jail buildings
- \$1,300,000 budgeted in the indigent fund for involuntary commitments
- \$941,746 budgeted for the County's contribution to Southwest District Health
- \$930,000 budgeted in the landfill enterprise fund for heavy equipment including a compactor
- \$750,000 budgeted in the Indigent fund for provider payments
- \$750,000 budgeted in the emergency communications (E-911) fund for communications equipment

Canyon County FY 2017 tentative budget - expenditures by function

Culture and Recreation

County Agent	\$ 243,785
County Fair	1,014,571
Historical Society	90,500
Parks & Recreation	772,595
Waterways	169,998
Culture and Recreation Total	<u>2,291,449</u>

Public Works

Animal Shelter	200,000
County Weed Control	318,800
Landfill	4,377,830
Public Works Total	<u>4,896,630</u>

Public Safety

CCNU	88,100
Emergency Communications	2,062,403
Emergency Management	121,922
Justice Contingent	250,000
Juvenile Detention	2,421,588
Juvenile Probation	1,833,924
Sheriff	21,368,508
Canyon County Dispatch	1,819,479
Court Device	31,100
Misdemeanor Probation	747,257
Prosecuting Attorney	6,576,162
Public Defender	4,442,243
Public Safety Total	<u>\$ 41,762,686</u>

Health and Welfare

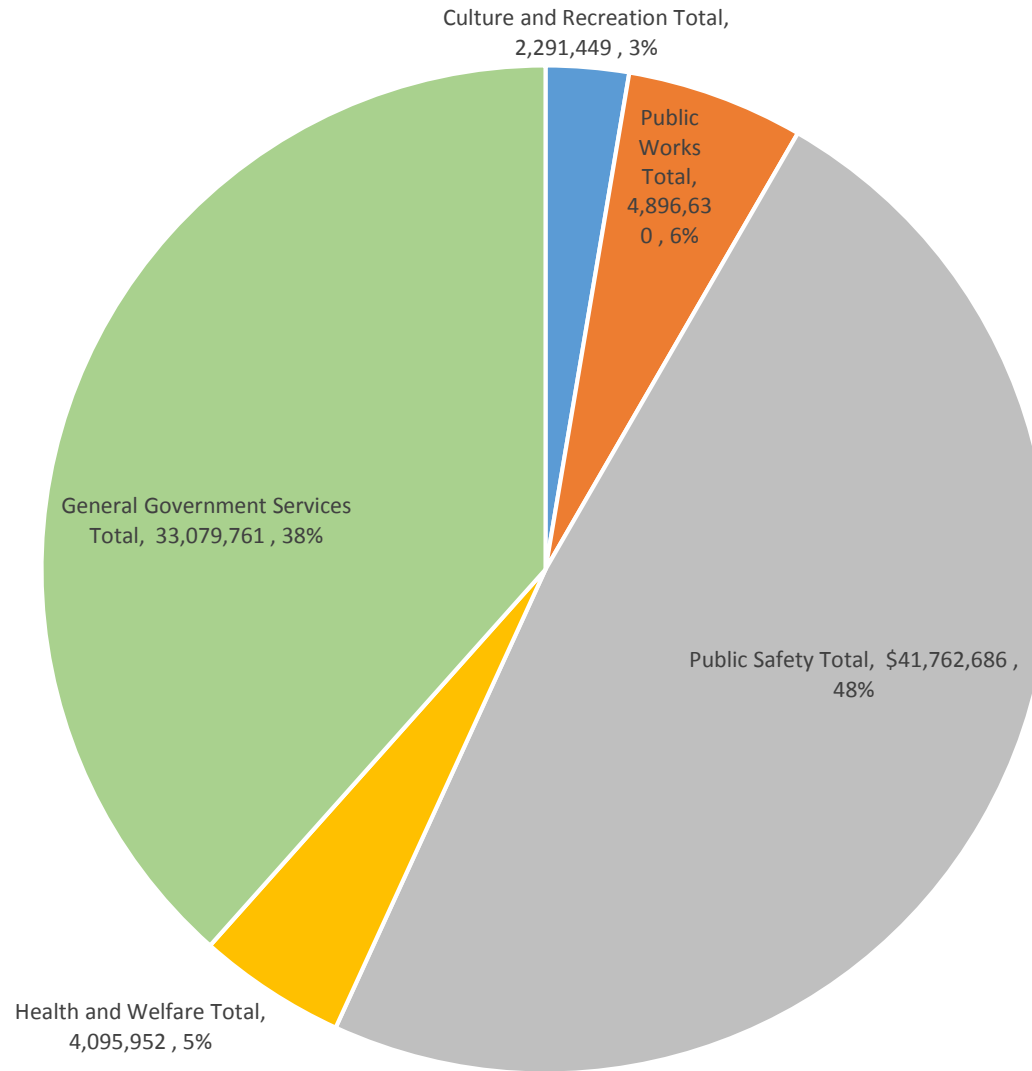
Southwest District Health	\$ 941,746
Indigent	3,154,206
Health and Welfare Total	<u>4,095,952</u>

General Government Services

Assessor's Reappraisal	2,612,056
Buildings & Grounds	9,927,523
Clerk, Auditor & Recorder	1,628,032
Clerk of the Court	4,232,347
Commissioners	554,897
Consolidated Elections	367,757
Coroner	515,726
County Fleet	1,074,230
Court Facilities	215,000
Development Services	1,438,551
General	826,042
Human Resources	650,913
Public Information Officer	84,090
Information Technology	3,845,831
Motor Vehicle	953,737
Problem Solving Courts	298,677
Tort	830,000
Treasurer	707,956
Trial Court Administrator	2,316,396
General Government Services Total	<u>33,079,761</u>

Total tentative budget	<u>\$ 86,126,478</u>
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Canyon County FY 2017 tentative budget - expenditures by function



Canyon County FY 2017 tentative budget

Expenditure budgets by office/department FY 2016 & FY 2017 tentative

<u>Office/Department</u>	<u>FY 2016 amended budget</u>	<u>FY 2017 tentative budget</u>
Animal Shelter		
Other expenses	\$ 300,000	\$ 200,000
Assessor's Reappraisal		
Salaries and benefits	2,171,519	2,317,956
Other expenses	285,700	294,100
Total Assessor's Reappraisal	<u>2,457,219</u>	<u>2,612,056</u>
Buildings & Grounds		
Salaries and benefits	1,453,861	1,618,472
Other expenses	4,163,000	8,309,051
Total Buildings & Grounds	<u>5,616,861</u>	<u>9,927,523</u>
Canyon County Dispatch		
Salaries and benefits	1,761,515	1,790,429
Other expenses	32,000	29,050
Total Canyon County Dispatch	<u>1,793,515</u>	<u>1,819,479</u>
CCNU		
Other expenses	87,000	88,100
Clerk, Auditor & Recorder		
Salaries and benefits	1,123,921	1,147,581
Other expenses	517,100	480,451
Total Clerk, Auditor & Recorder	<u>1,641,021</u>	<u>1,628,032</u>
Clerk of the Court		
Salaries and benefits	3,516,429	3,909,547
Other expenses	82,400	322,800
Total Clerk of the Court	<u>3,598,829</u>	<u>4,232,347</u>
Commissioners		
Salaries and benefits	496,816	511,147
Other expenses	42,750	43,750
Total Commissioners	<u>539,566</u>	<u>554,897</u>

Canyon County FY 2017 tentative budget

Expenditure budgets by office/department FY 2016 & FY 2017 tentative

<u>Office/Department</u>	<u>FY 2016 amended budget</u>	<u>FY 2017 tentative budget</u>
Consolidated Elections		
Salaries and benefits	158,029	154,807
Other expenses	125,500	212,950
Total Consolidated Elections	283,529	367,757
Coroner		
Salaries and benefits	460,574	469,226
Other expenses	42,650	46,500
Total Coroner	503,224	515,726
County Agent		
Salaries and benefits	140,148	147,049
Other expenses	86,702	96,736
Total County Agent	226,850	243,785
County Fair		
Salaries and benefits	270,341	302,541
Other expenses	731,110	712,030
Total	1,001,451	1,014,571
County Fleet		
Salaries and benefits	335,960	374,630
Other expenses	841,100	699,600
Total County Fleet	1,177,060	1,074,230
County Weed Control		
Salaries and benefits	148,530	224,550
Other expenses	90,500	94,250
Total County Weed Control	239,030	318,800
Court Device		
Salaries and benefits	28,062	31,100
Other expenses	60,000	-
Total Court Device	88,062	31,100

Canyon County FY 2017 tentative budget

Expenditure budgets by office/department FY 2016 & FY 2017 tentative

<u>Office/Department</u>	<u>FY 2016 amended budget</u>	<u>FY 2017 tentative budget</u>
Court Facilities		
Other expenses	200,000	215,000
Development Services		
Salaries and benefits	1,198,194	1,262,001
Other expenses	222,200	176,550
Total Development Services	1,420,394	1,438,551
Emergency Communications		
Salaries and benefits	202,068	230,903
Other expenses	1,117,900	1,831,500
Total Emergency Communications	1,319,968	2,062,403
Emergency Management		
Salaries and benefits	102,008	108,872
Other expenses	210,450	13,050
Total Emergency Management	312,458	121,922
Employee Retention and Investment		
Salaries and benefits	4,000,000	-
General		
Other expenses	906,495	826,042
Historical Society		
Other expenses	90,500	90,500
Human Resources		
Salaries and benefits	518,530	541,202
Other expenses	164,100	109,711
Total Human Resources	682,630	650,913
Information Technology		
Salaries and benefits	1,962,311	2,448,597
Other expenses	1,139,144	1,397,234
Total Information Technology	3,101,455	3,845,831

Canyon County FY 2017 tentative budget

Expenditure budgets by office/department FY 2016 & FY 2017 tentative

<u>Office/Department</u>	<u>FY 2016 amended budget</u>	<u>FY 2017 tentative budget</u>
Indigent		
Salaries and benefits	600,022	604,816
Other expenses	2,569,690	2,549,390
Total Indigent	<u>3,169,712</u>	<u>3,154,206</u>
Justice Contingent		
Other expenses	<u>750,000</u>	<u>250,000</u>
Juvenile Detention		
Salaries and benefits	2,125,507	2,234,578
Other expenses	<u>184,000</u>	<u>187,010</u>
Total Juvenile Detention	<u>2,309,507</u>	<u>2,421,588</u>
Juvenile Probation		
Salaries and benefits	1,674,946	1,550,054
Other expenses	<u>355,550</u>	<u>283,870</u>
Total Juvenile Probation	<u>2,030,496</u>	<u>1,833,924</u>
Landfill		
Salaries and benefits	1,291,748	1,444,879
Other expenses	<u>2,464,452</u>	<u>2,932,951</u>
Total Landfill	<u>3,756,200</u>	<u>4,377,830</u>
Misdemeanor Probation		
Salaries and benefits	682,130	709,955
Other expenses	<u>34,575</u>	<u>37,302</u>
Total Misdemeanor Probation	<u>716,705</u>	<u>747,257</u>
Motor Vehicle		
Salaries and benefits	617,574	809,337
Other expenses	<u>107,050</u>	<u>144,400</u>
Total Motor Vehicle	<u>724,624</u>	<u>953,737</u>

Canyon County FY 2017 tentative budget

Expenditure budgets by office/department FY 2016 & FY 2017 tentative

<u>Office/Department</u>	<u>FY 2016 amended budget</u>	<u>FY 2017 tentative budget</u>
Parks & Recreation		
Salaries and benefits	609,095	630,045
Other expenses	180,500	142,550
Total Parks & Recreation	789,595	772,595
Prosecuting Attorney		
Salaries and benefits	5,719,063	6,234,562
Other expenses	324,850	341,600
Total Prosecuting Attorney	6,043,913	6,576,162
Public Defender		
Salaries and benefits	2,897,953	3,651,933
Other expenses	537,900	790,310
Total Public Defender	3,435,853	4,442,243
Public Information Officer		
Salaries and benefits	73,185	83,090
Other expenses	1,400	1,000
Total Public Information Officer	74,585	84,090
Sheriff		
Salaries and benefits	17,247,181	18,536,208
Other expenses	2,746,100	2,832,300
Total Sheriff	19,993,282	21,368,508
Southwest District Health		
Other expenses	912,794	941,746
Problem Solving Courts		
Salaries and benefits	248,338	198,132
Other expenses	136,450	100,545
Total Problem Solving Courts	384,788	298,677
Tort		
Other expenses	830,000	830,000

Canyon County FY 2017 tentative budget

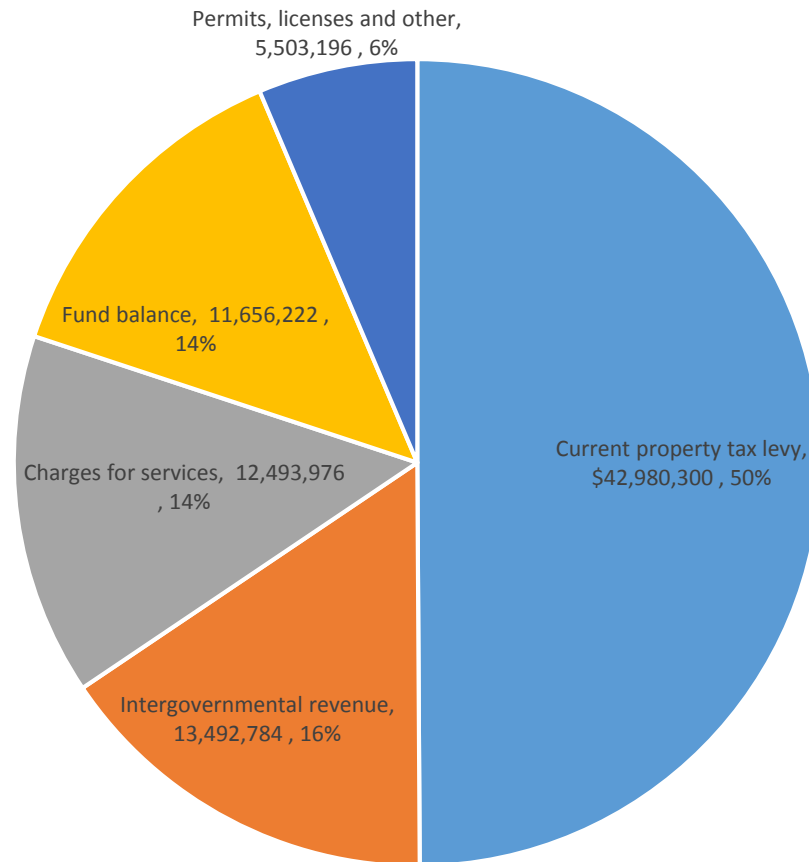
Expenditure budgets by office/department FY 2016 & FY 2017 tentative

<u>Office/Department</u>	<u>FY 2016 amended budget</u>	<u>FY 2017 tentative budget</u>
Treasurer		
Salaries and benefits	495,407	514,056
Other expenses	201,250	193,900
Total Treasurer	<u>696,657</u>	<u>707,956</u>
Trial Court Administrator		
Salaries and benefits	1,543,892	1,814,231
Other expenses	659,100	502,165
Total Trial Court Administrator	<u>2,202,992</u>	<u>2,316,396</u>
Waterways		
Salaries and benefits	123,435	148,998
Other expenses	22,000	21,000
Total Waterways	<u>145,435</u>	<u>169,998</u>
 Total Canyon County Operating	 <u>\$ 80,554,257</u>	 <u>\$ 86,126,478</u>
 <u>Special taxing districts</u>		
Pest Control		
Salaries and benefits	\$ 160,154	\$ 124,451
Other expenses	101,350	88,750
Total Problem Solving Courts	<u>\$ 261,504</u>	<u>\$ 213,201</u>
Melba Gopher		
Other expenses	<u>\$ 12,000</u>	<u>\$ 12,000</u>

Funding for the FY 2017 tentative budget

<u>Funding source</u>	<u>FY 2017 tentative budget</u>	<u>% of total</u>
Current property tax levy	\$ 42,980,300	50%
Intergovernmental revenue	13,492,784	16%
Charges for services	12,493,976	15%
Fund balance	11,656,222	14%
Permits, licenses and other	5,503,196	6%
Total funding	\$ 86,126,478	

Property tax provides 50% of the total funding for the FY 2017 tentative budget



Canyon County FY 2017 tentative budget

<u>County Funds</u>	<u>2017 tentative</u>	<u>2017 anticipated</u>		<u>2017 budgetary</u>	<u>Projected fund</u>	<u>Budgetary fund</u>
	<u>expenditure</u>	<u>revenue from</u>	<u>2017 property tax</u>	<u>use of fund</u>	<u>balance</u>	<u>balance</u>
	<u>budget</u>	<u>sources other than</u>	<u>dollars levied</u>	<u>balance</u>	<u>09/30/2016</u>	<u>09/30/2017</u>
		<u>property tax</u>				
Current expense	\$ 31,527,200	\$ 12,755,974	\$ 12,016,000	\$ (6,755,226)	\$ 12,985,606	\$ 6,230,380
Indigent	3,154,206	345,000	2,100,000	(709,206)	1,384,571	675,365
County weed control	318,800	102,000	150,000	(66,800)	151,561	84,761
Assessor's reappraisal	2,612,056	80,000	2,205,000	(327,056)	750,328	423,272
District court	8,382,667	3,920,017	3,995,000	(467,650)	2,542,209	2,074,559
Southwest district health	941,746	11,000	895,000	(35,746)	216,036	180,290
County fair	1,258,356	537,053	390,000	(331,303)	512,015	180,712
Parks and recreation	772,595	49,000	555,000	(168,595)	433,453	264,858
Historical society	90,500	1,200	49,300	(40,000)	46,223	6,223
Tort	830,000	10,000	595,000	(225,000)	516,961	291,961
Justice	26,896,108	5,442,113	20,030,000	(1,423,995)	7,970,908	6,546,913
Court device	31,100	14,300	-	(16,800)	85,431	68,631
Waterways	169,998	140,000	-	(29,998)	108,437	78,439
Court facilities	215,000	85,000	-	(130,000)	194,476	64,476
Emergency communications	2,062,403	1,217,000	-	(845,403)	1,484,854	639,451
Problem solving courts	298,677	304,177	-	5,500	94,799	100,299
Consolidated elections	367,757	335,000	-	(32,757)	248,065	215,308
Canyon County dispatch	1,819,479	1,850,245	-	30,766	6,003	36,769
Landfill	4,377,830	4,290,877	-	(86,953)	17,646,236	17,559,283
Total county funds	\$ 86,126,478	\$ 31,489,956	\$ 42,980,300	\$ (11,656,222)	\$ 47,378,172	\$ 35,721,950
<u>Special taxing districts</u>						
Pest control	\$ 213,201	\$ 27,517	\$ 258,690	\$ 73,006	\$ 79,738	\$ 152,744
Melba gopher	\$ 12,000	\$ 1,266	\$ 11,303	\$ 569	\$ 3,289	\$ 3,858
Grand total	\$ 86,351,679	\$ 31,518,739	\$ 43,250,293	\$ (11,582,647)	\$ 47,461,199	\$ 35,878,552