

**CANYON COUNTY  
TENTATIVE OPERATING BUDGET  
FISCAL YEAR 2019**



**CANYON COUNTY PUBLIC BUDGET HEARING  
AUGUST 8, 2018 5:00 PM**

# **CANYON COUNTY FISCAL YEAR 2019 TENTATIVE OPERATING BUDGET**

## **FISCAL YEAR 2019 BUDGET PRIORITIES**

### **ADDRESS URGENT, IMMEDIATE AND PRESSING ISSUE OF JAIL OVERCROWDING**

- On a daily basis County jail staff are earnestly seeking out of county housing options for 30+ inmates
- Continue efforts with All Detainment Solutions (ADS) and the city of Caldwell for temporary modular housing for 122 inmates
- Allocate \$2.3 million dollars of previously forgone property tax revenue to address jail overcrowding

### **PROVIDE ADEQUATE, TRAINED AND SKILLFUL STAFF**

- Addition of 15 full-time positions in targeted areas with increased demand for services
- Continue implementation of compensation plan with a 2% cost of living adjustment and 1% equity pool
- No increase in employer or employee health care contributions

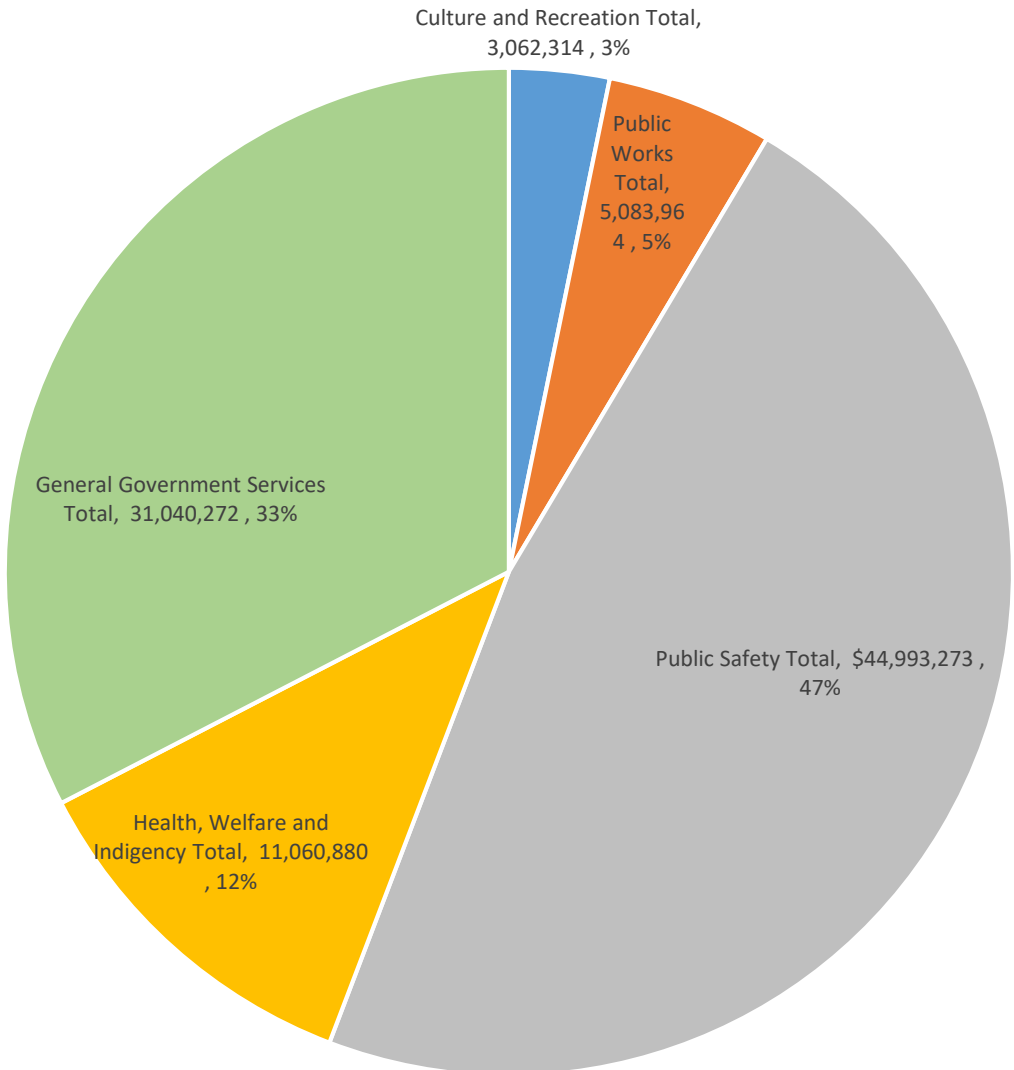
### **MAINTAIN RESPONSIBLE, FAIR AND SUITABLE LEVELS OF FUNDING FOR MANDATED SERVICES**

- Property tax request is \$4.395 million below allowable amount
- General revenues (sales tax) are allocated for required services
- Individual accounting funds are optimized for maximum financial benefit

**Canyon County FY 2019 tentative budget - expenditures by function**

<b>Culture and Recreation</b>		<b>Health, Welfare and Indigency</b>	
County Agent	\$ 274,755	Southwest District Health	\$ 1,008,280
County Fair	1,591,260	Indigent Medical Care & Assistance	4,899,337
Historical Society	68,783	Public Defender	<u>5,153,263</u>
Parks, Cultural and Natural Resources	905,653	Health, Welfare and Indigency Total	<u>11,060,880</u>
Waterways	221,863		
Culture and Recreation Total	<u>3,062,314</u>		
<b>Public Works</b>		<b>General Government Services</b>	
Animal Shelter	300,000	Assessor's Reappraisal	3,265,128
County Weed Control	362,532	Buildings & Grounds	4,097,945
Landfill	4,421,432	Clerk, Auditor & Recorder	1,754,520
Public Works Total	<u>5,083,964</u>	Clerk of the Court	4,914,088
		Commissioners	639,873
		Consolidated Elections	406,410
		Coroner	587,182
		County Fleet	1,355,938
		Court Facilities	200,000
		Development Services	1,972,525
		General	1,039,340
		Human Resources	665,220
		Public Information Officer	91,551
		Information Technology	4,526,086
		Motor Vehicle	1,147,902
		Problem Solving Courts	268,358
		Tort	909,230
		Treasurer	790,887
		Trial Court Administrator	<u>2,408,089</u>
		General Government Services Total	<u>31,040,272</u>
		Total tentative budget	<u><u>\$ 95,240,703</u></u>
<b>Public Safety</b>			
CCNU	89,600		
Emergency Communications	2,536,993		
Emergency Management	131,864		
Justice Contingent	250,000		
Juvenile Detention	2,876,599		
Juvenile Probation	2,109,291		
Sheriff	26,153,357		
Canyon County Dispatch	2,027,512		
Court Device	95,100		
Misdemeanor Probation	897,286		
Prosecuting Attorney	7,825,671		
Public Safety Total	<u>\$ 44,993,273</u>		

Canyon County FY 2019 tentative budget - expenditures by function



## Canyon County FY 2019 tentative expenditure budget

### Expenditure budgets by office/department FY 2018 and FY 2019 tentative

<u>Office/Department</u>	<u>FY 2018 budget</u>	<u>FY 2019 tentative budget</u>
<b>Animal Shelter</b>		
Other expenses	\$ 200,000	\$ 300,000
<b>Assessor's Reappraisal</b>		
Salaries and benefits	2,664,986	2,772,528
Other expenses	317,600	492,600
Total Assessor's Reappraisal	<u>2,982,586</u>	<u>3,265,128</u>
<b>Buildings &amp; Grounds</b>		
Salaries and benefits	1,828,494	1,917,068
Other expenses	2,536,100	2,180,877
Total Buildings & Grounds	<u>4,364,594</u>	<u>4,097,945</u>
<b>Canyon County Dispatch</b>		
Salaries and benefits	1,986,747	1,991,862
Other expenses	37,650	35,650
Total Canyon County Dispatch	<u>2,024,397</u>	<u>2,027,512</u>
<b>CCNU</b>		
Other expenses	89,100	89,600
<b>Clerk, Auditor &amp; Recorder</b>		
Salaries and benefits	1,244,387	1,332,820
Other expenses	409,050	421,700
Total Clerk, Auditor & Recorder	<u>1,653,437</u>	<u>1,754,520</u>
<b>Clerk of the Court</b>		
Salaries and benefits	4,417,244	4,563,788
Other expenses	380,500	350,300
Total Clerk of the Court	<u>4,797,744</u>	<u>4,914,088</u>
<b>Commissioners</b>		
Salaries and benefits	579,010	593,923
Other expenses	44,850	45,950
Total Commissioners	<u>623,860</u>	<u>639,873</u>

<u>Office/Department</u>	<u>FY 2018 budget</u>	<u>FY 2019 tentative budget</u>
<b>Consolidated Elections</b>		
Salaries and benefits	231,800	231,010
Other expenses	259,450	175,400
Total Consolidated Elections	<u>491,250</u>	<u>406,410</u>
<b>Coroner</b>		
Salaries and benefits	509,475	533,707
Other expenses	93,850	53,475
Total Coroner	<u>603,325</u>	<u>587,182</u>
<b>County Agent</b>		
Salaries and benefits	165,289	179,905
Other expenses	95,560	94,850
Total County Agent	<u>260,849</u>	<u>274,755</u>
<b>County Fair</b>		
Salaries and benefits	291,986	296,485
Other expenses	844,000	1,294,775
Total	<u>1,135,986</u>	<u>1,591,260</u>
<b>County Fleet</b>		
Salaries and benefits	425,290	438,438
Other expenses	890,000	917,500
Total County Fleet	<u>1,315,290</u>	<u>1,355,938</u>
<b>County Weed Control</b>		
Salaries and benefits	244,335	218,532
Other expenses	94,620	144,000
Total County Weed Control	<u>338,955</u>	<u>362,532</u>
<b>Court Device</b>		
Salaries and benefits	25,554	-
Other expenses	5,000	95,100
Total Court Device	<u>30,554</u>	<u>95,100</u>
<b>Court Facilities</b>		
Other expenses	<u>175,000</u>	<u>200,000</u>
<b>Development Services</b>		
Salaries and benefits	1,393,652	1,621,655
Other expenses	203,900	350,870
Total Development Services	<u>1,597,552</u>	<u>1,972,525</u>

<u>Office/Department</u>	<u>FY 2018 budget</u>	<u>FY 2019 tentative budget</u>
<b>Emergency Communications</b>		
Salaries and benefits	256,639	264,040
Other expenses	1,327,170	2,272,953
Total Emergency Communications	<u>1,583,809</u>	<u>2,536,993</u>
<b>Emergency Management</b>		
Salaries and benefits	117,593	122,214
Other expenses	22,450	9,650
Total Emergency Management	<u>140,043</u>	<u>131,864</u>
<b>General</b>		
Other expenses	<u>998,840</u>	<u>1,039,340</u>
<b>Historical Society</b>		
Other expenses	<u>90,500</u>	<u>68,783</u>
<b>Human Resources</b>		
Salaries and benefits	520,684	542,420
Other expenses	108,900	122,800
Total Human Resources	<u>629,584</u>	<u>665,220</u>
<b>Information Technology</b>		
Salaries and benefits	2,864,616	3,076,303
Other expenses	1,548,984	1,449,783
Total Information Technology	<u>4,413,600</u>	<u>4,526,086</u>
<b>Indigent Medical Care &amp; Assistance</b>		
Salaries and benefits	673,631	683,837
Other expenses	4,378,710	4,215,500
Total Indigent Medical Care & Assistance	<u>5,052,341</u>	<u>4,899,337</u>
<b>Justice Contingent</b>		
Other expenses	<u>250,000</u>	<u>250,000</u>
<b>Juvenile Detention</b>		
Salaries and benefits	2,461,878	2,659,789
Other expenses	188,110	216,810
Total Juvenile Detention	<u>2,649,988</u>	<u>2,876,599</u>
<b>Juvenile Probation</b>		
Salaries and benefits	1,693,273	1,833,591
Other expenses	314,050	275,700
Total Juvenile Probation	<u>2,007,323</u>	<u>2,109,291</u>

<u>Office/Department</u>	<u>FY 2018 budget</u>	<u>FY 2019 tentative budget</u>
<b>Landfill</b>		
Salaries and benefits	1,543,166	1,619,514
Other expenses	3,029,367	2,801,918
Total Landfill	<u>4,572,533</u>	<u>4,421,432</u>
<b>Misdemeanor Probation</b>		
Salaries and benefits	797,978	844,397
Other expenses	39,449	52,889
Total Misdemeanor Probation	<u>837,427</u>	<u>897,286</u>
<b>Motor Vehicle</b>		
Salaries and benefits	953,084	994,352
Other expenses	193,050	153,550
Total Motor Vehicle	<u>1,146,134</u>	<u>1,147,902</u>
<b>Parks, Cultural &amp; Natural Resources</b>		
Salaries and benefits	661,098	714,873
Other expenses	259,480	190,780
Total Parks & Recreation	<u>920,578</u>	<u>905,653</u>
<b>Prosecuting Attorney</b>		
Salaries and benefits	6,914,106	7,476,171
Other expenses	334,400	349,500
Total Prosecuting Attorney	<u>7,248,506</u>	<u>7,825,671</u>
<b>Public Defender</b>		
Salaries and benefits	3,865,289	4,196,513
Other expenses	857,750	956,750
Total Public Defender	<u>4,723,039</u>	<u>5,153,263</u>
<b>Public Information Officer</b>		
Salaries and benefits	89,588	90,601
Other expenses	1,600	950
Total Public Information Officer	<u>91,188</u>	<u>91,551</u>
<b>Sheriff</b>		
Salaries and benefits	20,290,553	20,866,506
Other expenses	3,449,901	5,286,851
Total Sheriff	<u>23,740,454</u>	<u>26,153,357</u>
<b>Southwest District Health</b>		
Other expenses	<u>945,848</u>	<u>1,008,280</u>



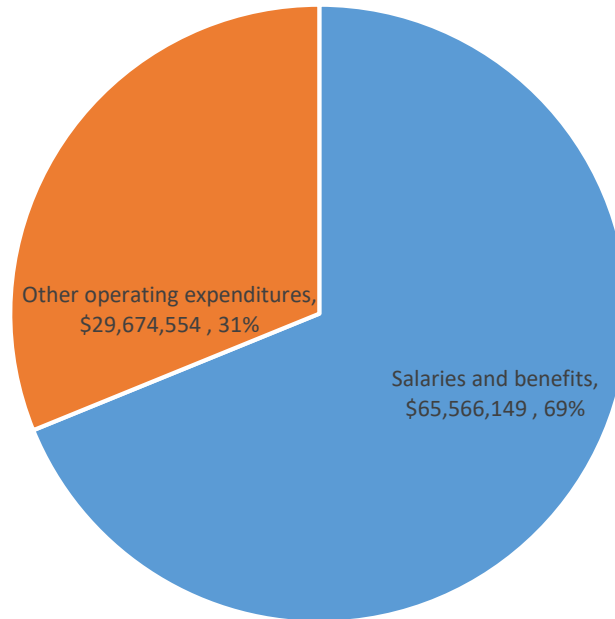
<u>Office/Department</u>	<u>FY 2018 budget</u>	<u>FY 2019 tentative budget</u>
<b>Problem Solving Courts</b>		
Salaries and benefits	162,078	166,048
Other expenses	130,880	102,310
Total Specialty Courts	<u>292,958</u>	<u>268,358</u>
<b>Tort</b>		
Other expenses	<u>883,544</u>	<u>909,230</u>
<b>Treasurer</b>		
Salaries and benefits	572,921	594,537
Other expenses	195,600	196,350
Total Treasurer	<u>768,521</u>	<u>790,887</u>
<b>Trial Court Administrator</b>		
Salaries and benefits	1,944,297	1,978,599
Other expenses	418,591	429,490
Total Trial Court Administrator	<u>2,362,888</u>	<u>2,408,089</u>
<b>Waterways</b>		
Salaries and benefits	154,413	150,123
Other expenses	117,240	71,740
Total Waterways	<u>271,653</u>	<u>221,863</u>
Total Canyon County Operating	<u>\$ 89,305,778</u>	<u>\$ 95,240,703</u>
<b>Special taxing districts</b>		
<b>Melba Gopher</b>		
Other expenses	<u>\$ 12,000</u>	<u>\$ 12,000</u>
<b>Pest Control</b>		
Salaries and benefits	\$ 120,562	\$ 186,066
Other expenses	87,750	124,000
Total Pest Control	<u>\$ 208,312</u>	<u>\$ 310,066</u>

## CANYON COUNTY FISCAL YEAR 2019 TENTATIVE BUDGET

Canyon County's fiscal year 2019 tentative operating budget is \$95,240,703

- \$ 65,566,149 Salaries and benefits
- \$ 29,674,554 Other operating expenditures
- \$ 95,240,703 Total operating expenditure budget

69% of Canyon County's fiscal year 2019 tentative budget is for salaries and benefits



## CANYON COUNTY FISCAL YEAR 2019 TENTATIVE BUDGET

### Budgetary changes fiscal year 2018 - fiscal year 2019

	FY 2018	<u>FY 2019 tentative</u> budget	\$ Change
Salaries and benefits	62,545,135	65,566,149	3,021,014
Other operating expenditures	26,760,643	29,674,554	2,913,911
Total expenditure budget	89,305,778	95,240,703	5,934,925

### Tentative fiscal year 2019 significant budgetary additions

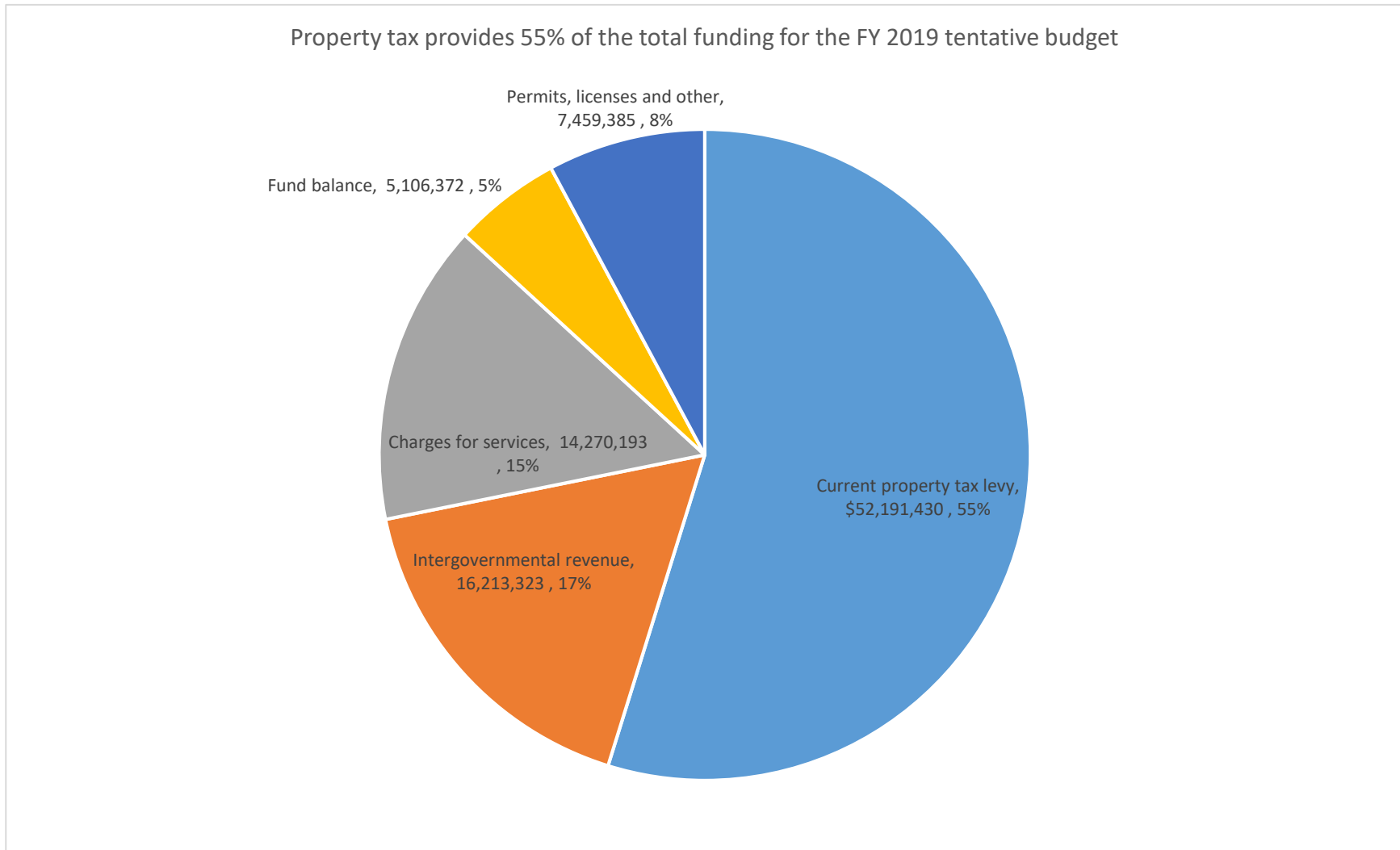
15 full-time positions	\$ 1,097,914
Spillman server upgrade, data migration and ongoing maintenance for Sheriff's Office and emergency communications	1,344,576
Continued application of county compensation plan	2,288,124
Modular jail housing/jail overcrowding	2,322,763
	\$ 7,053,377

### Tentative fiscal year 2019 significant budgetary decreases

Public safety vehicles	\$ (305,000)
Landfill heavy equipment	(298,666)
Indigent medical provider payments	(300,000)
	\$ (903,666)

## Funding for the FY 2019 tentative budget

<u>Funding source</u>	<u>FY 2019 tentative budget</u>	<u>% of total</u>
Current property tax levy	\$ 52,191,430	55%
Intergovernmental revenue	16,213,323	17%
Charges for services	14,270,193	15%
Fund balance	5,106,372	5%
Permits, licenses and other	7,459,385	8%
<b>Total funding</b>	<b>\$ 95,240,703</b>	

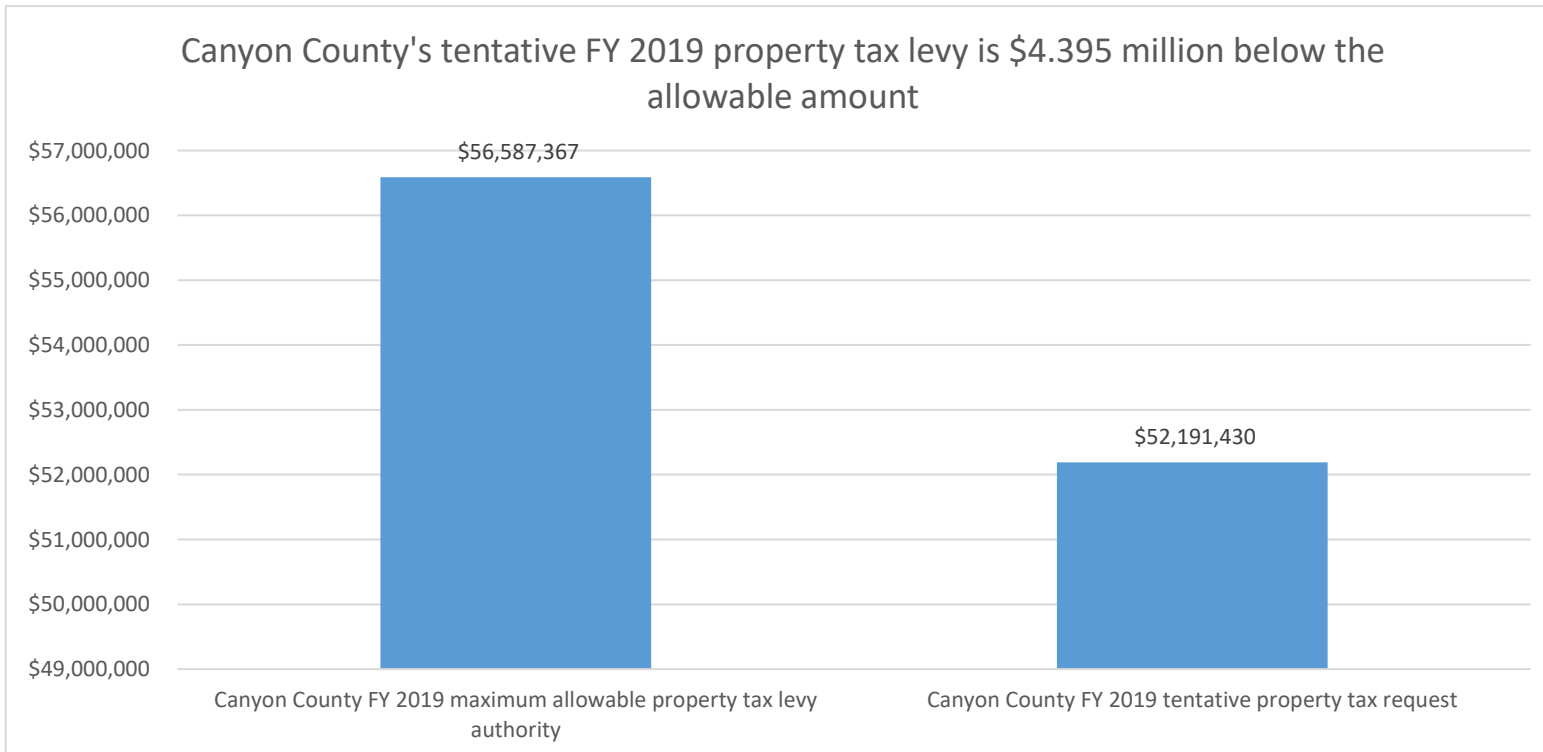


## Canyon County Property Tax Levy Authority Fiscal Year 2019

Canyon County has the statutory authority to levy \$56,587,367 in property tax to support the FY 2019 budget

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

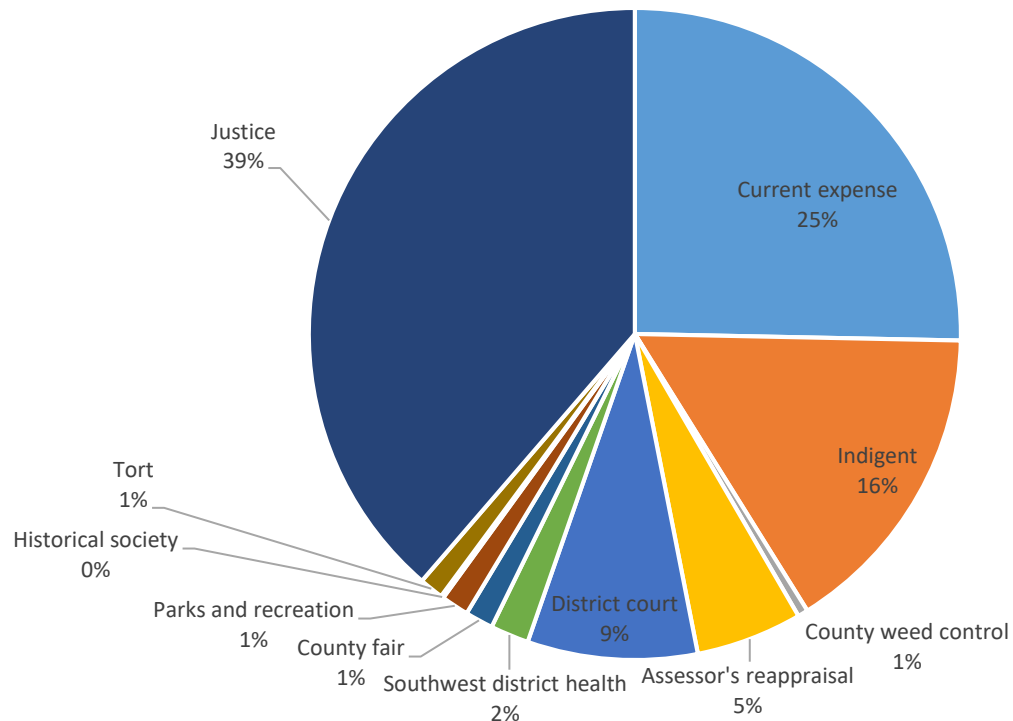
\$ 47,605,245	Highest property tax budget and property tax replacement of the last 3 years
1,428,157	3% allowable increase in property tax budget
1,686,248	New construction and development increase
6,718,700	Amount of property tax increases forgone in previous years
<u>(850,983)</u>	<u>Less property tax replacement monies</u>
<b>\$ 56,587,367</b>	<b>Canyon County FY 2019 maximum allowable property tax levy authority</b>
<b>\$ 52,191,430</b>	<b>Canyon County FY 2019 tentative property tax request</b>
<b>\$ 4,395,937</b>	<b>Amount Canyon County is under our FY 2019 property tax levy authority</b>
<b>\$ 2,322,763</b>	<b>Amount of forgone property tax increases included in FY 2019 property tax request</b>
	Previously forgone property tax increases will be utilized to address challenges related to inmate housing and overcrowding at the Canyon County jail.



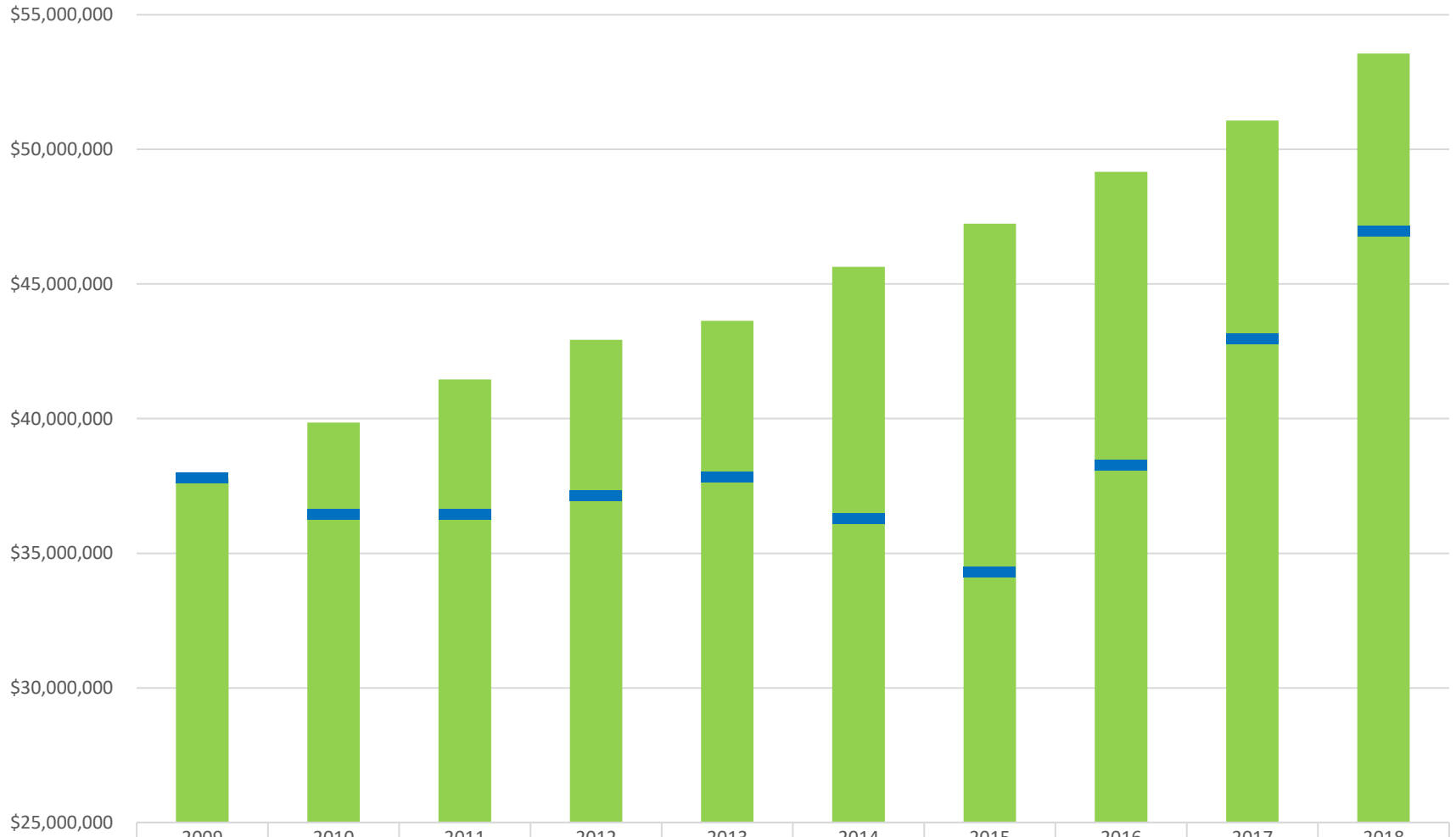
# Canyon County FY 2019 Tentative Property Tax Levies By Fund

County Funds	2019 tentative property tax dollars levied
Current expense	\$ 13,214,000
Indigent	8,250,000
County weed control	265,000
Assessor's reappraisal	2,750,000
District court	4,400,000
Southwest district health	995,000
County fair	725,000
Parks and recreation	715,000
Historical society	69,500
Tort	625,000
Justice	20,182,930
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	\$ 52,191,430

Canyon County's Justice and Indigent Funds Account For 55% Of Tentative Property Taxes



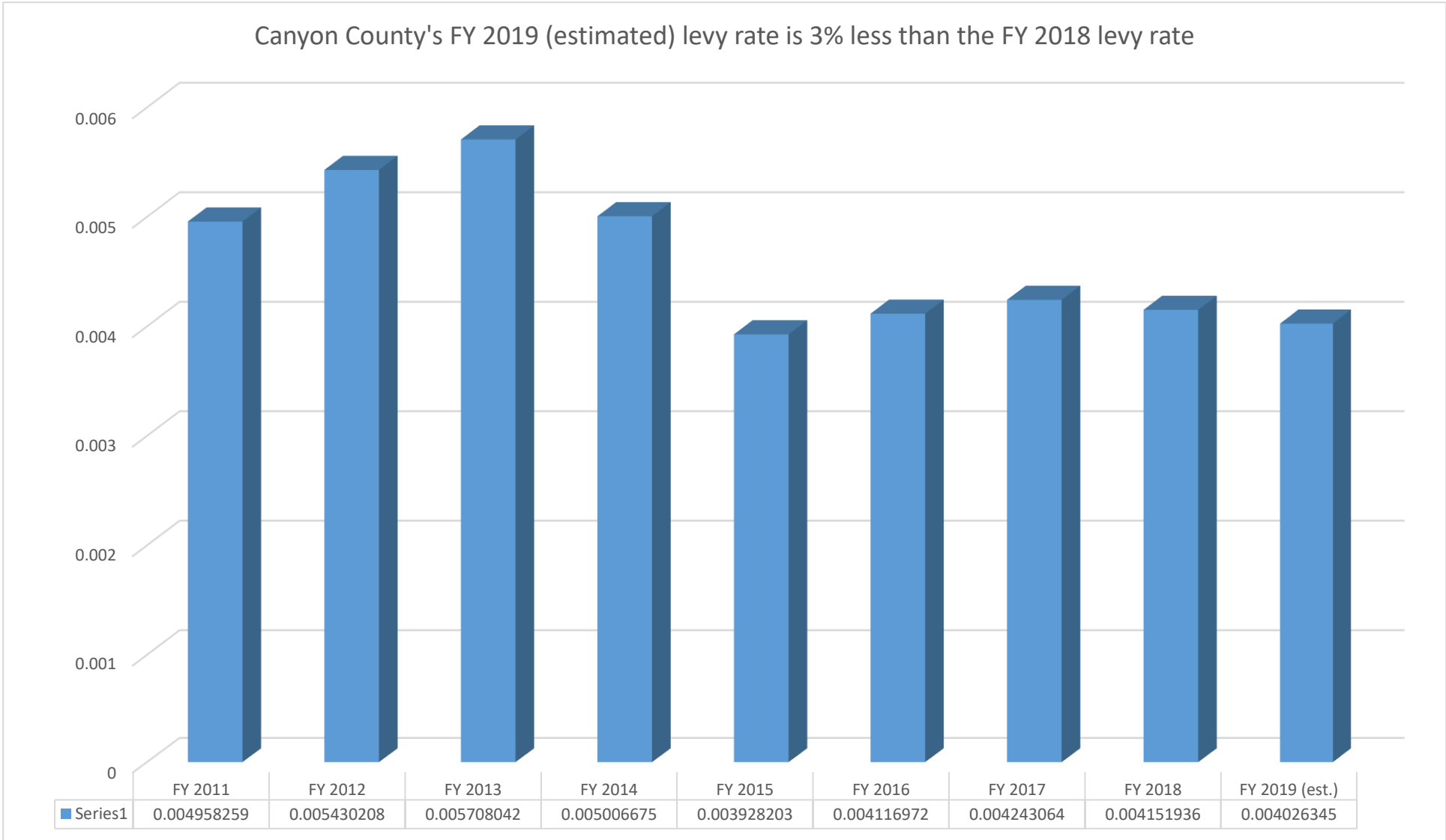
Over the past 10 years Canyon County has left \$67 million dollars in property taxpayers pockets



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
■ Property Tax Levy Authority	\$37,807,487	39,851,719	41,456,986	42,927,789	43,632,130	45,639,155	47,246,009	49,169,319	51,072,479	53,557,063
— Property Tax Levy Request	\$37,798,588	36,453,526	36,447,981	37,146,456	37,835,497	36,297,392	34,297,000	38,280,300	42,980,300	46,978,570

# Canyon County Property Tax Levy Rates FY 2011 - FY 2019

<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019 (est.)</b>
0.004958259	0.005430208	0.005708042	0.005006675	0.003928203	0.004116972	0.004243064	0.004151936	0.004026345





## Canyon County Tentative FY 2019 Jail Overcrowding Budget

### Funding requirements - 122 bed temporary modular facility

Annual lease payment	\$ 1,473,763
Water, sewer utility hookup	172,500
Deputies - salaries and benefits	228,000
Utilities - annual cost	78,500
Food cost - annual cost 122 inmates	170,000
	<u>2,122,763</u>
Out of county housing	<u>200,000</u>
Tentative fiscal year 2019 budget allocation to address jail overcrowding	<u>\$ 2,322,763</u>

- Canyon County currently maintains a forgone property tax balance of \$6,718,700
- Canyon County's forgone property tax balance is a direct result of conservative property tax requests
- Forgone property tax balances are based on allowable 3% and new growth increases not taken
- Forgone property tax amounts are an optimum tool to address urgent and critical public needs
- Canyon County's FY 2019 tentative forgone property tax request of \$2,322,763 is designated to addressing jail overcrowding issues

## Canyon County FY 2019 Tentative Budget

<u>County Funds</u>	<u>2019 tentative</u>	<u>2019 anticipated</u>		<u>2019 budgetary</u>	<u>Projected fund</u>	<u>Budgetary fund</u>
	<u>expenditure</u>	<u>revenue from</u>	<u>sources other than</u>	<u>use of fund</u>	<u>balance</u>	<u>balance</u>
	<u>budget</u>	<u>property tax</u>	<u>2019 property tax</u>	<u>balance</u>	<u>09/30/2018</u>	<u>09/30/2019</u>
			<u>dollars levied</u>			
Current expense	\$ 29,803,104	\$ 14,291,962	\$ 13,214,000	\$ (2,297,142)	\$ 11,249,070	\$ 8,951,928
Indigent	10,052,599	1,144,943	8,250,000	(657,656)	1,799,372	1,141,716
County weed control	362,532	95,000	265,000	(2,532)	117,011	114,479
Assessor's reappraisal	3,265,128	140,000	2,750,000	(375,128)	595,017	219,889
District court	9,431,468	4,241,394	4,400,000	(790,074)	2,612,130	1,822,056
Southwest district health	1,008,280	12,000	995,000	(1,280)	154,232	152,952
County fair	1,866,015	2,057,000	725,000	915,985	276,429	1,192,414
Parks and recreation	905,653	56,500	715,000	(134,153)	296,020	161,867
Historical society	68,783	1,200	69,500	1,917	7,962	9,879
Tort	909,230	10,000	625,000	(274,230)	420,015	145,785
Justice	27,390,243	6,689,420	20,182,930	(517,893)	6,646,670	6,128,777
Court device	95,100	15,100	-	(80,000)	109,435	29,435
Waterways	221,863	165,187	-	(56,676)	64,213	7,537
Court facilities	200,000	90,000	-	(110,000)	134,125	24,125
Emergency communications	2,536,993	1,730,000	-	(806,993)	1,407,444	600,451
Problem solving courts	268,358	333,813	-	65,455	164,813	230,268
Consolidated elections	406,410	350,000	-	(56,410)	158,848	102,438
Canyon County dispatch	2,027,512	2,049,779	-	22,267	58,385	80,652
Landfill	4,421,432	4,469,603	-	48,171	17,007,859	17,056,030
<b>Total county operating funds</b>	<b>\$ 95,240,703</b>	<b>\$ 37,942,901</b>	<b>\$ 52,191,430</b>	<b>\$ (5,106,372)</b>	<b>\$ 43,279,050</b>	<b>\$ 38,172,678</b>
<b><u>Special taxing districts</u></b>						
Pest control	\$ 310,066	\$ 42,017	\$ 272,566	\$ 4,517	\$ 278,726	\$ 283,243
Melba gopher	12,000	1,316	12,423	1,739	5,241	6,980
<b>Grand total</b>	<b>\$ 95,562,769</b>	<b>\$ 37,986,234</b>	<b>\$ 52,476,419</b>	<b>\$ (5,100,116)</b>	<b>\$ 43,563,017</b>	<b>\$ 38,462,901</b>