

**CANYON COUNTY
TENTATIVE OPERATING BUDGET
FISCAL YEAR 2022**



CANYON COUNTY BUDGET HEARING
CANYON COUNTY ADMINISTRATION BUILDING
AUGUST 18, 2021

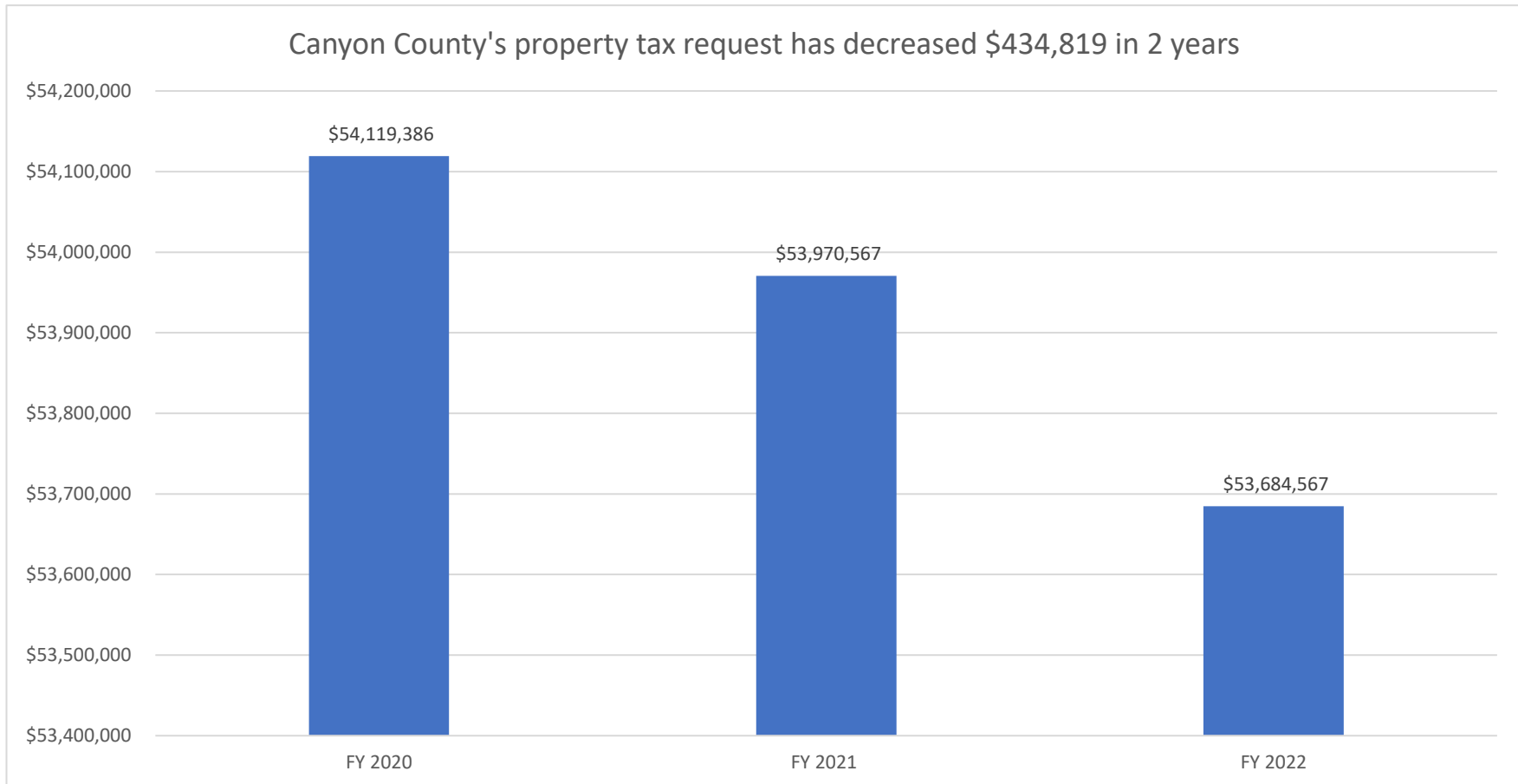
CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET

- Canyon County's fiscal year 2022 tentative budget includes 1,782 individual line items.
- Every line item, every Office and every department are important components of the annual budget.
- 50% of county revenues come from one source - property tax.
- 65% of county spending is from one area - personnel.
- Property tax and personnel are significant components of county finances.
- County leadership are tasked with making crucial decisions regarding property tax and personnel.



CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET

- For the second straight year Canyon County is decreasing our property tax request.
- Canyon County's fiscal year 2022 property tax request is \$286,000 less than last year's request.
- Canyon County's fiscal year 2022 property tax request is \$434,819 less than fiscal year 2020's request.
- For the second year in a row Canyon County is taking zero new construction increase.
- For the second year in a row Canyon County is taking zero 3% increase.
- For the second straight year Canyon County is requesting zero from forgone.
- Providing property tax relief is the priority of the fiscal year 2022 budget.



CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET

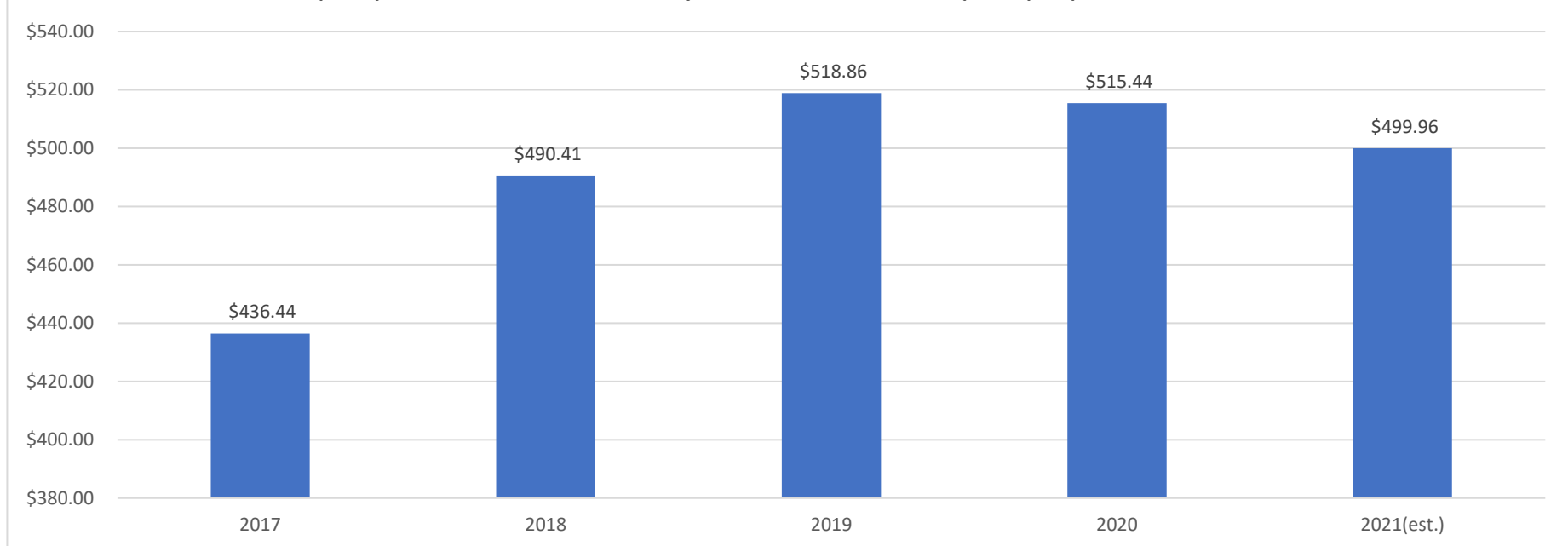
- Property taxes are a combination of property values and levy rates.
- It is possible for levy rates to decrease and property taxes to increase.
- Substantial value increases will offset levy rate decreases.



AVERAGE OWNER OCCUPIED RESIDENCE

Tax Year	2017	2018	2019	2020	2021(est.)	Change	% Change
Assessed market value	\$ 180,008	\$ 203,835	\$ 233,466	\$ 254,031	\$ 316,027	\$ 136,019	76%
Canyon County levy rate	0.004151936	0.004005909	0.003554205	0.003160139	0.002473704	(0.001678232)	-40%
Canyon County property tax	\$ 436.44	\$ 490.41	\$ 518.86	\$ 515.44	\$ 499.96	\$ 63.52	15%

Property taxes have increased by 15% for owner occupied properties since 2017



CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET

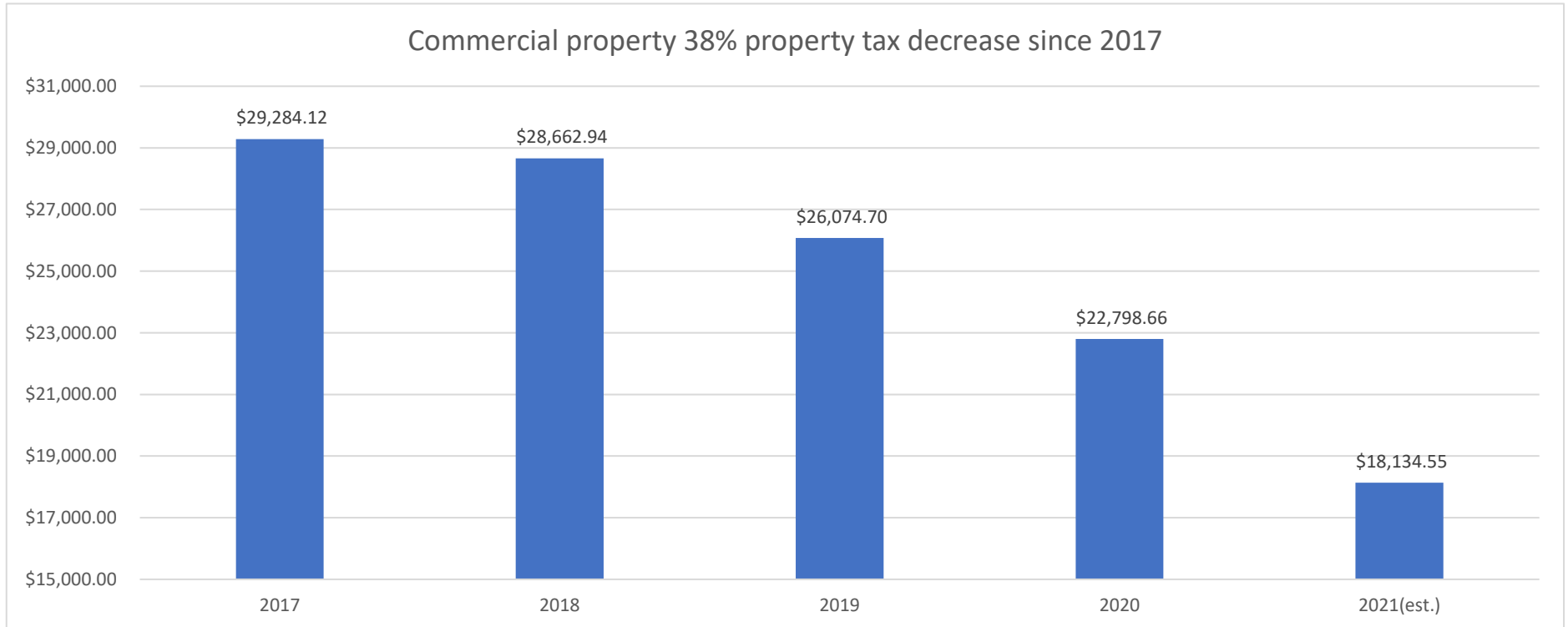
- Property taxes are a combination of property values and levy rates.
- Property value has a substantial influence on property tax.
- Comparatively small value changes can result in decreased property taxes.



Commercial Property

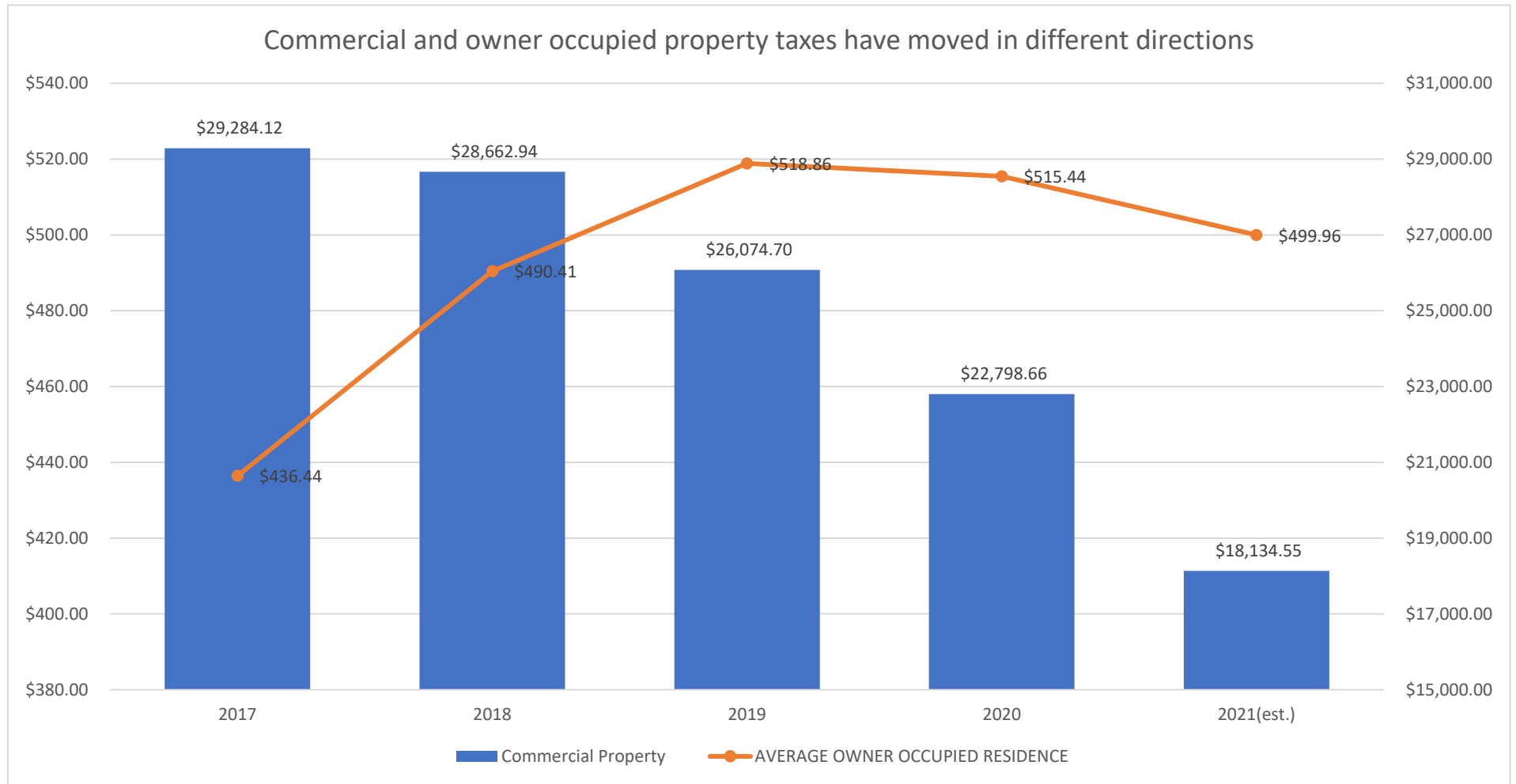
Tax Year	2017	2018	2019	2020	2021(est.)	Change	% Change
Assessed Market Value	\$ 7,053,123	\$ 7,155,165	\$ 7,336,297	\$ 7,214,447	\$ 7,330,931	\$ 277,808	4%
Canyon County levy rate	0.004151936	0.004005909	0.003554205	0.003160139	0.002473704	(0.001678232)	-40%
Canyon County property tax	\$ 29,284.12	\$ 28,662.94	\$ 26,074.70	\$ 22,798.66	\$ 18,134.55	\$ (11,150)	-38%

Commercial property 38% property tax decrease since 2017



CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET

- Property taxes on owner occupied properties have increased since 2017.
- 2016 legislative action capped the homeowner's exemption amount at \$100,000.
- 2016 legislative action removed the housing price index factor from the maximum homeowner's exemption formula.
- Rapidly increasing home prices have resulted in property tax increases for homeowners and decreases for other classifications of property.



CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET

- House Bill 389 increased the maximum homeowner's exemption amount to \$125,000.
- House Bill 389 limited property tax increases except for a fire protection district annexing property.
- Individual taxing districts such as cities, schools and fire districts determine their specific property tax request.
- Property tax bills include levies from multiple taxing districts.
- Below are 2020 actual and 2021 estimated property tax amounts for the average valued owner occupied residence.

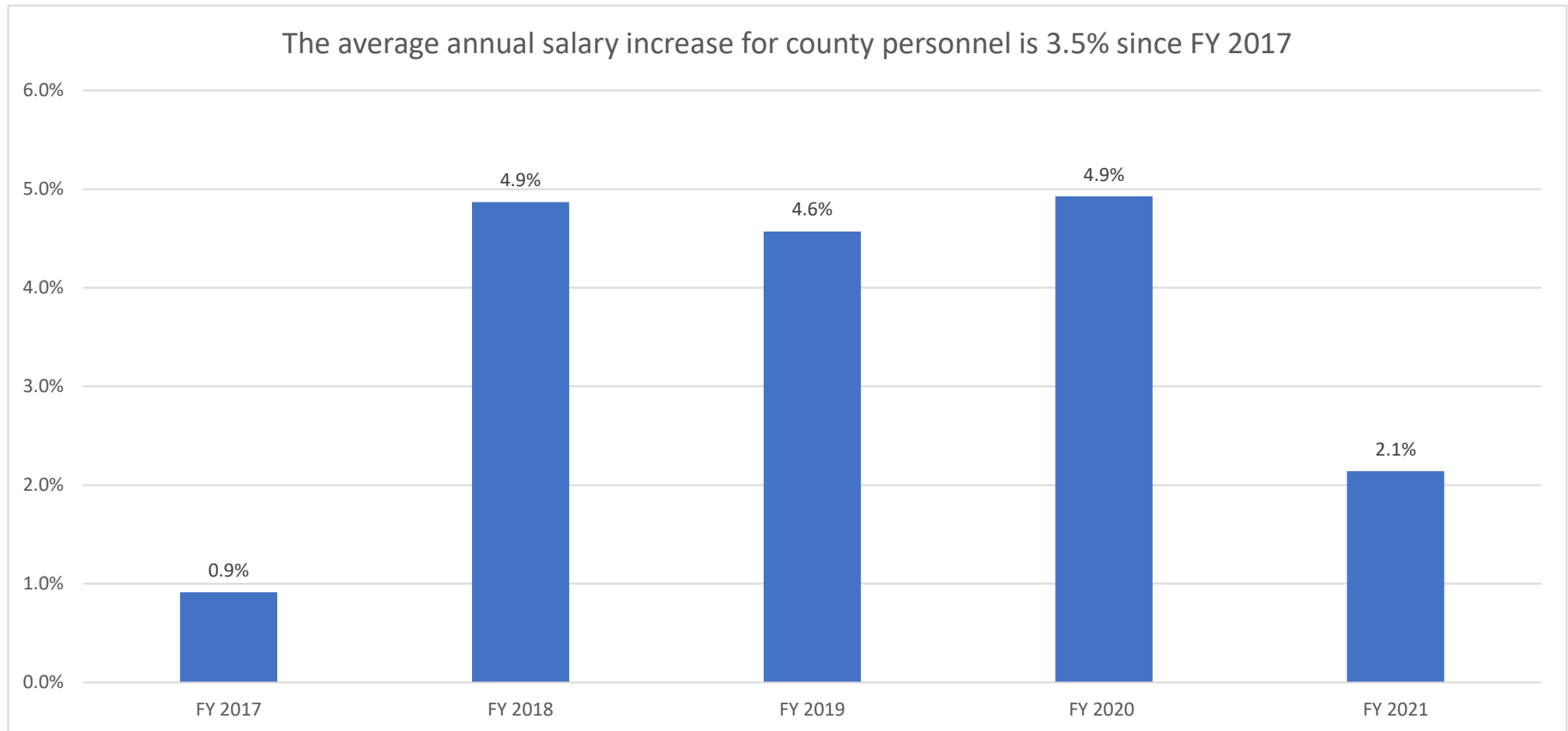
	2020	2021(estimated)	\$ Change	% Change
City of Caldwell residence	\$ 1,848.97	\$ 1,892.77	\$ 43.80	2%
City of Nampa residence	\$ 1,798.88	\$ 2,017.27	\$ 218.39	12%
All other county locations	\$ 2,410.04	\$ 2,327.17	\$ (82.87)	-3%



CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET

- Personnel investment is a significant component of the county budget.
- Great consideration is given to ensure county employees receive an equitable wage at minimum taxpayer expense.
- Increasing revenues from sources other than property tax contribute to personnel investment.
- Historical salary increases for existing full-time personnel since the 2016 implementation of the compensation plan.

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Budgeted salaries	37,868,451	38,568,247	40,182,747	41,695,155	43,596,933
Budgeted salary increases	346,029	1,877,936	1,836,727	2,053,757	933,630
Salary increase %	0.9%	4.9%	4.6%	4.9%	2.1%



CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET - PERSONNEL INVESTMENT

- Qualified county personnel work earnestly to effectively provide essential government services.
- Canyon County's fiscal year 2022 tentative expenditure budget amount for salaries and benefits is \$75,437,869.
- Includes a \$ 5 million dollar investment in current personnel and positions.
- The tentative budget includes \$2.8 million dollars for funding of 35 new full-time positions.
 - Canyon County Public Defender - 5 positions
 - Canyon County Facilities & Operations - 1 position
 - Canyon County Assessor's Reappraisal - 3 positions
 - Trail Court Administrator - 2 positions
 - Juvenile Detention Center - 1 position
 - Information Technology - 1 position
 - Development Services - 3 positions
 - Canyon County Fair - 1 position
 - Canyon County Solid Waste - 4 positions
 - Canyon County Court Clerks - 7 positions
 - Canyon County Recorder - 1 position
 - Canyon County Prosecuting Attorney - 6 positions

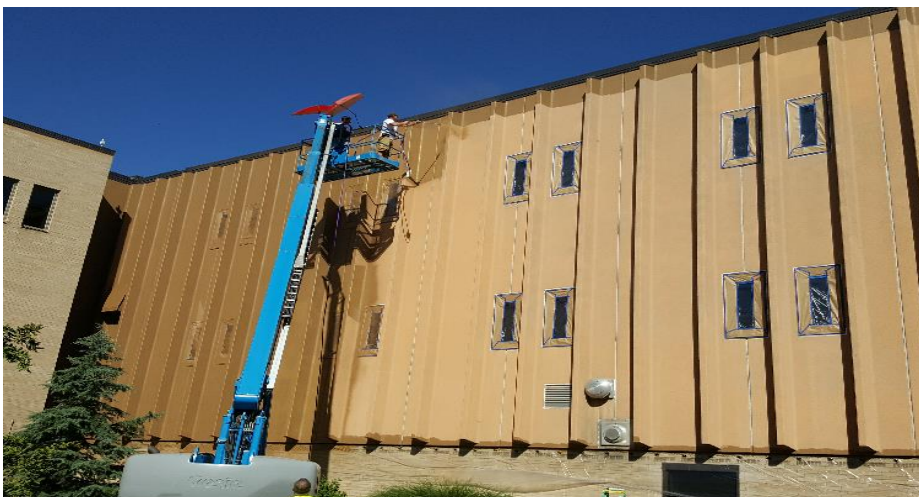


CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET - EXPENDITURES BY FUNCTION

Function/Office/Department	FY 2022 tentative expenditure budget	FY 2021 expenditure budget	Change
Culture and Recreation			
County Extension Office	\$ 296,107	\$ 290,823	\$ 5,284
County Fair	5,159,362	4,941,985	217,377
Historical Society	96,701	35,846	60,855
Parks, Cultural and Natural Resources	917,600	1,289,503	(371,903)
Waterways	171,750	164,634	7,116
Culture and Recreation Total	6,641,520	6,722,791	(81,271)
Public Works			
Animal Shelter	300,000	300,000	-
County Noxious Weed Control	353,695	354,731	(1,036)
Solid Waste Operations	9,278,819	6,007,865	3,270,954
Public Works Total	9,932,514	6,662,596	3,269,918
Public Safety			
CCNU	92,600	91,606	994
Emergency Communications	1,269,376	2,033,855	(764,479)
Emergency Management	125,052	1,027,725	(902,673)
Coroner	811,789	670,661	141,128
Juvenile Detention	2,549,391	2,567,440	(18,049)
Juvenile Probation	2,558,301	2,356,632	201,669
Sheriff	24,547,839	27,935,033	(3,387,194)
Canyon County Dispatch	2,287,380	2,215,541	71,839
Court Device	140,000	140,000	-
Misdemeanor Probation	1,049,553	976,753	72,800
Prosecuting Attorney	9,318,171	8,248,141	1,070,030
Public Safety Total	44,749,452	48,263,387	(3,513,935)
Health, Welfare and Indigency			
Southwest District Health	1,448,359	1,068,816	379,543
Indigent Medical Care & Assistance	1,961,764	3,662,355	(1,700,591)
Public Defender	6,658,382	5,629,819	1,028,563
Health, Welfare and Indigency Total	10,068,505	10,360,990	(292,485)



Function/Office/Department	FY 2022 tentative expenditure budget	FY 2021 expenditure budget	Change
General Government Services			
American Rescue Plan	6,169,045	-	6,169,045
Assessor's Reappraisal	3,683,064	3,556,783	126,281
Facilities	4,118,524	3,626,853	491,671
Clerk, Auditor & Recorder	2,077,435	2,002,907	74,528
Clerk of the Court	6,030,809	5,263,470	767,339
Commissioners	693,329	661,427	31,902
Consolidated Elections	532,514	660,925	(128,411)
Capital Investments	6,000,000	5,900,000	100,000
County Fleet	1,699,138	1,408,321	290,817
Court Facilities	62,500	300,000	(237,500)
Development Services	2,503,461	1,946,311	557,150
General	639,096	1,526,931	(887,835)
Human Resources	771,853	732,845	39,008
Public Information Officer	103,684	95,018	8,666
Information Technology	5,009,151	4,628,873	380,278
Motor Vehicle	1,901,926	1,375,527	526,399
Treatment Courts	414,672	331,372	83,300
Tort	120,000	834,289	(714,289)
Treasurer	835,486	816,143	19,343
Trial Court Administrator	2,583,966	2,289,179	294,787
General Government Services Total	45,949,653	37,957,174	7,992,479
Total	\$ 117,341,644	\$ 109,966,938	\$ 7,374,706



CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET - OTHER OPERATING & CAPITAL INVESTMENTS

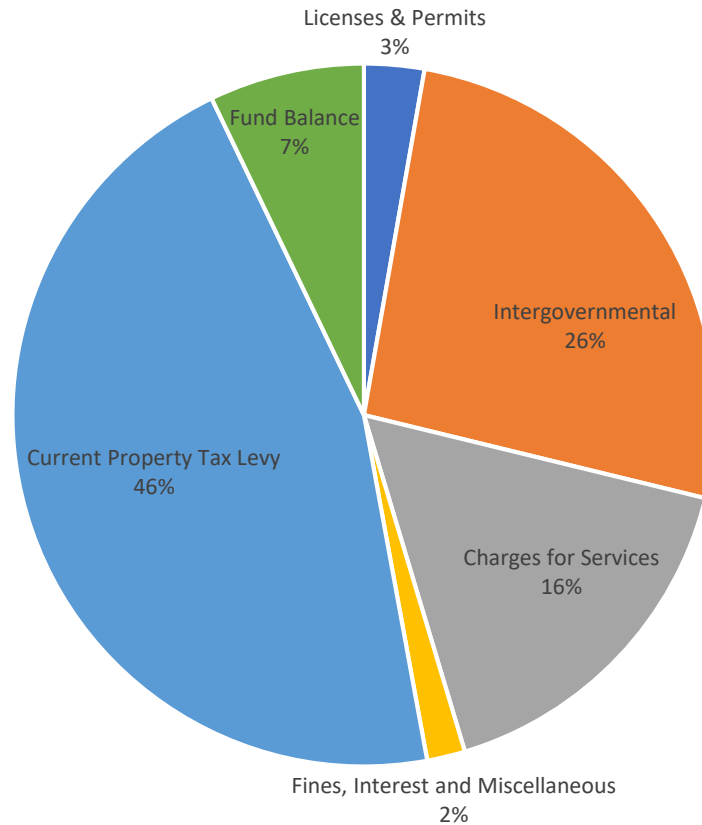
- Responsible budgeting includes investing in property, plant and equipment to address current and future needs.
- Properly maintaining public assets and sensibly acquiring new assets are essential components of successful financial planning.
- Canyon County personnel provide valuable and cost efficient services in maintaining and improving our physical facilities.
- The tentative budget includes a total investment of \$41,903,775 for operations and capital improvements including the following highlights.
 - \$10,000,000 for the Fair exposition center and site improvements project
 - \$1,008,000 for general vehicles, police vehicles and trucks
 - \$560,000 for a loader and service truck at the Pickles Butte Landfill
 - \$1,454,085 for the annual lease payment for modular inmate housing
 - \$819,113 for physical facilities investments
 - \$175,000 for a fleet carwash
 - \$170,000 for a jail body scanner



CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET - FUNDING BY SOURCE

- Canyon County has successfully expanded revenue sources outside of property tax.
- Grants, charges for services and revenues other than property tax are maximized to limit reliance on property tax.
- Broad and diverse sources of revenue are utilized to protect property taxpayers and promote the county's financial security.

Funding Source	FY 2022 Tentative Budget
Licenses & Permits	\$ 3,247,947
Intergovernmental	30,551,318
Charges for Services	19,426,557
Fines, Interest and Miscellaneous	2,058,728
Current Property Tax Levy	53,684,567
Fund Balance	8,372,527
Total	\$ 117,341,644



CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET

American Rescue Plan Act of 2021 (ARPA)

- The American Rescue Plan provides that Coronavirus Local Fiscal Recovery Funds may be used for the provision of government services to the extent of the reduction in revenue due to COVID-19.
- General revenue includes - taxes, charges for services, intergovernmental transfers from the state, and other general miscellaneous revenue.
 - Excludes transfers from the Federal government including Coronavirus Relief Funds.
- Prior to COVID-19 Canyon County's general revenue growth rate was 10.5%.
 - Canyon County's estimated 2020 general revenue without COVID-19 is \$106,206,670
 - Canyon County's actual 2020 general revenue was \$100,026,691
 - Canyon County's revenue reduction as a result of COVID-19 is \$6,179,979
 - \$6,179,979 is available for the provision of government services

The tentative fiscal year 2022 budget includes the following government services paid for with ARPA funds

\$ 70,000	Annual outside financial audit
85,000	Architect fees - county facilities investment and improvements
255,000	Jail POD 5 roof replacement
850,000	County annual liability insurance premium
501,000	Public safety police vehicles
1,454,085	Annual inmate modular housing lease payment
895,000	Inmate food service
1,888,960	Inmate medical service
170,000	Canyon County jail body scanner
<hr/>	
\$ 6,169,045	Total American Rescue Plan Act funds included in fiscal year 2022 tentative budget



CANYON COUNTY FISCAL YEAR 2022 TENTATIVE BUDGET

- Decreased property tax request exemplifies a commitment to property taxpayers.
 - zero 3% increase requested
 - zero new construction taken
 - zero forgone balance included
- Personnel investment demonstrates a commitment to employees and taxpayers by ensuring professional service delivery.
- Decreased property taxes combined with significant personnel, operating and capital investments are a demonstration of the County's financial strength.
- Citizens, elected officials, department administrators and county employees working together have achieved financial and operational excellence.



Coroner



Prosecuting Attorney



Sheriff



Treasurer



Assessor



Commissioner



Commissioner



Commissioner



Clerk