

# CANYON COUNTY FISCAL YEAR 2023 CLERK'S SUGGESTED BUDGET

## Suggested Budget Priorities

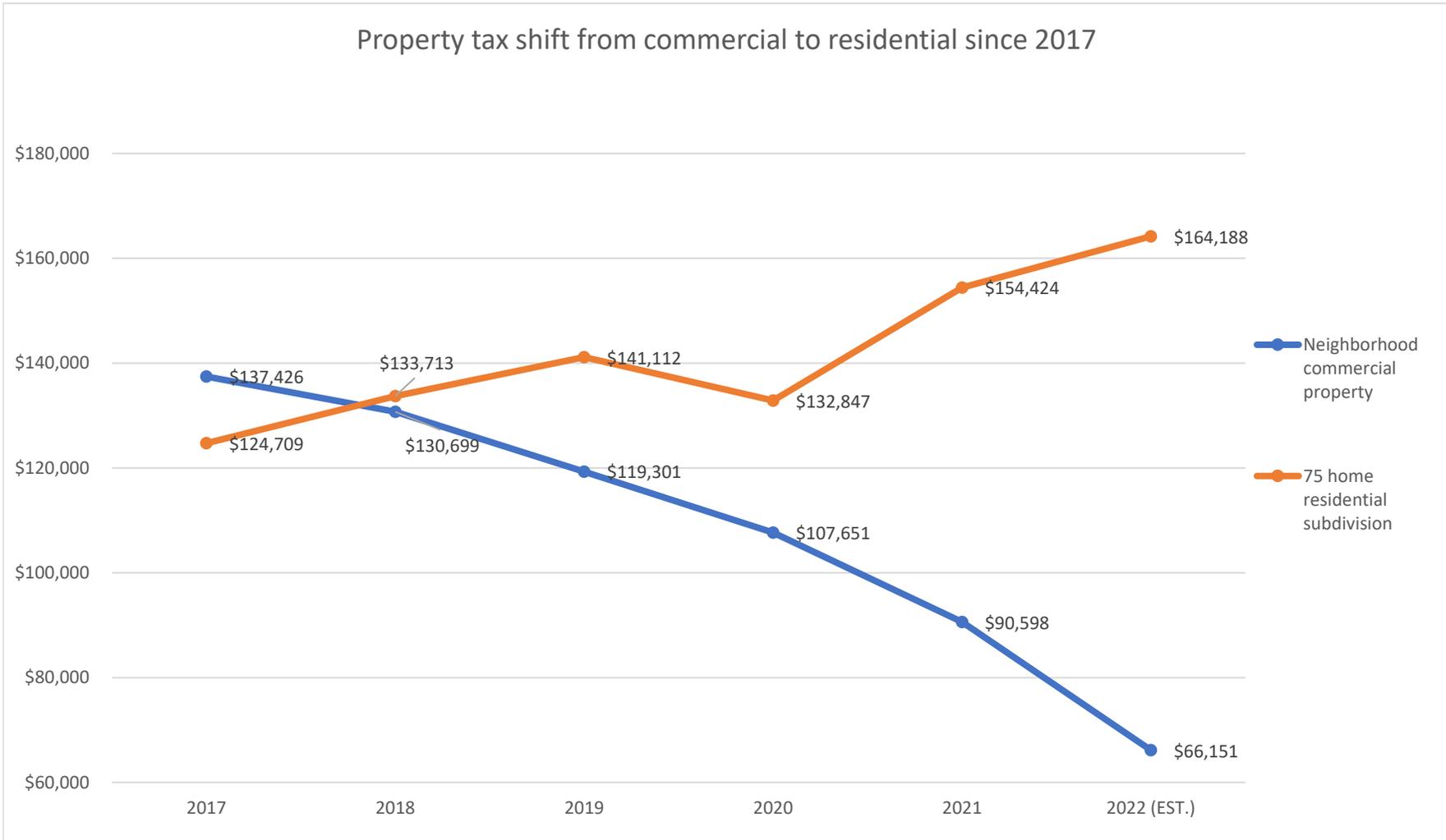
- Property tax relief
- Human capital investment
- Property tax relief
- Strategic capital investment
- Property tax relief



# CANYON COUNTY FISCAL YEAR 2023 CLERK'S SUGGESTED BUDGET

## PROPERTY TAX

-2016 - Idaho State Legislature removed index from homeowners exemption  
-Resulted in a dramatic property tax shift from commercial to residential



**CANYON COUNTY FISCAL YEAR 2023  
CLERK'S SUGGESTED BUDGET**

Taxable valuations of owner occupied homes are increasing at a much higher percentage in comparison to commercial properties



**Conventional 3 bedroom 2 bath house**

	2021	2022	\$ Change	% Change
Market Value	\$ 250,000	\$ 350,000	\$ 100,000	40%
Homeowner's Exemption	\$ 125,000	\$ 125,000	\$ -	0%
Net Taxable Value	\$ 125,000	\$ 225,000	\$ 100,000	80%



**Neighborhood commercial property**

	2021	2022	\$ Change	% Change
Market Value	\$ 7,330,931	\$ 7,664,501	\$ 333,570	5%
Personal Property Exemption	\$ -	\$ 41,670	\$ 41,670	-
Net Taxable Value	\$ 7,330,931	\$ 7,622,831	\$ 291,900	4%

**CANYON COUNTY FISCAL YEAR 2023  
CLERK'S SUGGESTED BUDGET**

2022 property taxes for a conventional 3 bedroom 2 bath owner occupied home are anticipated to increase 20-30%



	<b>2021</b>	<b>2022(est.)</b>	<b>\$ Change</b>	<b>% Change</b>
Market Value	\$ 250,000	\$ 350,000	\$ 100,000	40%
Homeowner's Exemption	\$ 125,000	\$ 125,000	\$ -	0%
Net Taxable Value	\$ 125,000	\$ 225,000	\$ 100,000	80%
Property Tax	\$ 1,545	\$ 1,953	\$ 408	26%

2022 property taxes for a custom million dollar home are anticipated to decrease 5-10%



	<b>2021</b>	<b>2022(est.)</b>	<b>\$ Change</b>	<b>% Change</b>
Market Value	\$ 1,000,000	\$ 1,300,000	\$ 300,000	30%
Homeowner's Exemption	\$ 125,000	\$ 125,000	\$ -	0%
Net Taxable Value	\$ 875,000	\$ 1,175,000	\$ 300,000	34%
Property Tax	\$ 10,814	\$ 10,197	\$ (617)	-6%

**CANYON COUNTY FISCAL YEAR 2023  
CLERK'S SUGGESTED BUDGET**



**With no adjusting index applied to the homeowners exemption, net taxable values of conventional 3 bedroom 2 bath owner occupied have increased approximately 60-80%**

	2021	2022	\$ Change	% Change
Market Value	\$ 250,000	\$ 350,000	\$ 100,000	40%
Homeowner's Exemption	\$ 125,000	\$ 125,000	\$ -	0%
Net Taxable Value	\$ 125,000	\$ 225,000	\$ 100,000	80%

**Indexing the homeowners exemption amount consistent with the sales prices of homes would change the net taxable value increase for conventional 3 bedroom 2 bath owner occupied homes to approximately 30-40%**

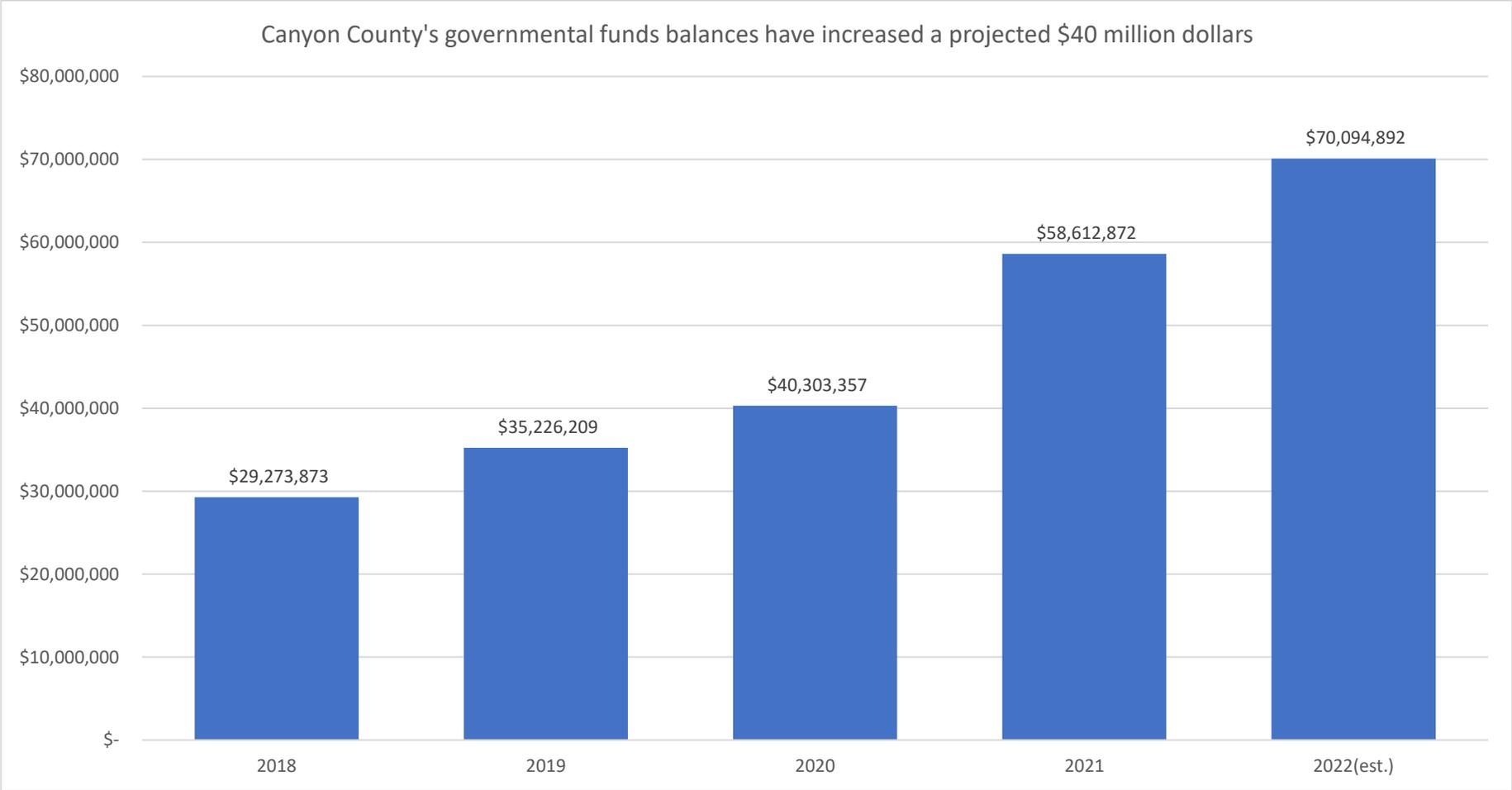
	2021	2022	\$ Change	% Change
Market Value	\$ 250,000	\$ 350,000	\$ 100,000	40%
Homeowner's Exemption	\$ 125,000	\$ 175,000	\$ 50,000	40%
Net Taxable Value	\$ 125,000	\$ 175,000	\$ 50,000	40%

# CANYON COUNTY FISCAL YEAR 2023 CLERK'S SUGGESTED BUDGET

Property tax relief for all is a top priority of the Clerk's FY 2023 suggested budget

Increased assessed valuations will result in significant property tax increases for conventional owner occupied residences

Canyon County's frugality and judicious use of financial resources has resulted in increased fund balances



**CANYON COUNTY FISCAL YEAR 2023  
CLERK'S SUGGESTED BUDGET**

-Canyon County Clerk's suggested budget includes zero property tax dollars

-Zero property tax dollars provides real property tax relief for all property tax payers



# CANYON COUNTY FISCAL YEAR 2023 CLERK'S SUGGESTED BUDGET

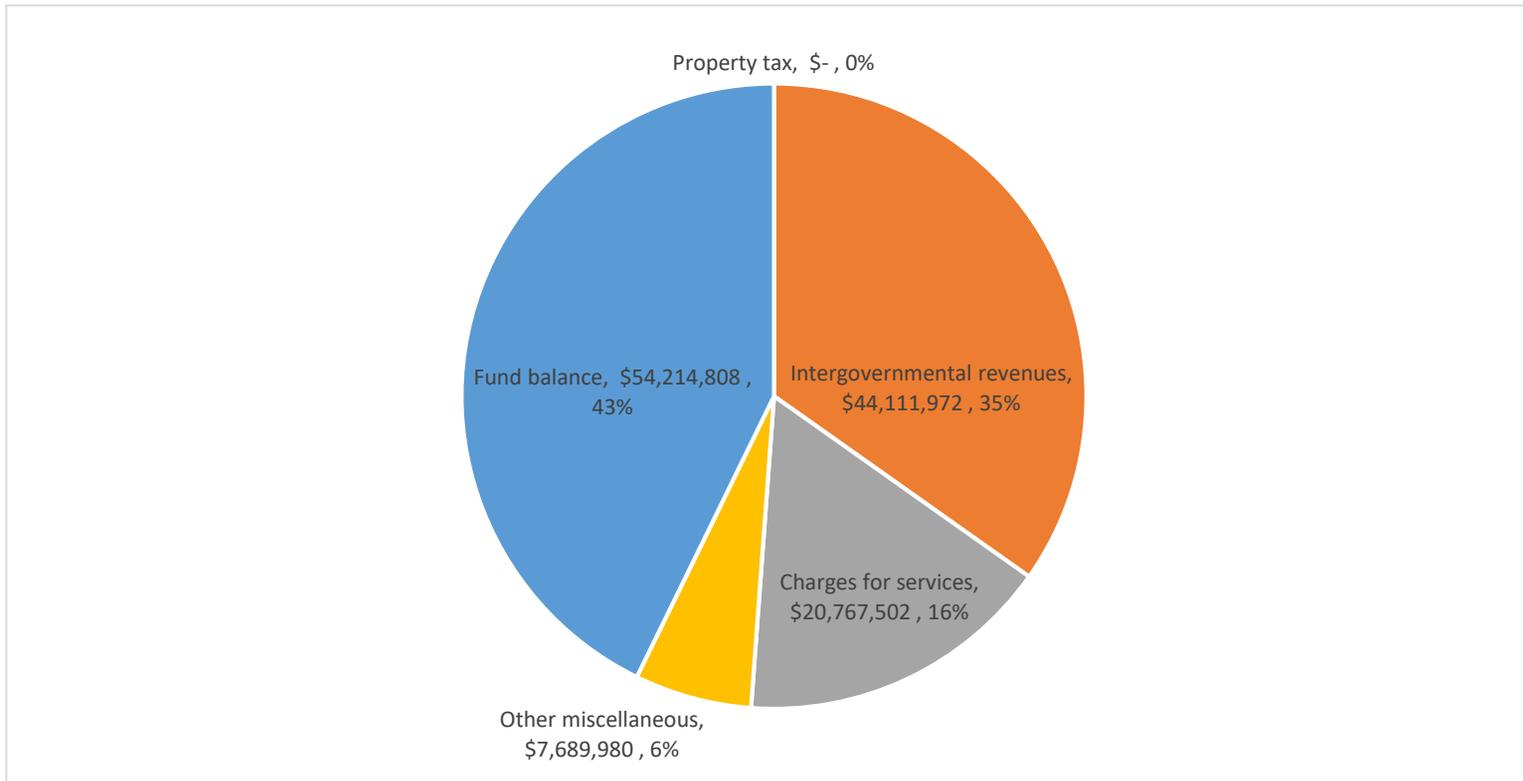
## -Zero property tax dollars

- responsible financial management has increased fund balances
- multiple and diverse sources of other revenues provide financial resources for operations

## -Clerk's suggested expenditure budget of \$126,784,262 is funded with no property tax

### Suggested budget funding sources

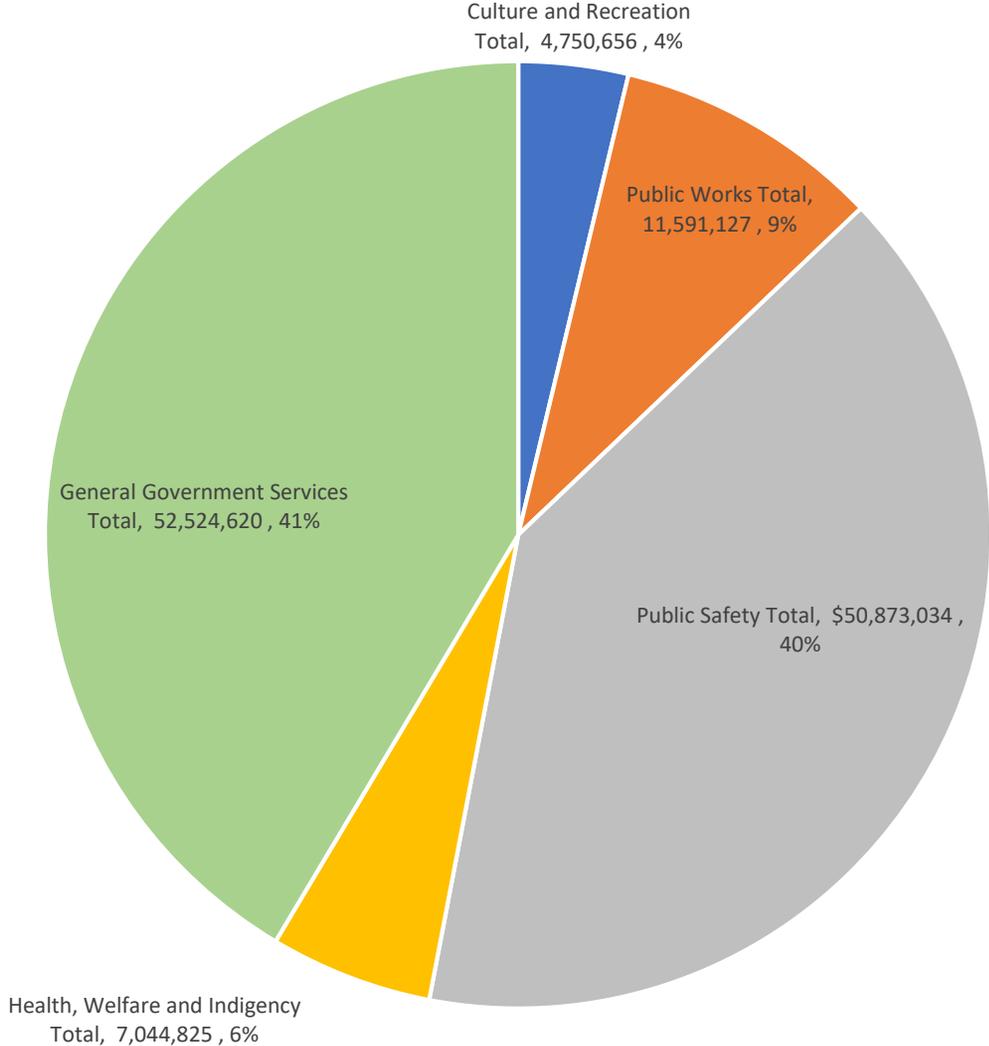
Property tax	\$ -
Intergovernmental revenues	\$ 44,111,972
Charges for services	\$ 20,767,502
Other miscellaneous	\$ 7,689,980
Fund balance	\$ 54,214,808
<b>Total funding</b>	<b>\$ 126,784,262</b>



**Canyon County Clerk's Fiscal Year 2023 suggested budget - expenditures by function**

<b>Culture and Recreation</b>		<b>Health, Welfare and Indigency</b>	
County Extension Office	\$ 326,175	Public Defender	\$ 7,044,825
County Fair	3,016,076	Health, Welfare and Indigency Total	<u>7,044,825</u>
Parks, Cultural and Natural Resources	1,039,945		
Historical Society	74,936	<b>General Government Services</b>	
Waterways	293,524	American Rescue Plan	9,891,114
Culture and Recreation Total	<u>4,750,656</u>	Assessor's Reappraisal	4,096,760
		Buildings & Grounds	5,837,487
<b>Public Works</b>		Clerk, Auditor & Recorder	2,570,318
Animal Shelter	300,000	Clerk of the Court	6,365,830
County Weed Control	377,041	Commissioners	710,170
Landfill	10,914,086	Consolidated Elections	774,855
Public Works Total	<u>11,591,127</u>	Capital Investments	3,000,000
		Coroner	866,400
<b>Public Safety</b>		County Fleet	2,013,137
CCNU	98,100	Court Facilities	112,500
Emergency Communications	1,277,538	Development Services	3,226,762
Emergency Management	204,076	General	517,888
Juvenile Detention	3,322,782	Human Resources	963,750
Juvenile Probation	2,727,660	Public Information Officer	109,048
Sheriff	29,912,782	Information Technology	5,391,354
Canyon County Dispatch	2,575,609	Motor Vehicle	1,612,914
Court Device	140,000	Treatment Courts	461,085
Misdemeanor Probation	1,112,035	Tort	120,000
Prosecuting Attorney	9,502,452	Treasurer	897,930
Public Safety Total	<u>\$ 50,873,034</u>	Trial Court Administrator	2,985,318
		General Government Services Total	<u>52,524,620</u>
		Total suggested budget	<u>\$ 126,784,262</u>

Canyon County FY 2023 suggested budget - expenditures by function



# CANYON COUNTY FISCAL YEAR 2023 CLERK'S SUGGESTED BUDGET

Fiscal Year 2022 approved expenditure budget & fiscal year 2023 Clerk's suggested budget

<u>Office/Department</u>	<u>FY 2022 Budget</u>	<u>FY 2023 Suggested Budget</u>
<b>American Rescue Plan Act</b>		
Other expenses	\$ 6,169,045	\$ 9,891,114
<b>Animal Shelter</b>		
Other expenses	300,000	300,000
<b>Assessor's Reappraisal</b>		
Salaries and benefits	3,259,164	3,480,260
Other expenses	423,900	616,500
Total Assessor's Reappraisal	3,683,064	4,096,760
<b>Facilities</b>		
Salaries and benefits	2,269,481	2,681,393
Other expenses	1,849,043	3,156,094
Total Buildings & Grounds	4,118,524	5,837,487
<b>Canyon County Dispatch</b>		
Salaries and benefits	2,245,930	2,457,234
Other expenses	41,450	118,375
Total Canyon County Dispatch	2,287,380	2,575,609
<b>Capital Investments</b>		
Other expenses	6,000,000	3,000,000
<b>CCNU</b>		
Other expenses	92,600	98,100
<b>Clerk, Auditor &amp; Recorder</b>		
Salaries and benefits	1,540,385	1,793,565
Other expenses	537,050	776,753
Total Clerk, Auditor & Recorder	2,077,435	2,570,318
<b>Clerk of the Court</b>		
Salaries and benefits	5,776,409	6,113,082
Other expenses	254,400	252,748
Total Clerk of the Court	6,030,809	6,365,830
<b>Commissioners</b>		
Salaries and benefits	650,253	669,870
Other expenses	43,076	40,300
Total Commissioners	693,329	710,170

**CANYON COUNTY FISCAL YEAR 2023  
CLERK'S SUGGESTED BUDGET**

**Fiscal Year 2022 approved expenditure budget & fiscal year 2023 Clerk's suggested budget**

<b>Office/Department</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Suggested Budget</b>
<b>Consolidated Elections</b>		
Salaries and benefits	267,964	318,698
Other expenses	264,550	456,157
<b>Total Consolidated Elections</b>	<b>532,514</b>	<b>774,855</b>
<b>Coroner</b>		
Salaries and benefits	683,224	725,545
Other expenses	128,565	140,855
<b>Total Coroner</b>	<b>811,789</b>	<b>866,400</b>
<b>County Extension Office</b>		
Salaries and benefits	197,820	207,560
Other expenses	98,287	118,615
<b>Total County Extension Office</b>	<b>296,107</b>	<b>326,175</b>
<b>County Fair</b>		
Salaries and benefits	401,111	436,076
Other expenses	4,758,251	2,580,000
<b>Total County Fair</b>	<b>5,159,362</b>	<b>3,016,076</b>
<b>County Fleet</b>		
Salaries and benefits	550,038	689,837
Other expenses	1,149,100	1,323,300
<b>Total County Fleet</b>	<b>1,699,138</b>	<b>2,013,137</b>
<b>County Weed Control</b>		
Salaries and benefits	249,195	267,991
Other expenses	104,500	109,050
<b>Total County Weed Control</b>	<b>353,695</b>	<b>377,041</b>
<b>Court Device</b>		
Other expenses	140,000	140,000
<b>Court Facilities</b>		
Other expenses	62,500	112,500
<b>Development Services</b>		
Salaries and benefits	2,143,761	2,810,862
Other expenses	359,700	415,900
<b>Total Development Services</b>	<b>2,503,461</b>	<b>3,226,762</b>

**CANYON COUNTY FISCAL YEAR 2023  
CLERK'S SUGGESTED BUDGET**

Fiscal Year 2022 approved expenditure budget & fiscal year 2023 Clerk's suggested budget

<b>Office/Department</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Suggested Budget</b>
<b>Emergency Communications</b>		
Salaries and benefits	288,576	301,738
Other expenses	980,800	975,800
<b>Total Emergency Communications</b>	<b>1,269,376</b>	<b>1,277,538</b>
<b>Emergency Management</b>		
Salaries and benefits	115,402	194,426
Other expenses	9,650	9,650
<b>Total Emergency Management</b>	<b>125,052</b>	<b>204,076</b>
<b>General</b>		
Other expenses	639,096	517,888
<b>Historical Society</b>		
Other expenses	96,701	74,936
<b>Human Resources</b>		
Salaries and benefits	634,803	805,670
Other expenses	137,050	158,080
<b>Total Human Resources</b>	<b>771,853</b>	<b>963,750</b>
<b>Information Technology</b>		
Salaries and benefits	3,487,396	3,566,354
Other expenses	1,521,755	1,825,000
<b>Total Information Technology</b>	<b>5,009,151</b>	<b>5,391,354</b>
<b>Indigent Medical Care &amp; Assistance</b>		
Salaries and benefits	403,885	-
Other expenses	1,557,879	-
<b>Total Indigent Medical Care &amp; Assistance</b>	<b>1,961,764</b>	<b>-</b>
<b>Juvenile Detention</b>		
Salaries and benefits	2,453,181	2,920,982
Other expenses	96,210	401,800
<b>Total Juvenile Detention</b>	<b>2,549,391</b>	<b>3,322,782</b>
<b>Juvenile Probation</b>		
Salaries and benefits	1,990,651	2,101,310
Other expenses	567,650	626,350
<b>Total Juvenile Probation</b>	<b>2,558,301</b>	<b>2,727,660</b>

**CANYON COUNTY FISCAL YEAR 2023  
CLERK'S SUGGESTED BUDGET**

**Fiscal Year 2022 approved expenditure budget & fiscal year 2023 Clerk's suggested budget**

<b>Office/Department</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Suggested Budget</b>
<b>Landfill</b>		
Salaries and benefits	2,037,441	2,258,956
Other expenses	7,241,378	8,655,130
<b>Total Landfill</b>	<b>9,278,819</b>	<b>10,914,086</b>
<b>Misdemeanor Probation</b>		
Salaries and benefits	1,000,715	1,061,573
Other expenses	48,838	50,462
<b>Total Misdemeanor Probation</b>	<b>1,049,553</b>	<b>1,112,035</b>
<b>Motor Vehicle</b>		
Salaries and benefits	1,480,176	1,540,314
Other expenses	421,750	72,600
<b>Total Motor Vehicle</b>	<b>1,901,926</b>	<b>1,612,914</b>
<b>Parks, Cultural &amp; Natural Resources</b>		
Salaries and benefits	631,700	747,563
Other expenses	285,900	292,382
<b>Total Parks, Cultural &amp; Natural Resources</b>	<b>917,600</b>	<b>1,039,945</b>
<b>Prosecuting Attorney</b>		
Salaries and benefits	8,865,221	8,851,902
Other expenses	452,950	650,550
<b>Total Prosecuting Attorney</b>	<b>9,318,171</b>	<b>9,502,452</b>
<b>Public Defender</b>		
Salaries and benefits	5,649,182	5,843,125
Other expenses	1,009,200	1,201,700
<b>Total Public Defender</b>	<b>6,658,382</b>	<b>7,044,825</b>
<b>Public Information Officer</b>		
Salaries and benefits	100,434	103,698
Other expenses	3,250	5,350
<b>Total Public Information Officer</b>	<b>103,684</b>	<b>109,048</b>
<b>Sheriff</b>		
Salaries and benefits	22,808,293	24,360,212
Other expenses	1,739,546	5,552,570
<b>Total Sheriff</b>	<b>24,547,839</b>	<b>29,912,782</b>
<b>Southwest District Health</b>		
Other expenses	1,448,359	-

**CANYON COUNTY FISCAL YEAR 2023  
CLERK'S SUGGESTED BUDGET**

**Fiscal Year 2022 approved expenditure budget & fiscal year 2023 Clerk's suggested budget**

<b>Office/Department</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Suggested Budget</b>
<b>Treatment Courts</b>		
Salaries and benefits	283,250	314,935
Other expenses	131,422	146,150
<b>Total Treatment Courts</b>	<b>414,672</b>	<b>461,085</b>
<b>Tort</b>		
Other expenses	120,000	120,000
<b>Treasurer</b>		
Salaries and benefits	642,286	668,679
Other expenses	193,200	229,251
<b>Total Treasurer</b>	<b>835,486</b>	<b>897,930</b>
<b>Trial Court Administrator</b>		
Salaries and benefits	2,178,034	2,574,637
Other expenses	405,932	410,681
<b>Total Trial Court Administrator</b>	<b>2,583,966</b>	<b>2,985,318</b>
<b>Waterways</b>		
Salaries and benefits	152,510	155,784
Other expenses	19,240	137,740
<b>Total Waterways</b>	<b>171,750</b>	<b>293,524</b>
<b>Total Canyon County Operating</b>	<b>\$ 117,341,644</b>	<b>\$ 126,784,262</b>
<b>Other Operating</b>		
<b>Melba Gopher</b>		
Other expenses	\$ 12,000	\$ 6,000
<b>Pest Control</b>		
Salaries and benefits	201,076	206,479
Other expenses	129,250	65,250
<b>Total Pest Control</b>	<b>\$ 330,326</b>	<b>\$ 271,729</b>

## CANYON COUNTY FISCAL YEAR 2023 CLERK'S SUGGESTED BUDGET

### American Rescue Plan Act of 2021 (ARPA)

The American Rescue Plan Act of 2021 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

It is estimated that the County will have lost a total of \$32,413,966 in revenue as a result of COVID-19 by the end of fiscal year 2022

The Clerk's fiscal year 2023 suggested budget includes an allocation of \$9,891,114 in ARPA monies for the provision of government services

\$ 2,000,000	Animal shelter roof capital investment project
1,500,000	County warehouse construction project
1,680,000	Architectural and engineering fees for potential county administration building construction
2,257,029	County's contribution to Southwest District Health
1,000,000	Provision of county insurance
1,454,085	Annual POD 6 inmate housing lease payment
<b>\$ 9,891,114</b>	<b>Total ARPA funds included in the Clerk's FY 2023 suggested budget</b>

All ARPA funds are expended for the provision of government services under the revenue replacement category

## **CANYON COUNTY FISCAL YEAR 2023 CLERK'S SUGGESTED BUDGET**

### **Human Capital Investment**

Clerk's fiscal year 2023 suggested budget includes \$4.2 million dollars invested in current personnel

- \$3,000 increase in minimum, midpoint and maximum salary for every county position

- 1 year step advancement for eligible personnel

Clerk's fiscal year 2023 suggested budget includes \$1.2 million dollars invested in new and reclassified positions

Buildings & grounds - 4 new positions

Landfill - 1 new position

Trial Court Administrator - 3 new full-time positions and 2 new part-time positions

Fleet - 1 new full-time position and 1 new part-time position

Human Resources - 1 new position

Juvenile Detention Center - 1 new position

Canyon County Sheriff's Office - 1 new position

Emergency Management - 1 new position

Coroner's Office - 1 new part-time position

**CANYON COUNTY FISCAL YEAR 2023  
CLERK'S SUGGESTED BUDGET**

**Strategic Capital Investments**

\$ 2,000,000	Animal shelter roof project
1,500,000	County warehouse construction project
1,680,000	Architectural & engineering fees for potential county administration building
1,454,085	POD 6 inmate housing lease
3,000,000	Landfill gas collection project
3,000,000	Construction completion of the County Fair Expo Building
1,500,000	Completion of the County Fair Expo Building site improvement project
566,530	Landfill loader
285,000	Landfill excavator
1,376,326	Facilities capital construction and real estate acquisition
984,000	Public safety and other general county vehicles

**Canyon County Fiscal Year 2023 Tentative Budget and Property Taxes**

<u>County Funds</u>	<u>2023 anticipated revenue from</u>		<u>2023 property tax dollars levied</u>	<u>2023 budgetary use of fund balance</u>	<u>Projected fund balance 09/30/2022</u>	<u>Calculated fund balance 09/30/2023</u>
	<u>2023 tentative expenditure budget</u>	<u>sources other than current property tax</u>				
Current expense	\$ 41,046,468	\$ 11,225,942	\$ -	\$ (29,820,526)	\$ 41,252,113	\$ 11,431,587
County weed control	377,041	240,000	-	(137,041)	176,601	39,560
Assessor's reappraisal	4,096,760	3,040,000	-	(1,056,760)	1,251,459	194,699
District court	12,078,808	6,763,265	-	(5,315,543)	5,982,573	667,030
Southwest district health	-	-	-	-	196,421	196,421
County fair	3,342,251	2,976,000	-	(366,251)	449,938	83,687
Parks and recreation	1,039,945	595,087	-	(444,858)	458,788	13,930
Historical society	74,936	60,000	-	(14,936)	18,405	3,469
Tort	120,000	-	-	(120,000)	254,455	134,455
Justice	38,167,742	24,109,799	-	(14,057,943)	16,196,599	2,138,656
Court device	140,000	19,000	-	(121,000)	176,227	55,227
Waterways	293,524	235,000	-	(58,524)	88,237	29,713
American Rescue Plan	9,891,114	9,891,114	-	-	-	-
Court facilities	112,500	85,000	-	(27,500)	232,696	205,196
Emergency communications	1,277,538	1,691,000	-	413,462	2,586,071	2,999,533
Treatment courts	461,085	405,115	-	(55,970)	537,141	481,171
Consolidated elections	774,855	550,000	-	(224,855)	232,958	8,103
Canyon County dispatch	2,575,609	2,580,373	-	4,764	40,727	45,491
Landfill	10,914,086	8,102,759	-	(2,811,327)	22,145,861	19,334,534
<b>Total county operating funds</b>	<b>126,784,262</b>	<b>72,569,454</b>	<b>-</b>	<b>(54,214,808)</b>	<b>92,277,270</b>	<b>38,062,462</b>
<b><u>Special revenue taxing districts</u></b>						
Pest control	271,729	49,017	-	(222,712)	284,202	61,490
Melba gopher	6,000	1,616	-	(4,384)	11,519	7,135
<b>Grand total</b>	<b>\$ 127,061,991</b>	<b>\$ 72,620,087</b>	<b>\$ -</b>	<b>\$ (54,441,904)</b>	<b>\$ 92,572,991</b>	<b>\$ 38,131,087</b>