

CANYON COUNTY FISCAL YEAR 2023 CLERK'S SUGGESTED BUDGET

Suggested Budget Priorities

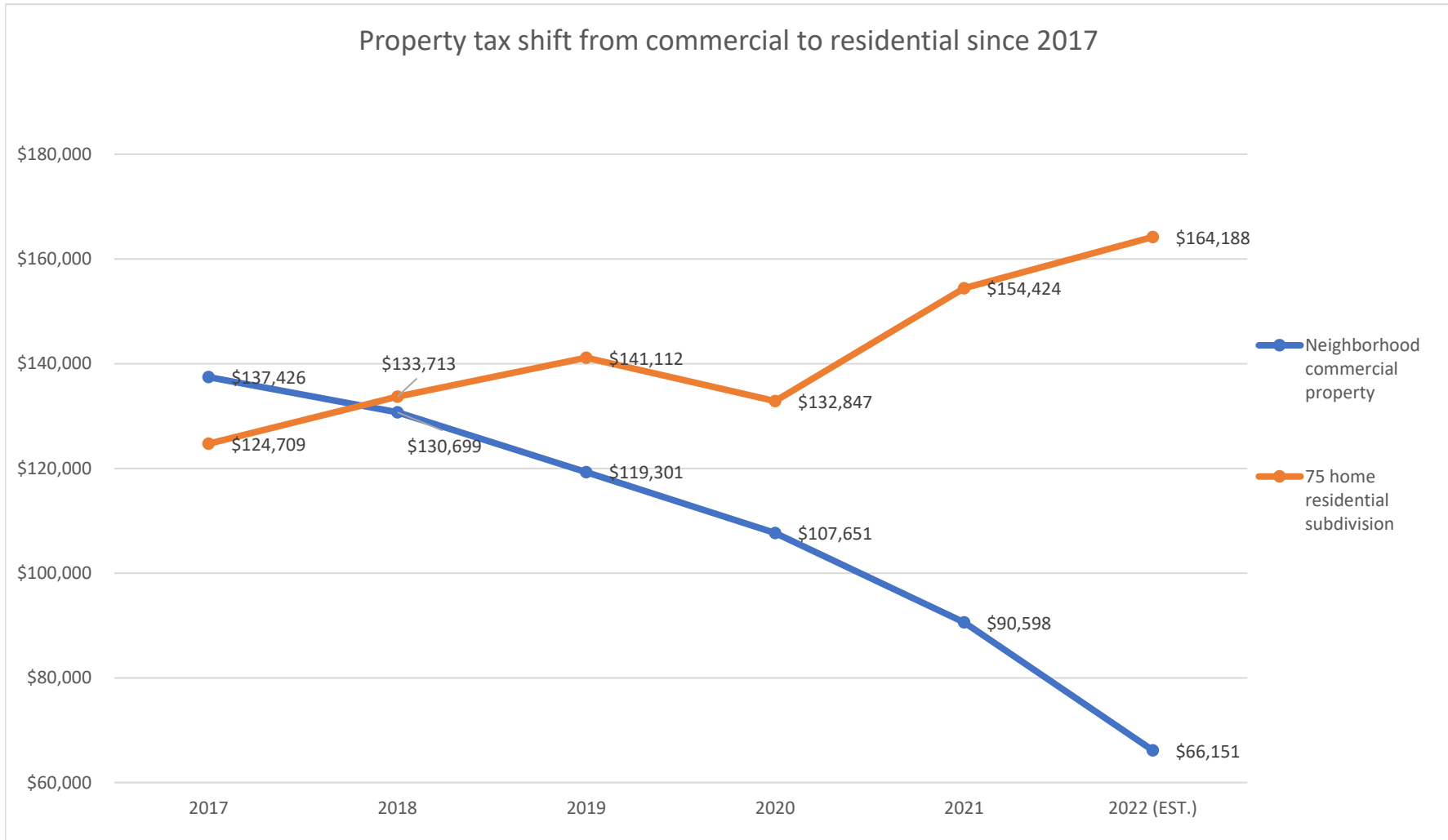
- Property tax relief
- Human capital investment
- Property tax relief
- Strategic capital investment
- Property tax relief



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%



	2021	2022(est.)	\$ 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%
Property Tax	\$ 1,545	\$ 1,953	\$ 408	26%

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



	2021	2022(est.)	\$ Change	% Change
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%

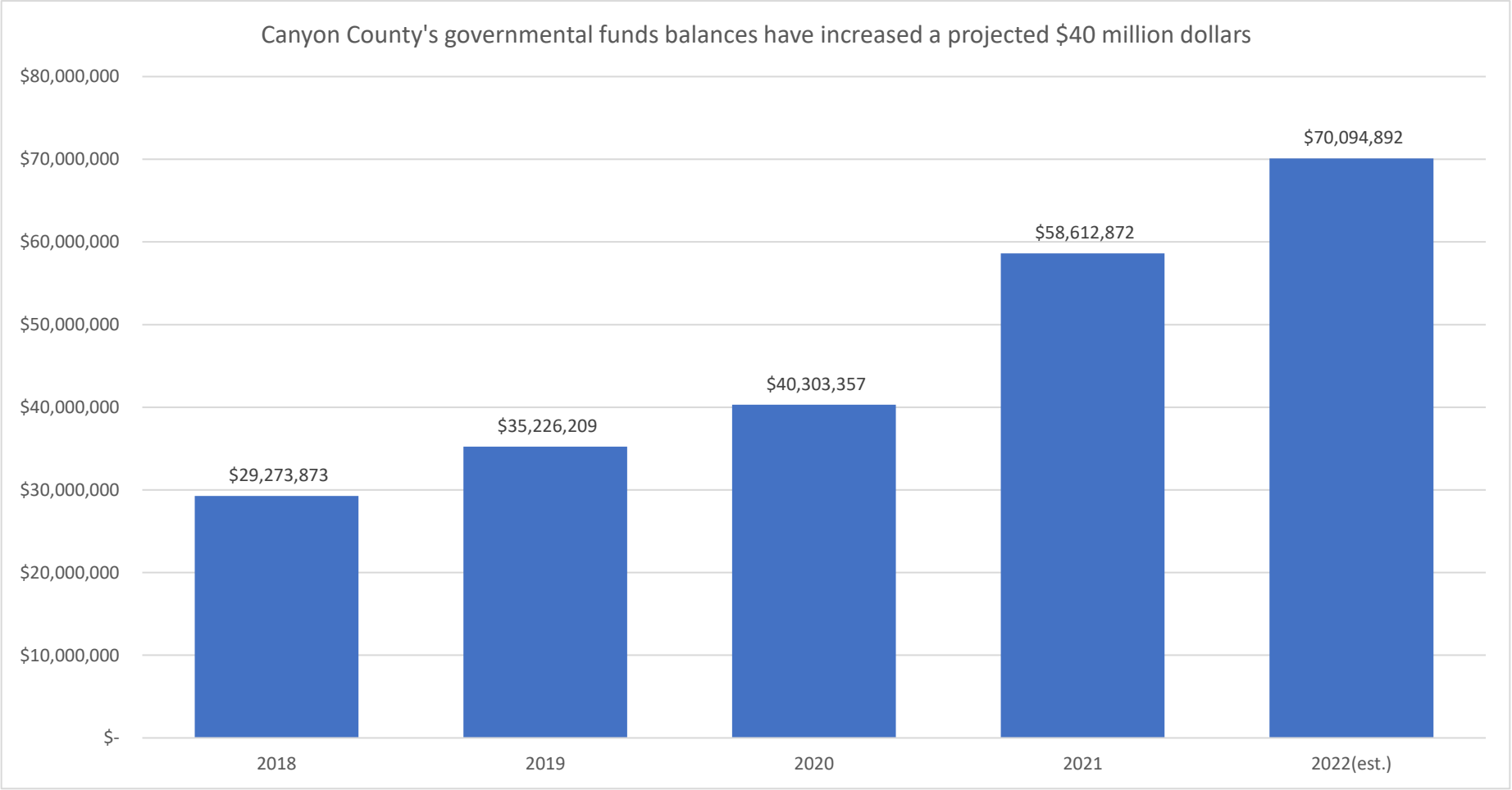
	2021	2022	\$ Change	% Change
Market Value	\$ 250,000	\$ 350,000	\$ 100,000	40%
Homeowner's Exemption	\$ 125,000	\$ 175,000	\$ 50,000	40%
Net Taxable Value	\$ 125,000	\$ 175,000	\$ 50,000	40%

**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

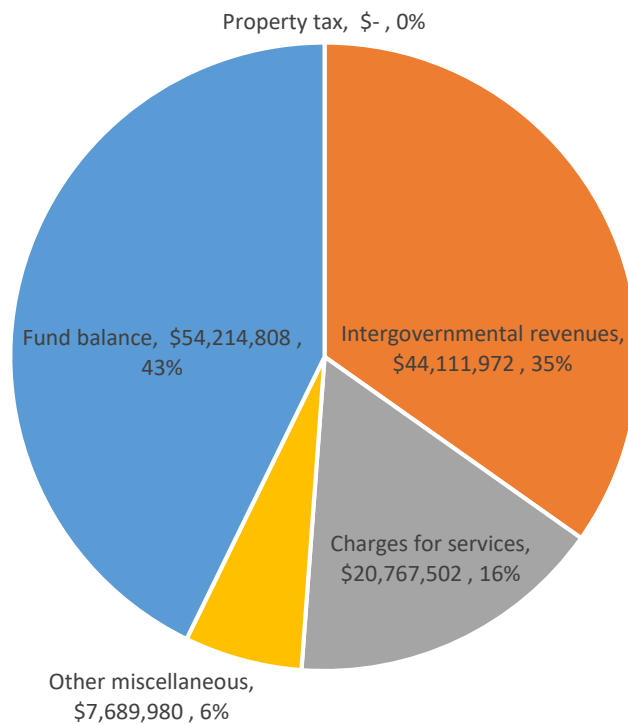
-Zero property tax dollars

- 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

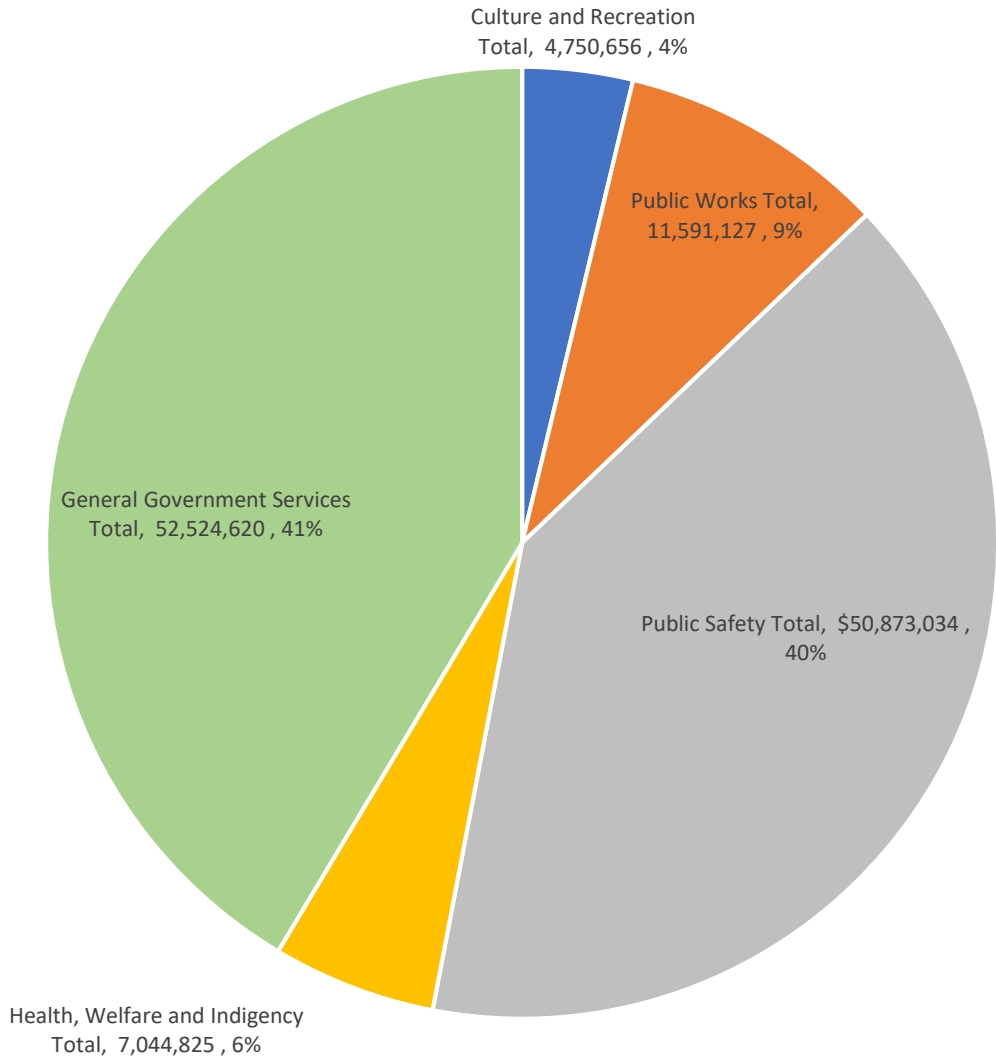
Property tax	\$ -
Intergovernmental revenues	\$ 44,111,972
Charges for services	\$ 20,767,502
Other miscellaneous	\$ 7,689,980
Fund balance	\$ 54,214,808
Total funding	\$ 126,784,262



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

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

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>
American Rescue Plan Act		
Other expenses	\$ 6,169,045	\$ 9,891,114
Animal Shelter		
Other expenses	300,000	300,000
Assessor's Reappraisal		
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
Facilities		
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
Canyon County Dispatch		
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
Capital Investments		
Other expenses	6,000,000	3,000,000
CCNU		
Other expenses	92,600	98,100
Clerk, Auditor & Recorder		
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
Clerk of the Court		
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
Commissioners		
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

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

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

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

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

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
\$ 9,891,114	Total ARPA funds included in the Clerk's FY 2023 suggested budget

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 tentative</u>	<u>2023 anticipated</u>	<u>2023 property</u>	<u>2023 budgetary</u>	<u>Projected fund</u>	<u>Calculated</u>
	<u>expenditure</u>	<u>revenue from</u> <u>sources other than</u> <u>current property</u>		<u>use of fund</u>	<u>balance</u>	<u>fund balance</u>
	<u>budget</u>	<u>tax</u>	<u>tax dollars</u> <u>levied</u>	<u>balance</u>	<u>09/30/2022</u>	<u>09/30/2023</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
Total county operating funds	126,784,262	72,569,454	-	(54,214,808)	92,277,270	38,062,462
<u>Special revenue taxing districts</u>						
Pest control	271,729	49,017	-	(222,712)	284,202	61,490
Melba gopher	6,000	1,616	-	(4,384)	11,519	7,135
Grand total	\$ 127,061,991	\$ 72,620,087	\$ -	\$ (54,441,904)	\$ 92,572,991	\$ 38,131,087