

WELCOME

CANYON  
COUNTY  
FAIR  
FIND YOUR FUN



# BOARD OF COUNTY COMMISSIONERS

BOCC

DISTRICT I – LESLIE VAN BEEK

DISTRICT II – BRAD HOLTON

DISTRICT III – ZACH BROOKS



FY2024 Tentative Budget  
August 30, 2023

# COMMISSIONERS' AGENDA

FISCAL YEAR 2024 WORKSHOP DATES & DISCUSSIONS

[HTTPS://AGENDA.CANYONCOUNTY.ID.GOV](https://agenda.canyoncounty.id.gov)



## May 2023

5/10/2023

- Genesis Community Health
- Valley Regional Transit (VRT)
- Advocates Against Family Violence
- Caldwell Veterans Council
- Canyon Soil Conservation District

5/11/2023

- Southwest District Health & Western Idaho Community Crisis Center

5/15/2023

- Juvenile Detention Workshop #1
- Juvenile Probation Workshop #1
- Misdemeanor Probation Workshop #1

5/16/2023

- Treasurer Workshop #1
- County Agent Workshop #1

5/18/2023

- County Fair Workshop #1
- Human Resources Workshop #1
- Development Services Workshop #1
- Ambulance District Workshop #1

5/24/2023

- Fleet Workshop #1
- Facilities / Weed / Pest Workshop #1
- Parks, Cultural, and Natural Resources Workshop #1

## June 2023

6/12/2023

- Prosecuting Attorney Workshop #1
- Sheriff Workshop #1

6/13/2023

- Assessor Workshop #1

6/14/2023

- West Valley Humane Society Workshop #1

6/20/2023

- Public Defender Workshop #1

6/21/2023

- Coroner Workshop #1
- Clerk Workshop #1
- Commissioners Workshop #1
- Constituent Services Workshop #1

6/22/2023

- West Valley Humane Society Workshop #2
- Solid Waste / Landfill Workshop #1
- BOCC Budget Workshop

6/27/2023

- Information Technology Workshop #1
- Trial Court Administrator Workshop #1

## July 2023

7/12/2023

- Prosecuting Attorney Workshop #2

7/17/2023

- Juvenile Detention Workshop #2
- Juvenile Probation Workshop #2
- Misdemeanor Probation Workshop #2
- County Fair Workshop #2
- Human Resources Workshop #2
- Development Services Workshop #2
- Fleet Workshop #2
- Facilities / Weed / Pest Workshop #2
- Ambulance District Workshop #2

7/18/2023

- Parks, Cultural, and Natural Resources Workshop #2
- Information Technology Workshop #2
- Solid Waste / Landfill Workshop #2
- Public Defender Workshop #2
- County Agent Workshop #2
- Trial Court Administrator Workshop #2

7/19/2023

- Treasurer Workshop #2
- Assessor Workshop #2
- Clerk Workshop #2
- Coroner Workshop #2
- Sheriff Workshop #2

7/25/2023

- Continuance Facilities / Weed / Pest Workshop #2

7/28/2023

- HR Compensation Update

## August 2023

8/1/2023

- Assessor re: Net Taxable Value

8/4/2023

- Clerk's FY2024 Suggested Budget

8/15/2023

- BOCC FY2024 Tentative Budget Workshop

8/17/2023

- FY2024 Tentative Budget for Publication

8/30/2023

- FY2024 Public Budget Hearing
- Action Item: Approval / Denial
- Consider Resolution approving Foregone

- Ambulance District Budget Hearing



TRANSPARENCY  
RESPECT  
UNIFY  
SERVICE  
TEAMWORK

# FISCAL YEAR 2023 STATUS

OCTOBER 1, 2022 – SEPTEMBER 30, 2023



- CLERK'S SUGGESTED BUDGET – ZERO TAXES LEVIED (100% FUND BALANCE – NOT SUSTAINABLE)
- ASSESSOR PROPOSED 40 MILLION OF THE ~54 MILLION IN LEVIED TAXES AFTER SUGGESTED BUDGET
- BOCC APPROVED ASSESSOR PROPOSAL – LEFT 14 MILLION FOR TAXPAYER SAVINGS (PREVIOUS BOARD)
- DID NOT CERTIFY THE 14 MILLION MAKING IT AVAILABLE AS FOREGONE
  - USE OF COUNTY SAVINGS (FUND BALANCE) BY THE PREVIOUS BOARD IS NOT SUSTAINABLE. USE OF FOREGONE IN 2024 IS MANDATORY

## BUDGET SUMMARY SNAPSHOT

	<b>FY2023</b>
Total Expenses	<b>132,746,089.00</b>
ARPA - FY2023	5,180,000.00
Expenses w/o ARPA	<b>127,566,089.00</b>
Total Revenues	<b>107,043,972.00</b>
ARPA - FY2023	5,180,000.00
Revenues w/o ARPA	<b>101,863,972.00</b>

## GROWTH ~129% (2019 – 2023)

### Canyon County - 5 Year Value History

	2019	2020	2021	2022	2023
Full Market Value	\$23,275,123,088	\$26,253,360,831	\$33,401,200,834	\$46,331,465,669	\$47,835,675,144
Exemptions	\$8,375,376,811	\$9,531,226,913	\$12,054,298,956	\$14,152,384,822	\$13,290,624,357
Net Taxable Value	\$14,899,746,277	\$16,722,133,918	\$21,346,901,878	\$32,179,080,847	\$34,545,050,787
		12%	28%	51%	7%
Total Exemptions	\$7,301,753,374	\$8,314,928,555	\$10,521,002,960	\$11,752,830,128	\$12,380,761,746
Urban Renewal - 803	\$1,073,623,437	\$1,216,298,358	\$1,533,295,996	\$2,399,554,694	\$909,862,611
		13%	26%	56%	-62%
Total Exemptions and Increment Value	\$8,375,376,811	\$9,531,226,913	\$12,054,298,956	\$14,152,384,822	\$13,290,624,357
		14%	26%	17%	-6%
Net Taxable Value	\$14,899,746,277	\$16,722,133,918	\$21,346,901,878	\$32,179,080,847	\$34,545,050,787
Operating Property Value (Less Increment)	\$290,482,066	\$318,263,524	\$352,200,824	\$372,341,701	\$372,341,701
Estimated Subroll	\$33,825,910	\$38,142,516	\$36,934,000	\$0	\$0
Increase in PP Exemption from \$100k to \$250k	\$0	\$0	\$0	\$47,888,305	\$0
Total Value used to determine Levy Rate	\$15,224,054,253	\$17,078,539,958	\$21,736,036,702	\$32,599,310,853	\$34,917,392,488
		12%	27%	50%	7%

\*\*\*Non Exempt Fund\*\*\*

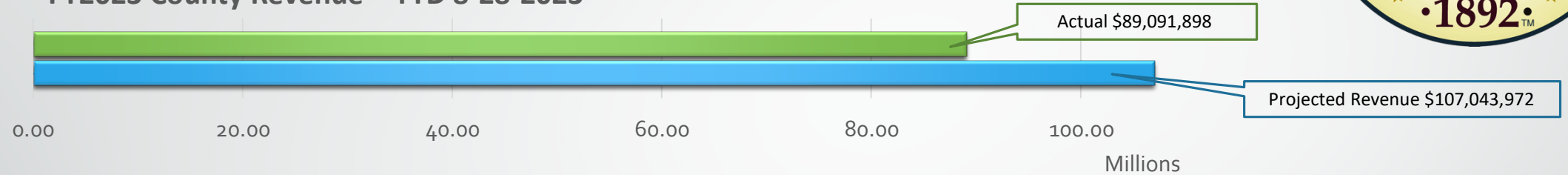


# FISCAL YEAR 2023 STATUS

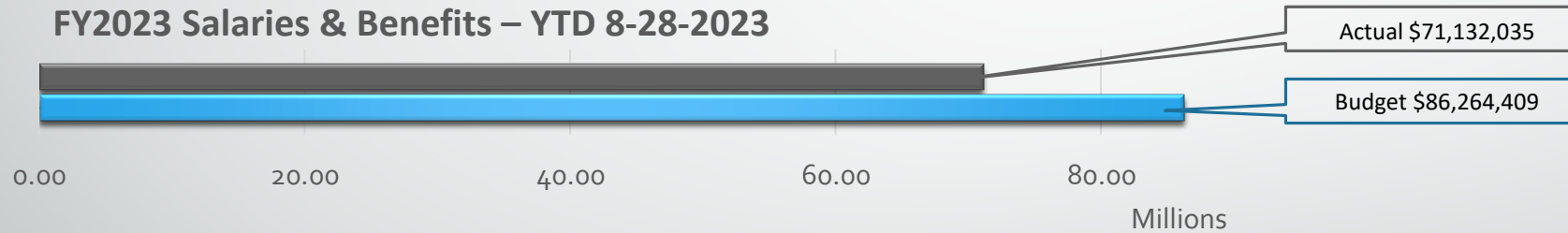
OCTOBER 1, 2022 – SEPTEMBER 30, 2023



## FY2023 County Revenue – YTD 8-28-2023



## FY2023 Salaries & Benefits – YTD 8-28-2023



## FY23 Operating Expenses – YTD 8-28-2023



## Projected FY23 Unspent Expenses

Fiscal Year 2023		132,746,089.00
Unspent Funds	11%	14,602,069.79

# FY2024 BUDGET FOCUS



CLERKS FY2024 SUGGESTED BUDGET – AUGUST 4, 2023 (COMMISSIONERS' AGENDA)



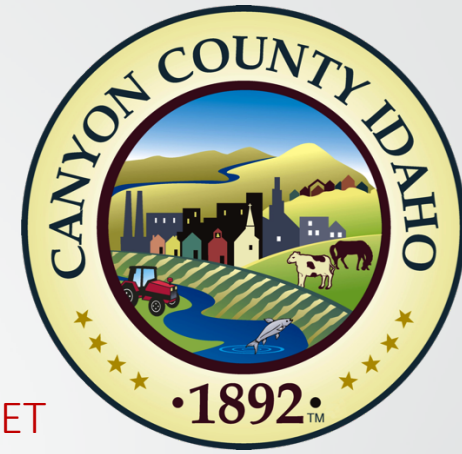
- NO COMPENSATION, NO NEW EMPLOYEES
- NOTHING TO ADDRESS PUBLIC SAFETY
- NO FORWARD STRATEGY ON ELECTIONS EQUIPMENT AND SECURITY
- MISREPRESENTATION OF ACTUAL BUDGET NUMBERS

(5 Items) BOCC FY2024 SUGGESTED / TENTATIVE BUDGET – AUGUST 15, 2023 (COMMISSIONERS' AGENDA)



- INVESTING IN OUR CURRENT EMPLOYEES THROUGH A JUSTIFIED COMPENSATION PROGRAM – **3%**  
**RETENTION RATES UP / TURN OVER DOWN**
- KEEPING UP WITH GROWTH AND MANDATORY PUBLIC SERVICES WITH **(17)** PRIORITIZED CRITICAL POSITIONS
- ELECTIONS SECURITY AND EXPANDING EQUIPMENT TO REDUCE VOTING LINES
- LAW ENFORCEMENT EXPANSION WITHIN THE SHERIFF'S OFFICE **(5 of 17 Positions)**  
(20+ YEARS SINCE ADDING PATROL DEPUTIES AND EXPANDED MARINE PATROL)
- **STABILIZATION - FY2024 BUDGET – NO INCREASE OVER THE APPROVED FY2023 BUDGET**

# FY2024 BUDGET FOCUS



\* STABILIZATION - FY2024 BUDGET – NO INCREASE OVER THE APPROVED FY2023 BUDGET

FY2023	
Total Expenses	132,746,089.00
ARPA - FY2023	5,180,000.00
Expenses w/o ARPA	127,566,089.00
Total Revenues	107,043,972.00
ARPA - FY2023	5,180,000.00
Revenues w/o ARPA	101,863,972.00

OBJECTIVE  
EXPENSES

FY2024 BOCC Tent	
Total Expenses	165,988,673.00
ARPA - FY2024	38,106,837.00
Expenses w/o ARPA	127,881,836.00
Total Revenues	153,360,431.00
ARPA - FY2024	38,106,837.00
Revenues w/o ARPA	115,253,594.00

FOREGONE – \$2,202,314

~1.6 Million Dedicated for Capital Projects

STRATEGY TO LOWER EXPENSES BY CONSOLIDATION & BULK PURCHASING

- FLEET CONSOLIDATION
- FACILITIES CONSOLIDATION



# FISCAL YEAR 2024 TENTATIVE

OCTOBER 1, 2023 – SEPTEMBER 30, 2024



## FISCAL YEAR 2024 TENTATIVE EXPENDITURE BUDGET FOR CANYON COUNTY

The tentative expenditure budget for Canyon County, Idaho for the fiscal year 2024, as provided in Sections 31-1604, 31-1605 and 31-1605A of the Idaho Code, showing the amounts proposed to be apportioned to each office, department, service agency or institution in the fiscal year 2024, together with amounts expended under the following classifications during fiscal years 2021 and 2022 and the expenditure budget for fiscal year 2023 is hereby published.

Office/Department	2021 Actual	2022 Actual	2023 Budget	2024 Tentative Budget
<b>American Rescue Plan Act</b>				
Other expenses	\$ -	\$ 6,649,640	\$ 5,180,000	\$ 38,106,840
<b>Animal Shelter</b>				
Other expenses	263,407	294,658	260,000	300,000
<b>Assessor's Reappraisal</b>				
Salaries and benefits	2,762,432	3,138,949	3,696,847	3,850,115
Other expenses	457,578	299,447	616,500	520,346
Total Assessor's Reappraisal	3,220,010	3,438,396	4,313,347	4,370,461
<b>Facilities</b>				
Salaries and benefits	2,076,660	2,190,580	2,948,263	3,190,314
Other expenses	1,401,847	1,769,191	3,156,094	3,628,681
Total Buildings & Grounds	3,478,507	3,959,771	6,104,357	6,818,995
<b>Canyon County Dispatch</b>				
Salaries and benefits	1,766,141	1,914,354	2,604,025	2,732,724
Other expenses	24,072	28,432	118,375	37,500
Total Canyon County Dispatch	1,790,213	1,942,786	2,722,400	2,770,224
<b>Capital Investments</b>				
Other expenses	-	4,509,697	3,000,000	-
<b>CCNU</b>				
Other expenses	59,863	53,161	98,100	74,100
<b>Clerk, Auditor &amp; Recorder</b>				
Salaries and benefits	1,252,346	1,319,170	1,907,667	2,135,779
Other expenses	415,489	422,650	776,753	1,212,560
Total Clerk, Auditor & Recorder	1,667,835	1,741,820	2,684,420	3,348,339
<b>Clerk of the Court</b>				
Salaries and benefits	4,701,173	5,363,841	6,534,433	6,621,512
Other expenses	99,518	130,458	252,748	151,643
Total Clerk of the Court	4,800,691	5,494,299	6,787,181	6,773,155
<b>Commissioners</b>				
Salaries and benefits	597,237	643,749	778,024	909,887
Other expenses	37,848	27,634	40,300	59,054
Total Commissioners	635,085	671,383	818,324	968,941
<b>Consolidated Elections</b>				
Salaries and benefits	272,140	287,437	329,127	331,356
Other expenses	193,730	202,081	281,157	191,594
Total Consolidated Elections	465,870	489,518	610,284	522,950
<b>Constituent Affairs</b>				
Salaries and benefits	93,296	101,598	111,290	161,949
Other expenses	1,464	529	5,350	12,300

Office/Department	2021 Actual	2022 Actual	2023 Budget	2024 Tentative Budget
<b>Total Constituent Affairs</b>	94,760	102,127	116,640	174,249
<b>Coroner</b>				
Salaries and benefits	577,523	671,639	761,646	784,376
Other expenses	42,580	88,209	140,855	58,491
Total Coroner	620,103	759,848	902,501	842,867
<b>County Extension Office</b>				
Salaries and benefits	184,731	182,574	220,716	211,560
Other expenses	84,896	81,985	118,615	148,406
Total County Extension Office	269,617	264,559	339,331	359,966
<b>County Fair</b>				
Salaries and benefits	282,325	340,467	463,573	531,943
Other expenses	2,016,172	3,441,500	2,580,000	1,583,687
Total County Fair	2,298,497	3,781,967	3,043,573	2,115,630
<b>County Fleet</b>				
Salaries and benefits	506,037	540,609	724,326	723,551
Other expenses	771,772	922,771	1,323,300	2,829,033
Total County Fleet	1,277,809	1,463,440	2,047,626	3,552,584
<b>County Weed Control</b>				
Salaries and benefits	222,522	254,055	281,979	261,409
Other expenses	123,533	117,411	130,050	137,350
Total County Weed Control	346,055	371,466	412,029	398,759
<b>Court Device</b>				
Other expenses	2,647	7,936	140,000	75,000
<b>Court Facilities</b>				
Other expenses	32,666	155,178	112,500	70,000
<b>Development Services</b>				
Salaries and benefits	1,737,671	2,364,841	2,946,433	3,053,634
Other expenses	212,552	348,378	505,900	431,554
Total Development Services	1,950,223	2,713,219	3,452,333	3,485,188
<b>Emergency Communications</b>				
Salaries and benefits	265,761	294,515	317,866	330,830
Other expenses	1,371,556	804,869	975,800	1,040,812
Total Emergency Communications	1,637,317	1,099,384	1,293,666	1,371,642
<b>Emergency Management</b>				
Salaries and benefits	103,508	112,883	200,127	206,100
Other expenses	770,515	4,740	9,650	98,416
Total Emergency Management	874,023	117,623	209,777	304,516
<b>General</b>				
Other expenses	758,077	456,577	647,888	499,911
<b>Historical Society</b>				
Other expenses	35,846	96,701	74,936	50,456
<b>Human Resources</b>				
Salaries and benefits	573,978	616,940	848,172	1,014,890
Other expenses	113,164	110,243	158,080	145,788

# FISCAL YEAR 2024 TENTATIVE

OCTOBER 1, 2023 – SEPTEMBER 30, 2024



Office/Department	2021 Actual	2022 Actual	2023 Budget	2024 Tentative Budget
<b>Total Human Resources</b>	687,142	727,183	1,006,252	1,160,678
<b>Information Technology</b>				
Salaries and benefits	3,060,030	3,346,961	3,764,868	3,939,110
Other expenses	1,454,628	1,461,536	1,825,000	1,879,526
<b>Total Information Technology</b>	4,514,658	4,808,497	5,589,868	5,818,636
<b>Indigent Medical Care &amp; Assistance</b>				
Salaries and benefits	333,226	237,116	-	-
Other expenses	1,229,649	716,748	-	-
<b>Total Indigent Medical Care &amp; Assistance</b>	1,562,875	953,864	-	-
<b>Juvenile Detention</b>				
Salaries and benefits	2,149,052	2,514,821	3,099,202	3,349,547
Other expenses	235,739	95,033	401,800	403,486
<b>Total Juvenile Detention</b>	2,384,791	2,609,854	3,501,002	3,753,033
<b>Juvenile Probation</b>				
Salaries and benefits	1,793,313	1,804,874	2,214,094	2,367,880
Other expenses	369,349	602,305	624,350	507,860
<b>Total Juvenile Probation</b>	2,162,662	2,407,239	2,838,444	2,875,740
<b>Landfill</b>				
Salaries and benefits	1,695,214	2,072,663	2,432,001	2,459,351
Other expenses	4,037,989	4,497,636	8,660,130	6,082,702
<b>Total Landfill</b>	5,733,203	6,570,299	11,092,131	8,542,053
<b>Misdemeanor Probation</b>				
Salaries and benefits	901,522	943,567	1,118,401	1,158,777
Other expenses	21,929	33,237	50,463	33,595
<b>Total Misdemeanor Probation</b>	923,451	976,804	1,168,864	1,192,372
<b>Motor Vehicle</b>				
Salaries and benefits	1,193,577	1,380,790	1,685,106	1,718,945
Other expenses	73,652	32,547	72,600	65,500
<b>Total Motor Vehicle</b>	1,267,229	1,413,337	1,757,706	1,784,445
<b>Parks, Cultural &amp; Natural Resources</b>				
Salaries and benefits	515,850	581,262	799,892	935,741
Other expenses	485,000	280,390	292,382	1,108,516
<b>Total Parks, Cultural &amp; Natural Resources</b>	1,000,850	861,652	1,092,274	2,044,257
<b>Prosecuting Attorney</b>				
Salaries and benefits	6,771,378	7,489,387	9,106,704	9,987,768
Other expenses	228,709	311,467	662,750	1,333,304
<b>Total Prosecuting Attorney</b>	7,000,087	7,800,854	9,969,454	11,321,072
<b>Public Defender</b>				
Salaries and benefits	4,482,141	5,396,997	6,153,136	6,430,842
Other expenses	1,153,305	1,038,580	1,201,700	1,206,995
<b>Total Public Defender</b>	5,635,446	6,435,577	7,354,836	7,637,837
<b>Sheriff</b>				
Salaries and benefits	19,801,701	21,405,869	25,728,898	28,067,013
Other expenses	5,251,624	1,343,047	7,217,655	5,317,330
<b>Total Sheriff</b>	25,053,325	22,748,916	32,946,553	33,384,343

Office/Department	2021 Actual	2022 Actual	2023 Budget	2024 Tentative Budget
<b>Southwest District Health</b>				
Other expenses	1,068,816	1,448,359	2,257,029	2,337,527
<b>Treatment Courts</b>				
Salaries and benefits	175,526	304,081	343,670	367,331
Other expenses	123,712	168,639	146,149	159,530
<b>Total Treatment Courts</b>	299,238	472,720	489,819	526,861
<b>Tort</b>				
Other expenses	804,938	113,445	1,350,000	1,450,000
<b>Treasurer</b>				
Salaries and benefits	525,161	569,822	709,008	745,932
Other expenses	164,144	178,533	229,250	259,412
<b>Total Treasurer</b>	689,305	748,355	938,258	1,005,344
<b>Trial Court Administrator</b>				
Salaries and benefits	1,817,450	2,059,519	2,846,555	2,780,381
Other expenses	280,536	289,732	528,481	383,532
<b>Total Trial Court Administrator</b>	2,097,986	2,349,251	3,375,036	3,163,913
<b>Waterways</b>				
Salaries and benefits	154,891	147,475	171,412	173,569
Other expenses	5,009	11,322	137,740	130,101
<b>Total Waterways</b>	159,900	158,797	309,152	303,670
<b>Total Canyon County Operating</b>	89,625,023	104,240,157	132,408,891	165,656,554
<b>Other Operating</b>				
<b>Malba Gopher</b>				
Other expenses	12,000	12,000	12,000	12,000
<b>Pest Control</b>				
Salaries and benefits	187,786	179,489	215,949	232,122
Other expenses	66,002	62,003	109,250	88,000
<b>Total Pest Control</b>	253,788	241,492	325,199	320,122
<b>Total Other Operating</b>	265,788	253,492	337,199	332,122
<b>Total Canyon County Budget</b>	\$ 89,890,811	\$ 104,493,649	\$ 132,746,090	\$ 165,988,676





# FY2024 BOCC PRIORITY

PUBLIC SAFETY PARTNERSHIP



Kieran Donahue  
Canyon County Sheriff

## Sheriff's Office Public Safety Priorities – Discussion

- Local – Adding Deputy Positions  
(4) Patrol Deputies  
(1) Marine Deputy
- State & National Awareness

# FY2024 CAPITAL PROJECTS NON-ARPA EXPENDITURES



Capital Project Name	Total Amount Allocated to Capital Improvements
Celebration Park Decking Replacement & Museum Cooling Systems	271,500
Sheriff's Office - Jail Laundry Project	350,000
Courthouse Year 1 of 3 Fire Sprinkler System Addition – Safety	250,000
West Valley Humane Society Existing Roof Replacement – (Non-ARPA Related Work)	55,284
Facilities Shop Awning / Storage	50,000
Fleet Shop HVAC Replacement System	72,000
Facilities New Flooring Maintenance Equipment - Cordless Buffer / Carpet / Scrubber	25,000
Office and Department Remodels Accumulated Costs - Assessor, Clerk, Jail Booking, Human Resources, Development Services	46,000
Dale Haile Jail Rooftop Air Conditioning Replacement Units (2)	23,000
Dale Haile Jail Backflow System - Plumbing for Potable Water	15,000
Administration Building South Side Window Treatment and Tint – Heating and Cooling Cost Savings	18,000
Courthouse (Eastside) Hydronic Loop System for HVAC	100,000
Fiberoptic Pull - Fairgrounds to Courthouse	50,000
Facilities Equipment - Scissor Lift / CNC Plasma Table / Landscaping Equip	31,500
Information Technology County Storage Solution and Expansion	190,000
Fleet Shop Replacement Hoist Lifts	17,200
Fairgrounds Swine Pens – Replacement - Safety	100,000
Courthouse Elevator Controls Upgrade	81,878
Fairgrounds HVAC Rabbit Barn, Breakroom Cabinets, Swine Pen Racks	30,000
Dale Haile Jail Padded Room Project	40,000
<b>ALLOCATED FORGONE CAPITAL PROJECT EXPENDITURES - TOTAL</b>	<b>1,816,362</b>

## CAPITAL PROJECTS

# CELEBRATION PARK

Focus on Park Expansion Opportunities



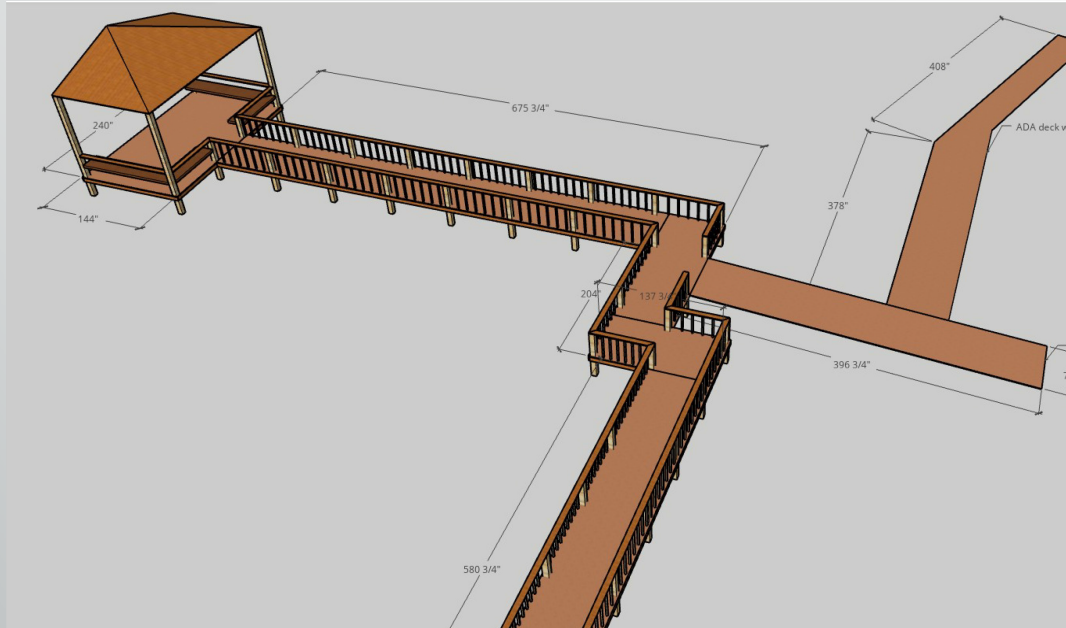
MUSEUM AIR COOLING SYSTEMS  
\$44,000



GEORGE NOURSE GUN RANGE SAFETY PLAN & IMPROVEMENTS  
\$150,000 – STARTING PHASE I



# CELEBRATION PARK



## PEDESTRIAN DECKING REPLACEMENT

- Original Decking - 20+ Years Old
- \$227,500



# FISCAL YEAR 2024

## ARPA - EXPENDITURES

AMERICAN RESCUE PLAN ACT – FEDERAL FUNDS – 38,106,840



- West Valley Humane Society Roof Project
- FY2024 POD6 Annual Lease Payment
- New Canyon County Warehouse Project
- New Canyon County Elections Building – (Caldwell, Graye Ln.)
- (6) Canyon County Ambulance Unit Replacements
- Phase I - Jail Project – Sheriff's Administration Building





# PUBLIC TESTIMONY

END