

**FY 2025 CANYON
COUNTY
TENTATIVE
BUDGET (AS SET
FORTH BY THE
BOCC)**





Canyon County FY2025 Budget Process

Rick Hogaboam, MPA – Canyon County Clerk



Budget Process

Planning // Goal-Setting



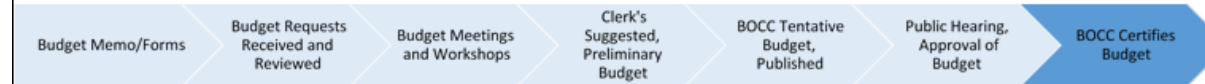
Compiling // Refining



Reviewing // Public Input //
Finalizing



Fiscal Year: October, 2024 – September, 2025 = FY2025



DUE BY		Action
<input type="checkbox"/>	5/6/2024	County clerk (i.e. the county auditor and budget officer) distributes budget forms to county elected officials and department heads (I.C. 31-1602). First Monday in May deadline. Clerk intends to distribute on April 17, 2024.
<input type="checkbox"/>	5/20/2024	Budget forms and supporting documentation due to county clerk (I.C. 31-1602). Failure to submit estimates may be subject to a fine and/or failure to participate in the budget process (I.C. 31-1602). Third Monday in May deadline.
<input type="checkbox"/>	May-June	After the 3 rd Monday in May till the end of June, budget meetings will be scheduled to review requests.
<input type="checkbox"/>	July	Budget meetings with the BOCC will be scheduled, leading to the Clerk's suggested/preliminary budget presentation
<input type="checkbox"/>	8/5/2024	County clerk submits suggested/preliminary budget to BOCC by First Monday in August (I.C. 31-1604).
<input type="checkbox"/>	8/12-16/2024	County commissioners set tentative budget which county clerk publishes in newspaper of record (I.C. 31-1604).
<input type="checkbox"/>	9/3/2024	On or before the Tuesday following the first Monday in September, the BOCC shall meet as noticed to commence public hearing on tentative budget (I.C. 31-1605).
<input type="checkbox"/>	9/5/2024	BOCC must certify the budget (I.C. 31-1605).
<input type="checkbox"/>	9/16/2024	BOCC must approve tax levies and deliver to the state tax commission by third Monday in September (I.C. 63-808).

MAY – OUTSIDE AFFILIATES AND ORGANIZATIONS

- **FY25 Partnership Budget Workshops**
- **May 14**
- Southwest District Health – 10:30–11:30AM – [audio](#), [pdf](#)
- **May 23**
- Treasure Valley Partnership – 11:30AM–12:00PM – [audio](#), [pdf](#)
- Western Alliance for Economic Development – 2:00–3:30PM – [audio](#), [pdf](#)
- Canyon Soil Conservation District – 2:00–3:30PM – [audio](#), [pdf](#)
- Caldwell Veterans Council, Inc. – 2:00–3:30PM – [audio](#), [pdf](#)
- **May 29**
- Advocates Against Family Violence – 9:30–10:00AM – [audio](#), [pdf](#)
- West Valley Humane Society – 10:00–11:00AM – [audio](#), [pdf](#)
- **May 30**
- Valley Regional Transit – 10:30–11:30AM – [audio](#), [pdf](#)
- **July 26**
- West Valley Humane Society Workshop #2 – [audio1](#), [audio2](#)

FY25 “Requested” Budget Workshops

- **June 7**
- Clerk – 8:30–10:00AM – [audio](#)
 - Auditor [pdf](#)
 - County Assistance [pdf](#)
 - Court Clerk [pdf](#)
 - Elections [pdf](#)
 - Recorder [pdf](#)
- Coroner – 10:00AM–11:00AM – [audio](#), [pdf](#), [presentation](#)
- **June 10**
- BOCC & Constituent Services – 8:30–9:30AM – [audio](#), [pdf](#)
 - Constituent Services [pdf](#)
- Sheriff – 9:30AM–11:00AM – [audio](#), [pdf](#)
- **June 12**
- Treasurer – 9:30–10:30AM – [audio](#), [pdf](#), [interest earnings](#)
- Ambulance District – 10:30–11:30AM – [audio](#)
- Prosecutor’s Office – 2:00–3:30PM – [audio](#), [pdf](#), [presentation](#)

FY25 “Requested” Budget Workshops

- **June 13**
 - County Agent – 10:30–11:30AM – [audio](#), [pdf](#)
 - County Fair – 1:30–2:30PM – [audio](#), [pdf](#), [presentation](#)
- **June 14**
 - Juvenile Detention – 9:30–11:30AM – [audio](#), [pdf](#)
 - Juvenile Probation – 9:30–11:30AM – [pdf](#)
 - Misdemeanor Probation – 1:30–2:30PM – [audio](#), [pdf](#)
 - Parks, Cultural, & Natural Resources – 2:30–3:30PM – [audio](#), [pdf](#)
 - Historic Preservation Commission Grants – [pdf](#)
- **June 18**
 - Development Services – 10:30AM–12:00PM – [audio](#), [pdf](#), [presentation](#)
 - Fleet – 1:30–3:30PM – [audio](#), [pdf](#)
 - Human Resources – 1:30–3:30PM – [audio](#), [pdf](#)
 - Assessor – 1:30–3:30PM – [audio](#), [pdf](#)
 - Vehicle Registration – [pdf](#)
- **June 20**
 - Public Defender’s Office – 10:30–11:30AM – [audio](#), [pdf](#)
 - Solid Waste / Landfill – 1:30–3:00PM – [audio](#), [pdf](#)
 - Facilities / Weed & Pest – 1:30–3:00PM – [audio](#), [pdf](#)
 - Weed – [pdf](#), Pest – [pdf](#)

FY25 “Requested” Budget Workshops

- **June 21**

- Information Technology – 9:30–11:00AM – [audio](#), [pdf](#)
- Trial Court Administrator – 9:30–11:00AM – [audio](#), [pdf](#), [presentation](#)

- **July 8**

- Constituent Services Workshop #2 – [audio](#), [presentation](#)
- Clerk/Board Discussion and Review of All Workshop #1 Changes – [audio](#), [All Workshop #1](#)
- Assessor Workshop #2 – [audio](#)

- **July 9**

- Sheriff’s Office Workshop #2 – [audio](#)
- BOCC and Clerk FY2025 Budget Discussion – [audio](#)

- **July 11**

- Canyon County Ambulance District Workshop #2 – [audio](#)
- Clerk Workshop #2 – [audio](#), [pdf](#)

- **July 19**

- Information Technology Workshop #2– [audio](#)
- Trial Court Administrator Workshop #2– [audio](#)

FY25 “Requested” Budget Workshops

- **July 22**
- Coroner Workshop #2 – [audio](#)
- Facilities / Weed & Pest Workshop #2 – [audio](#), [pdf](#)
- Fleet Workshop #2 – [audio1](#), [audio2](#)
- **July 25**
- Prosecuting Attorney’s Workshop #2 – [audio](#)
- **July 26**
- Parks, Cultural & Natural Resources Workshop #2 – [audio](#)
- Assessor Workshop #3 – [audio](#)
- **July 29**
- BOCC and Clerk FY2025 Budget Discussion – [audio](#)
- **July 31**
- BOCC and Clerk FY2025 Budget Discussion – [audio](#)
- **August 2**
- Canyon County Ambulance District Workshop #3 – [audio](#)

FY25 “Requested” Budget Workshops

- **August 7**
- BOCC and Clerk FY2025 Budget Discussion – [audio](#), [Tentative Budget and Property Tax Worksheet](#)
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- **FY25 Clerk’s “Suggested” Budget**
- **August 5**
- Clerk’s FY2025 “Suggested” Budget Discussion – [audio](#), [letter](#), [presentation](#)
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- **FY25 Canyon County’s Published “Tentative” Budget**
- **August 15**
- FY2025 Published “Tentative” Budget Discussion – [audio](#), [Tentative Budget and Property Tax](#), [Tentative Budget by Department](#)

NEW POSITIONS

BOCC WORKSHOPS on NEW POSITIONS resulted in this list being the final guidance for the proposed tentative budget:

Dept	Position	Cost
Landfill	Landfill Admin Specialist	72,994.00
Landfill	Deputy Director	135,149.00
Coroner	Deputy Coroner	77,156.39
Coroner	Deputy Coroner	77,156.39
Facilities	Project Manager	112,208.31
Weed	Weed Technician	77,979.00
TCA	Court Assistance Officer	25,350.00
County Agents	4-H Program Coordinator	75,581.00
Sheriff	New positions: 3	361,433.00
IT	Information Security Officer	132,070.00
Parks	Parks Supervisor	101,683.00
PA	Chief Deputy	210,208.00
Total		1,458,968.09
Enterprise		208,143.00
Non-Enterprise		1,250,825.09

STATE SALES TAX REVENUE

SALES TAX REVENUE			
Year	Total	DIFF	YoY%
2014	\$ 8,125,628.00	NA	NA
2015	\$ 8,850,149.00	\$ 724,521.00	8.92%
2016	\$ 9,577,621.00	\$ 727,472.00	8.22%
2017	\$ 10,236,018.00	\$ 658,397.00	6.87%
2018	\$ 11,199,750.00	\$ 963,732.00	9.42%
2019	\$ 12,018,098.00	\$ 818,348.00	7.31%
2020	\$ 13,039,211.00	\$ 1,021,113.00	8.50%
2021	\$ 16,013,224.00	\$ 2,974,013.00	22.81%
2022	\$ 18,105,050.00	\$ 2,091,826.00	13.06%
2023	\$ 18,629,212.00	\$ 524,162.00	2.90%

Report on 8/28/24 (Informational Purposes)

Final Amended Budgets and 2025 Proposed Budget

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 (proposed)
Salaries	\$ 41,911,709.00	\$ 41,483,996.71	\$ 42,581,502.16	\$ 45,335,966.59	\$ 47,440,473.95	\$ 47,473,837.95	\$ 53,741,801.38	\$ 61,573,569.59	\$ 66,052,341.44	\$ 64,400,581.00
Benefits	\$ 14,605,023.00	\$ 19,537,095.88	\$ 19,884,194.48	\$ 20,447,347.65	\$ 21,162,723.22	\$ 21,316,028.58	\$ 22,356,143.54	\$ 24,594,844.53	\$ 25,713,896.38	\$ 24,581,427.00
Sal + Ben	\$ 56,516,732.00	\$ 61,021,092.59	\$ 62,465,696.64	\$ 65,783,314.24	\$ 68,603,197.17	\$ 68,789,866.53	\$ 76,097,944.92	\$ 86,168,414.12	\$ 91,766,237.82	\$ 88,982,008.00
YoY %	9.62%	7.97%	2.37%	5.31%	4.29%	0.27%	10.62%	13.23%	6.50%	-3.03%
Other Expenses	\$ 24,971,027.00	\$ 30,788,742.00	\$ 29,578,767.00	\$ 30,754,454.00	\$ 37,437,634.00	\$ 41,636,287.00	\$ 42,951,647.00	\$ 49,166,486.00	\$ 74,222,435.00	\$ 67,809,803.00
TOTAL	\$ 81,487,759.00	\$ 91,809,834.59	\$ 92,044,463.64	\$ 96,537,768.24	\$ 106,040,831.17	\$ 110,426,153.53	\$ 119,049,591.92	\$ 135,334,900.12	\$ 165,988,672.82	\$ 156,791,811.00
ARPA IN/OUT**	NA	NA	NA	NA	NA	NA	\$ 6,804,670.00	\$ 5,180,000.00	\$ 38,106,840.00	\$ 28,500,000.00
NET OF ARPA	\$ 81,487,759.00	\$ 91,809,834.59	\$ 92,044,463.64	\$ 96,537,768.24	\$ 106,040,831.17	\$ 110,426,153.53	\$ 112,244,921.92	\$ 130,154,900.12	\$ 127,881,832.82	\$ 128,291,811.00

** ARPA is the American Rescue Plan Act funds received from legislation in 2021 that the county chose to receive as replacement dollars for lost revenue due to COVID. The moneys are already in possession by the county in a restricted account with an expiration date to be committed by Dec. 31, 2024, and fully spent by Dec. 31, 2026. The expenditures from these funds must still be reflected in the county's expense budget, but there is a corresponding revenue line to cover the expense from the ARPA fund. The county's expense and revenue budgets are inflated in the years of anticipated expenditure as the placeholder must be included for legal authorization to spend. Remaining ARPA funds are planned to be used for non-reoccurring capital expenses. Once the ARPA funds are depleted, the revenue/expense lines for ARPA will zero out in the budget.

Please note that the years noted are the county's fiscal years, which are approved the year prior and begin on 10/1 of that prior year. The year denotes the actual calendar year in which the fiscal year ends. For example, fiscal year 2025, currently under consideration, is being approved now in 2024 and will begin on 10/1/2024 and end on 9/30/2025.

PROPERTY TAX PROJECTIONS

Based on factors mentioned in the prior slide, the net effect on property taxes is a projected decrease for **average-valued**, owner-occupied residential properties.

RESIDENTIAL: OWNER OCCUPIED					
	For FY24		For FY25 (estimated; doesn't include application of homeowner tax credits)		
	Average taxable value	Tax Value	Average taxable value	TAX CHARGE (as proposed)	Year-over-year change
CITY OF CALDWELL	\$ 229,673.35	\$ 370.87	\$ 234,955.28	\$ 366.02	-1.31%
CITY OF NAMPA	\$ 249,046.31	\$ 402.15	\$ 257,898.02	\$ 401.76	-0.10%
OTHER CITIES	\$ 271,727.12	\$ 438.78	\$ 280,932.25	\$ 437.64	-0.26%
RURAL (Excl Cities)	\$ 440,896.44	\$ 711.95	\$ 452,593.37	\$ 705.06	-0.97%
COUNTY TOTAL	\$ 296,456.38	\$ 478.71	\$ 305,835.23	\$ 476.44	-0.48%
CANYON COUNTY LEVY RATE (estimated)					
	Fiscal Year	TYPE	AMOUNT LEVIED	LEVY RATE	
	2024	Actual	\$56,364,662.00	0.001614778	
	2025	Proposed	\$58,864,985.00	0.001557819	
FY25 New Construction addition: \$1,898,110					

*Estimated Levy Rate and Tax Charge

**Does not include Homeowner Tax Credits