



## REAPPRAISAL - FY2026 BUDGET NARRATIVE - 1

Please fill this out and return by May 12<sup>th</sup>. Please save the document by the name of your division, underscore, and FY2026 as follows: FAIR\_FY2026

### INTRODUCTORY INFO/HIGHLIGHTS/GOALS

1. Please list the name of your department/division and provide a statement of what your department is responsible for, your mission statement, and any highlights from the current and prior fiscal year for your department. Please add what your goals and objectives are for the next fiscal year:

#### **Accomplishments for FY25:**

Maintained Ownership and parcel line data for approximately 108,000 parcels. Monitored and Serviced nearly 66,000 Homeowner's Exemptions County Wide. Accepted and Reviewed approximately 4,100 Property Tax Reduction program applications. Applied 35 Occupancy PTR applications (half of state applicants reside in Canyon). Completed Year 3 of Reappraisal Cycle ahead of schedule.

#### **Top Priority Strategic Goals and Objectives for FY26:**

Keep Up with Continued Parcel Growth, Complete 4<sup>th</sup> Year of Reappraisal Cycle and most importantly adapt to a new prorated on/off homeowner's exemption

2. Please provide any relevant data measures or key performance indicators or any metrics by which you measure production and performance in your department.

Information to be provided at a future meeting.

## REVENUES

*All of the revenues have carried over. Do not change anything dealing with property taxes, sales tax, ARPA, or interest. All other lines may be updated to reflect your requested changes.*

3. Please describe department generated revenues and how current events have impacted revenue receipts:

This office generates minimal revenue. Constituents purchase customized maps and random plat maps on occasion.

4. Please outline anticipated department revenues for fiscal year 2026 including projected impacts from present circumstances:

We anticipate generating between \$1,000 and \$5,000 in revenue in FY26

5. Have you had any recent fee adjustments that you included in your projections? Do you anticipate requesting fee adjustments in the upcoming fiscal year?

None Anticipated

## “A” BUDGET - PERSONNEL BUDGET

*Please contact HR for review of all requested changes and new positions. Please reach out to the controller's office to get an estimate for benefits. Please make sure to budget for all ancillary costs in onboarding a new employee. Please note such “B” budget costs associated with a new employee in your “B” budget as a variable cost contingent on the approval of a new position. You will need to build the following lines from zero:*

- 412032 Extended Shift
- 412035 Overtime
- 413050 Part-time
- 413060 Temporary
- 413065 Seasonal
- 413080 New/reclassified positions

6. Please explain the need for all new position requests. Please highlight each request if more than one request:

I am requesting to refund 1 Customer Service Specialist position in FY2026. I doing so we will remove 1 part-time position and 1 5-Month Temp position. With the passing of H354 in the 2025 Legislative Cycle, we will see a new challenge of prorating Homeowner's Exemptions on and off of parcel during the year. This along with the current ongoing obligations related to the ever-increasing homeowner's exemption applications will require an additional full-time staff member.

We are not requesting an additional appraiser due to the continued growth, but could possibly in future budgets.

7. Please provide information for step-in-grade adjustments and promotions from one grade to a new grade: I put a place holder of \$300,000 for Missed FY25 COLA, Step and 2% FY26 COLA.

I will provide additional information at a future meeting since HR will be presenting adjustments to the Canyon County Wage Scale after my 1<sup>st</sup> Budget Presentation.

8. Please provide helpful information about any current vacancies that have been vacant for 6 months or more and reasons contributing to the prolonged vacancy. Is this position still needed? Are there adjustments needed to help fill this position? No vacant positions of 6 Months or More in this Office.

## “B” BUDGET – OPERATING EXPENDITURES

*Please note that all “B” budget items have rolled over as is from FY25 except for:*

- 577100 Computer Equipment
- 577110 Software
- 577120 Small Office Equipment
- 577121 Office Furniture

*You will need to consult with IT and Facilities to build those respective lines in Power Plan. Whereas, last year, we requested zero-based budgeting, these are really the only variable lines that need to be constructed from scratch with input from It and Facilities. You will need justifying narrative for line items comprised within these lines.*

9. How does your total B budget this year compare to last year? Please list the net difference. Please note any significant adjustments among various line items:

FY26 is roughly \$110,000 more than FY25. This is due in part to the Fit Gap Analysis for a new assessment and taxation software package. We also continue to have a large value appeal proceeding through the district court process. Many of our larger costs are tied to parcel count, for example the costs to print, stuff and mail our assessment notices.

## “C” BUDGET – CAPITAL BUDGET

*Please describe any property, equipment, project or similar items with an estimated useful life in excess of one year and an initial cost greater than \$5,000. Please note that all Capital lines have also been zeroed out. You will need to consult with Facilities where relevant for building these lines.*

- An individual item \$5,000-\$15,000 use 680 expense codes and are not depreciated.
- An individual item \$15,000 and over use 681, 682, 683, 684 codes and are depreciated.

Item or Project	Estimated Cost	Priority – see rating scale
Fit Gab Analysis For Aumentum Upgrade	\$125,000	IV


### **Priority Rating Scale**

**Priority I: Imperative** (Must-do)

- Corrects a public health or safety condition, satisfies legal obligation, prevents severe damage to county property, essential to providing mandated services

**Priority II: Essential** (Should-do)

- Repairs or replaces an obsolete facility or item, reduces future operating or maintenance costs, leverages funding sources

**Priority III: Important** (Could-do)

- Provides new or expanded services, reduces energy consumption, enhances cultural or natural resources

**Priority IV: Desirable** (Would like to do)

- Would be beneficial to operations but not an urgent need

10. How does the asset support or further the core mission of the county?

This will be the first step in the upgrade of our current Assessment and Taxation software. Our current platform is over 20 years old. Modernization of this software will continue to allow my office and the Treasurer's office to create efficiencies with technology. Along with this, we will be able to convert from an older technology platform to a modern web-based platform on an anticipated schedule instead of a reaction to a system failure. We are working closely with the Idaho State Tax Commission to push for a statewide system provided by the State of Idaho. As a result, we may request to have this money removed from the budget this year if the project with the State continues to progress as planned.

11. What are the estimated ongoing operational costs and cost savings?

If the State Tax Commission is not successful in their attempt to provide a statewide Assessment and Taxation software package, the ongoing costs of a new system could increase substantially depending on how a new contract is structured.

Entity:103-38-280-14 - Reappraisal

Format:Annual Budget

Year:Fy2026

Date Exported:12-May-25

Level - Account Mode	2022	2022	2023	2023	2024	2024	2025	2026	Change
DESCRIPTION	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Requested	
341111 Assessor's GIS fees	15,244	15,000	13,263	15,000	4,591	996	1,000	1,000	0
34XXXX Total 34 Revenues	15,244	15,000	13,263	15,000	4,591	996	1,000	1,000	0
Revenue	15,244	15,000	13,263	15,000	4,591	996	1,000	1,000	0
411010 Elected officials	88,768	81,025	94,996	86,768	98,301	95,794	98,668	100,748	2,079
412030 Regular employees	2,090,744	1,828,650	2,311,698	2,143,173	2,428,567	2,443,347	2,589,654	2,684,137	94,483
412035 Overtime	7,944	6,750	5,924	9,450	11,058	10,000	14,000	6,500	-7,500
413050 Part-time	0	0	14,199	0	34,109	20,000	51,000	25,400	-25,600
413060 Temporary	12,978	18,000	7,115	30,000	13,764	10,000	48,000	26,400	-21,600
413075 Compensation program	0	181,463	0	332,061	0	83,789	38,495	0	-38,495
413080 New/reclassified positions	0	176,000	0	0	0	105,132	139,000	300,000	161,000
41XXXX Salaries	2,200,434	2,291,888	2,433,931	2,601,452	2,585,799	2,768,062	2,978,817	3,143,184	164,367
421000 Social security	161,450	161,865	179,706	199,011	190,813	203,714	205,657	213,044	7,387
422000 Retirement	258,565	253,629	283,646	310,316	286,051	303,725	332,008	343,933	11,925
423101 Health insurance	441,787	452,201	433,590	485,388	445,570	475,570	487,255	485,388	-1,867
423102 Dental	38,180	38,693	38,014	41,533	39,168	40,693	41,693	41,533	-160
423104 Disability	7,646	6,772	8,339	7,765	8,779	8,464	8,877	9,090	213
423105 Life	6,625	6,755	6,895	7,616	7,120	7,826	8,070	8,070	0
424000 Workers compensation	24,263	34,135	27,602	43,765	27,250	42,061	40,307	42,181	1,874
425000 Unemployment	0	13,227	0	0	0	0	0	0	0
42XXXX Benefits	938,516	967,276	977,790	1,095,395	1,004,750	1,082,054	1,123,866	1,143,238	19,373
Salaries & Benefits	3,138,949	3,259,164	3,411,721	3,696,847	3,590,549	3,850,115	4,102,683	4,286,423	183,740
521101 Professional consultants	0	60,000	1,093	36,000	11,990	43,000	145,000	154,000	9,000
521120 Misc professional services	57,500	60,000	144,755	177,000	76,518	95,000	138,500	170,000	31,500
522301 Document shredding	156	500	144	500	212	500	500	500	0
52XXXX Total 52 Expenses	57,656	120,500	145,992	213,500	88,720	138,500	284,000	324,500	40,500
533301 Service contracts	115,840	119,500	145,260	164,000	140,633	155,000	173,000	192,000	19,000
533307 Misc maintenance services	0	0	0	8,000	0	5,000	0	0	0
533310 Copiers contract	8,653	9,000	7,754	8,000	7,865	9,600	11,000	9,500	-1,500
533316 Equipment repairs	0	1,000	0	500	0	500	500	500	0
53XXXX Total 53 Expenses	124,493	129,500	153,014	180,500	148,498	170,100	184,500	202,000	17,500
542203 Cellular phone	2,560	3,500	2,798	4,000	2,799	4,000	4,500	4,200	-300
543301 Advertising	408	1,500	0	1,000	0	1,000	1,000	1,000	0
543305 Postage	30,530	40,000	28,962	42,000	37,702	42,000	50,000	58,000	8,000
543308 Freight charges	132	0	0	0	51	500	500	500	0
545501 Meals	351	5,500	3,957	5,500	2,513	7,500	7,500	6,000	-1,500
545502 Mileage	22,907	23,500	18,752	20,000	11	0	0	0	0
545503 Taxi	0	400	376	500	109	1,000	1,000	750	-250
545504 Parking	42	500	90	500	215	500	500	500	0
545505 Hotel	1,584	8,000	10,360	8,000	9,309	12,000	13,500	10,500	-3,000
545506 Gasoline and oil	0	0	2,073	0	0	0	0	0	0
545507 Air fare	1,842	5,000	3,187	5,000	3,237	7,000	7,500	5,800	-1,700
545508 Car rental	0	500	0	500	0	500	500	250	-250
545640 Local registration	0	0	0	0	0	250	250	250	0
546610 Education and training	11,085	18,000	15,088	18,000	12,070	21,000	21,000	19,000	-2,000
546620 Association dues	1,880	4,000	1,940	4,000	1,750	5,000	5,000	5,000	0
546635 Subscriptions	1,899	3,000	2,981	3,000	2,215	4,500	6,000	4,100	-1,900
546640 Registration	5,420	5,000	4,838	6,000	5,590	6,500	6,500	6,000	-500
548012 Interpreter fees	0	1,000	24	1,000	43	1,000	1,000	500	-500
548013 Transcript fees	0	2,000	0	0	0	1,000	1,000	1,000	0
548014 Litigation fees	0	0	15,000	15,000	17	0	15,000	0	-15,000
548400 Miscellaneous	0	0	0	0	318	0	0	0	0
548401 Employee appreciation	0	0	0	0	1,005	5,000	5,000	2,500	-2,500

<b>54XXXX Total 54 Expenses</b>	<b>80,641</b>	<b>121,400</b>	<b>110,425</b>	<b>134,000</b>	<b>78,956</b>	<b>120,250</b>	<b>147,250</b>	<b>125,850</b>	<b>-21,400</b>
551010 Office supplies	3,668	8,000	5,354	5,000	3,863	6,000	6,000	4,500	-1,500
551120 Printing supplies	0	1,000	0	500	179	500	500	500	0
551165 GIS supplies	174	1,500	0	1,000	0	1,000	1,000	500	-500
554445 Uniforms	0	0	0	0	0	0	0	2,250	2,250
<b>55XXXX Total 55 Expenses</b>	<b>3,842</b>	<b>10,500</b>	<b>5,354</b>	<b>6,500</b>	<b>4,042</b>	<b>7,500</b>	<b>7,500</b>	<b>7,750</b>	<b>250</b>
577100 Computer equipment	15,989	20,000	25,540	13,000	36,083	55,000	58,000	23,000	-35,000
577110 Software	0	1,500	0	1,000	250	1,000	5,000	0	-5,000
577120 Small office equipment	5,854	6,000	8,579	8,000	4,860	12,996	12,000	10,000	-2,000
577121 Office furniture	3,280	6,500	5,387	10,000	12,896	5,000	3,500	3,500	0
<b>57XXXX Total 57 Expenses</b>	<b>25,123</b>	<b>34,000</b>	<b>39,506</b>	<b>32,000</b>	<b>54,090</b>	<b>73,996</b>	<b>78,500</b>	<b>36,500</b>	<b>-42,000</b>
680410 Machinery	7,693	8,000	0	0	8,154	10,000	10,000	0	-10,000
682270 Capital construction contracts	0	0	46,655	50,000	0	0	0	0	0
684221 Computer/networks/software	0	0	0	0	0	0	0	125,000	125,000
<b>68XXXX Capital</b>	<b>7,693</b>	<b>8,000</b>	<b>46,655</b>	<b>50,000</b>	<b>8,154</b>	<b>10,000</b>	<b>10,000</b>	<b>125,000</b>	<b>115,000</b>
<b>Non Personnel</b>	<b>299,447</b>	<b>423,900</b>	<b>500,947</b>	<b>616,500</b>	<b>382,460</b>	<b>520,346</b>	<b>711,750</b>	<b>821,600</b>	<b>109,850</b>
<b>Total Expenses</b>	<b>3,438,396</b>	<b>3,683,064</b>	<b>3,912,668</b>	<b>4,313,347</b>	<b>3,973,009</b>	<b>4,370,461</b>	<b>4,814,433</b>	<b>5,108,023</b>	<b>293,590</b>