

**Canyon County Fiscal Year 2026 Tentative Budget and Property Taxes**

| <b><u>County Funds</u></b>                     | <b><u>2026 tentative</u></b> | <b><u>2026 anticipated</u></b> | <b><u>2026 property</u></b>      | <b><u>2026 budgetary</u></b> | <b><u>Projected fund</u></b> | <b><u>Calculated fund</u></b> |
|--|------------------------------|--------------------------------|----------------------------------|------------------------------|------------------------------|-------------------------------|
|  | <b><u>expenditure</u></b>    | <b><u>revenue from</u></b>     |                                  | <b><u>use of fund</u></b>    | <b><u>balance</u></b>        | <b><u>balance</u></b>         |
|  | <b><u>budget</u></b>         | <b><u>sources other</u></b>    | <b><u>tax dollars levied</u></b> | <b><u>balance</u></b>        | <b><u>09/30/2025</u></b>     | <b><u>09/30/2026</u></b>      |
|  |                              | <b><u>than current</u></b>     |                                  |                              |                              |                               |
|  |                              | <b><u>property tax</u></b>     |                                  |                              |                              |                               |
| Current expense                                | \$ 50,124,075.60             | \$ 26,817,415.50               | \$ 11,397,249                    | \$ (11,909,411.10)           | \$ 22,289,433.95             | \$ 10,380,022.85              |
| County weed control                            | \$ 564,170.55                | \$ 181,427.00                  | 350,000                          | \$ (32,743.55)               | \$ 360,781.84                | \$ 328,038.30                 |
| Assessor's reappraisal                         | \$ 5,013,880.33              | \$ 20,465.00                   | 4,050,000                        | \$ (943,415.33)              | \$ 1,302,478.01              | \$ 359,062.67                 |
| District court                                 | \$ 13,854,860.67             | \$ 4,171,883.00                | 7,850,000                        | \$ (1,832,977.67)            | \$ 3,571,279.71              | \$ 1,738,302.04               |
| Southwest district health                      | \$ 2,465,967.00              | \$ 10,055.00                   | 2,465,967                        | \$ 10,055.00                 | \$ 323,459.88                | \$ 333,514.88                 |
| County fair                                    | \$ 1,937,322.94              | \$ 1,199,962.33                | 700,000                          | \$ (37,360.61)               | \$ 1,529,422.08              | \$ 1,492,061.47               |
| Parks and recreation                           | \$ 2,503,362.45              | \$ 641,554.00                  | 950,000                          | \$ (911,808.45)              | \$ 1,040,879.34              | \$ 129,070.89                 |
| Historical society                             | \$ 74,250.00                 | \$ 303.00                      | 74,250                           | \$ 303.00                    | \$ 32,862.12                 | \$ 33,165.12                  |
| Tort   | \$ 2,192,000.00              | \$ 8,257.00                    | 2,000,000                        | \$ (183,743.00)              | \$ 2,308,677.61              | \$ 2,124,934.61               |
| Justice  | \$ 53,712,802.31             | \$ 15,676,283.00               | 33,353,582                       | \$ (4,682,937.31)            | \$ 10,647,190.95             | \$ 5,964,253.63               |
| Court device                                   | \$ 22,000.00                 | \$ 19,950.00                   | -                                | \$ (2,050.00)                | \$ 172,670.76                | \$ 170,620.76                 |
| Waterways                                      | \$ 201,440.95                | \$ 260,000.00                  | -                                | \$ 58,559.05                 | \$ 9,000.00                  | \$ 67,559.05                  |
| Court Facilities                               | \$ 25,000.00                 | \$ 80,000.00                   | -                                | \$ 55,000.00                 | \$ 322,876.10                | \$ 377,876.10                 |
| Emergency Communications                       | \$ 6,069,040.25              | \$ 3,645,350.00                | -                                | \$ (2,423,690.25)            | \$ 5,070,780.23              | \$ 2,647,089.98               |
| Treatment courts                               | \$ 590,977.68                | \$ 469,132.00                  | -                                | \$ (121,845.68)              | \$ 235,333.16                | \$ 113,487.48                 |
| Consolidated elections                         | \$ 685,945.11                | \$ 525,000.00                  | -                                | \$ (160,945.11)              | \$ 189,549.98                | \$ 28,604.87                  |
| Canyon County Dispatch                         | \$ 2,890,041.43              | \$ 2,860,424.00                | -                                | \$ (29,617.43)               | \$ 669,213.17                | \$ 639,595.73                 |
| <b>Total County Operating Funds</b>            | <b>\$ 142,927,137.29</b>     | <b>\$ 56,587,460.83</b>        | <b>63,191,048</b>                | <b>\$ (23,148,628.46)</b>    | <b>\$ 50,075,888.89</b>      | <b>\$ 26,927,260.43</b>       |
| <b><u>Enterprise Fund</u></b>                  |                              |                                |                                  |                              |                              |                               |
| Landfill                                       | \$ 10,943,307.88             | \$ 10,789,013.00               | -                                | \$ (154,295)                 | \$ 20,973,429.08             | \$ 20,819,134                 |
| <b><u>Rescue/Recovery Fund</u></b>             |                              |                                |                                  |                              |                              |                               |
| American Rescue Plan Act                       | \$ 8,000,000.00              | \$ 8,000,000.00                | -                                | \$ -                         | \$ -                         | \$ -                          |
| <b><u>Special Revenue Taxing Districts</u></b> |                              |                                |                                  |                              |                              |                               |
| Pest control                                   | \$ 369,563.35                | \$ 50,926.00                   | \$ 289,309.00                    | \$ (29,328.35)               | \$ 555,943.91                | \$ 526,615.57                 |
| Melba gopher                                   | \$ 12,000.00                 | \$ 518.00                      | \$ 12,000.00                     | \$ 518.00                    | \$ 17,451.53                 | \$ 17,969.53                  |
| <b>Grand Total</b>                             | <b>\$ 162,252,008.51</b>     | <b>\$ 75,427,917.83</b>        | <b>\$ 63,492,357.00</b>          | <b>\$ (23,331,733.68)</b>    | <b>\$ 71,622,713.42</b>      | <b>\$ 48,290,979.74</b>       |

In compliance with Idaho Code Sections 31-1604, 31-1605 and 31-1605A, the Board of Commissioners of Canyon County, Idaho will meet on Wednesday August 13, 2025 at 5:00 PM in the administration building public meeting room, 111 N. 11th Ave. Room 130, Caldwell Idaho, at which time the tentative budget for fiscal year 2025 will be heard. Any and all taxpayers and or residents of Canyon County are invited to attend and be heard upon any part of said budget for fiscal year 2026. In compliance with the Americans With Disabilities Act of 1990, those requesting accommodations please contact the County Commissioners Office at 208-454-7507 by August 12, 2025.

Pursuant to Idaho Code Section 63-802(1)(e), the Board of Commissioners of Canyon County, Idaho intends to recover \$632,693 of available forgone. Pursuant to Idaho Code Section 63-1305, the Board of Commissioners of Canyon County, Idaho intends to recover \$197,249 of available Judgment funds. Judgment fund is primarily related to a court decision granting a tax charge adjustment for Idaho Power in tax years 2019, 2020, and 2021. Forgone and Judgment funds will be used for ongoing maintenance and operations. Pursuant to Idaho Code 63-802(1)(f), the Board of Commissioners of Canyon County, has elected to levy less than the maximum allowable increase for property tax and intends to reserve the right to recover, in subsequent years, \$14,182 of forgone for Canyon County Pest Control and \$706 of forgone for Melba Gopher. A public hearing on recovering forgone for Canyon County and reserving forgone for Canyon County Pest Control and Melba Gopher will be held in conjunction with the County's annual budget hearing at the time and place noted herein.

Sufficient revenue is anticipated to meet the tentative budget for fiscal year 2025 as advertised, barring any unforeseen emergencies.

Approved this 25th day of July, 2025 at Caldwell, Canyon County, Idaho.

Attest:

Rick Hogaboam  
J. Ross, Deputy Clerk

Commissioner Brad Holton  
Commissioner Leslie Van Beek  
Commissioner Zach Brooks

Date: July 25, 2025