

RESOLUTION NO. 25-237

**A RESOLUTION OF THE CANYON COUNTY BOARD OF COUNTY  
COMMISSIONERS ADJUSTING THE FISCAL YEAR 2025 BUDGET  
PURSUANT TO IDAHO CODE § 31-1605**

The following resolution and order was considered and adopted by the Canyon County, Idaho Board of Commissioners ("Board") on this 30th day of December, 2025.

Upon the motion of Commissioner Brooks and the second by Commissioner Van Beek, the Board resolves as follows:

**WHEREAS**, Idaho Code § 31-801 grants general powers and duties, subject to the restrictions of law, to the boards of county commissioners in their respective counties; and

**WHEREAS**, Idaho Code § 31-828 grants the Board authority "to do and perform all other acts . . . which may be necessary to the full discharge of the duties of the chief executive authority of the county government"; and

**WHEREAS**, Idaho Code § 31-1605 provides that the Board may adjust the budget to reflect unscheduled revenue, grants, or donations from federal, state or local governments or private sources, provided that there shall be no increase in anticipated property taxes; and

**WHEREAS**, during Fiscal Year 2025 ("FY25") the County will have enough additional revenues to cover the overages for Clerk – Recorder, Landfill, Court Facilities and Sheriff; and

**WHEREAS**, for FY25, the County will transfer expense savings from salaries and benefits 'A; to other expenses 'B' for Emergency Management; and

**WHEREAS**, for FY25, the County will transfer expense savings from other expenses 'B' to salaries and benefits 'A; for Commissioners and Clerk – County Assistance; and

**WHEREAS**, for FY25, the County will use fund balance; for Court Device and SAUSA; and

**WHEREAS**, the Board finds that adjustments to the FY25 budget are necessary to reflect unanticipated increase in operating expenses related to general operating expenses for the Emergency Management, Landfill, Court Facilities, and Court Device; and

**WHEREAS**, the Board finds that an adjustment to the FY25 budget is necessary to reflect unanticipated salary expenses for the Commissioners, Clerk – County Assistance, Sheriff, Clerk – Recorder, and SAUSA; and

**WHEREAS**, the Board complied with annual budget procedure with as nearly as practicable before considering such adjustment; and

**A RESOLUTION ADJUSTING THE FISCAL YEAR 2025 BUDGET**

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WHEREAS, the County Clerk recommends the FY25 budget be adjusted as follows:




Office/Department	FY25 Budget	FY25 Budget Adjustment	FY25 Amended Budget
Emergency Management - Salaries and Benefits 'A'	\$217,653.20	(\$25,602.67)	\$192,050.53
Emergency Management - Other Expenses 'B'	\$259,800.00	\$25,602.67	\$285,402.67
<b>Total Landfill</b>	<b>\$477,453.20</b>	<b>\$0.00</b>	<b>\$477,453.20</b>
Clerk - County Assistance - Salaries and Benefits 'A'	\$284,141.97	\$9,108.72	\$293,250.69
Clerk - County Assistance - Other Expense 'B'	\$109,072.00	(\$9,108.72)	\$99,963.28
<b>Total Motor Boat License</b>	<b>\$393,213.97</b>	<b>\$0.00</b>	<b>\$393,213.97</b>
Commissioners - Salaries and Benefits 'A'	\$872,792.06	\$5,389.68	\$878,181.74
Commissioners - Other Expenses 'B'	\$63,700.00	(\$5,389.68)	\$58,310.32
<b>Total Juvenile Center</b>	<b>\$936,492.06</b>	<b>\$0.00</b>	<b>\$936,492.06</b>
Landfill - Revenues	\$10,299,875.00	\$220,901.82	\$10,520,776.82
Landfill - Other Expenses 'B'	\$5,970,440.00	\$186,240.10	\$6,156,680.10
Court Facilities - Revenues	\$80,000.00	\$26,978.89	\$106,978.89
Court Facilities - Other Expenses 'B'	\$109,996.00	\$18,570.78	\$128,566.78
Clerk - Recorder - Revenues	\$1,049,300.00	\$264,484.00	\$1,313,784.00
Clerk - Recorder - Other Expenses 'A'	\$619,878.57	\$14,880.67	\$634,759.24
Sheriff - Revenues	\$3,021,137.00	\$1,400,075.00	\$4,421,212.00
Sheriff - Salaries and Benefits 'A'	\$29,294,378.54	\$1,072,649.61	\$30,367,028.15
Court Device - Other Expenses 'B'	\$15,000.00	\$5,641.14	\$20,641.14
SAUSA - Salaries and Benefits 'A'	\$125,059.26	\$6,709.66	\$131,768.92

WHEREAS, the Board finds that these adjustments shall cause no increase in anticipated property taxes.

NOW THEREFORE, THE BOARD HEREBY RESOLVES, that the Canyon County fiscal year 2025 budget be adjusted as detailed above.

IT IS FURTHER RESOLVED BY THE BOARD, that this resolution shall be effective this 30<sup>th</sup> day of December, 2025.

- ☒ Motion Carried Unanimously  
☐ Motion Carried/Split Vote Below  
☐ Motion Defeated/Split Vote Below

	Yes	No	Did Not Vote
 _____ Commissioner Leslie Van Beek	<input checked="" type="checkbox"/>	_____	_____
 _____ Commissioner Brad Holton	<input checked="" type="checkbox"/>	_____	_____
 _____ Commissioner Zach Brooks	<input checked="" type="checkbox"/>	_____	_____

ATTEST: Rick Hogaboam, CLERK

By:   
\_\_\_\_\_  
Deputy Clerk

Copy: Kyle Wilmot, Controller