Fiscal Year 2027
Tentative Budget

BOARD OF COUNTY COMMISSIONERS
District I – Leslie Van Beek
District II – Brad Holton, Chair
District III – Zach Brooks

CANYON COUNTY CLERK
Jess Urresti

CANYON COUNTY CONTROLLER
Kyle Wilmot

Canyon County Fiscal Year 2027 Tentative Budget and Property Taxes

County Funds	2027 tentative expenditure budget	2027 anticipated revenue from sources other than current property tax	2027 property tax dollars levied	2027 budgetary use of fund balance	Projected fund balance 09/30/2026	Calculated fund balance 09/30/2027
Current expense	$ 50,864,326.98	$ 26,371,851.00	$ 15,422,585.00	$ (9,069,890.98)	$ 14,696,025.57	$ 5,626,134.59
County weed control	$ 513,711.43	$ 181,083.31	$ 146,615.00	$ (186,013.12)	$ 345,955.51	$ 159,942.39
Assessor's reappraisal	$ 5,180,229.62	$ 39,727.36	$ 4,700,000.00	$ (440,502.26)	$ 872,432.14	$ 431,929.88
District court	$ 13,461,082.72	$ 3,794,672.79	$ 8,500,000.00	$ (1,166,409.93)	$ 2,921,009.91	$ 1,754,599.98
Southwest district health	$ 2,465,967.00	$ 18,220.54	$ 2,465,967.00	$ 18,220.54	$ 687,920.63	$ 706,141.17
County fair	$ 1,850,480.06	$ 1,000,000.00	$ -	$ (850,480.06)	$ 1,523,598.72	$ 673,118.66
Parks, Cultural & Natural Resources	$ 1,917,703.72	$ 40,100.97	$ 1,502,405.00	$ (375,197.75)	$ 627,424.20	$ 252,226.45
Historical society	$ 74,368.00	$ 547.25	$ 74,065.00	$ 244.25	$ 27,176.90	$ 27,421.15
Tort	$ 2,372,000.00	$ 16,994.24	$ 2,300,000.00	$ (55,005.76)	$ 2,085,910.88	$ 2,030,905.12
Court device	$ 22,000.00	$ 19,950.00	$ -	$ (2,050.00)	$ 169,104.76	$ 167,054.76
Waterways	$ 206,679.13	$ 185,508.00	$ -	$ (21,171.13)	$ 131,416.92	$ 110,245.79
Justice	$ 53,967,406.37	$ 12,506,181.48	$ 32,053,582.00	$ (9,407,642.89)	$ 14,977,206.28	$ 5,569,563.39
Court Facilities	$ 25,000.00	$ 80,000.00	$ -	$ 55,000.00	$ 380,176.00	$ 435,176.00
Emergency Communications	$ 1,348,755.06	$ 1,769,350.00	$ -	$ 420,594.94	$ 3,212,560.83	$ 3,633,155.77
Treatment courts	$ 595,780.05	$ 517,051.00	$ -	$ (78,729.05)	$ 198,414.55	$ 119,685.50
Consolidated elections	$ 579,396.79	$ 525,000.00	$ -	$ (54,396.79)	$ 127,077.14	$ 72,680.35
Canyon County Dispatch	$ 2,847,864.17	$ 2,850,000.00	$ -	$ 2,135.83	$ 693,083.57	$ 695,219.40
Total County Operating Funds	**$ 138,292,751.10**	**$ 49,916,237.94**	**$ 67,165,219.00**	**$ (21,211,294.16)**	**$ 43,676,494.50**	**$ 22,465,200.34**
Enterprise Fund						
Landfill	$ 11,123,277.60	$ 11,627,465.00	$ -	$ 504,187.40	$ 23,187,557.79	$ 23,691,745.19
Special Revenue Taxing Districts						
Pest control	$ 332,614.65	$ 50,795.00	$ 289,309.00	$ 7,489.35	$ 581,968.47	$ 589,457.82
Melba gopher	$ 12,000.00	$ 518.00	$ 12,000.00	$ 518.00	$ 18,174.25	$ 18,692.25
Grand Total	**$ 149,760,643.35**	**$ 61,595,015.94**	**$ 67,466,528.00**	**$ (20,699,099.41)**	**$ 67,464,195.01**	**$ 46,765,095.60**

Pursuant to Idaho Code Section 63-802(1)(e), the Board of Commissioners of Canyon County, Idaho intends to recover $677,625 of available forgone 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, $10,833 of forgone for Canyon County Pest Control and $356 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 2027 as advertised, barring any unforeseen emergencies.

FISCAL YEAR 2027 TENTATIVE EXPENDITURE BUDGET FOR CANYON COUNTY

The tentative expenditure budget for Canyon County, Idaho for the fiscal year 2027, 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 2027, together with amounts expended under the following classifications during fiscal years 2025 and 2026 and the expenditure budget for fiscal year 2027 is hereby published.

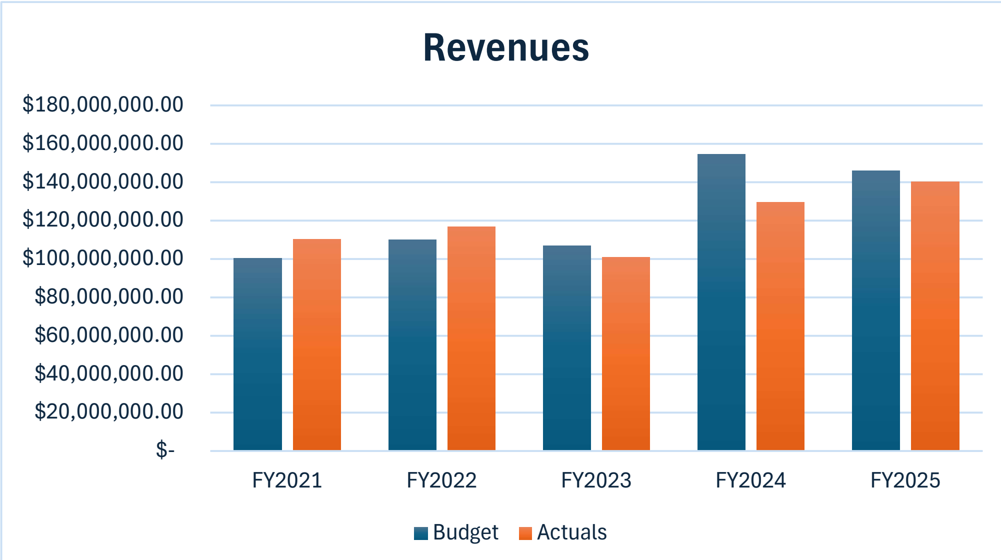
Office/Department	2025 Actual	2026 Budget	2027 Budget
American Rescue Plan Act			
Other expenses	$ 19,050,559.51	$ 8,000,000.00	$ -
Animal Shelter			
Other expenses	$ 237,792.95	$ 340,000.00	$ 352,000.00
Assessor's Reappraisal			
Salaries and benefits	$ 3,919,797.55	$ 4,214,280.33	$ 4,377,179.62
Other expenses	$ 449,243.10	$ 799,600.00	$ 803,050.00
Total Assessor's Reappraisal	$ 4,369,040.65	$ 5,013,880.33	$ 5,180,229.62
Facilities			
Salaries and benefits	$ 3,297,077.24	$ 3,667,369.27	$ 3,819,877.47
Other expenses	$ 3,184,574.76	$ 3,785,652.00	$ 3,414,491.12
Total Facilities	$ 6,481,652.00	$ 7,453,021.27	$ 7,234,368.59
Canyon County Dispatch			
Salaries and benefits	$ 2,578,107.25	$ 2,856,041.43	$ 2,811,864.17
Other expenses	$ 20,557.90	$ 34,000.00	$ 36,000.00
Total Canyon County Dispatch	$ 2,598,665.15	$ 2,890,041.43	$ 2,847,864.17
CCNU			
Other expenses	$ 57,632.70	$ 73,070.00	$ 110,670.00
County Clerk (Auditor, Recorder, Elections, County Assistance)			
Salaries and benefits	$ 1,850,505.31	$ 2,036,794.85	$ 2,099,107.03
Other expenses	$ 778,309.97	$ 1,040,731.00	$ 876,769.00
Total County Clerk	$ 2,628,815.28	$ 3,077,525.85	$ 2,975,876.03
Clerk of the Court			
Salaries and benefits	$ 6,307,071.29	$ 7,114,574.94	$ 7,126,253.88
Other expenses	$ 147,938.07	$ 232,277.00	$ 55,400.00
Total Clerk of the Court	$ 6,455,009.36	$ 7,346,851.94	$ 7,181,653.88
Commissioners			
Salaries and benefits	$ 878,181.74	$ 916,694.99	$ 873,116.46
Other expenses	$ 38,439.20	$ 60,000.00	$ 50,860.00
Total Commissioners	$ 916,620.94	$ 976,694.99	$ 923,976.46
Consolidated Elections			
Salaries and benefits	$ 336,001.95	$ 353,907.11	$ 275,308.79
Other expenses	$ 201,008.46	$ 332,038.00	$ 304,088.00
Total Consolidated Elections	$ 537,010.41	$ 685,945.11	$ 579,396.79
Constituent Services			
Salaries and benefits	$ 203,389.38	$ 268,325.36	$ 259,429.28
Other expenses	$ 61,964.29	$ 89,137.00	$ 71,090.00
Total Constituent Services	$ 265,353.67	$ 357,462.36	$ 330,519.28
Coroner			
Salaries and benefits	$ 880,746.43	$ 990,370.97	$ 1,008,854.27
Other expenses	$ 52,474.66	$ 82,580.00	$ 76,315.00
Total Coroner	$ 933,221.09	$ 1,072,950.97	$ 1,085,169.27
County Extension Office			
Salaries and benefits	$ 285,008.92	$ 303,533.77	$ 366,352.38
Other expenses	$ 87,258.07	$ 93,463.00	$ 74,341.00
Total County Extension Office	$ 372,266.99	$ 396,996.77	$ 440,693.38

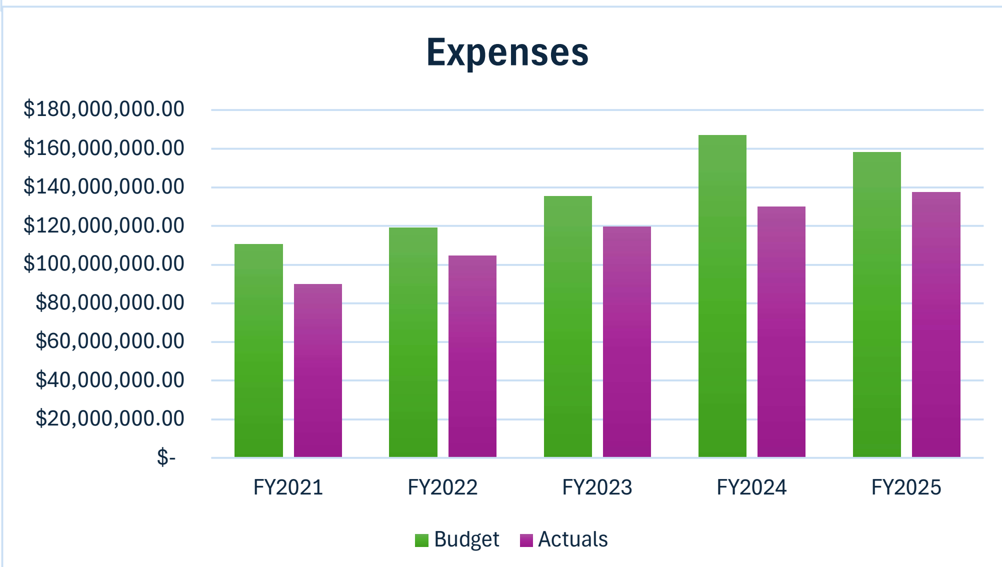
Office/Department	2025 Actual	2026 Budget	2027 Budget
County Fair			
Salaries and benefits	$ 485,187.17	$ 593,947.61	$ 747,230.06
Other expenses	$ 962,219.28	$ 1,343,375.33	$ 1,103,250.00
Total County Fair	$ 1,447,406.45	$ 1,937,322.94	$ 1,850,480.06
County Fleet			
Salaries and benefits	$ 730,750.63	$ 902,523.28	$ 1,044,218.44
Other expenses	$ 2,566,908.62	$ 3,136,166.00	$ 3,200,550.00
Total County Fleet	$ 3,297,659.25	$ 4,038,689.28	$ 4,244,768.44
County Weed Control			
Salaries and benefits	$ 330,223.04	$ 384,894.55	$ 368,345.43
Other expenses	$ 135,631.77	$ 179,276.00	$ 145,366.00
Total County Weed Control	$ 465,854.81	$ 564,170.55	$ 513,711.43
Court Device			
Other expenses	$ 20,641.14	$ 22,000.00	$ 22,000.00
Court Facilities			
Other expenses	$ 128,566.78	$ 25,000.00	$ 25,000.00
Development Services			
Salaries and benefits	$ 2,922,008.10	$ 3,200,452.09	$ 3,402,840.95
Other expenses	$ 253,810.54	$ 516,200.00	$ 504,140.00
Total Development Services	$ 3,175,818.64	$ 3,716,652.09	$ 3,906,980.95
Emergency Communications			
Salaries and benefits	$ 147,483.20	$ 164,601.25	$ 163,055.06
Other expenses	$ 1,099,596.27	$ 5,904,439.00	$ 1,185,700.00
Total Emergency Communications	$ 1,247,079.47	$ 6,069,040.25	$ 1,348,755.06
Emergency Management			
Salaries and benefits	$ 130,327.89	$ 240,233.61	$ 135,948.89
Other expenses	$ 285,402.67	$ 52,300.00	$ 58,500.00
Total Emergency Management	$ 415,730.56	$ 292,533.61	$ 194,448.89
General			
Other expenses	$ 576,989.27	$ 662,774.00	$ 697,226.00
Historical Society			
Other expenses	$ 76,700.00	$ 74,250.00	$ 74,368.00
Human Resources			
Salaries and benefits	$ 766,126.17	$ 921,531.74	$ 918,387.90
Other expenses	$ 133,747.84	$ 235,899.00	$ 254,627.00
Total Human Resources	$ 899,874.01	$ 1,157,430.74	$ 1,173,014.90
Information Technology			
Salaries and benefits	$ 3,747,350.43	$ 4,566,813.82	$ 4,555,024.38
Other expenses	$ 1,903,824.19	$ 2,296,190.00	$ 2,399,062.92
Total Information Technology	$ 5,651,174.62	$ 6,863,003.82	$ 6,954,087.30
Juvenile Detention			
Salaries and benefits	$ 3,353,774.30	$ 3,555,550.32	$ 3,547,572.87
Other expenses	$ 405,385.38	$ 467,800.00	$ 488,700.00
Total Juvenile Detention	$ 3,759,159.68	$ 4,023,350.32	$ 4,036,272.87
Juvenile Probation			
Salaries and benefits	$ 2,049,620.42	$ 2,515,395.30	$ 2,438,914.41
Other expenses	$ 324,240.38	$ 519,800.00	$ 268,750.00
Total Juvenile Probation	$ 2,373,860.80	$ 3,035,195.30	$ 2,707,664.41

Office/Department	2025 Actual	2026 Budget	2027 Budget
Misdemeanor Probation			
Salaries and benefits	$ 1,168,697.86	$ 1,264,269.59	$ 1,326,594.09
Other expenses	$ 26,772.57	$ 29,565.10	$ 48,615.00
Total Misdemeanor Probation	$ 1,195,470.43	$ 1,293,834.69	$ 1,375,209.09
Motor Vehicle			
Salaries and benefits	$ 1,682,570.49	$ 1,921,537.08	$ 1,852,737.67
Other expenses	$ 21,171.24	$ 39,420.00	$ 60,920.00
Total Motor Vehicle	$ 1,703,741.73	$ 1,960,957.08	$ 1,913,657.67
Parks, Cultural & Natural Resources			
Salaries and benefits	$ 832,757.94	$ 1,076,762.45	$ 1,049,053.72
Other expenses	$ 406,141.24	$ 1,426,600.00	$ 868,650.00
Total Parks, Cultural & Natural Resources	$ 1,238,899.18	$ 2,503,362.45	$ 1,917,703.72
Prosecuting Attorney			
Salaries and benefits	$ 9,752,538.15	$ 11,174,325.12	$ 11,528,621.10
Other expenses	$ 819,482.45	$ 1,345,054.00	$ 1,465,426.00
Total Prosecuting Attorney	$ 10,572,020.60	$ 12,519,379.12	$ 12,994,047.10
Sheriff			
Salaries and benefits	$ 30,367,028.15	$ 31,993,930.62	$ 32,925,114.20
Other expenses	$ 5,515,327.60	$ 20,351,967.00	$ 19,556,413.08
Total Sheriff	$ 35,882,355.75	$ 52,345,897.62	$ 52,481,527.28
Southwest District Health			
Other expenses	$ 2,416,404.00	$ 2,465,967.00	$ 2,465,967.00
Treatment Courts			
Salaries and benefits	$ 354,104.53	$ 424,077.68	$ 393,210.05
Other expenses	$ 161,023.71	$ 166,900.00	$ 202,570.00
Total Treatment Courts	$ 515,128.24	$ 590,977.68	$ 595,780.05
Tort			
Other expenses	$ 1,734,093.33	$ 2,192,000.00	$ 2,372,000.00
Treasurer			
Salaries and benefits	$ 683,757.22	$ 767,641.68	$ 779,699.85
Other expenses	$ 236,825.70	$ 447,011.67	$ 627,520.00
Total Treasurer	$ 920,582.92	$ 1,214,653.35	$ 1,407,219.85
Trial Court Administrator			
Salaries and benefits	$ 2,726,588.35	$ 2,889,425.77	$ 2,884,550.43
Other expenses	$ 538,166.19	$ 583,387.67	$ 687,214.00
Total Trial Court Administrator	$ 3,264,754.54	$ 3,472,813.44	$ 3,571,764.43
Waterways			
Salaries and benefits	$ 162,295.43	$ 186,840.95	$ 189,579.13
Other expenses	$ 117,191.18	$ 14,600.00	$ 17,100.00
Total Waterways	$ 279,486.61	$ 201,440.95	$ 206,679.13
Total Canyon County Operating	$ 128,163,093.51	$ 150,927,137.30	$ 138,292,751.10
Enterprise Fund			
Landfill			
Salaries and benefits	$ 2,796,235.11	$ 2,998,906.88	$ 2,995,305.60
Other expenses	$ 6,156,680.10	$ 7,944,401.00	$ 8,127,972.00
Total Enterprise Fund	$ 8,952,915.21	$ 10,943,307.88	$ 11,123,277.60
Special Revenue Taxing Districts			
Melba Gopher			
Other expenses	$ 12,000.00	$ 12,000.00	$ 12,000.00
Pest Control			
Salaries and benefits	$ 177,527.12	$ 258,413.35	$ 254,824.65
Other expenses	$ 65,258.82	$ 111,150.00	$ 77,790.00

Office/Department	2025 Actual	2026 Budget	2027 Budget
Total Pest Control	$ 242,785.94	$ 369,563.35	$ 332,614.65
Total Special Revenue Taxing Districts	$ 254,785.94	$ 381,563.35	$ 344,614.65
Total Canyon County Budget	$ 137,370,794.66	$ 162,252,008.53	$ 149,760,643.35

Budget vs. Actuals FY2021-2025





FY27 Comprehensive List of Budget Workshops

MAY / JUNE - WORKSHOP #1

Compensation Discussion/Proposal #1	Tuesday	5/12/2026	10:30 AM
Employee Health Trust Board	Tuesday	5/12/2026	2:30 PM
BOCC / Constituent Services	Tuesday	5/12/2026	3:30 PM
Sheriff's Office	Wednesday	5/13/2026	9:30 AM
Southwest District Health	Wednesday	5/13/2026	2:30 PM
Tort	Wednesday	5/13/2026	2:30 PM
General Fund	Wednesday	5/13/2026	2:30 PM
Coroner's Office	Thursday	5/14/2026	11:30 AM
Agent / Extension	Tuesday	5/19/2026	1:30 PM
Fair	Tuesday	5/19/2026	3:45 PM
Clerk's Office	Wednesday	5/20/2026	9:30 AM
Treasurer's Office	Wednesday	5/20/2026	10:15 AM
Assessor's Office	Wednesday	5/20/2026	11:00 AM
Misdemeanor Probation	Wednesday	5/20/2026	1:30 PM
Juvenile Detention	Wednesday	5/20/2026	2:00 PM
Parks, Cultural, and Natural Resources	Wednesday	5/20/2026	2:30 PM
Ambulance District	Wednesday	5/20/2026	3:30 PM
Prosecutor's Office	Tuesday	5/26/2026	10:30 AM
Solid Waste	Tuesday	5/26/2026	1:30 PM
Information Technology	Tuesday	5/26/2026	2:30 PM
Human Resources	Tuesday	5/26/2026	3:30 PM
Juvenile Probation	Thursday	5/28/2026	1:30 PM
Fleet	Thursday	5/28/2026	2:30 PM
Trial Court Administrator	Thursday	5/28/2026	3:30 PM
Facilities / Weed & Pest	Thursday	6/4/2026	1:30 PM
Development Services	Thursday	6/4/2026	2:30 PM

OUTSIDE AFFILIATES AND ORGANIZATIONS

WVHS	Wednesday	6/17/2026	9:30 AM

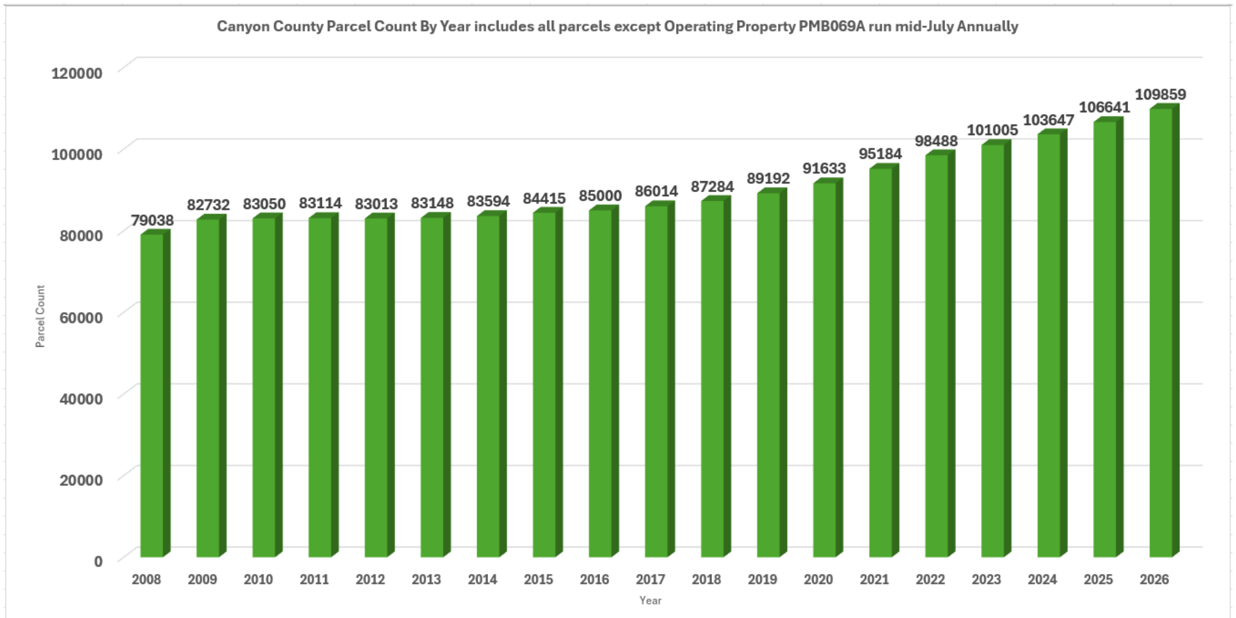
State Animal Damage Control Board	Wednesday	6/17/2026	2:30 PM
WAED	Wednesday	6/17/2026	3:00 PM
Soil Conservation	Wednesday	6/17/2026	3:30 PM
JUNE / JULY - WORKSHOP #2			
Historic Preservation	Thursday	6/11/2026	2:00 PM
Compensation Proposal	Wednesday	6/23/2026	3:00 PM
Employee Health Trust Board	Wednesday	6/23/2026	3:30 PM
Assessor's Office	Wednesday	6/24/2026	9:30 AM
Development Services	Thursday	6/25/2026	10:30 AM
Sheriff's Office	Thursday	6/25/2026	1:30 PM
Fleet	Thursday	6/25/2026	2:30 PM
Fair	Tuesday	6/30/2026	11:00 AM
Coroner's Office	Tuesday	6/30/2026	11:30 AM
Information Technology	Wednesday	7/1/2026	9:30 AM
Trial Court Administrator	Wednesday	7/1/2026	10:00 AM
Assessor	Wednesday	7/1/2026	10:30 AM
Solid Waste	Wednesday	7/1/2026	1:30 PM
Facilities / Weed & Pest	Thursday	7/2/2026	1:30 PM
Prosecutor's Office	Thursday	7/2/2026	1:30 PM
Development Services	Thursday	7/9/2026	10:30 AM
Clerk / Commissioners Tentative Budget Workshop	Tuesday	7/14/2026	11:00 AM
Clerk / Commissioners Tentative Budget Workshop	Thursday	7/16/2026	1:30 PM
Clerk / Commissioners Tentative Budget Workshop	Monday	7/20/2026	1:30 PM
Receive Clerk's FY2027 Suggested Budget	Tuesday	7/21/2026	1:30 PM

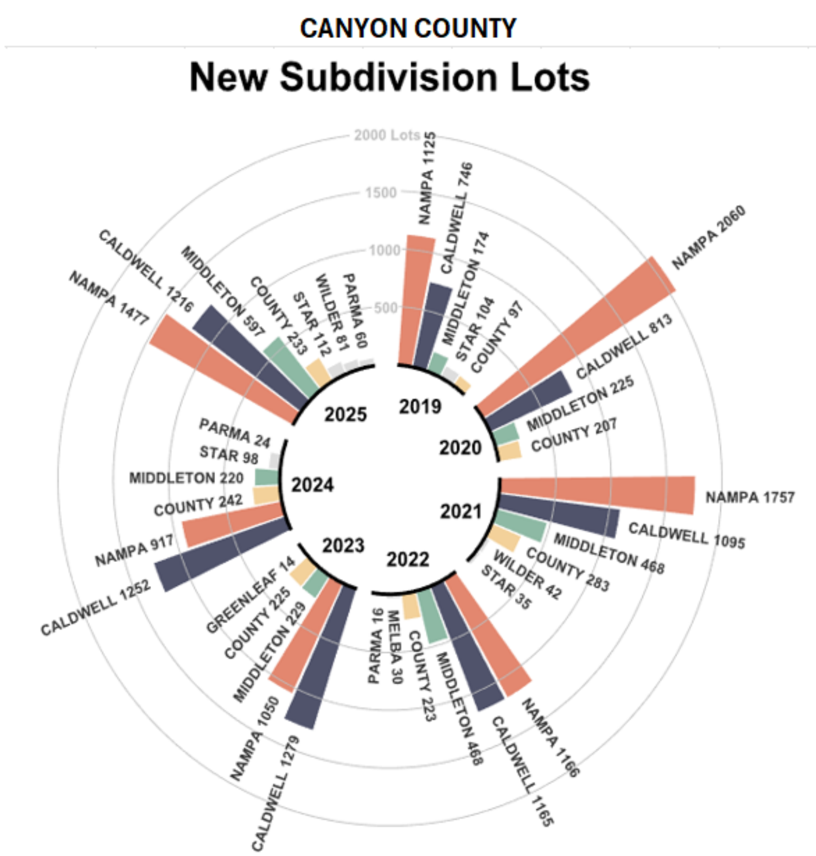
Clerk / Commissioners Tentative Budget Workshop	Thursday	7/23/2026	10:30 AM
Clerk / Commissioners Tentative Budget Workshop	Monday	7/27/2026	1:30 PM
Clerk / Commissioners Tentative Workshop for Publication	Wednesday	7/29/2026	10:00 AM
AUGUST			
Ambulance District FY2027 Budget Hearing	Wednesday	8/19/2026	5:00 PM
FY2027 Budget Hearing	Thursday	8/27/2026	5:00 PM
FY2027 Budget Adoption	Thursday	8/27/2026	5:00 PM

** audio, pdf and presentation materials for each of the meetings is available online*

<u>Canyon County Growth</u>

- **By number of parcels except operating property**
- **New subdivision lots**
- **Total taxable value for residential, commercial & industrial, agricultural, and operating properties**





Value Shifting Within Property Types In Canyon County - Taxable Values

	2022		2023		2024		2025		2026	
Residential	$25,814,592,389	74.4%	$24,865,232,371	70.0%	$26,364,452,251	68.1%	$29,048,972,775	68.0%	$30,877,917,784	67.9%
Comm & Ind	$7,931,928,957	22.9%	$9,748,446,177	27.4%	$11,405,088,810	29.5%	$12,650,564,906	29.6%	$13,525,581,813	29.8%
Ag	$551,445,910	1.6%	$566,845,000	1.6%	$543,529,410	1.4%	$532,129,100	1.2%	$566,055,310	1.2%
Operating	$401,118,066	1.2%	$365,248,621	1.0%	$390,210,826	1.0%	$473,801,707	1.1%	$473,801,707	1.0%
Totals	$34,699,085,322	100.0%	$35,545,772,169	100.0%	$38,703,281,297	100.0%	$42,705,468,488	100.0%	$45,443,356,614	100.0%