

Financing Services for Residential,
Commercial, and Agricultural Parcels:
The Cases of Canyon and Cassia Counties

by

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Introduction

One of the responsibilities of governments at all levels, is to provide certain types of services to the population the government serves. Governments must obtain revenues to pay for the services they provide. These revenues come from a variety of sources including property taxation, fines and forfeitures levied on local populations, charges for permits or consolidated services, and redistribution of intergovernmental funds. These revenues are used to provide services such as general government (government officials and agencies), public safety (police, fire protection), public works (roads and streets, sanitation, cemeteries), health and welfare (health districts and indigent services), culture and recreation (libraries, parks, etc.), education, and redemption of county public debt.

Taxes on real property - land and the improvements on it - are a major source of the revenues used by Idaho county and community governments to fund government provided services at the local level. The taxable value of real property, and therefore the taxes levied on it, depends on the way in which the property is used. Real property is broken down into three broad categories or "exposures" based on the primary use of the land being taxed. These exposures are residential, commercial/industrial, and agricultural or open spaces. Parcels of commercial

property generally have the highest taxable value in a given area, but residential property, by its relatively greater presence, generally contributes the greatest proportion of property taxes to the taxing entity. Agricultural property or open space generally has the lowest taxable value and contributes the least to the total area property tax base.

There is a relationship between the "exposure" of the property being taxed and the amount of government provided services property in each exposure demands and receives. Residential property typically receives more in community services than does agricultural property. Heavily concentrated population areas - i.e. cities and towns - require and receive higher levels of services than do less heavily populated rural or agricultural areas.

Population in an area affects the tax revenues collected in the region. Residential growth into rural/ agricultural regions increases the amount of relatively higher valued residential property in the area. In many cases, the taxable value of property in other "exposures" increases because increased demand for residential property pushes up the market value of other property. The higher market value of real property increases the local tax base, thus increasing the amount of tax revenues which could be collected from a parcel.

Population in a region also has an impact on the number and amount of community services required in the local area. Residential property generally demands more extensive and more expensive services than non-residential property.

Because of the increased market or taxable value of non-residential property, property in non-residential exposures can end up paying part of the tax burden for services that are primarily used by land and property in the residential exposure.

A cost of community services study (COCS) shows the relationship between government revenues generated and expenditures incurred for services by each land use exposure. Local government financial records were used to track the revenue and expenditure flows of taxing entities within the study area. These flows were broken down and allocated to property within the taxing region according to the way the property is used. The results, expressed as a ratio of revenues to service costs, highlight the cash flows of local governments in providing community services by land use exposure.

Cost of community services studies were done for Canyon County and Cassia County, Idaho. The objectives were

- 1.) to determine for each county, the breakdown of all revenues generated and all expenses incurred by land in each exposure,
- 2.) to compute ratios comparing services received (expenditures) to revenues paid for property in each land use exposure,
- 3.) to compare the proportion of local property taxes paid to the proportion of services (expenditures) received by property in each land use exposure, and
- 4.) to compare the results for a relatively urbanized county (Canyon County), to the results for a primarily rural / agricultural county (Cassia County).

Methodology

Following the procedure used for a county-wide cost of community services study done by Utah State University (Snyder and Ferguson, 1994), revenue and expenditure data for the fiscal year ending September 30, 1995, were collected for each county and for each incorporated town within the county. Additionally, since independent taxing districts indicate the local populations' demands for services unavailable from county or city government, revenue and expenditure data were also collected from each independent taxing district within the county. Figures 1 and 2 illustrate the breakdown of total revenues collected and total expenditures made for services in each county.

Figure 1: Breakdown of total revenues and total expenditures, by source, for Canyon County, Idaho.

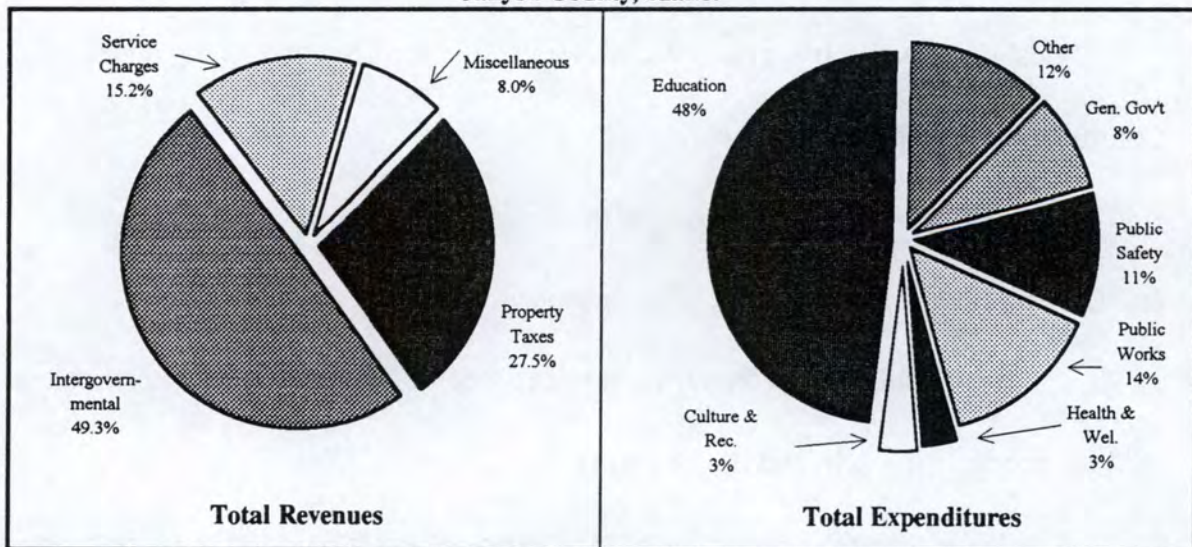
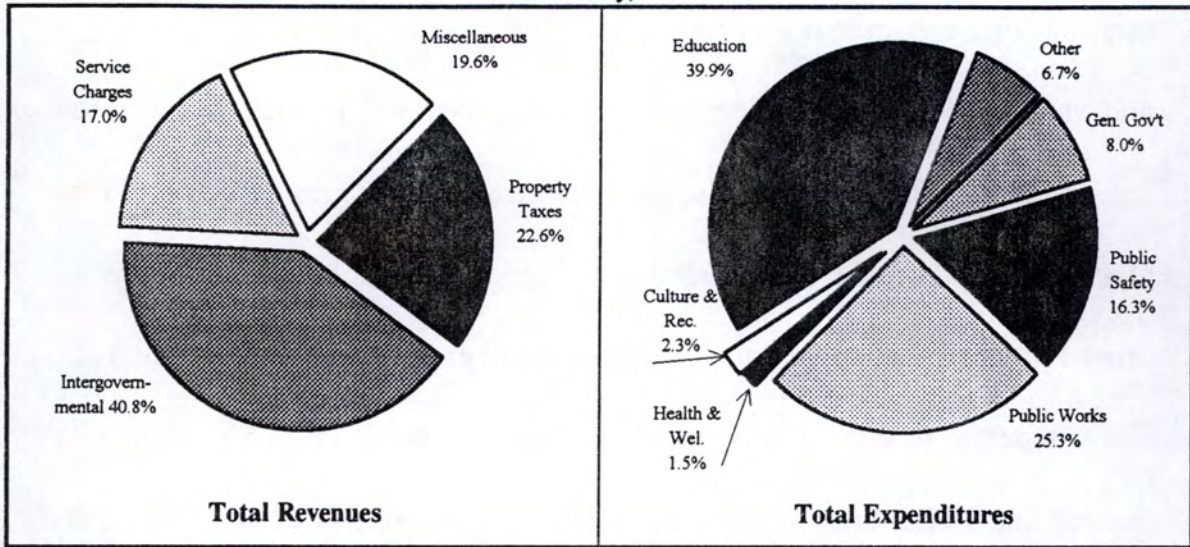


Figure 2: Breakdown of total revenues and total expenditures, by source, for Cassia County, Idaho.



Information on the net taxable (market) value of all property within each county or town, and the number of accounts (with acreage) for property in each land use exposure was obtained from the county assessor's office. For Cassia County, information on the number of parcels categorized as homes, farms, and businesses, as well as the net taxable value of each category for the county, each city, and each independent taxing was obtained directly from the assessor's office.

For Canyon County, this information was taken from the 1994 Real, Personal, and Manufactured Housing Rolls for the county, each city, and each independent taxing district. Canyon County's accounting program does not specifically identify the number of parcels of property in each land use exposure. For this study, residential property in Canyon County was defined as all land and structures used for residential purposes, regardless of whether that residential property was located in a city or rural subdivision or as part of a farm. Commercial or industrial property

was defined as assessed by the Canyon County assessor's office. Agricultural property consisted only of that property used for the production of crops and livestock, and while it included non-residential improvements, it did not include any residential structures. Therefore, farm homes were included in the residential exposure. Open space and waste were included in the agricultural exposure as being unimproved property that could not be included in either of the other two exposures. The net market or taxable value of land and improvements in each exposure was then calculated from the 1994 Real, Personal, and Manufactured Housing Rolls for the county, each city, and each independent taxing district. Additionally, to identify the amount of property in each land use exposure in Canyon County, the acreage of real property defined as residential, commercial, or agricultural was calculated from the 1994 Real, Personal, and Manufactured Housing Rolls for the county, each city, and each independent taxing district. This acreage figure was used to represent the "parcel count" for land in each exposure for Canyon County.

The information on market or net taxable value was used to calculate the percentage or proportion of each county in each land use exposure. These proportions were then used to estimate the amounts of revenues from various sources attributable to each land use exposure and to allocate the expenditures made by governments to property in each exposure. Where a particular type of revenue was clearly obtained from a specific land use exposure (revenues from building permits, business licenses, etc.), the revenues were allocated to that exposure. Additionally,

where an expenditure was clearly made for the benefit of a certain land use exposure (cemeteries, libraries, schools), the expenditures were allocated in a straightforward manner. Where uncertainty arose about a specific source of revenue or the primary beneficiary of expenditures, the revenues and expenditures were allocated according to the proportion of taxable value for each land use exposure. This proportion was used as a fall-back percentage in this study. The fall-back percentages for Canyon and Cassia counties, as well as the parcel proportions are detailed in Table 1. Fall-back percentages and parcel counts were also calculated for each city or town, and each independent taxing district in each county.

Table 1: Breakdown of real property in Canyon and Cassia Counties, by taxable value and by parcel count.

	\$ Net Taxable Value			Percent of County		
	Residential	Commercial	Agricultural	Res.	Comm.	Ag.
CANYON COUNTY IDAHO						
Value	\$1,555,941,362	\$1,049,013,826	\$207,241,947	55.3%	37.3%	7.4%
Parcel (account)	36237	3050	16509	64.9%	5.5%	29.6%
CASSIA COUNTY IDAHO						
Value	\$109,927,316	\$47,720,027	\$147,979,346	36.0%	15.6%	48.4%
Parcel (account)	4234	544	5088	42.9%	5.5%	51.6%

Results of Cost of Community Services Study

Revenues and expenditures for each county and for each city and independent taxing district within each county were allocated according to land use as described above. Total expenditures for each land use exposure were then divided by total revenues for each exposure to obtain a ratio of services to revenues. Ratios were computed for just the county revenues and expenditures, for cities within the county, for the independent taxing districts, and for all taxing entities within the county.

Results for Canyon County:

Canyon County taxing entities included the county government, eight incorporated cities, and fifty-six independent taxing districts. Of the independent taxing districts, four drainage districts levied no taxes for the 1995 fiscal year and two pest control districts were included with special revenue funds in the Canyon County revenues and expenditures breakdown. The total revenues and expenditures, by exposure, for Canyon County taxing entities, and the resulting ratios of expenditures to revenues are reported in Table 2.

Table 2: Comparison of revenues to expenditures for Canyon County taxing entities.

CANYON COUNTY	Residential	Commercial	Agricultural
COUNTY EXPENDITURES	18,963,253	5,215,305	980,377
COUNTY REVENUES	13,299,014	8,008,113	1,586,536
RATIO	1.43	0.65	0.62
TOTAL CITY EXPENDITURE	27,775,520	11,220,576	829
TOTAL CITY REVENUES	27,005,890	13,433,356	3,208
RATIO	1.03	0.84	0.26
TAX DISTRICT EXPEND.	88,821,348	7,059,160	1,404,259
TAX DISTRICT REVENUES	85,127,379	8,458,956	2,851,267
RATIO	1.04	0.83	0.49
TOTAL COUNTY EXPEND.	135,560,122	23,495,041	2,385,465
TOTAL COUNTY REVENUES	125,432,284	29,900,325	4,441,011
RATIO	1.08	0.79	0.54

Results for Cassia County:

Cassia County taxing entities included the county government, five incorporated cities, and twenty-six independent taxing districts. Of the independent taxing districts, one highway district, two flood control districts, and two cemetery districts levied no taxes for the 1995 fiscal year. The total revenues and expenditures, by exposure, for Cassia County taxing entities, and the resulting ratios of expenditures to revenues are reported in Table 3.

Table 3: Comparison of revenues to expenditures for Cassia County taxing entities.

CASSIA COUNTY	Residential	Commercial	Agricultural
COUNTY EXPENDITURES	7,989,583	1,316,366	1,652,670
COUNTY REVENUES	5,686,786	1,360,015	3,685,217
RATIO	1.40	0.97	0.45
TOTAL CITY EXPENDITURE	8,937,920	2,039,941	5,671
TOTAL CITY REVENUES	8,765,828	2,094,020	22,244
RATIO	1.02	0.97	0.25
TAX DISTRICT EXPEND.	19,862,871	1,687,427	1,854,686
TAX DISTRICT REVENUES	16,467,208	2,318,174	4,948,364
RATIO	1.21	0.73	0.37
TOTAL COUNTY EXPEND.	36,790,374	5,043,734	3,513,027
TOTAL COUNTY REVENUES	30,919,822	5,772,259	8,655,825
RATIO	1.19	0.87	0.41

Analysis of Results

The revenues included in this study came from a variety of sources - local property taxes, state taxes, state and federal revenue sharing, fines and forfeitures, license and permit fees, and charges for services. The expenditures were allocated according to how much the land use exposure was expected to benefit from the service provided. Ratios of expenditures to revenues indicate the amount of services received by land in each land use exposure for every dollar of revenue collected, from all sources, by each taxing entity.

Canyon County

Residential property in Canyon County received \$1.43 in services from the county government for every \$1.00 of revenues collected. Commercial and agricultural property received \$0.65 and \$0.62 in county services, respectively, for every \$1.00 of revenues collected. Residential property included in the tax base of all incorporated cities in Canyon County received an average \$1.03 in city provided services for every \$1.00 in city revenues collected, while commercial and agricultural property received an average \$0.84 and \$0.26 respectively, in city-provided services for every \$1.00 in revenues collected.

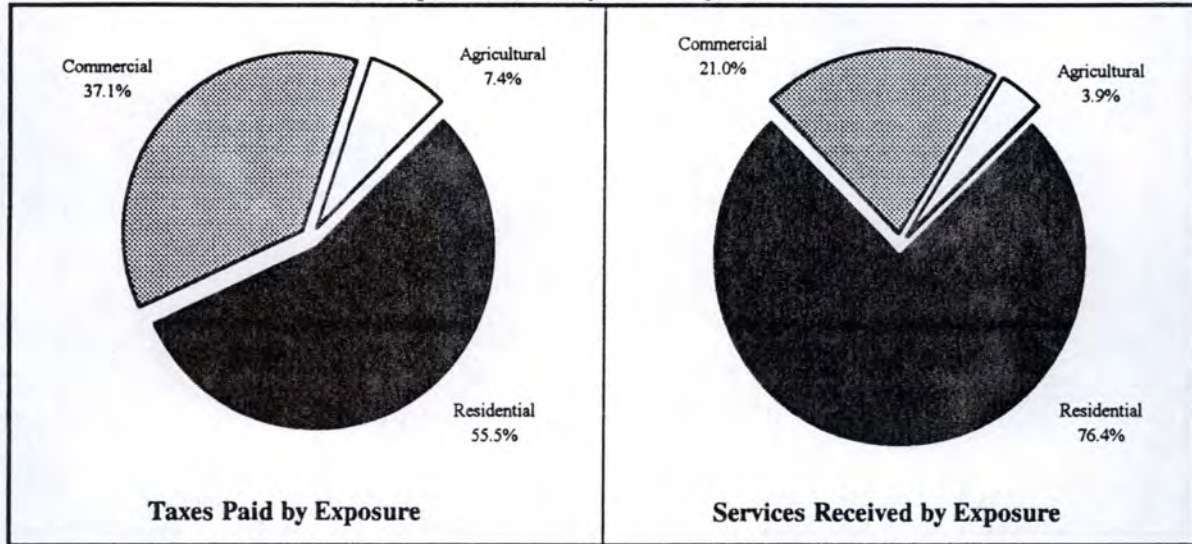
Most independent taxing districts provide city-type services to residential populations living outside the boundaries of incorporated cities, or provide extra funding when local populations outgrow the level of service expenditures made by city or county governments. Independent taxing districts reflect the population's demand for services that are unavailable or underfunded by county or city government entities. Canyon County has 56 independent taxing districts providing organized levels of government services to county residents. On average, residential property received \$1.04 of services from independent taxing districts for every \$1.00 in total revenues collected. Commercial and agricultural property received \$0.83 and \$0.49, respectively, in taxing district services for each \$1.00 in revenues. County-wide, residential property in Canyon County received \$1.08 in services from all taxing entities per dollar in revenues collected. Commercial property received

\$0.79 in services from all taxing entities for each \$1.00 in revenues collected. Agricultural property received only \$0.54 in services per dollar in revenues collected by all taxing entities within the county.

The above analysis indicates the dollar value of services received by each land use exposure from Canyon County, its cities and its independent taxing districts, for every dollar in revenues (from all sources) attributable to each land use exposure. Information for the various taxing entities in Canyon County was used to isolate property taxes paid by land use exposure and compare the proportional amount of property taxes paid to services received by each land use exposure.

For the fiscal year ending September 30, 1995, Canyon County collected a approximately \$1,857,442 in property tax revenues for the General Fund budget, \$9,687,866 for Special Revenues Funds budgets, and \$726,984 for the Debt Service Funds budget, for a total of \$12,272,292 in total property tax revenues collected. Residential property generated \$6,807,879 (55.5%) of these property tax revenues for the county government, commercial property generated \$4,552,925 (37.1%) in property tax revenues and agricultural property generated \$911,488 (7.4%) in property tax revenues. Total value of all services provided by Canyon County from all revenue sources was \$24,835,173. Of this total, \$18,963,253 (76.4%) went to residential property, \$5,215,305 (21.0%) went to commercial property, and \$980,377 (3.9%) went to land in the agricultural exposure. This relationship is illustrated in Figure 3.

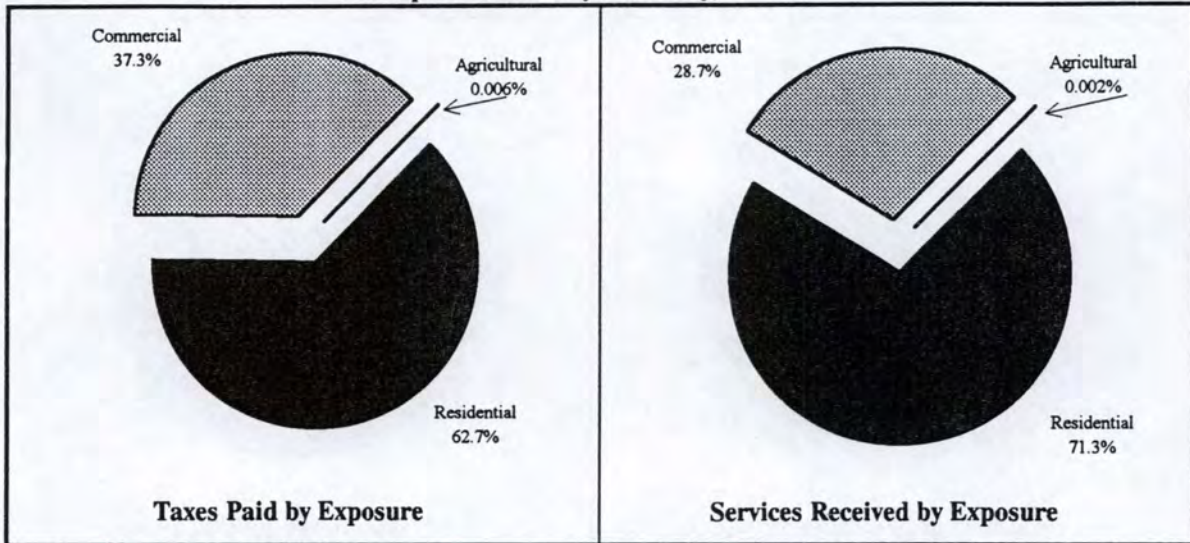
Figure 3: Comparison of property taxes paid and county services received by land use exposure for Canyon County, Idaho.



For the fiscal year ending September 30, 1995, the eight cities in Canyon County collected \$40,444,912 in total revenues, of which \$11,074,433 (27.4%) was from local property taxes. Residential property within the combined cities' tax bases provided \$6,946,618 in property taxes (62.7% of property taxes collected). Commercial property within Canyon County cities provided \$4,127,179 in property taxes (37.3% of property taxes collected) and agricultural property within city limits provided \$636 in property tax revenues (0.006% of property taxes collected by cities).

Total expenditures for services from all revenue sources by the cities in Canyon County were \$39,095,167. Residential property in cities received services valued at \$27,775,520 (71.3% of services provided). Commercial property received \$11,220,576 in services (28.7% of services provided). Agricultural property received \$829 in services, (0.002% of city service expenditures). The relationship between property taxes and expenditures for Canyon County cities is illustrated in Figure 4.

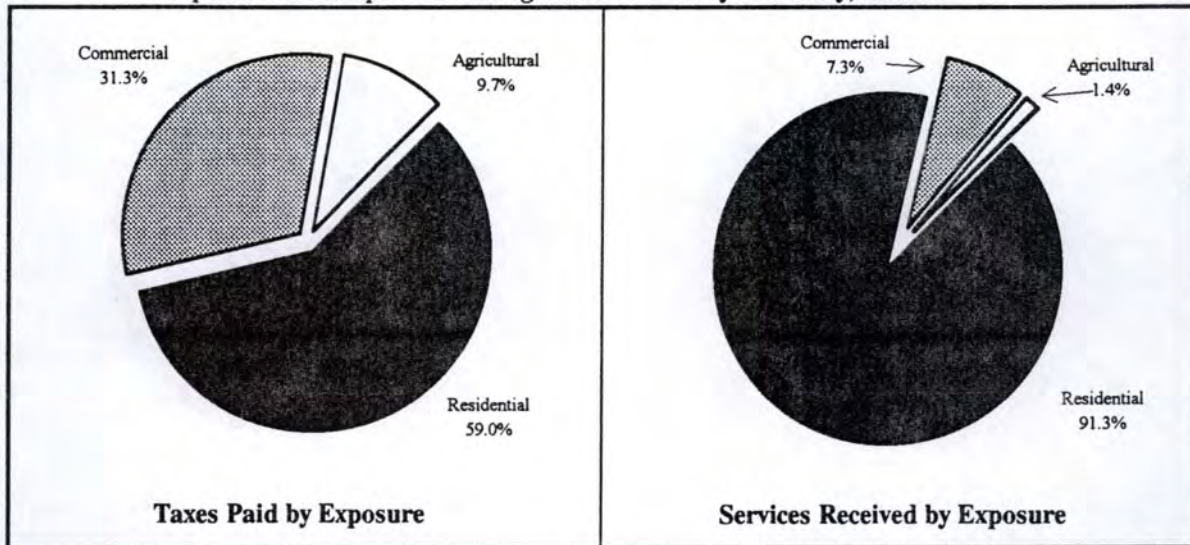
Figure 4: Comparison of property taxes paid and city services received by land use exposure for Canyon County, Idaho.



Independent taxing districts in Canyon County collected \$85,127,379 in revenues from all revenue sources for fiscal 1995. Of this, \$20,645,669 (24.2%) was generated from property taxes within the tax districts. Residential property contributed \$12,175,978 (59.0%) of total property taxes collected by independent taxing districts. Commercial property contributed \$6,464,006 (31.3 %) and agricultural property contributed \$2,005,685 (9.7%) of property taxes to the independent taxing districts.

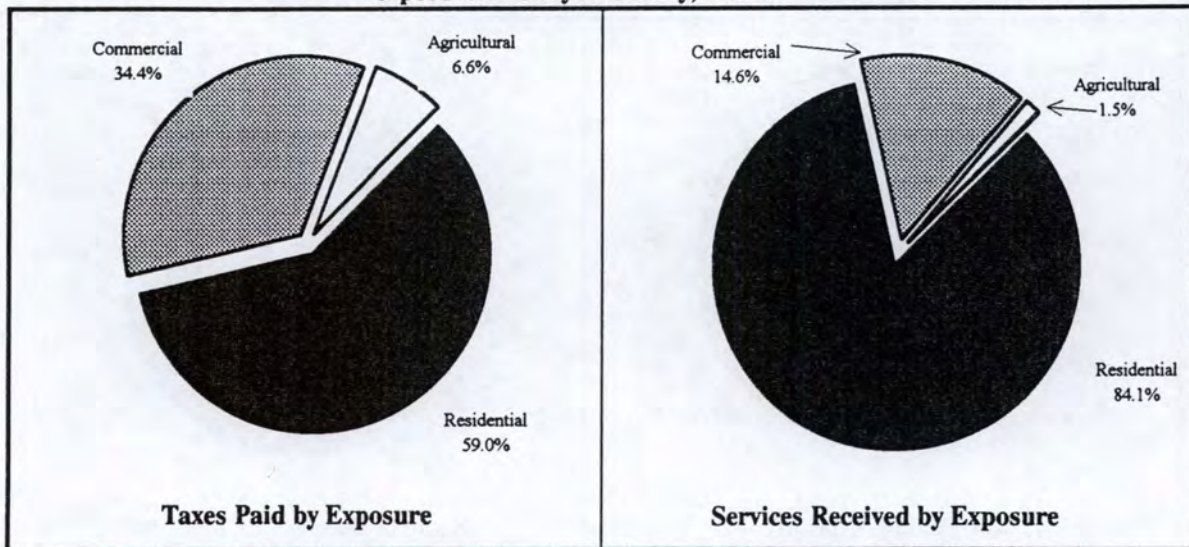
These independent taxing districts provided \$97,284,767 in expenditures for services in fiscal 1995. Of these expenditures, \$88,821,348 (91.3%) provided services to the residential exposure. Commercial property received \$7,059,160 (7.3%) and agricultural property received \$1,404,259 (1.4%) of services provided by independent taxing districts in Canyon County. The relationship of property taxes collected and services provided by independent taxing districts is illustrated in Figure 5.

Figure 5: Comparison of property taxes paid and services received by land use exposure for independent taxing districts in Canyon County, Idaho.



All taxing entities in Canyon County - the county, the eight cities, and fifty of the fifty-six independent taxing districts - collected a total \$43,992,394 in property tax revenues. Of this, \$25,930,476 (59.0%) was tax on residential property, \$15,144,109 (34.4%) was tax on commercial property, and \$2,917,809 (6.6%) was tax on agricultural property. With revenues from all available sources, including property taxes, the above taxing entities provided a total of \$161,215,107 in community services to the citizens of Canyon County. Residential property in Canyon County received \$135,560,122 (84.1%) of the expenditures for services. Commercial property received \$23,495,041 (14.6%) and agricultural property received \$2,385,465 (1.5%) of the services provided by all taxing entities in the county. The relationship between property taxes collected and expenditures for services received by property in each land use exposure is illustrated in Figure 6.

Figure 6: Comparison of all property taxes paid and services received by land use exposure in Canyon County, Idaho.



Property taxes collected on residential property (\$25,930,476) by all taxing entities in Canyon County covered only 19% of the expenditures (\$135,560,122) for all services received by property in the residential exposure. Commercial property taxes (\$15,144,109) covered 64% of expenditures made for all services (\$23,495,041) in the county that directly benefitted the commercial sector. By contrast, property taxes collected on agricultural property (\$2,917,809) exceeded by 22% the value of the services received (\$2,385,465) by the agricultural exposure.

Cassia County

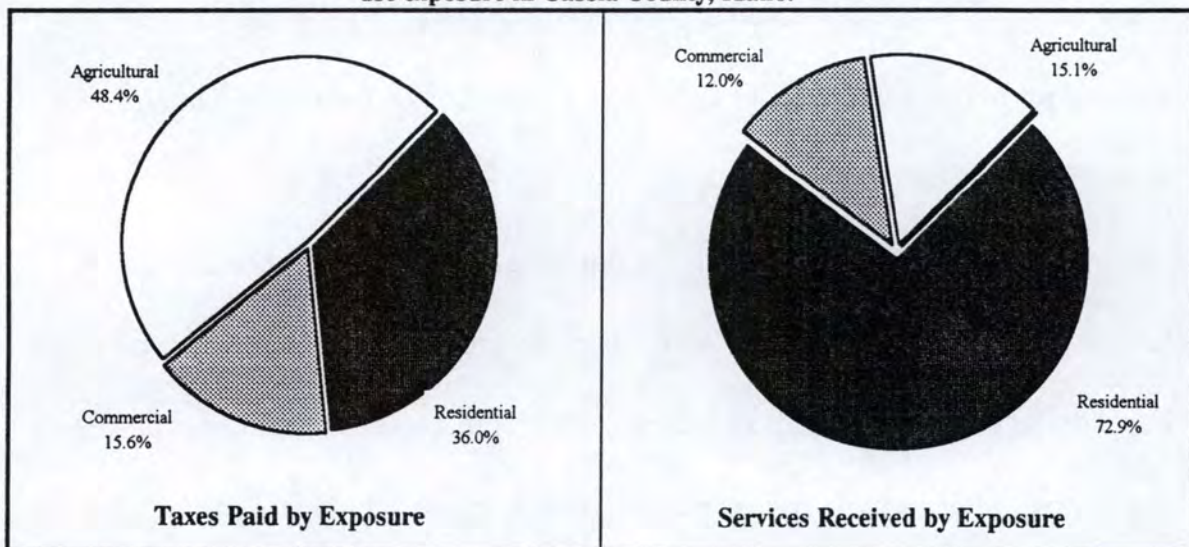
A similar analysis was made for Cassia County. In Cassia County, property in the residential exposure received \$1.40 in county services for every \$1.00 in county revenues contributed by the exposure. Commercial and agricultural property received \$0.97 and \$0.45 in county services, respectively, for every \$1.00 in revenues

each provided to the county. For residential property included in the tax base for incorporated cities in Cassia County, \$1.02 in city services were provided for each \$1.00 in revenue contribution. Commercial property included in the city tax base in Cassia County received \$0.97 in city services for each \$1.00 in revenues collected. Agricultural property included in the cities' tax base received only \$0.25 in services for every \$1.00 contribution to city revenues. From the independent taxing districts, residential property in Cassia County received \$1.21 in services for every \$1.00 in revenues contributed to the taxing districts. Commercial property received \$0.73 in tax district services for every \$1.00 worth of revenue contributed, while agricultural property received \$0.37 in services for each \$1.00 in revenues attributable to the agricultural exposure. For all taxing entities within Cassia County, residential property received \$1.19 in services, commercial property received \$0.87 in services, and agricultural property received \$0.41 in services for each \$1.00 contributed to all revenues (Table 3).

This analysis again indicates the dollar value of services received by each land use exposure from Cassia County, its cities and independent taxing districts for every dollar in revenue (from all sources) attributable to each land use exposure. Again, the proportion of services received was compared to the proportion of property taxes paid by land use exposure in Cassia County. Financial information from the taxing entities in Cassia County was used to identify the amount of property taxes collected from each exposure.

In fiscal 1995, Cassia County collected \$10,732,018 in total revenues, of which \$3,670,206 (34.2%) came from property taxes. Of these property taxes, residential property contributed \$1,320,094 (36.0%), commercial property generated \$573,060 (15.6%), and agricultural property generated \$1,777,053 (48.4%). Using revenues collected from all sources, Cassia County made total expenditures for services of \$10,958,616. Property in the residential exposure received \$7,989,583 (72.9%) of the total county services provided. Commercial property received \$1,316,366 (12.0%) and agricultural property received \$1,652,670 (15.1%) of community services provided by Cassia County government. The relationship between property taxes paid and county services received is illustrated in Figure 7.

Figure 7: Comparison of property taxes paid and county services received by land use exposure in Cassia County, Idaho.

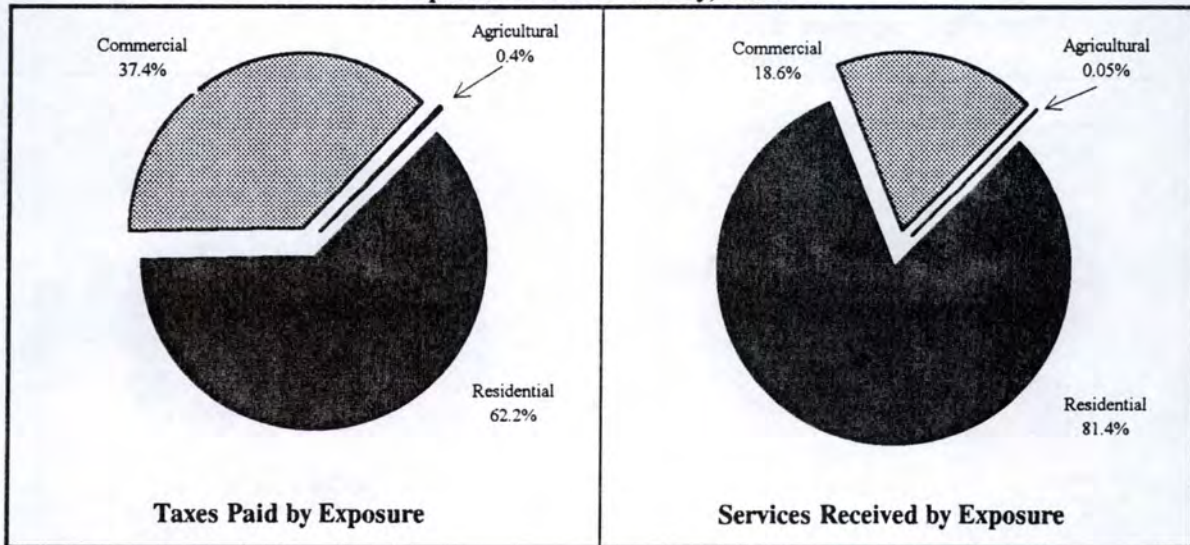


For the fiscal year ending September 30, 1995, the five incorporated cities in Cassia County collected \$10,882,092 in total revenues, of which \$1,104,198 (10.1%)

was from local property taxes. Residential property within the combined cities' tax bases provided \$687,358 (62.2%) of the property tax revenues collected. Commercial property in Cassia County cities provided \$412,629 (37.4%) and agricultural property provided \$4,211 (0.4%) of property tax revenues collected.

Total expenditures of \$10,983,532 (from all revenue sources) were made for community services by Cassia County's cities. Residential property in cities in Cassia County received services valued at \$8,937,920 or 81.4% of total city services provided. Commercial property received \$2,039,941 (18.6%) and agricultural property received \$5,670 (0.05%) of services provided by all cities in Cassia County. This relationship between property taxes paid and city services received is illustrated in Figure 8.

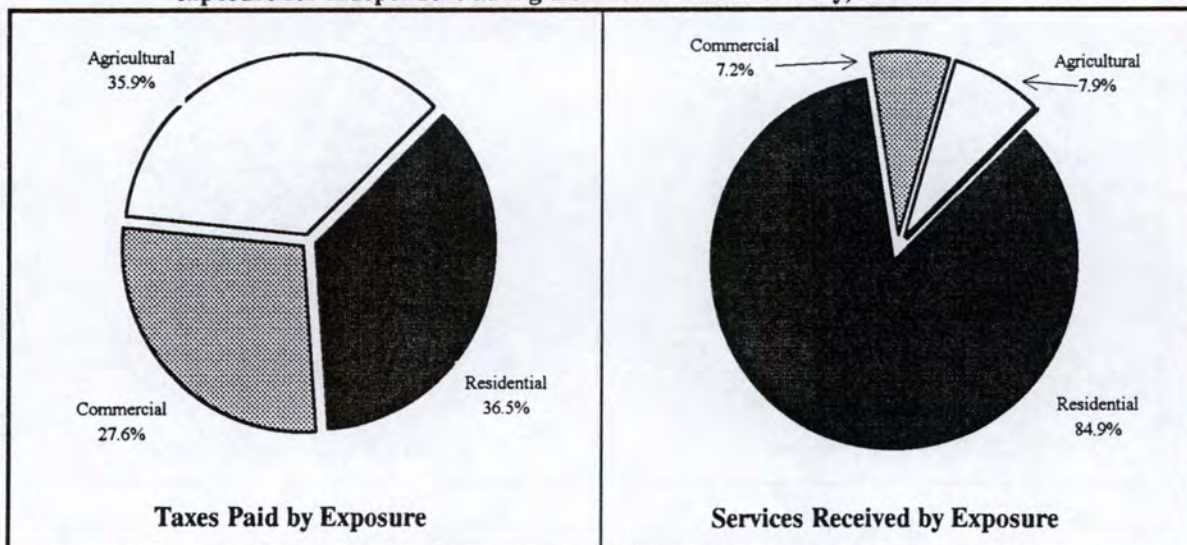
Figure 8: Comparison of property taxes paid and city services received by land use exposure in Cassia County, Idaho.



The independent taxing districts in Cassia County collected \$23,742,176 in total revenues from all sources. Of this total, \$5,472,976 (23.0%) was collected as property tax. Residential property generated \$1,997,237 (36.5%) of the property taxes collected by the independent taxing districts in Cassia County. Commercial property contributed \$1,511,180 (27.6%) and agricultural property generated \$1,964,559 (35.9%) of the property taxes collected by taxing districts.

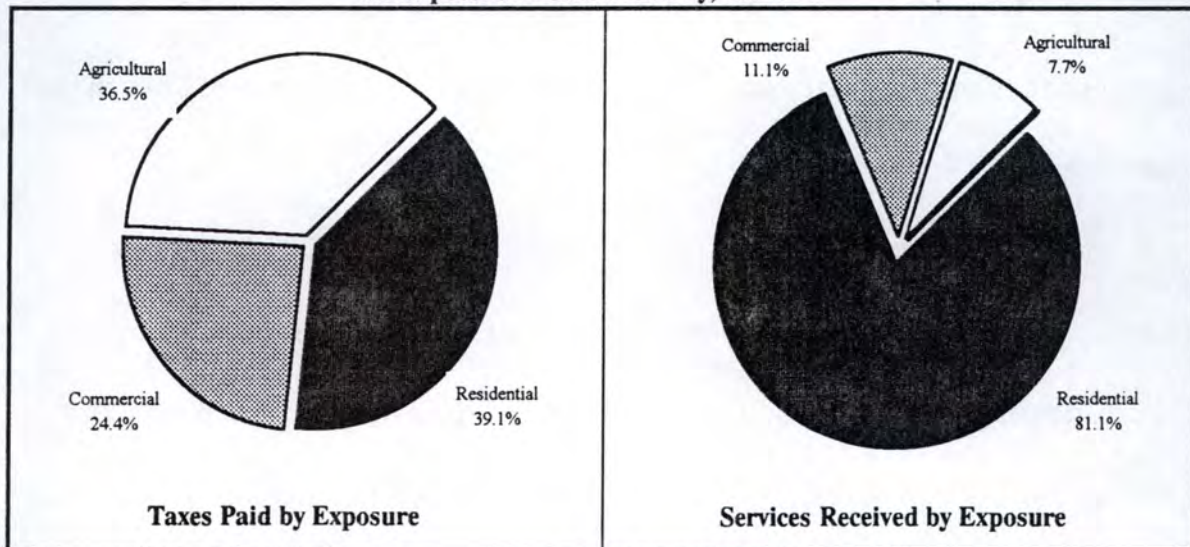
These independent taxing districts provided \$23,404,983 in service expenditures for fiscal 1995. Of these expenditures, \$19,862,871 (84.9%) was used to provide services to the residential exposure, \$1,687,427 (7.2%) provided services to the commercial exposure, and \$1,854,686 (7.9%) provided services to agricultural property. The comparison of property taxes collected and services provided is illustrated in Figure 9.

Figure 9: Comparison of property taxes paid and services received by land use exposure for independent taxing districts in Cassia County, Idaho.



All taxing entities in Cassia County - the county, the five cities, and twenty-three of the twenty-six independent taxing districts - collected a total \$10,247,380 in property tax revenues in fiscal 1995. Of this, \$4,004,688 (39.1%) was tax on residential property, \$2,496,869 (24.4%) was tax on commercial property, and \$3,745,823 (36.5%) was tax on agricultural property. With revenues from all sources, including property tax, the above taxing entities provided a total of \$45,347,131 in community services to the citizens of Cassia County. Residential property in Cassia County received \$36,790,374 (81.1%) of the expenditures for services. Commercial property received \$5,043,734 (11.1%) and agricultural property received \$3,513,027 (7.7%) of the services provided by all taxing entities in the county. The comparison between property taxes collected and expenditures for services received by property in each land use exposure is illustrated in Figure 10.

Figure 10: Comparison of all property taxes paid and services received by land use exposure in Cassia County, Idaho.



Total property taxes collected on residential property (\$4,004,688) by all taxing entities in Cassia County covered approximately 11% of the expenditures (\$36,790,374) for all services received by the residential exposure. Property taxes on commercial property (\$2,496,869) covered almost half (49.5%) of the total expenditures (\$5,043,734) made for services directly benefiting the commercial sector. By contrast, property taxes collected from agricultural property (\$3,745,823) exceeded by 6.6% the value of services (\$3,513,027) received by the agricultural sector.

Summary, Implications and Conclusions

This study describes the value of services (expenditures) received by land use exposure from each taxing entity in Canyon and Cassia Counties, for every dollar in revenue (from all sources) attributable to each land use exposure. It also analyzes the proportion of property taxes paid by land in each exposure and compares the proportion of property taxes paid to the proportion of services received by each land use exposure.

Property taxes contributed approximately one quarter (27.5% in Canyon County, 22.6% in Cassia County) of total revenues collected in both counties studied. Comparison of taxes paid to services received indicated that the commercial and agricultural exposures' proportional contribution to all property taxes collected in each county was greater than the proportion of services received by those expo-

tures. For example, in Canyon County, the combined property taxes on agricultural (\$2,917,809) and commercial property (\$15,144,109) represented 41% of all county property tax collections (\$43,992,394) while those two exposures received only a combined 16% of all services (expenditures from all revenue sources). In Cassia County, the combined property taxes of the agricultural (\$3,745,823) and commercial (\$2,496,869) exposures contributed 61% of all property taxes (\$10,247,380) collected by the county's taxing entities, but received only a combined 19% of services (from all revenue sources) in the county. In both counties, property in the residential exposure received proportionally more services than that exposure's relative contribution in property taxes.

Additionally, only for land in the agricultural exposure did the total property tax collected from that exposure completely cover the expenditure for services that exposure received. Expenditures for services to both commercial and residential property required use of revenues from other sources (licenses and permits, charges for services, intergovernmental transfers) to cover the cost of those services. This was true for both counties studied.

As the analysis shows, residential property in both counties receives more than a dollar's worth of services for each dollar in total revenues (from all sources) collected from that exposure. The residential exposure in Canyon County received an average of \$1.08 in community services for every \$1.00 in revenues collected. In Cassia County, the residential exposure received \$1.19 in services for every \$1.00 in

total revenues. Commercial and agricultural property in both counties received less value of services than the total revenues paid for those services. This indicates that a portion of the revenues from commercial and agricultural property were used to subsidize services received by the residential exposure in both counties.

The portion of unused revenues from the commercial exposure subsidizing services to another exposure was relatively less in Cassia County than in Canyon County, for two reasons. First, commercial property in Cassia County received \$0.87 in services on the revenue dollar, while commercial property in Canyon County received back only \$0.79 in services. Therefore, in Cassia County, relatively more of the revenue dollar from the commercial exposure was actually used for services benefiting that exposure. Second, although the commercial exposure accounts for 5.5% of the physical property (accounts or parcels) in both counties, total net taxable value of all commercial property in Cassia County (\$47,720,027) was considerably lower than in Canyon County (\$1,049,013,826). Therefore, the gross amount of unused revenue from commercial property in Cassia County (\$728,525) that could be used to subsidize services to another exposure was less than would be available in Canyon County (\$6,405,285).

The portion of unused revenues from the agricultural exposure subsidizing services to another exposure was relatively greater in Cassia County than in Canyon County. Agricultural property in Cassia County comprised 51.6% of the physical property (parcels) and accounted for 48.4% of the net taxable value of all property

in the county. By contrast, agricultural property made up 29.6% of the physical property in Canyon County, but only accounted for 7.4% of the total net taxable value of all property within the county in fiscal 1995. Even though the net taxable value of all agricultural property in Cassia County (\$147,979,346) was 40% less than the net taxable value of agricultural property in Canyon County (\$207,241,947), agricultural property in Cassia County made a significantly greater relative contribution to the income of Cassia County taxing entities. Additionally, agricultural property in Canyon County received back \$0.54 in county-wide services for every revenue dollar collected, so approximately \$0.46 of every dollar in revenue was available to subsidize property in another exposure. In Cassia County, the subsidy from the agricultural exposure was considerable higher, with \$0.59 of every revenue dollar going to subsidize services to other exposures. For these reasons, the amount of excess government revenue from agricultural property in Cassia County (\$5,147,800) available to subsidize services to another exposure was greater than the amount of excess government revenue from the agricultural exposure in Canyon County (\$2,055,546).

The degree of urbanization in a county impacts the amount and value of services received by property in each land use exposure. Canyon County is a relatively more urbanized county (180 persons per square mile) while Cassia County is a relatively more rural agricultural county (8 persons per square mile). In Canyon County, property in the residential exposure (64.9% of parcels, 55.3% of net taxable value) has a slightly greater impact on county cash flows (78.5% of total revenues,

84.1% of total expenditures) than residential property (42.9% of parcels, 36.0% of net taxable value) in Cassia County (68.2% of total revenues, 81.1% of total expenditures).

As previously stated, residential property in Canyon County received \$1.08 in services for every \$1.00 in revenues attributable for the residential sector. The expenditures for services (\$135,560,122) used by the residential exposure exceeded the revenues generated (\$125,432,284) by the residential sector by \$10,127,838. Approximately 63% of this shortfall of expenditures over revenues was covered by surplus revenues collected from the commercial exposure in Canyon County while 20% was covered by surplus revenue from the agricultural sector. (Approximately 17% of this shortfall was covered by balances carried forward by the taxing entities from the previous year's (fiscal 1994) budgets).

Residential property in Cassia County received \$1.19 in service expenditures for every \$1.00 in revenues collected from that exposure. Expenditures for services (\$36,790,374) used by the residential sector exceeded revenues generated (\$30,919,822) by that exposure by \$5,870,552. Approximately 88% of this shortfall of expenditures over revenues was covered by surplus revenue from the agricultural exposure in Cassia County while approximately 12% was covered by surplus revenues from the commercial exposure.

In conclusion, property in the agricultural and commercial exposures received less than \$1.00 in services for every dollar in revenues collected from those

exposures. Residential property received a higher proportion of community services than were paid for by revenues collected by taxing entities from residential property. The "extra" value in community services was subsidized by property in agricultural and commercial exposures. In Canyon County, the "extra" value in services to the residential exposure was primarily subsidized by the commercial exposure, while in Cassia County, the majority of the subsidy to residential property came from revenues collected from agricultural property.

References:

American Farmland Trust, 1994. "Farmland and the Tax Bill: The Cost of Community Services in Three Minnesota Cities". Washington, D.C.

Snyder, Donald L., and Gary Ferguson. December, 1994. "Cost of Community Services Study: Cache, Sevier, and Utah Counties." ERI Study Paper #94-19. Economics Department, Utah State University, Logan, Utah.

Appendix

**ALL REVENUES and EXPENDITURES
CANYON COUNTY, IDAHO**

ALL CANYON COUNTY REVENUES and EXPENDITURES					
includes county and city and independent taxing districts					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	43,992,394.14	25,930,475.74	15,144,109.22	2,917,809.20	
Special Assessments	326,417.77	189,699.71	105,202.25	31,515.81	
Licenses & Permits	1,708,085.01	619,041.86	1,072,746.26	16,196.87	
Intergovernmental	78,730,027.23	74,525,759.03	3,800,900.51	412,000.94	
Charges for Services	24,323,643.95	17,963,156.96	6,005,359.47	352,670.30	
Fines & Forfeitures	1,016,795.00	759,504.57	242,823.47	14,466.96	
Miscellaneous	9,670,180.66	5,444,645.72	3,529,184.26	696,350.68	
TOTAL REVENUES	159,767,543.75	125,432,283.58	29,900,325.43	4,441,010.77	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	13,243,328.53	8,517,015.40	4,649,037.49	401,037.64	
Public Safety	17,432,862.64	13,579,092.86	3,551,864.82	203,662.59	
Public Works	22,577,265.05	16,902,715.54	5,064,921.91	609,627.60	
Health & Welfare	4,796,800.00	4,707,343.37	63,726.08	25,730.55	
Culture & Recreation	5,360,205.63	5,086,290.96	273,824.02	90.65	
Education	77,906,046.65	74,028,077.82	3,738,495.78	139,473.05	
Capital Outlay	8,015,998.17	5,433,421.08	2,352,056.81	230,520.28	
Debt Service	8,975,165.92	5,112,348.18	3,090,743.79	772,073.95	
Miscellaneous	2,907,434.56	2,193,816.44	710,369.91	3,248.22	
TOTAL EXPENDITURE	161,215,107.14	135,560,121.65	23,495,040.61	2,385,464.53	
EXP / REV ratio		1.08	0.79	0.54	

**COUNTY REVENUES and EXPENDITURES
CANYON COUNTY, IDAHO**

CANYON COUNTY REVENUES and EXPENDITURES					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	12,272,292.00	6,807,879.46	4,552,924.52	911,488.03	
Special Assessments					
Licenses & Permits	552,104.00	438,700.25	98,235.02	15,168.73	
Intergovernmental	3,689,077.00	2,111,744.18	1,309,618.38	276,347.69	
Charges for Services	4,917,805.00	3,411,925.41	1,162,949.03	342,930.57	
Fines & Forfeitures	418,322.00	368,563.17	35,534.70	14,224.13	
Miscellaneous	1,035,430.00	160,201.97	848,851.42	26,376.61	
TOTAL REVENUES	22,885,030.00	13,299,014.44	8,008,113.07	1,586,535.76	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	8,957,649.00	5,622,488.98	3,258,587.46	400,334.56	
Public Safety	7,123,568.00	6,653,829.10	341,997.61	127,741.28	
Public Works	2,223,454.00	1,717,599.02	300,934.59	204,920.39	
Health & Welfare	2,697,274.00	2,697,274.00			
Culture & Recreation	440,360.00	378,763.51	61,596.49		
Education	36,000.00	36,000.00			
Capital Outlay					
Debt Service	3,356,868.00	1,857,298.59	1,252,188.51	247,380.90	
Miscellaneous					
TOTAL EXPENDITURE	24,835,173.00	18,963,253.20	5,215,304.66	980,377.13	
EXP / REV ratio		1.43	0.65	0.62	

**CITY REVENUES and EXPENDITURES
CANYON COUNTY, IDAHO**

CITY REVENUES and EXPENDITURES					
includes the cities of Caldwell, Greenleaf, Melba, Middleton, Nampa, Notus, Parma, and Wilder					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	11,074,433.00	6,946,618.22	4,127,179.00	635.79	
Special Assessments	169,578.00	101,139.46	68,438.54		
Licenses & Permits	1,110,478.00	148,371.21	962,006.58	0.20	
Intergovernmental	6,809,086.00	4,470,958.09	2,336,214.08	1,913.83	
Charges for Services	18,436,520.00	13,669,127.81	4,764,578.03	356.93	
Fines & Forfeitures	598,473.00	390,941.40	207,288.77	242.83	
Miscellaneous	2,246,344.00	1,278,733.90	967,551.45	58.64	
TOTAL REVENUES	40,444,912.00	27,005,890.09	13,433,256.45	3,208.22	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	4,279,252.00	2,892,350.52	1,386,833.02	68.46	
Public Safety	8,932,277.00	5,723,154.33	3,110,717.15	163.03	
Public Works	12,688,596.00	9,010,789.20	3,677,594.89	211.91	
Health & Welfare	537,963.00	537,895.49	67.51	-	
Culture & Recreation	4,851,014.00	4,638,749.87	212,173.48	90.65	
Education					
Capital Outlay	4,612,058.00	2,876,419.84	1,735,549.01	89.15	
Debt Service	1,492,889.00	972,287.10	520,549.26	52.64	
Miscellaneous Expenses	1,701,118.00	1,123,873.68	577,091.59	152.74	
TOTAL EXPENDITURE	39,095,167.00	27,775,520.03	11,220,575.91	828.58	
EXP / REV ratio		1.03	0.84	0.26	

**INDEPENDENT TAX DISTRICT REVENUES and EXPENDITURES
CANYON COUNTY, IDAHO**

CANYON COUNTY INDEPENDENT TAXING DISTRICTS					
includes 12 School Districts, 4 Highway Districts, 11 Fire Districts, 9 Cemetery Districts, 3 Library Districts, 2 Flood Control Districts, and 1 Ambulance District.					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	20,645,669.14	12,175,978.06	6,464,005.70	2,005,685.38	
Special Assessments	156,839.77	88,560.25	36,763.71	31,515.81	
Licenses & Permits	45,503.01	31,970.40	12,504.66	1,027.94	
Intergovernmental	68,231,864.23	67,943,056.76	155,068.05	133,739.42	
Charges for Services	969,318.95	882,103.74	77,832.41	9,382.80	
Fines & Forfeitures	-	-	-	-	
Miscellaneous	6,388,406.66	4,005,709.85	1,712,781.39	669,915.43	
TOTAL REVENUES	96,437,601.75	85,127,379.05	8,458,955.91	2,851,266.79	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	6,427.53	2,175.90	3,617.01	634.62	
Public Safety	1,377,017.64	1,202,109.43	99,150.06	75,758.28	
Public Works	7,665,215.05	6,174,327.32	1,086,392.43	404,495.30	
Health & Welfare	1,561,563.00	1,472,173.88	63,658.57	25,730.55	
Culture & Recreation	68,831.63	68,777.58	54.05	-	
Education	77,870,046.65	73,992,077.82	3,738,495.78	139,473.05	
Capital Outlay	3,403,940.17	2,557,001.24	616,507.80	230,431.13	
Debt Service	4,125,408.92	2,282,762.49	1,318,006.02	524,640.41	
Miscellaneous	1,206,316.56	1,069,942.76	133,278.32	3,095.48	
TOTAL EXPENDITURE	97,284,767.14	88,821,348.42	7,059,160.04	1,404,258.82	
EXP / REV ratio		1.04	0.83	0.49	

**SCHOOL DISTRICT REVENUES and EXPENDITURES
CANYON COUNTY, IDAHO**

CANYON COUNTY SCHOOL DISTRICTS					
includes Nampa #131, Caldwell #132, Wilder #133, Middleton #134, Notus #135, Parma #137, Vallivue #139 and Canyon County portions of Meridian #2, Kuna #3, Melba #136, Marsing #363 and Homedale #370.					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	15,608,550.17	8,746,200.52	5,348,154.46	1,514,195.19	
Intergovernmental (State)	62,604,499.41	62,604,499.41	-	-	
Intergovernmental (Fed)	999,410.31	999,410.31	-	-	
Other Sources	3,496,418.38	2,241,660.40	840,736.37	414,021.61	
TOTAL REVENUES	82,708,878.27	74,591,770.65	6,188,890.83	1,928,216.80	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
Education	77,870,046.65	73,992,077.82	3,738,495.78	139,473.05	
Debt Service	4,106,390.06	2,270,396.00	1,314,413.47	521,580.59	
Capital Outlay	1,973,885.56	1,572,168.92	313,210.91	88,505.73	
TOTAL EXPENDITURES	83,950,322.26	77,834,642.75	5,366,120.15	749,559.36	
EXP / REV Ratio		1.04	0.87	0.39	

**HIGHWAY DISTRICT REVENUES and EXPENDITURES
CANYON COUNTY, IDAHO**

CANYON COUNTY HIGHWAY DISTRICTS					
includes all portions of Nampa, Notus-Parma, Canyon, and Golden Gate Highway Districts					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	3,001,092.00	1,923,438.45	773,098.32	304,555.23	
Special Assessments	-	-	-	-	
Licenses & Permits	45,503.01	31,970.40	12,504.66	1,027.94	
Intergovernmental	4,520,001.85	4,232,598.38	153,664.05	133,739.42	
Charges for Services	31,500.00	23,635.49	7,864.51	-	
Fines & Forfeitures	-	-	-	-	
Miscellaneous	1,520,564.09	916,807.23	507,810.14	95,946.72	
TOTAL REVENUES	9,118,660.95	7,128,449.96	1,454,941.67	535,269.31	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	-	-	-	-	
Public Safety	-	-	-	-	
Public Works	7,475,851.00	6,020,966.52	1,067,797.13	387,087.35	
Health & Welfare	-	-	-	-	
Culture & Recreation	-	-	-	-	
Education	-	-	-	-	
Capital Outlay	950,852.00	612,283.05	253,487.31	85,081.64	
Debt Service	-	-	-	-	
Miscellaneous Expenses	291,915.00	227,965.28	63,949.72	-	
TOTAL EXPENDITURE	8,718,618.00	6,861,214.86	1,385,234.16	472,168.99	
EXP / REV ratio		0.96	0.95	0.88	

**FIRE DISTRICT REVENUES and EXPENDITURES
CANYON COUNTY, IDAHO**

CANYON COUNTY FIRE PROTECTION DISTRICTS					
includes Caldwell, Middleton, Nampa, Parma, Upper Deer Flat, and Wilder Fire Protection Districts					
and the Canyon County portions of Homedale, Kuna, Marsing, Melba, and Star Joint Rural Fire Districts					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	1,396,426.07	1,102,261.26	178,214.15	115,950.66	
Special Assessments	156,839.77	88,560.25	36,763.71	31,515.81	
Licenses & Permits					
Intergovernmental	38,124.11	38,124.11	-	-	
Charges for Services	47,234.73	38,085.66	4,361.01	4,788.06	
Fines & Forfeitures					
Miscellaneous	139,048.22	80,148.22	39,106.46	19,793.54	
TOTAL REVENUES	1,777,672.90	1,347,179.49	258,445.33	172,048.08	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government					
Public Safety	1,377,017.64	1,202,109.43	99,150.06	75,758.28	
Public Works					
Health & Welfare					
Culture & Recreation					
Education					
Capital Outlay	311,172.69	205,504.74	48,954.83	56,713.13	
Debt Service	19,018.86	12,366.49	3,592.55	3,059.82	
Miscellaneous Expenses	70,758.56	64,219.44	3,471.96	3,067.16	
TOTAL EXPENDITURE	1,777,967.75	1,484,200.10	155,169.39	138,598.39	
EXP / REV ratio		1.10	0.60	0.81	

**CEMETERY DISTRICT REVENUES and EXPENDITURES
CANYON COUNTY, IDAHO**

CANYON COUNTY CEMETERY DISTRICTS					
includes Greenleaf, Lower Boise, Middleton, Parma, Roswell, and Wilder Cemetery Districts and the Canyon County portions of Kuna, Melba, and Fairview Joint Cemetery Districts					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	65,609.02	39,775.79	9,804.82	16,028.42	
Special Assessments	-	-	-	-	
Licenses & Permits	-	-	-	-	
Intergovernmental	1,280.74	1,280.74	-	-	
Charges for Services	45,584.22	45,584.22	-	-	
Fines & Forfeitures	-	-	-	-	
Miscellaneous	6,891.97	4,904.00	396.14	1,591.83	
TOTAL REVENUES	119,365.95	91,544.75	10,200.95	17,620.25	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government					
Public Safety					
Public Works	121,268.82	118,221.91	575.04	2,471.87	
Health & Welfare					
Culture & Recreation					
Education					
Capital Outlay					
Debt Service					
Miscellaneous					
TOTAL EXPENDITURE	121,268.82	118,221.91	575.04	2,471.87	
EXP / REV ratio		1.29	0.06	0.14	

**LIBRARY DISTRICT REVENUES and EXPENDITURES
CANYON COUNTY, IDAHO**

CANYON COUNTY LIBRARY DISTRICTS					
includes the Wilder Library District and the Canyon County portions of Kuna and Lizard Butte Library Districts					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	61,737.57	36,878.27	11,182.89	13,676.41	
Special Assessments					
Licenses & Permits					
Intergovernmental	547.80	547.80	-	-	
Charges for Services					
Fines & Forfeitures					
Miscellaneous	3,776.56	1,224.72	1,765.26	786.58	
TOTAL REVENUES	66,061.93	38,650.79	12,948.15	14,462.99	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government					
Public Safety					
Public Works					
Health & Welfare					
Culture & Recreation	68,831.63	68,777.58	54.05	-	
Education					
Capital Outlay	654.92	231.13	293.16	130.63	
Debt Service					
Miscellaneous Expenses	142.00	50.11	63.56	28.32	
TOTAL EXPENDITURE	69,628.55	69,058.82	410.78	158.95	
EXP / REV ratio		1.79	0.03	0.01	

**FLOOD CONTROL DISTRICT REVENUES and EXPENDITURES
CANYON COUNTY, IDAHO**

CANYON COUNTY FLOOD DISTRICTS					
includes Flood District #11 and the Canyon County portion of Flood District #10					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	19,990.31	11,763.45	5,518.12	2,708.74	
Special Assessments					
Licenses & Permits					
Intergovernmental					
Charges for Services					
Fines & Forfeitures					
Miscellaneous	54,532.44	2,194.51	1,549.17	50,788.76	
TOTAL REVENUES	74,522.75	13,957.96	7,067.30	53,497.49	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	6,427.53	2,175.90	3,617.01	634.62	
Public Safety					
Public Works	68,095.23	35,138.88	18,020.26	14,936.09	
Health & Welfare					
Culture & Recreation					
Education					
Capital Outlay					
Debt Service					
Miscellaneous Expenses					
TOTAL EXPENDITURE	74,522.76	37,314.78	21,637.28	15,570.71	
EXP / REV ratio		2.67	3.06	0.29	

**CANYON AMBULANCE DISTRICT
CANYON COUNTY, IDAHO**

CANYON COUNTY AMBULANCE DISTRICT					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	492,264.00	315,660.32	138,032.94	38,570.74	
Special Assessments					
Licenses & Permits					
Intergovernmental	68,000.00	66,596.00	1,404.00	-	
Charges for Services	845,000.00	774,798.37	65,606.89	4,594.74	
Fines & Forfeitures					
Miscellaneous	1,167,175.00	758,770.76	321,417.85	86,986.39	
TOTAL REVENUES	2,572,439.00	1,915,825.45	526,461.68	130,151.87	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government					
Public Safety					
Public Works					
Health & Welfare	1,561,563.00	1,472,173.88	63,658.57	25,730.55	
Culture & Recreation					
Education					
Capital Outlay	167,375.00	166,813.40	561.60	-	
Debt Service					
Miscellaneous Expenses	843,501.00	777,707.92	65,793.08	-	
TOTAL EXPENDITURE	2,572,439.00	2,416,695.20	130,013.25	25,730.55	
EXP / REV ratio		1.26	0.25	0.20	

**ALL REVENUES and EXPENDITURES
CASSIA COUNTY, IDAHO**

ALL CASSIA COUNTY REVENUES and EXPENDITURES					
includes county, city, and independent taxing districts					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	10,247,380.02	4,004,688.42	2,496,868.62	3,745,822.98	
Special Assessments	-	-	-	-	
Licences, Fines & Fees	4,678,547.00	3,337,612.99	499,389.54	841,544.47	
Intergovernmental Funds	18,483,235.50	15,045,861.36	607,808.90	2,829,565.25	
Charges for Services	7,710,334.00	6,525,184.87	1,183,150.10	1,999.03	
Fines & Forfeitures	148,543.00	127,066.43	21,138.99	337.58	
Miscellaneous	4,088,246.09	1,879,407.83	963,902.87	1,236,556.13	
TOTAL REVENUES	45,356,285.61	30,919,821.90	5,772,259.02	8,655,825.44	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	3,642,714.00	2,670,993.11	500,803.11	470,919.78	
Public Safety	7,392,121.00	5,791,077.62	1,208,581.13	392,463.25	
Public Works	11,462,183.74	8,343,641.08	1,661,878.04	1,456,664.62	
Health & Welfare	688,994.00	632,858.29	13,688.33	42,447.38	
Culture & Recreation	1,044,386.00	979,525.49	43,437.21	21,423.30	
Education	18,072,181.25	16,971,641.72	808,417.26	292,122.26	
Capital Outlay	2,535,681.12	1,111,992.98	749,140.43	674,547.71	
Debt Service	348,515.65	134,248.74	52,186.22	162,080.69	
Miscellaneous Expenses	160,354.00	154,394.64	5,601.80	357.55	
TOTAL EXPENDITURES	45,347,130.76	36,790,373.66	5,043,733.54	3,513,026.56	
EXP / REV Ratio		1.19	0.87	0.41	

**COUNTY REVENUES and EXPENDITURES
CASSIA COUNTY, IDAHO**

CASSIA COUNTY REVENUES and EXPENDITURES					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	3,670,206.00	1,320,093.79	573,059.67	1,777,052.54	
Special Assessments					
Licences, Fines & Fees	4,609,945.00	3,330,135.00	438,265.88	841,544.12	
Intergovernmental Funds	900,050.00	450,586.83	106,054.28	343,408.90	
Charges for Services					
Fines & Forfeitures					
Miscellaneous	1,551,817.00	585,970.67	242,634.75	723,211.58	
TOTAL REVENUES	10,732,018.00	5,686,786.28	1,360,014.58	3,685,217.14	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	2,287,012.00	1,654,464.85	162,837.88	469,711.27	
Public Safety	5,663,364.00	4,461,700.17	820,884.67	380,780.16	
Public Works	1,286,649.00	602,238.22	222,813.17	461,597.61	
Health & Welfare	688,994.00	632,858.29	13,688.33	42,447.38	
Culture & Recreation	350,883.00	322,560.29	6,906.31	21,416.40	
Education	374,190.00	205,151.50	41,218.95	127,819.56	
Capital Outlay					
Debt Service	307,524.00	110,609.74	48,016.27	148,897.99	
Miscellaneous Expenses					
TOTAL EXPENDITURES	10,958,616.00	7,989,583.05	1,316,365.58	1,652,670.37	
EXP / REV Ratio		1.40	0.97	0.45	

**CITY REVENUES and EXPENDITURES
CASSIA COUNTY, IDAHO**

CITY REVENUES and EXPENDITURES					
includes the cities of Albion, Burley, Declo, Malta, and Oakley					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	1,104,198.00	687,357.65	412,629.20	4,211.15	
Special Assessments					
Licences & Permits	68,602.00	7,478.00	61,123.66	0.34	
Intergovernmental	1,051,222.00	832,546.46	203,816.98	14,858.56	
Charges for Services	7,708,859.00	6,523,709.87	1,183,150.10	1,999.03	
Fines & Forfeitures	148,543.00	127,066.43	21,138.99	337.58	
Miscellaneous	800,668.00	587,669.53	212,161.17	837.30	
TOTAL REVENUES	10,882,092.00	8,765,827.93	2,094,020.11	22,243.97	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	901,557.00	562,383.25	337,965.23	1,208.51	
Public Safety	1,625,868.00	1,257,355.15	366,089.77	2,423.08	
Public Works	7,443,322.00	6,192,154.33	1,250,892.33	275.33	
Health & Welfare	-	-	-	-	
Culture & Recreation	662,346.00	625,808.20	36,530.90	6.91	
Education					
Capital Outlay	168,440.00	128,300.84	38,741.52	1,397.65	
Debt Service	21,645.00	17,523.58	4,119.83	1.59	
Miscellaneous	160,354.00	154,394.64	5,601.80	357.55	
TOTAL EXPENDITURES	10,983,532.00	8,937,919.99	2,039,941.38	5,670.62	
EXP / REV Ratio		1.02	0.97	0.25	

**INDEPENDENT TAX DISTRICT REVENUES and EXPENDITURES
CASSIA COUNTY, IDAHO**

CASSIA COUNTY INDEPENDENT TAXING DISTRICTS					
includes 4 School Districts, 5 Highway Districts, 4 Fire Districts, 5 Cemetery Districts, 1 Library District and 2 Recreation Districts.					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	5,472,976.02	1,997,236.98	1,511,179.75	1,964,559.29	
Special Assessments	-	-	-	-	
Licences & Permits	-	-	-	-	
Intergovernmental	16,531,963.50	13,762,728.07	297,937.64	2,471,297.79	
Charges for Services	1,475.00	1,475.00	-	-	
Fines & Forfeitures	-	-	-	-	
Miscellaneous	1,735,761.09	705,767.64	509,106.94	512,507.25	
TOTAL REVENUES	23,742,175.61	16,467,207.69	2,318,224.33	4,948,364.33	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	454,145.00	454,145.00	-	-	
Public Safety	102,889.00	72,022.30	21,606.69	9,260.01	
Public Works	2,732,212.74	1,549,248.53	188,172.54	994,791.67	
Health & Welfare	-	-	-	-	
Culture & Recreation	31,157.00	31,157.00	-	-	
Education	17,697,991.25	16,766,490.22	767,198.32	164,302.71	
Capital Outlay	2,367,241.12	983,692.14	710,398.91	673,150.06	
Debt Service	19,346.65	6,115.42	50.12	13,181.11	
Miscellaneous	-	-	-	-	
TOTAL EXPENDITURES	23,404,982.76	19,862,870.62	1,687,426.58	1,854,685.56	
EXP / REV Ratio		1.21	0.73	0.37	

**SCHOOL DISTRICT REVENUES and EXPENDITURES
CASSIA COUNTY, IDAHO**

CASSIA COUNTY SCHOOL DISTRICTS					
includes Cassia County portions of Cassia Jt #151, Minidoka Jt #331, American Falls Jt #381, and Murtaugh Jt #418 School Districts.					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	4,234,455.66	1,556,263.36	1,323,360.79	1,354,831.51	
Intergovernmental (State)	14,470,591.66	13,059,913.11	-	1,410,678.55	
Intergovernmental (Fed)	9,376.45	9,042.07	0.04	334.34	
Other Sources	1,701,706.09	698,040.62	507,594.46	487,691.75	
TOTAL REVENUES	20,416,129.86	15,323,259.16	1,830,955.29	3,253,536.15	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
Education	17,697,991.25	16,766,490.22	767,198.32	164,302.71	
Debt Service	19,346.65	6,115.42	50.12	13,181.11	
Capital Outlay	2,361,599.12	981,973.04	710,034.97	669,591.12	
TOTAL EXPENDITURES	20,078,937.02	17,754,578.68	1,477,283.40	847,074.93	
EXP / REV Ratio		1.16	0.81	0.26	

**HIGHWAY DISTRICT REVENUES and EXPENDITURES
CASSIA COUNTY, IDAHO**

CASSIA COUNTY HIGHWAY DISTRICTS					
includes Burley, Elba-Almo, Raft River, and Oakley Highway Districts and the Cassia County portion of Murtaugh Highway District					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	1,095,173.36	405,464.67	179,328.22	510,380.46	
Special Assessments					
Licenses & Permits					
Intergovernmental	2,045,979.39	692,883.39	297,772.47	1,055,323.53	
Charges for Services					
Fines & Forfeitures					
Miscellaneous	8,481.00	604.87	-	7,876.13	
TOTAL REVENUES	3,149,633.75	1,098,952.93	477,100.69	1,573,580.13	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	454,145.00	454,145.00	-	-	
Public Safety					
Public Works	2,695,488.74	1,512,524.53	188,172.54	994,791.67	
Health & Welfare					
Culture & Recreation					
Education					
Capital Outlay					
Debt Service					
Miscellaneous Expenses					
TOTAL EXPENDITURES	3,149,633.74	1,966,669.53	188,172.54	994,791.67	
EXP / REV Ratio		1.79	0.39	0.63	

**FIRE DISTRICT REVENUES and EXPENDITURES
CASSIA COUNTY, IDAHO**

CASSIA COUNTY FIRE PROTECTION DISTRICTS					
includes Albion, North Cassia, Oakley and Raft River Fire Protection Districts					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	94,751.00	27,200.98	6,176.87	61,373.15	
Special Assessments					
Licenses & Permits					
Intergovernmental					
Charges for Services					
Fines & Forfeitures					
Miscellaneous	8,138.00	1,701.10	388.25	6,048.66	
TOTAL REVENUES	102,889.00	28,902.07	6,565.12	67,421.80	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government					
Public Safety	102,889.00	72,022.30	21,606.69	9,260.01	
Public Works					
Health & Welfare					
Culture & Recreation					
Education					
Capital Outlay					
Debt Service					
Miscellaneous Expenses					
TOTAL EXPENDITURES	102,889.00	72,022.30	21,606.69	9,260.01	
EXP / REV Ratio		2.49	3.29	0.14	

**CEMETERY DISTRICT REVENUES and EXPENDITURES
CASSIA COUNTY, IDAHO**

CASSIA COUNTY CEMETERY DISTRICTS					
includes Albion, Declo, Oakley Valley, Valley Vu, and View Cemetery Districts					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	23,455.00	4,870.47	1,706.81	16,877.73	
Special Assessments					
Licenses & Permits					
Intergovernmental					
Charges for Services	1,475.00	1,475.00	-	-	
Fines & Forfeitures					
Miscellaneous	17,436.00	5,421.06	1,124.23	10,890.71	
TOTAL REVENUES	42,366.00	11,766.52	2,831.04	27,768.44	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government					
Public Safety					
Public Works	36,724.00	36,724.00	-	-	
Health & Welfare					
Culture & Recreation					
Education					
Capital Outlay	5,642.00	1,719.11	363.95	3,558.95	
Debt Service					
Miscellaneous Expenses					
TOTAL EXPENDITURES	42,366.00	38,443.11	363.95	3,558.95	
EXP / REV Ratio		3.27	0.13	0.13	

**LIBRARY and RECREATION DISTRICT REVENUES and EXPENDITURES
CASSIA COUNTY, IDAHO**

CASSIA COUNTY LIBRARY and RECREATION DISTRICTS					
includes Almo and Oakley Recreation Districts and Oakley Library District					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	25,141.00	3,437.50	607.05	21,096.44	
Special Assessments					
Licenses & Permits					
Intergovernmental	6,016.00	889.50	165.14	4,961.36	
Charges for Services					
Fines & Forfeitures					
Miscellaneous					
TOTAL REVENUES	31,157.00	4,327.00	772.19	26,057.80	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government					
Public Safety					
Public Works					
Health & Welfare					
Culture & Recreation	31,157.00	31,157.00	-	-	
Education					
Capital Outlay					
Debt Service					
Miscellaneous Expenses					
TOTAL EXPENDITURES	31,157.00	31,157.00	-	-	
EXP / REV Ratio		7.20	-	-	