

RESOLUTION NO. 26-191

**A RESOLUTION OF THE CANYON COUNTY BOARD OF COUNTY
COMMISSIONERS AUTHORIZING THE TRANSFER OF FUNDS FOR
REIMBURSEMENT OF PROFESSIONAL SERVICES**

The following resolution and order was considered and adopted by the Canyon County, Idaho Board of Commissioners ("Board") on this 29th day of October, 2026.

Upon the motion of Commissioner Van Beek and the second by Commissioner Holton, 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 § 31-807 authorizes the Board to manage county property subject to restrictions including, but not limited to, those described in Idaho Code § 31-808; and

WHEREAS, Idaho Code § 31-4402 gives the Board authority to acquire, establish, maintain and operate such solid waste disposal systems necessary and reasonably convenient by all the citizens of the county; and

WHEREAS, Idaho Code § 31-4404 provides authority for the Board for the purpose of providing funds to acquired sites, facilities, operate and/or maintain solid waste disposal systems through the collection of fees from the users of the solid waste disposal facilities in combination with solid waste collection system of service fees, among which shall be certified of a special assessment on the property served; and

WHEREAS, Idaho Code § 31-1508 gives authority to the Board to transfer funds expressly permitted by law upon resolution by the Board; and

WHEREAS, the Board has established through the FY2026 budget process that Canyon County Solid Waste/Pickles Butte Sanitary Landfill will provide a payment in an amount equal to twenty-five percent of the annual landfill fee revenue for reimbursement for the professional services provided by Canyon County through its prosecuting attorney, human resources office, and other County services provided as an expense for operating and/or maintain solid waste disposal systems, personnel, and legal services; and

WHEREAS, in fiscal year 2026, the Landfill fee revenue was \$10,211,587, and

WHEREAS, a reimbursement payment of \$2,552,897, twenty-five percent of \$10,211,587, should be made from the Pickles Butte Sanitary Landfill's Enterprise Fund to the Canyon County's current expense fund for FY2026. See Exhibit A.

NOW THEREFORE, THE BOARD HEREBY RESOLVES, that pursuant to Idaho Code § 31-1508, \$2,552,897 be transferred as a reimbursement payment from the Pickles Butte Sanitary Landfill's Enterprise Fund to the current expense fund for professional services provided by Canyon County.

IT IS FURTHER RESOLVED BY THE BOARD, that this resolution shall be effective this 29th day of October, 2026.

CANYON COUNTY BOARD OF COMMISSIONERS

X Motion Carried Unanimously
 Motion Carried/Split Vote Below
 Motion Defeated/Split Vote Below

	Yes	No	Did Not Vote
 _____ Commissioner Leslie Van Beek	<u>✓</u>	_____	_____
 _____ Commissioner Brad Holton	<u>X</u>	_____	_____
<u>Not available for signature</u> _____ Commissioner Zach Brooks	_____	_____	_____

ATTEST: JESS URRESTI, CLERK

By: 

Deputy Clerk



CANYON COUNTY COMMISSIONERS

Leslie Van Beek
District I

Brad Holton
District II

Zach Brooks
District III

1115 Albany ❖ Caldwell, Idaho 83605 ❖ Telephone: (208) 454-7507 ❖ Fax: (208) 454-7336

Re: Canyon County Solid Waste Enterprise Fund Reimbursement for Services Provided

Canyon County's Pickles Butte Landfill provides significant benefits to county residents at an extremely affordable cost. The landfill plays a critical role in the cleanliness and quality of life in our community by providing a sanitary and safe location for the disposal of solid waste at a cost that is close to half of what is charged in neighboring Ada County.

The general fee for municipal solid waste at the Canyon County landfill is \$18.50 per ton with a minimum charge of \$15.00. In comparison, the Ada County landfill charges \$34.00 per ton for municipal solid waste with a minimum charge of \$15.00. Canyon County's tipping fee of \$18.50 per ton is one of the lowest in the nation and significantly below the \$63.48 per ton national average for municipal solid waste (EREF). The financial benefits and value associated with our low tipping fees are readily apparent by affordable monthly trash service and low-cost trips to the landfill.

An enterprise fund is an accounting tool utilized for government functions that operate in a manner similar to a private business where financial resources are generated by user specific fees rather than a general property tax. The Canyon County landfill receives no financial support from property tax or other general revenues, the entirety of operations are funded from user fees and other miscellaneous revenue sources including interest that are specifically connected with landfill operations.

Efficient, effective and successful landfill operations are critical to the health, safety, and well-being of county residents and contribute positively to the quality of life enjoyed throughout the County. Prosperous landfill activities require the professional and capable assistance of a wide range of subject matter experts such as legal counsel and assistance, human resources, information technology, fleet management, cash and investment management, facilities maintenance, parks and recreation, Board oversight, payroll, accounts payable, budgeting, and financial reporting all working in coordination with our accomplished landfill team.

Governmental Accounting Standards Board (GASB) Statement #34 provides that interfund services should be reported as revenues in the provider funds and expenses in the purchaser funds at a price approximating their external exchange value. A payment or reimbursement for services from the entity receiving the service (the landfill) to the entity (the County) providing the service is an essential component of accurate financial reporting. Doing so provides accurate and reliable reporting of landfill operating expenditures as the services provided by the County are essential to landfill functions.

Landfill financial resources represent a significant portion of the county's financial position and prudent and proper management of this valuable asset is of tremendous importance to the

county's current needs and with appropriate vision and planning will provide significant and substantial benefits for many years to come. As of September 30, 2025, the total net position of the Canyon County Solid Waste Landfill enterprise fund was \$22,326,331 which represents 20.6% of the County's total overall net position of \$108,613,047. As of the same date the cash and investment balance in the solid waste enterprise fund was \$20,889,944, or 21.8 % of the \$74,795,167 total cash and investments reported by the county.

Based on the essential role landfill operations play in the well-being of the county, the necessity to ensure landfill operations continue, the diverse nature of support and assistance provided by county subject matter experts, and to ensure the internal costs of accounting practices do not override the benefit of the practice, it has been established that the Canyon County Solid Waste Landfill enterprise fund will provide payment to the county in an amount equal to 25% of annual landfill fee revenues for Fiscal Year (FY) 2026 as of October 9, 2026, in compensation for services provided.

In FY26, the landfill fees revenue included \$10,211,587 and 25% of that amount or \$2,552,897 as payment for county provided services.

Fiscal Year 2026 Operating Transfers and Reimbursement Payments

To record payment from the Landfill enterprise fund to the current expense fund for professional services provided by Canyon County. These services include (but are not limited to): payroll, accounts payable, financial reporting, auditing, Human Resources, Board of County Commissioners, Clerk of the Board, Fleet, County Treasurer, Information Technology, Constituent Services, Prosecuting Attorney and facilities maintenance.

	<u>Debit</u>	<u>Credit</u>
401-72-373-32-521120 – Landfill – Misc. Professional Services	\$2,552,897	
401-00-000-00-110100 – Landfill – Cash		\$2,552,897
001-00-000-00-110100 – Current Expense – Cash	\$2,552,897	
001-00-000-00-341620 – Current Expense – Other Misc. Charges and Fees		\$2,552,897

Sincerely,

David Loper
Director of Canyon County Solid Waste