



Chris Yamamoto
Canyon County Clerk of the District Court
Ex-Officio Auditor and Recorder



"Serving all of Canyon County in an efficient, accurate and friendly manner"

MEMO

DATE: December 5, 2023

TO: Board of Canyon County Commissioners

SUBJECT: Fiscal Year 2023 Budget Transfers

Significant care and thought were put forth in the development of the County's fiscal year 2023 expenditure budget. Predicting future prices and amounts required of goods and services up to 18 months in advance of consumption is a challenge. Canyon County Department Administrators and Elected Officials are subject matters experts in their respective areas of responsibility and expend exceptional effort to ensure fiscal responsibility in developing and adhering to approved budgets.

With the completion of processing fiscal year 2023 invoices and accounts payable, there are a few budgets that would benefit from a transfer between their salaries and benefits (A budget) and their other operating expenses (B budget). There is no proposal for an increase in any County department or office budget, but rather a transfer of budget authority between categories to ensure budgetary compliance at the appropriate object level.

The proposed transfers are outlined in the included resolution and include a \$6,000 transfer from the Sheriff's Office salaries and benefits budget to the other expenses budget. In fiscal year 2019 the Sheriff's Office entered into a multi-year agreement for Spillman and Motorola technology services and support which resulted in significant savings and benefits for taxpayers. Consistent with Generally Accepted Account Principles (GAAP), the cost of the technology agreements was allocated over multiple fiscal years consistent with contract terms and the final contract payment was appropriately accounted for with fiscal year 2023 financial activity.

Sincerely,

A handwritten signature in black ink, appearing to read "Zach Wagoner".

Zach Wagoner
Canyon County Clerk's Office – Chief Deputy and Controller

