

CANYON COUNTY FY 2025 REQUESTED BUDGET

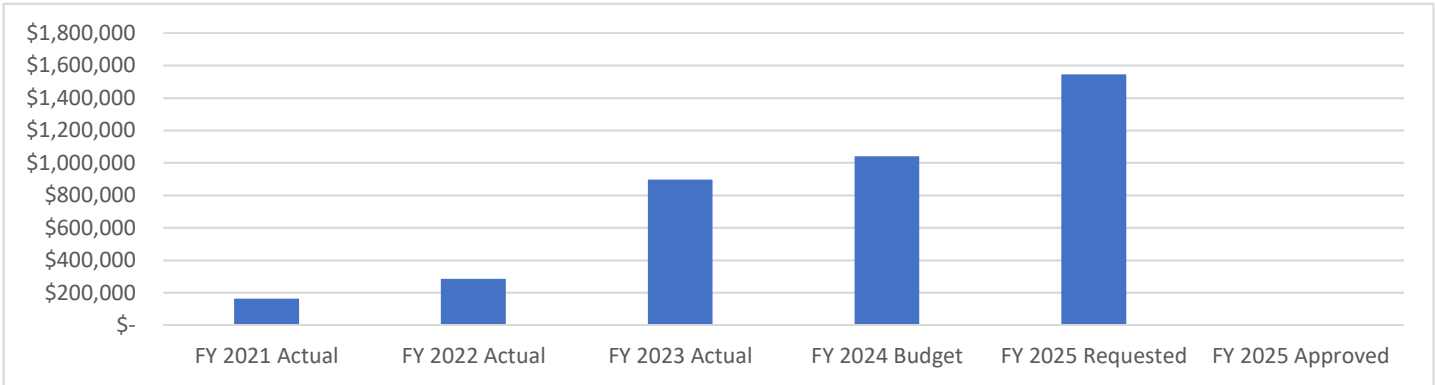
Office/Department: Treasurer

FY 2024 full-time positions: 7.66

The County Treasurer is responsible for the safekeeping of all public moneys, which includes the acceptance, receipt and reporting of all money received by each county department. It is also the responsibility of the county treasurer to invest idle funds and ensure there is adequate money available to meet the county's financial obligations.

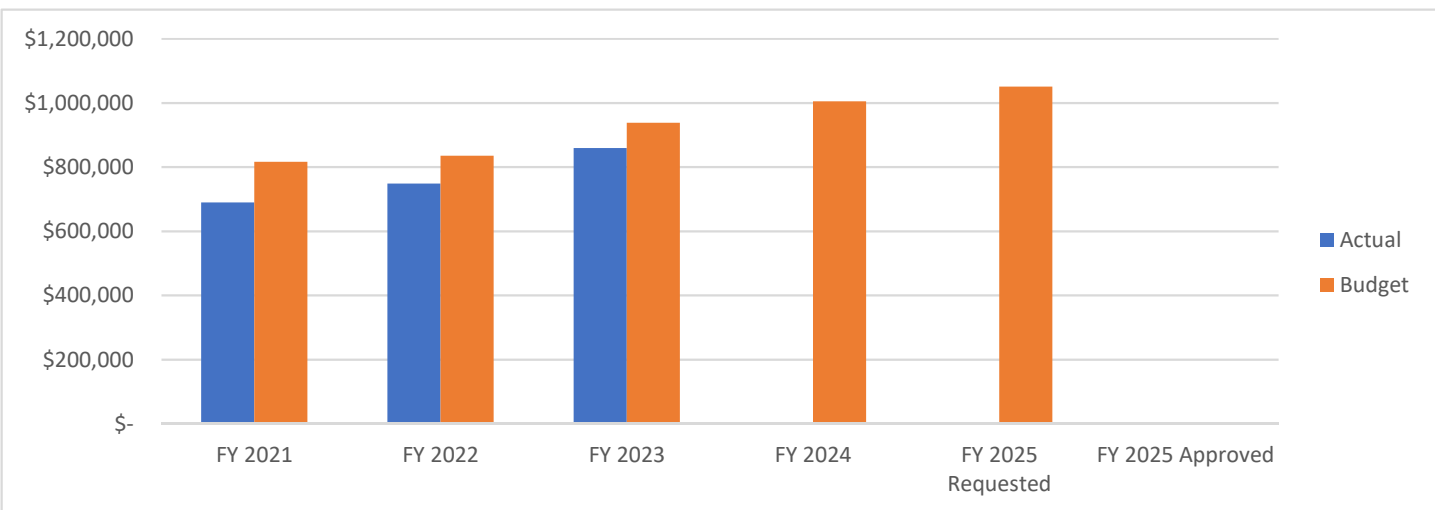
Annual Office/Department Revenues

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Requested	FY 2025 Approved
Revenues	\$ 163,378	\$ 285,294	\$ 896,977	\$ 1,039,996	\$ 1,545,000	



Actual - Budget Annual Comparison

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Requested	FY 2025 Approved
Actual	\$ 689,305	\$ 748,355	\$ 859,146			
Budget	\$ 816,143	\$ 835,486	\$ 938,258	\$ 1,005,344	\$ 1,051,147	



Entity: 001-05-208-14 - Treasurer
Format: Annual Budget
Year: FY2025
Scenario: Actual
Per. End: JUN
Units: 1
Currency: USD
Date Exported: 10-Jun-24

Level - Account Mode	2021	2021	2022	2022	2023	2023	2024	2025	2024-2025
DESCRIPTION	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Requested	Change
314141 Cost of collections	35,717	42,000	44,964	40,000	48,120	35,000	40,000	45,000	5,000
31XXXX Total 31 Revenues	35,717	42,000	44,964	40,000	48,120	35,000	40,000	45,000	5,000
333170 CARES Act	517	0	0	0	0	0	0	0	0
33XXXX Total 33 Revenues	517	0	0	0	0	0	0	0	0
341605 Non-sufficient fund fees	420	0	419	0	381	0	0	0	0
34XXXX Total 34 Revenues	420	0	419	0	381	0	0	0	0
361101 Interest on savings	125,364	185,000	237,145	255,000	844,544	255,000	999,996	1,500,000	500,004
369509 Public Administrator	1,361	0	2,767	2,000	3,931	2,000	0	0	0
36XXXX Total 36 Revenues	126,725	185,000	239,912	257,000	848,476	257,000	999,996	1,500,000	500,004
Revenue	163,378	227,000	285,294	297,000	896,977	292,000	1,039,996	1,545,000	505,004
411010 Elected officials	96,667	96,418	105,649	96,418	113,545	103,252	113,982	117,401	3,419
412030 Regular employees	268,102	323,018	297,119	322,168	338,895	349,502	394,726	419,804	25,078
413060 Temporary	0	0	0	0	0	0	5,004	0	-5,004
413075 Compensation program	0	3,691	0	30,336	0	53,478	12,208	16,176	3,968
413077 Equity Pool	0	0	0	0	0	0	0	1,550	1,550
413080 New/reclassified positions	0	0	0	0	0	0	16,920	0	-16,920
413090 Covid-19	3,599	0	0	0	0	0	0	0	0
41XXXX Salaries	368,368	423,127	402,769	448,922	452,440	506,232	542,840	554,931	12,091
421000 Social security	26,979	32,369	29,485	34,343	33,145	38,727	40,233	41,096	863
422000 Retirement	43,683	50,812	48,681	54,174	53,308	61,021	60,027	64,465	4,438
423101 Health insurance	76,436	89,505	78,861	89,505	78,570	89,162	89,505	89,505	0
423102 Dental	6,557	7,659	6,723	7,659	6,806	7,629	7,659	7,659	0
423104 Disability	1,334	1,449	1,427	1,446	1,573	1,532	1,666	1,732	66
423105 Life	1,085	1,360	1,163	1,362	1,244	1,422	1,494	1,501	7
424000 Workers compensation	719	1,788	713	2,584	897	3,282	2,508	2,149	-359
425000 Unemployment	0	2,124	0	2,291	0	0	0	0	0
42XXXX Benefits	156,793	187,066	167,053	193,364	175,543	202,775	203,092	208,106	5,014
Salaries & Benefits	525,162	610,193	569,822	642,286	627,983	709,008	745,932	763,037	17,105
521120 Misc professional services	65,200	75,000	77,185	78,000	84,992	85,000	100,000	120,000	20,000
521139 Tax deed expenditures	21,855	45,000	32,889	35,000	36,191	38,000	45,000	50,004	5,004
522301 Document shredding	72	300	84	300	72	300	204	300	96
52XXXX Total 52 Expenses	87,126	120,300	110,158	113,300	121,255	123,300	145,204	170,304	25,100
533301 Service contracts	27,980	30,000	29,380	30,000	64,511	50,000	51,000	56,004	5,004
533310 Copiers contract	777	1,000	742	1,000	861	1,100	1,000	1,100	100
53XXXX Total 53 Expenses	28,757	31,000	30,122	31,000	65,372	51,100	52,000	57,104	5,104
543301 Advertising	0	0	300	0	300	0	500	750	250
543305 Postage	2,325	2,500	2,021	3,000	1,979	3,500	3,500	4,002	502
543308 Freight charges	0	0	0	0	54	0	0	0	0
545501 Meals	0	1,200	67	800	715	800	804	850	46
545502 Mileage	656	500	187	500	430	650	0	600	600
545503 Taxi	0	100	428	100	87	100	100	100	0
545504 Parking	0	150	95	200	126	200	200	250	50
545505 Hotel	537	3,500	1,082	3,500	3,261	3,500	3,000	3,500	500
545507 Air fare	0	3,000	970	3,000	606	3,000	3,000	3,500	500

546610 Education and training	570	3,000	2,290	3,000	2,210	3,000	3,500	3,750	250
546620 Association dues	405	600	600	600	550	600	700	700	0
546635 Subscriptions	926	1,000	960	1,200	1,028	1,200	1,200	1,500	300
548012 Interpreter fees	0	300	0	300	0	300	300	300	0
548330 Armored car	16,082	17,000	17,717	18,700	21,536	21,000	24,000	26,500	2,500
548340 Banking charges	3,139	5,000	3,274	5,000	3,155	5,000	5,000	6,000	1,000
548902 Public Administrator	151	2,000	1,254	2,000	0	2,000	2,000	2,000	0
54XXXX Total 54 Expenses	24,790	39,850	31,244	41,900	36,037	44,850	47,804	54,302	6,498
551010 Office supplies	1,242	3,000	1,035	3,000	1,397	3,000	3,500	3,800	300
554100 COVID-19	14,074	0	0	0	0	0	0	0	0
55XXXX Total 55 Expenses	15,316	3,000	1,035	3,000	1,397	3,000	3,500	3,800	300
577100 Computer equipment	0	3,000	3,689	3,000	4,528	5,000	8,900	600	-8,300
577120 Small office equipment	0	1,000	2,285	1,000	2,575	2,000	2,004	2,000	-4
57XXXX Total 57 Expenses	0	4,000	5,974	4,000	7,103	7,000	10,904	2,600	-8,304
680410 Machinery	8,154	7,800	0	0	0	0	0	0	0
68XXXX Capital	8,154	7,800	0	0	0	0	0	0	0
Non Personnel	164,144	205,950	178,533	193,200	231,163	229,250	259,412	288,110	28,698
Total Expenses	689,305	816,143	748,355	835,486	859,146	938,258	1,005,344	1,051,147	45,803

Notes for Parent Entity: 001-05-208-14 Including Entity Children

Entity: 001-05-208-14 Account: 361101 Year: 2025 Scenario: Requested

The amount reflected is TOTAL INTEREST EARNINGS.

mtucker 5/17/2024 11:23:38 AM

Total Interest Earnings to date = \$2,701,828.37
Current Expense 38.30% = \$572,683.03
District Court 6.40% = \$95,696.37
Justice Fund 15.40% = \$230,269.42
Interest 911 5.40% = \$80,743.85
Solid Waste 27.40% = \$409,700.15
Self Insurance 7.00% = \$104,667.91
CCNU 0.10% = \$1,495.26
ARPA 100% = \$1,206,572.28

Entity: 001-05-208-14 Account: 314141 Year: 2025 Scenario: Requested

Fees attributed to Pending Issue of Tax Deed & Warrants of Distrainment Collections

Entity: 001-05-208-14 Account: 521139 Year: 2025 Scenario: Requested

mtucker 5/17/2024 11:50:11 AM

Cost associated to the Tax Deed Process / Expense is passed on to the taxpayer as fees; offset and fees reflected in revenue line 314141/ Litigation Guarantees / Postage / Advertising
Prior Year Statistics:
Certified mailing forms 1,000 count = \$650.00
February 2024: 98 Litigation Guarantees = \$20,750 possible Increase to \$300 for FY 25
April 2024: 888 Required Certified <ao>omgs = \$8200.00
June 2024: 4 week Advertising = \$6,000 Estimated
October 2024: Tax Sale Notifications / Mailed Certified = \$1,750.00 Estimated

Entity: 001-05-208-14 Account: 543305 Year: 2025 Scenario: Requested

Postal Increase 7.8%

mtucker 5/17/2024 12:01:15 PM

Delinquent Reminders sent in January and July
Final Notices (Prior to Pending Tax Deed) sent in August and January
Final Notices (Prior to Issuance of Warrant of Distrainment) sent in January and July

Entity: 001-05-208-14 Account: 545502 Year: 2025 Scenario: Requested

Airport travel, Banking Travel, Tax Deed Visits

mtucker 5/17/2024 12:02:21 PM

IACT Conference August 2025 = District 5

Entity: 001-05-208-14 Account: 545505 Year: 2025 Scenario: Requested

IACT Conference August 2024 = 4 days
Current lodging average \$250.0 / night
IAC Mid-Winte Conference; IAC Annual Conference; IACT Conference; Aumentum User Group Conference

Entity: 001-05-208-14 Account: 545507 Year: 2025 Scenario: Requested

mtucker 5/17/2024 12:07:25 PM

Notes for Parent Entity: 001-05-208-14 Including Entity Children

NACCTFO
Aumentum User's Group Conference

Entity: 001-05-208-14 Account: 546610 Year: 2025 Scenario: Requested

IACT Conference Registration Fees
IAC Mid-Winter Conference
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Idaho Associated Taxpayer's Conference
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Entity: 001-05-208-14 Account: 546620 Year: 2025 Scenario: Requested

NACCTFO
IACT
IACT District 3

Entity: 001-05-208-14 Account: 546635 Year: 2025 Scenario: Requested

Idaho Press Tribune = \$340.00
US Postal Service PO Box 1010 = \$430
US Postal Service PO Box 730 (Lockbox) = \$430.00

Entity: 001-05-208-14 Account: 548340 Year: 2025 Scenario: Requested

Fees associated with Lock Box Processing / Check 21 Transaction Fees

Entity: 001-05-208-14 Account: 548330 Year: 2025 Scenario: Requested

11% Increase in November 2023 due to raising fuel and employment costs; Expect similar increase again
Possible \$600.00 monthly savings if Sheriffs department takes over part of the delivery services between DMV and Treasurer's office

Entity: 001-05-208-14 Account: 548902 Year: 2025 Scenario: Requested

Generally, any expense attributed to PA is reimbursed and offset by revenue recorded on line item 369509

Entity: 001-05-208-14 Account: 577100 Year: 2025 Scenario: Requested

IT Recommended Replacements = \$575.00
1 Printer / Copier @ 575.00

Entity: 001-05-208-14 Account: 533301 Year: 2025 Scenario: Requested

mtucker 5/17/2024 4:39:25 PM
FY 2024
Aumentum / Public Access / Clerk / Assessor / Treasurer = \$163,159.00
Aumentum / Public Access Total Chg. Treasurer: \$50,506.00
Aumentum Tax Support \$30,606.00.00 Treasurer
Public Access Support \$29,610 Assessor / Treasurer
Public Access Hosting Support \$8,117 Assessor / Treasurer
Increase 7% for FY 25

Entity: 001-05-208-14 Account: 413077 Year: 2025 Scenario: Requested

Notes for Parent Entity: 001-05-208-14 Including Entity Children

tlloyd 5/20/2024 2:24:10 PM

Salary Adjustment for Deputy Treasurer Position to factor in prior experience. Currently, there is an inequity between this individual and the Customer Service Specialist, which is a shared position with the Assessor. The Customer Service Specialist was granted credit for experience in the Title Industry whereas the Deputy Treasurer was hired at the minimum salary range and not provided credit for experience working within both offices prior to being hired for this position.

Entity: 001-05-208-14 Account: 413075 Year: 2025 Scenario: Requested

This amount represents midpoint salary funding for the Chief Deputy and Banking and Finance Manage at the 2024 salary level.

Entity: 001-05-208-14 Account: 577120 Year: 2025 Scenario: Requested

Hi-Speed Letter Opener - Estimate \$1,500 - \$2,900

Entity: 001-05-208-14 Account: 521120 Year: 2025 Scenario: Requested

FY 2024:

Yearly Tax Notices: \$69,534.50

Occupancy/Supplemental: \$1,968.26

Delinquent Reminders: \$3,409.16

June Courtesy Reminders: \$16336.85

Lockbox Processing: \$2,670.15

mtucker 5/22/2024 3:45:39 PM

Reorder Tax Notice form = Estimated cost 150,000 = \$8,000

BDS Lock Box Increase of \$0.15 per check

Postage Incease of 7.8% in July

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FY2025 BUDGET NARRATIVE

Please fill this out and return by May 20th. If you already completed the items in the excel workbook, you can simply copy and paste into this document. You may insert graphs and/or pictures into this document. Please save the document by the name of your division, underscore, and FY2025 as follows: FAIR_FY2025

INTRODUCTORY INFO/HIGHLIGHTS/GOALS

1. Please list the name of your department/division and provide a statement of what your department is responsible for, your mission statement, and any highlights from the current and prior fiscal year for your department. Please add what your goals and objectives are for the next fiscal year:
 - **Treasurer**
 - **Responsibility:** *The county treasurer is responsible for the safekeeping of all public moneys, which includes the acceptance, receipt and reporting of all money received by each county department. It is also the responsibility of the county treasurer to invest idle funds and ensure there is adequate money available to meet the county's financial obligations.*
 - **Mission Statement:** *The Canyon County Treasurer's office provides the highest level of service to the citizens of Canyon County and to fulfill the responsibilities mandated by the State of Idaho. The Canyon County Treasurer's Office is dedicated to serving the public and other units of government in the most friendly, efficient and effective manner possible.*
 - **Goals and Objectives:** *Continue to utilize technology to optimize efficiency in property tax collection and processing. Streamline payment process to improve efficiency and customer satisfaction. Implement and expand our on-line portal to provide taxpayers opportunity to gather information related property tax payments, tax charge history and expected trends.*

2. Please provide any relevant data measures or key performance indicators or any metrics by which you measure production and performance in your department.

- *Below is data related to property tax payments, the method in which payment was processed, the dollar amount collected for each method and the number of related number of transactions. As the data reflects, while the total dollars collected from 10/1/2023 to 5/15/2024 compared to the same period last fiscal year, the total dollars collected is down -4%, while the number of transactions is up +2%.*

	10/01/2024 to 05/15/2024	Transactions	10/01/2022 to 05/15/2023	Transactions	10/01/2022 to 09/30/2023	Transactions
Counter	\$53,954,329.57	36,231	\$51,979,448.45	34,800	\$84,399,249.88	57,997
High Speed	\$19,717,645.30	10,489	\$14,485,012.12	9,841	\$21,291,176.63	14,011
Lender	\$38,291,659.21	44,688	\$47,985,528.26	43,813	\$95,180,726.13	88,281
Lock Box	\$30,625,661.53	17,877	\$34,252,567.12	19,103	\$34,252,567.12	19,103
Payment Mgt	\$3,036,164.63	5,707	\$2,889,573.16	5,432	\$3,066,696.72	5,600
GRAND TOTAL	\$145,625,460.24	114,992	\$151,592,129.11	112,989	\$238,190,416.48	184,992

Breakdown of payment types processed in office:

- *For the period from January 1, 2024 – May 15, 2024 the amount paid by payment type: Cash \$383,384.37; Credit Card \$212,372.59; Check \$9,228,033.39; Surplus \$486,890.70*
- *For the period from January 1, 2023 – December 31, 2023 the amount paid by payment type: Cash \$2,723,811.90; Credit Card \$811,108.01; Check \$81,955,868.76; Surplus \$554,890.61*
- *For the period from January 1, 2022 – December 31, 2022 the amount paid by payment type: Cash \$3,064,641.88; Credit Card \$783,628.99; Check \$92,568,328.30; Surplus \$330,152.91*
- *For the period from January 1, 2021 – December 31, 2021 the amount paid by payment type: Cash \$2,682,367.25; Credit Card \$824,446.28; Check \$101,320,418.17; Surplus \$156,122.37*

Credit Card activity has continued to increase from year to year. Canyon County utilizes a revenue neutral platform where user's pay a 2.39% convenience fee associated with credit/debit card transaction. Currently there are two processors that process our credit card payments, Point and Pay and Card Point.

During the renegotiation process in May, 2022, I was successful in negotiating a lower convenience fee of 1% for the use of debit cards and a \$1.00 flat fee for e-checks for property tax payments. As the numbers reflect, these lower rates have been widely accepted by taxpayers. We saw a 67% increase in the number of card transactions, increasing total charges by \$7.45 million from 2022 to 2023. E-check payment usage doubled during this same period, increasing by \$9.38 million.

- Below is a breakdown of Tax Collector and All Department Transaction Totals for January 2024 through April 2024.

TAX COLLECTOR*	01/01/2024 to 04/30/2024	Transactions		ALL AGENCIES	01/01/2024 to 04/30/2024	Transactions
Credit Card	\$92,566.28	156		Credit Card	\$3,127,947.76	31,273
Debit Card	Inc. w/ credit card			N/A	\$0	0
E-Checks	\$533,089.34	151		E-Checks	\$147,200.17	193
Charge Backs	\$0.00	0		Charge Backs	(\$10,838.38)	47
Grand Total	\$625,655.62	307		Grand Total	\$3,264,309.55	31,513

- Below is a breakdown of the total transactions for the last three calendar years related to **Property Tax Payments**.

TAX COLLECTOR*	01/01/2023 to 12/31/2023	Transactions	01/01/2022 to 12/31/2022	Transactions	01/01/2021 to 12/31/2021	Transactions
Credit Card	11,158,467.55	7,239	\$3,705,517.92	5,368	\$4,000,295.61	3,866
E-Checks	\$18,829,826.32	5,585	\$9,446,643.96	3,166	\$9,441,170.76	1,540
Charge Backs	(\$258,084.26)	129	(\$14,259.34)	15	\$0.00	0
Grand Total	\$29,730,209.61	12,953	\$9,432,589.67	8,549	\$13,441,466.37	8,053

- Below is a breakdown of the total transactions during the last three calendar years for **All Offices and Departments**.

ALL AGENCIES	01/01/2023 to 12/31/2023	Transactions	01/01/2022 to 12/31/2022	Transactions	01/01/2021 to 12/31/2021	Transactions
Credit Card	\$9,106,803.10	88,268	\$9,239,171.83	86,693	\$13,111,392.22	92,475
E-Checks	\$386,298.77	407	\$435,121.16	358	\$9,904,131.53	3,452
Charge Backs	(\$22,511.39)	124	(\$7,070.18)	127	(\$24,879.35)	80
Grand Total	\$9,470,590.48	88,799	\$9,932,183.91	87,178	\$22,990,644.40	96,007

3. Please provide a brief SWOT analysis for your department. List STRENGTHS, WEAKNESSES, OPPORTUNITIES, and THREATS to your department.

Strengths:

- *Experienced staff with the expertise in financial management and public administration.*
- *Integration of technology for efficient tax collection and payment processing.*
- *Strong relationships with local government agencies, businesses, and community organizations.*
- *Commitment to transparency and accountability in financial operations.*
- *Strict adherence to policy that ensures proper division of duties and oversight to maintain internal controls and individual accountability.*

Weaknesses

- *Dependency on tax revenue, which can be susceptible to economic fluctuations.*
- *Potential for errors in processing payments or refunds.*
- *Vulnerability to cybersecurity threats due to reliance on digital payment platforms.*
- *Challenges in balancing competing financial priorities within budget constraints.*

Opportunities

- *Collaboration with other county departments for streamlined financial processes and shared services.*
- *Expansion of online payment options and mobile-friendly services to enhance customer convenience.*
- *Potential for revenue generation through strategic investment initiatives.*
- *Adoption of innovative financial technologies for improved transparency and accountability.*

Threats

- *Changes in legislation affecting tax policies and financial regulations.*
- *Economic downturns impacting tax revenues and investment returns.*
- *Increasing cybersecurity threats to financial systems and data.*
- *Political or public scrutiny leading to increased regulatory scrutiny.*
- *Competition for skilled financial professionals in the public sector.*

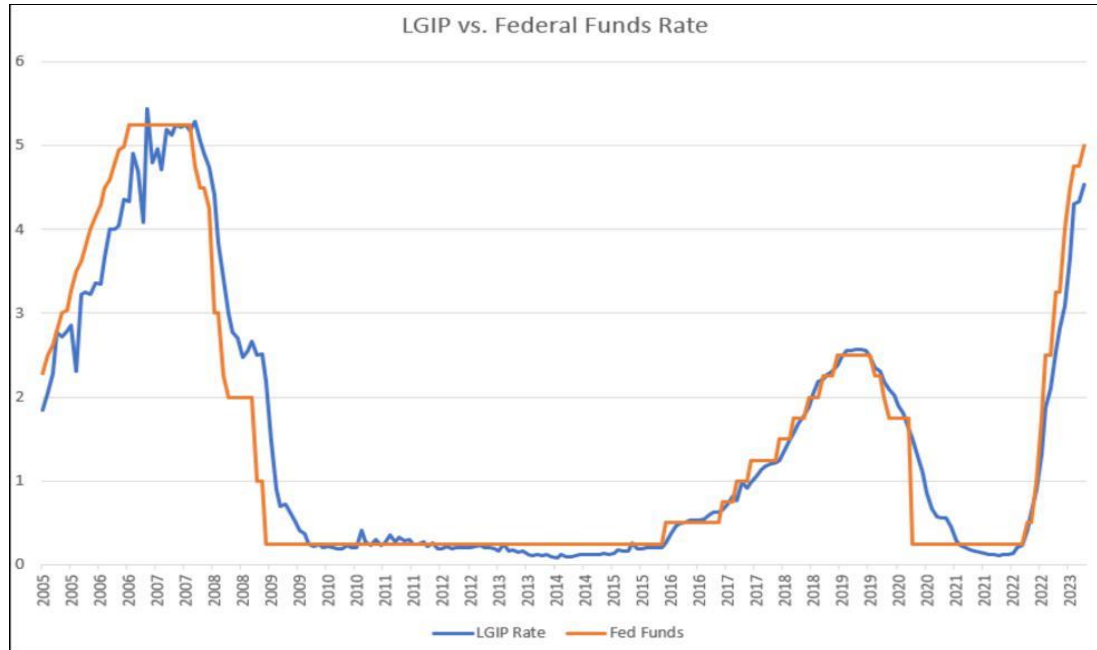
REVENUES

4. Please describe department generated revenues and how current events have impacted revenue receipts:

- *The Investment Commentary on the following pages is provided by Independent Investment Counsel and Investment Broker, Chris Bateman, Vice President, Time Value Investments.*

Cash:

- Earnings on cash balances have increased substantially over the past year, largely due to sharp increases in the “Federal Funds Rate” (which is currently in a range of 5.00% to 5.25%).
- The LGIP rate tends to track the federal funds rate (see graph below, through April 30, 2023):



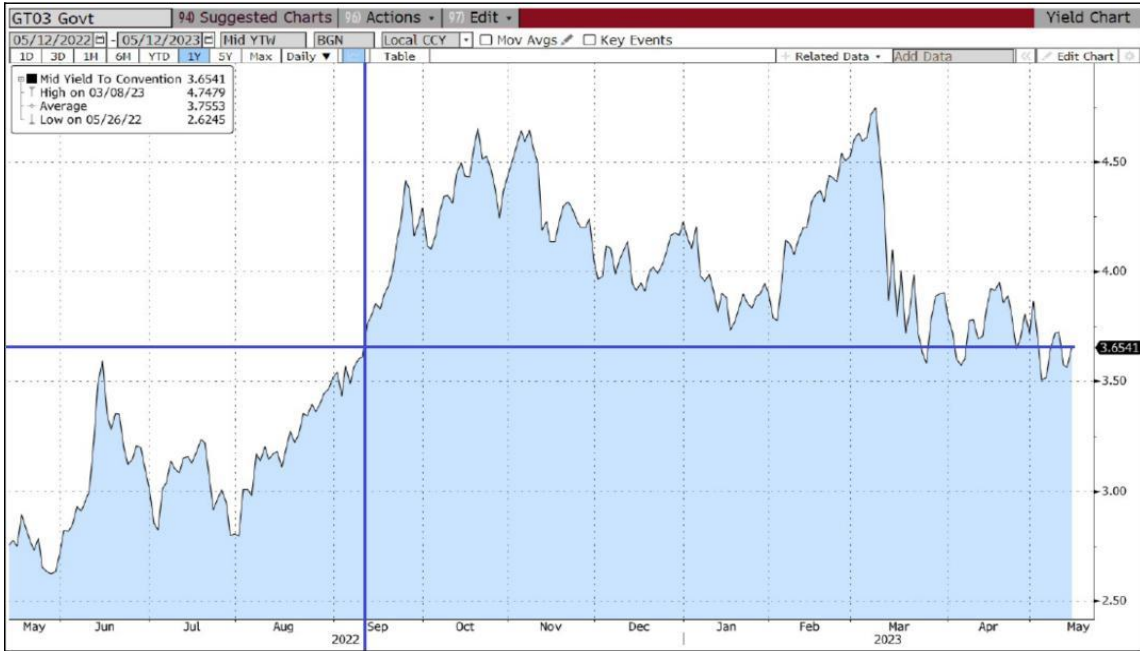
- Current projections show several federal funds rate cuts between now and the end of the year, with a 55% expectation that the Federal Funds Rate will be 4.50% or lower at the end of the year.
 - <https://www.cmegroup.com/trading/interest-rates/countdown-to-fomc.html>
- The Federal Reserve’s most recent projections show an expected federal funds rate of 4.3% by the end of 2024 and 3.1% by the end of 2025.
 - <https://www.federalreserve.gov/monetarypolicy/files/fomcprojtabl20230322.pdf> (page 2)
- These projections must be taken with a grain of salt, as the Federal Reserve (in September 2020) projected a .1% rate for the end of 2022 (we ended 2022 at 4.50%).
 - <https://www.federalreserve.gov/monetarypolicy/files/fomcprojtabl20200916.pdf> (page 1)

Bonds:

- Bond yields have increased substantially throughout 2022 (the 3-year U.S. Treasury rate began 2022 at 1.00% and ended at around 4.00%). Longer term

yields have cooled off, recently, and today are about where they were in September of last year.

- Below is a graph of the 3-year U.S. Treasury rate over the past year:



- It's worth noting that, at 3.65%, the 3-year rate is still well above its 10-year of 1.48%.

- Below is the 3-year U.S. Treasury rate over the past 10 years:



Specific Investment Projections for Canyon County:

- *The Fed's current projections indicate that the County will earn over 4.00% on its money market balance throughout FY2024. The federal funds rate futures market, however, paints a different picture with a ~50% expectation of 3.00% or lower by the end of FY2024.*

- *The investment portfolio remains laddered between short, medium, and long-term investments.*
 - *Shorter investments tend to perform better when rates go up, because they can be reinvested at the new, higher rates. 40% of the County's portfolio is scheduled to mature within the next 2 years ("24% within the next 12 months).*

 - *Longer investments tend to perform better when rates go down, because they don't have to be reinvested at the new, lower rates. 40% of the County's portfolio is scheduled to mature 3 years and longer ("35% between 3 and 5 years). The County monitors the structure of these longer investments, which have varying features that can affect how long they last.*

- *The County's FY 2024 investment maturities were added when rates were lower, and if these investments are reinvested above "1.50%, the County's weighted average yield to maturity is expected to increase.*

5. Please outline anticipated department revenues for fiscal year 2025 including projected impacts from present circumstances:

- *Department revenues, outside of interest revenue, are expected to be similar to FY 2024. With the anticipation of interest rate cuts, I do expect to see a slight decrease in total interest revenue. An important noted change from prior FY anticipated projections is I am reporting total interest earnings, including designated funds (i.e., Solid Waste, Self-Insurance, Emergency 911, etc.) and the total projection **should not** be anticipated as interest income attributed to Current Expense. Interest revenue is a proportionate share of the total interest earned determined by the fund balance of those restricted fund balances at any given time, generally adjusted every 6 months. Current Expense proportionate share during the past 3 years has ranged from 23.9% to 41.4%.*

6. Have you had any recent fee adjustments that you included in your projections? Do you anticipate requesting fee adjustments in the upcoming fiscal year?

- *No fee adjustments have occurred or are anticipated in during FY 2025.*

“A” BUDGET - PERSONNEL BUDGET

Please use the work/spreadsheet for requesting new positions or reclassified positions. You can copy/paste the graph into this document. Please note that we are working on a benefit calculator to apply to the cost of salaries. For the time being, please identify the salary grade. Please make sure to budget for all ancillary costs in onboarding a new employee. Please note such “B” budget costs associated with a new employee in your “B” budget itemization.

7. Please explain the need for all new position requests. Please highlight each request if more than one request:
 - *I have not requested any new positions for FY 2025.*
8. Please provide information for step-in-grade adjustments and promotions from one grade to a new grade:
 - *For FY 2025, two positions have been requested to be funded at the Mid-Point Step/Grade Level as I am anticipating a change in leadership for this office and this will provide opportunity for the incoming individual to make any necessary changes they feel may be needed. I have also requested a salary adjustment to align the Deputy Treasurer position with the Customer Service Specialist, which is a shared position between the Assessor and myself. The positions are similar in duties and the Customer Service Specialist was granted prior experience credit whereas the Deputy Treasurer was not when hired although the individual has previously worked in both offices prior to taking this position.*
9. Please provide helpful information about any current vacancies that have been vacant for 6 months or more and reasons contributing to the prolonged vacancy. Is this position still needed? Are there adjustments needed to help fill this position?
 - *Currently there are no unfilled positions in this office.*

“B” BUDGET – OPERATING EXPENDITURES

Please provide narrative for B budget requests. Please copy/paste “B” budget information into notes in Power Plan. Please create an itemized worksheet in the workbook/excel that you can copy/paste into this word document. You can also save the spreadsheet and send additionally for our reference.

10. How does your total B budget this year compare to last year? Please list the net difference. Please note any significant adjustments among various line items:
 - *Comparatively, the FY 2025 “B” Budget increased approximately 10% overall. The largest increases are directly related to property tax administration and collection. Legislative changes that have occurred over the past 3 years has been an extreme challenge on manpower and resources. Tax Relief passed in 2023, resulted in 16 patches and 8 Hot Fixes. to our tax roll software. The legislation also required additional information to be displayed on the tax bill which resulted in a complete reformatting of the tax notice and the need to go to a much longer form which also adds to our costs. We have seen 3 postage increases since January 2023 with another increase of 7.5% scheduled for July, 2024.*

“C” BUDGET – CAPITAL BUDGET

Please describe any property, equipment, project or similar items with an estimated useful life in excess of one year and an initial cost greater than \$5,000.

- An individual item \$5,000-\$15,000 use 680 expense codes and are not depreciated.
- An individual item \$15,000 and over use 681, 682, 683, 684 codes and are depreciated.

Please copy/paste “C” budget information into notes in Power Plan using the code designations identified above. You can either copy/paste from excel or use the graph below:

- No Capital property, equipment, projects or other are requested for FY 2025.

Item or Project	Estimated Cost	Priority – see rating scale

Priority Rating Scale

Priority I: Imperative (Must-do)

- Corrects a public health or safety condition, satisfies legal obligation, prevents severe damage to county property, essential to providing mandated services

Priority II: Essential (Should-do)

- Repairs or replaces an obsolete facility or item, reduces future operating or maintenance costs, leverages funding sources

Priority III: Important (Could-do)

- Provides new or expanded services, reduces energy consumption, enhances cultural or natural resources

Priority IV: Desirable (Would like to do)

- Would be beneficial to operations but not an urgent need

11. How does the asset support or further the core mission of the county?

12. What are the estimated ongoing operational costs and cost savings?