

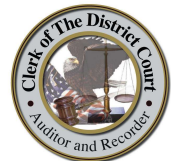


Jess Urresti
Chief Deputy

Rick Hogaboam

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

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



Kyle Wilmot
Controller

April 23, 2025

RE: Quarterly Budget Report: 2nd Quarter (January-March)

Board of County Commissioners:

Per Idaho Code (IC) 31-1611, enclosed is the First Quarter Fiscal Year (FY) 2025 Budget Status Report. The statute reads:

31-1611. QUARTERLY STATEMENTS. On or before the last day of January, April, July and October in each fiscal year, the county budget officer shall submit to the board of county commissioners a statement showing the expenditures and liabilities against each separate budget appropriation incurred during the time elapsed of the budget period as nearly as practicable, together with the unexpended and unencumbered balance of each appropriation for each office, department, service, agency and institution. He shall set forth the receipts from taxation and from sources other than taxation for the same period and call to the attention of the board of county commissioners any and all facts indicating any possible deficit or excessive expenditure by any officer or employee that the board may take such action as may be deemed necessary and expedient to prevent such possible deficit or excessive expenditure from any appropriation provided for in the county budget.

This quarterly budget report is distinct from and complementary to the county treasurer's reports (IC 31-2112, 31-2113), which are monthly, quarterly, and annually, highlighting the collection and disbursement of moneys. The treasurer reports also highlight fund balances for the respective funds within the county. This quarterly budget report is a distinct statutorily required statement from the "county budget office" (clerk as ex-officio auditor), focused specifically on the moneys collected and spent relative to the respective budget appropriation for offices, departments, etc. The statutory intent is clear that this shall be submitted "on or before the last day of January, April, July, and October..." Idaho Statute allows for up to a month following the respective quarter to provide a report "as nearly as practicable" for the prior period. The intent of the statute is also clear in that this report shall inform you at quarterly intervals throughout the fiscal year to prompt any necessary actions: "...that the board may take such action as may be deemed necessary and expedient to prevent such possible deficit or excessive expenditure from any appropriation provided for in the county budget."

Included is an unaudited report for the second quarter of FY25 ran 4/16/25, covering January to March. I would like to thank Sarah Winslow, Steve Onofrei, and Clerk Hogaboam for their hard work in continuing to help prepare and refine this report. We will post these reports on the Canyon County website under the clerk/auditor page as quarterly reports. This report is arranged by elected officials

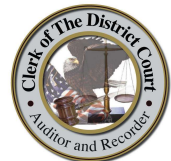


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and funds to better identify the relationship of the various funds and divisions with elected oversight responsibility. The report mimics the budgeting breakout that was completed for FY25. At the end of the fund breakout section, there is a total of operational funds, then the special revenue taxing districts, enterprise funds and ARPA funds are broken out with the total for all county funds below that.

My goal in this report is in keeping with the statutory language of focusing on "each separate budget appropriation" as it relates to "each office, department, service, agency and institution," calling out any "deficit or excessive expenditure" that may affect the respective budget. I will also review any revenue line items that appear to be over budgeted or underutilized. The attached reports have every line item for you to review. Below I will highlight any items that may be tracking differently comparatively to the prior first quarter or seem to be of higher utilization.

The following items will be highlighted within the budget for your consideration:

- While we are half way through the year, there are going to be some items that will be under or over that are impacted by the seasonality of expenditures or revenues.
 - For the current year, it is looking like liquor distributions will be around at least 5% lower based on information received from the state.
 - Also, sales tax distributions may come in lower due to the revenue numbers that the state has sent out regarding revenue collections for the last few months. The county did budget conservatively with sales tax for the fiscal year.
 - A number of A budget lines related to regular employee salaries may be over the 46% threshold for the period through Q2, but the compensation program and new/reclassified employee lines need to be taken into consideration when reviewing those thresholds.
- Under courthouse, the revenue line related to reimbursement from SPD has not met projections due to recent information received from SPD. It appears that the county will only be able to request reimbursement for utilities and for the period October through April.
- Within Courthouse, there are a few lines that are at a high usage percentage or over the budgeted amount. Some of the lines mimic a similar usage rate as the prior fiscal year. The lines include 554418, 554420, 680270, 680340, and 680410. There have already been some unforeseen expenses out of the lines related to toilet upgrades and a metal detector replacement.
- In Fleet there are a handful of expense line items (Oil, Misc Maint Service, Radio, Radar and Video Equipment) that are anywhere between 81-102% utilization. This was a higher usage percentage in the prior year. This usage was due to timing of projects and most major purchasing has been completed.

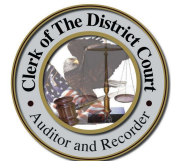


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- Landfill fees have seen an increase with the higher fees. It appears that the fees that have been collected so far are in line with the prior period. There have been about \$1.1m more in collected fees and the county is at about 45.7% of what was budgeted to collect compared to 44% in the prior year.
- Landfill's Credit card service fees are at 58.4% for the year, but are \$41k more at this point than last year. This is due to the dollar volume and an increase in the service fee that was being collected by the processor compared to the prior period.
- District Court has used 87.8% of their copiers contract. After looking into the expenses for this line item, our office is currently adjusting some of the costs to a more appropriate line item. We are going to work with county entities to ensure budgeting for printers, copiers, and other potential service items to ensure we are budgeting appropriately for a service versus a purchase.
- The PA's Temporary salary line is at 94.8% usage. The PA's office has utilized more temporary employees and will for the remainder of the fiscal year. The PA's office is working on creating a better budget for FY26 and plan for using Part-Time and Temporary employees.
- Under Justice, the Board and room prisoners line associated with the inmate reimbursement is \$319k less than the prior year after Q2.
- Justice fund's current overtime utilization is at 90.6% of what was budgeted for the year. While they have budgeted fewer hours than the prior fiscal year, they have currently spent about \$217K more than the prior fiscal year Q2.
- The Treasurer's postage fees are over what was budgeted for the period and there is going to be another large postage expense in the summer. The increased cost is associated with sending out reminders. We are working with the Treasurer on finding the proper budget amount for FY26.

With improved processes and procedures with budgeting and understanding the budgeting process, we are hopeful to continue to grow in our understanding of revenues and expenditures of the county and working with EO's and DA's to continue to fine tune the budgeting process.

With Regards,

Kyle Wilmot, CPA, CFE
Canyon County Controller

Attachments: FY25 CC Quarterly Report Q2 Summary
FY25 CC Quarterly Report Q2 Detail