

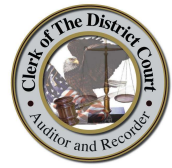


Jess Urresti
Chief Deputy

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

October 29, 2025

RE: Quarterly Budget Report: 4th Quarter (July-September)

Board of County Commissioners:

Per Idaho Code (IC) 31-1611, enclosed is the Fourth 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 fourth quarter of FY25 ran 10/27/25, covering July to September. I would like to continue to express thanks to Sarah Winslow and Clerk Hogaboam for their work in continuing to help prepare and refine this quarterly review. We will post these reports on the Canyon County website under the clerk/auditor page as quarterly reports. This report is

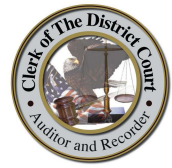


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arranged by elected officials and funds to better identify the relationship of the various funds and divisions with elected oversight responsibility. The report mimics the budgeting breakout that was completed for FY25. At the end of the fund breakout 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.

With this being the end of the FY, statutorily, we are required to keep the budget open until the first Monday in November. The reports that are being provided today do not fully realize all of the revenues and expenses for the FY. There are still budgetary items being finalized that will impact the final numbers of the reports. A few items of note will be the sales tax distribution, operating transfers and operating expenses. With remaining revenues and transfers, the county will have an additional \$6.5m-\$9m in revenues.

Our 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. We 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, we will highlight any items that may be over budget, an area of concern or revenue item that is underutilized.

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

- Due to the health trust infusion that occurred during the FY, there are going to be a few budgets that went over on their A, due to there being fewer employees and/or also low turnover rates. The following A budgets were over for the FY: Commissioners, Recorder, County Assistance, and Justice.
 - SAUSA is over, but this is different than other A budget lines. This will be pulled from fund balance specifically allocated for the SAUSA program.
- County Fair Building revenues are down due to the URA refund that occurred and no URA capital projects for the FY. Revenue was only at 14.5%. Rent for the building did exceed revenues, but this was overshadowed by the refund for the overage that occurred.
- Parks' revenues have only been realized at 73.8% due to the capital projects that are currently being completed associated with the Boater Improvement Project have not reached the reimbursement stage. This was carried forward into FY26.
- The Enterprise Fund revenue was \$529k over what was budgeted. This was due to the increase in fees for FY26 and working to figure out what the new average revenues will be with the increase in fees going forward.
- Emergency Management Revenue is at 26.5% of what was budgeted. There is a little under 150k that still needs to be journaled back related to SHSP grant and per a prior meeting with

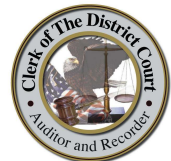


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the CCSO, CCSO stated that the spending of funds and associated reimbursement was going to be delayed until FY26. The delay of programmatic spending was also associated with the Emergency Management's B Budget being over by 8.5%.

- Court Device's B Budget is over \$6.1k. Expenses associated with this are an estimate of what is going to be needed each year and are variable depending on the services that need to be provided.
- Continuing an update from the prior Q3 budget report, the Justice Funds' overall B budget with the removal of the 'POD 6' payment that was budgeted put their overall B budget spend around 94%. With this additional consideration, their overall budget would have been at a 101.5% utilization. In the FY26 budgeting process, CCSO reviewed the OT, extended shift and 14-day pay periods to ensure the payroll budget has more appropriate capacity.
 - 894k of health trust related to field and security services. Overtime was over by \$386k.
- Court Facilities B budget is over \$18k, this budget will need to be amended to account for the overage. During the budget process, it was noted that there would probably need to be the use of fund balance that was available for a courtroom project.
- Overall, currently the operation funds for the county are sitting at realizing 95.9% of revenues and have 9% unspent from what was budgeted for expenses. For total operational funds for the county, currently, expenditures are \$8.1m more than revenues. This will change once the budget is closed and finalized.

With improved processes and procedures in the budgeting process, we are hopeful to continue to grow in our understanding of revenues and expenditures of the county and continue to work with EO's and DA's to fine tune the budgeting process. We are hopeful that during the FY26 budgeting process some items were addressed, and others will continue to be monitored throughout FY26.

With Regards,

Kyle Wilmot, CPA, CFE
Canyon County Controller

Attachments: FY25 CC Quarterly Report Q4 Summary
FY25 CC Quarterly Report Q4 Detail