



Jess Urresti
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

January 20, 2026

RE: Quarterly Budget Report: 1st Quarter (October-December)

Board of County Commissioners:

Per Idaho Code (IC) 31-1611, enclosed is the First Quarter Fiscal Year (FY) 2026 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 first quarter of FY26 run 1/16/26, covering October to December. I would like to continue to express thanks to Sarah Winslow and Clerk Urresti 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. We are currently working on fine tuning the quarterly budget reports within the confines of the County's new budgeting software. The reports presented have more detail than prior reports with breaking down each fund by base entity.

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



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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:

- With this being the first quarter of the new fiscal year, there are going to be line items that are seasonal for when expenses are made, and revenues are received. Some expenses are either front or backloaded in the fiscal year depending on the variety, for example service contracts or capital projects and maintenance.
- You will notice for a few of the A budgets that some of the A items will register as being over 25% usage. This is usually because there are compensation program or new/reclassified budgeted lines in those areas. For these budget groupings, if you look at the overall A, this should be below 25% utilization.
- The Tort fund's overall expense utilization is at 68% this quarter compared to 56% in the same quarter for FY25. Costs have increased and there could be timing differences in the billings that the county has received for insurance.
- IT's overtime budget is currently over budget for what was budgeted for the year. This will be reviewed for the FY27 budgeting cycle and continue to be monitored for FY26.
- Clerk of the court's computer equipment is fully utilized; this is related to the supreme court projects and utilizing the LATCF funds that the county received during COVID. The LATCF funds will cover \$100k of this expense item of \$101k.
- In the PA's A budget, the usage of Part-time and Temporary salaries are already at 64.63% and 42.6%.
- With fee increases for DSD in the prior period, they are currently on pace with what was budgeted for FY26, with 25.12% of building permit revenues through the quarter.

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. We are also working to continue to refine the budget reports and how the information is presented, especially with the new county budgeting software

With Regards,

Kyle Wilmot, CPA, CFE
Canyon County Controller

Attachments: IncomeStatement FY26 Q1
BudgetVSActualYTD FY26 Q1