



FY2027 BUDGET NARRATIVE - TREASURER

Please fill this out and return by May 11th. Please save the document by the name of your division, underscore, and FY2027 as follows: FAIR_FY2027

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 Canyon County Treasurer is responsible for the collection, safekeeping, receipting, and reporting of all public funds, including payments received from taxpayers and county departments. The Treasurer also manages the investment of idle funds in accordance with Idaho Code, ensuring adequate liquidity to meet the County's financial obligations while maximizing earnings and maintaining financial stability.

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.

Accomplishments for FY26:

- Maintained strong and consistent tax collection performance, with total receipts remaining stable over a five-year period.
- Continued growth in batch (non-counter) payments, reflecting increased use of online, mortgage, and lockbox processing, improving efficiency and reducing in-office demand.
- Credit card and electronic payment activity increased year over year, reflecting changing taxpayer preferences and expanded use of convenient payment options. While these methods improve accessibility and reduce in-office traffic, they also increase internal processing and research requirements to stay current

with each evolving method. Implications include system imports, transactional requirements, balancing, and reconciliation.

- Successfully managed increasing transaction volumes while maintaining accuracy, with low cashier error rates and minimal reversals.
- Strengthened internal processes and cross-training efforts to support operational continuity and service levels during peak collection periods.
- The office continues to manage increasing workload demand without proportional staffing increases, maintaining service levels through efficiency improvements and staff adaptability.

Top Priority Strategic Goals and Objectives for FY2027:

- **Evaluate and modernize merchant services:** Conduct a comprehensive review of payment processing platforms to improve customer experience, reduce costs, streamline internal processing, and enhance reporting capabilities.
- **Advance property tax system planning:** Future upgrade to the Aumentum software solution.
- **Enhance operational efficiency:** Identify workflow improvements and automation opportunities to manage increasing transaction volumes without proportional staffing increases.
- **Strengthen financial reporting and transparency:** Expand data reporting capabilities to support decision-making and public accountability.
- **Optimize investment strategy:** Continue managing county funds with a focus on safety, liquidity, and yield while adapting to anticipated changes in interest rates.
- **Expand cross-training and staff development:** Ensure continuity of operations and long-term sustainability.
- **Monitor workload growth and staffing capacity:** As parcel counts and transaction volumes continue to increase, the office will evaluate staffing needs as parcel counts approach approximately 120,000. This threshold reflects workload levels at which additional resources may be required to maintain service levels, accuracy, and operational efficiency.

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

Performance Measures / Key Indicators

The Treasurer's Office tracks performance through total collections, transaction volumes, and payment method trends. The following figures highlight the stability of tax collections and the continued shift toward more efficient, electronic payment methods. Data provided was assessed each year starting with the Annual Tax Notices being mailed and ending on December 31 of each year.

Figure 1: 5-Year Total Tax Collections

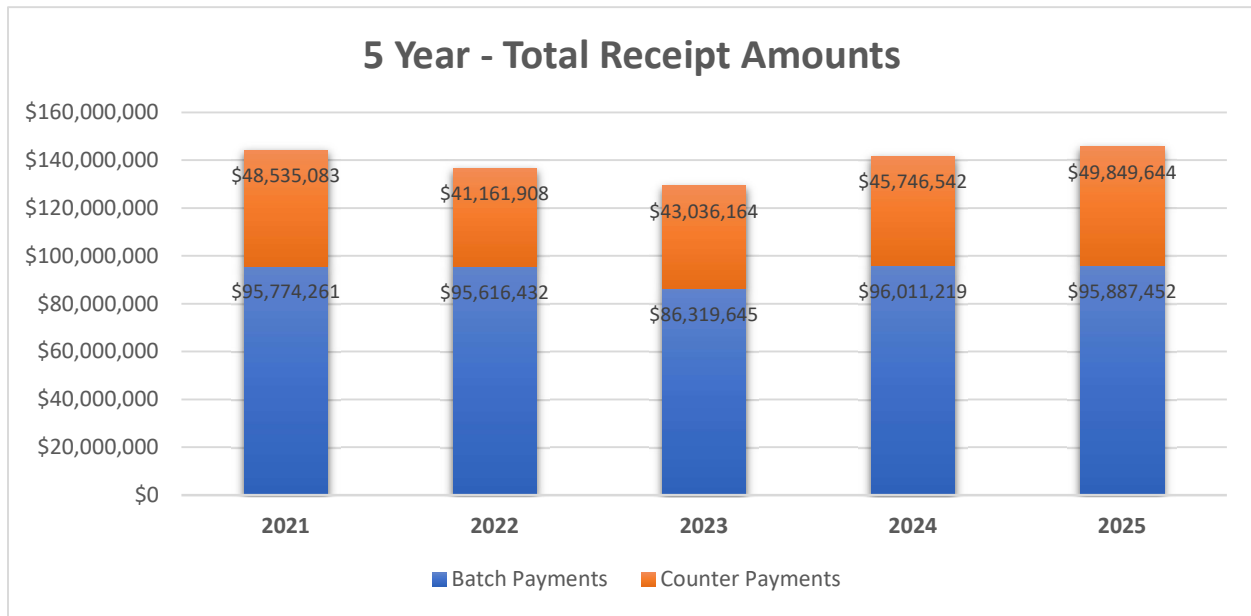
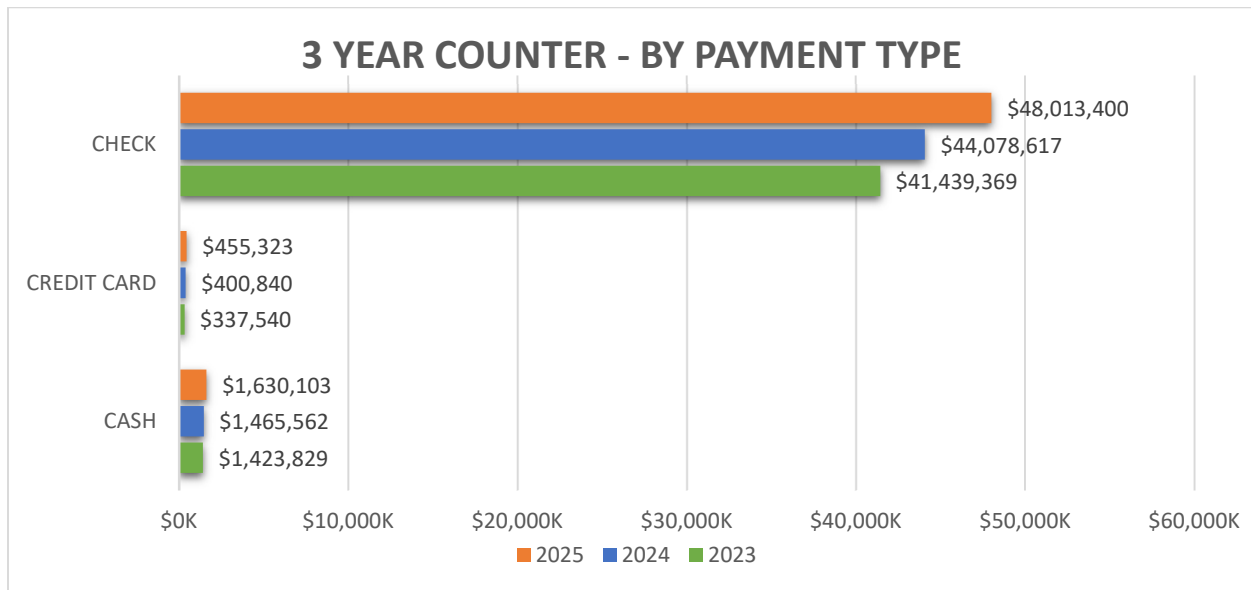
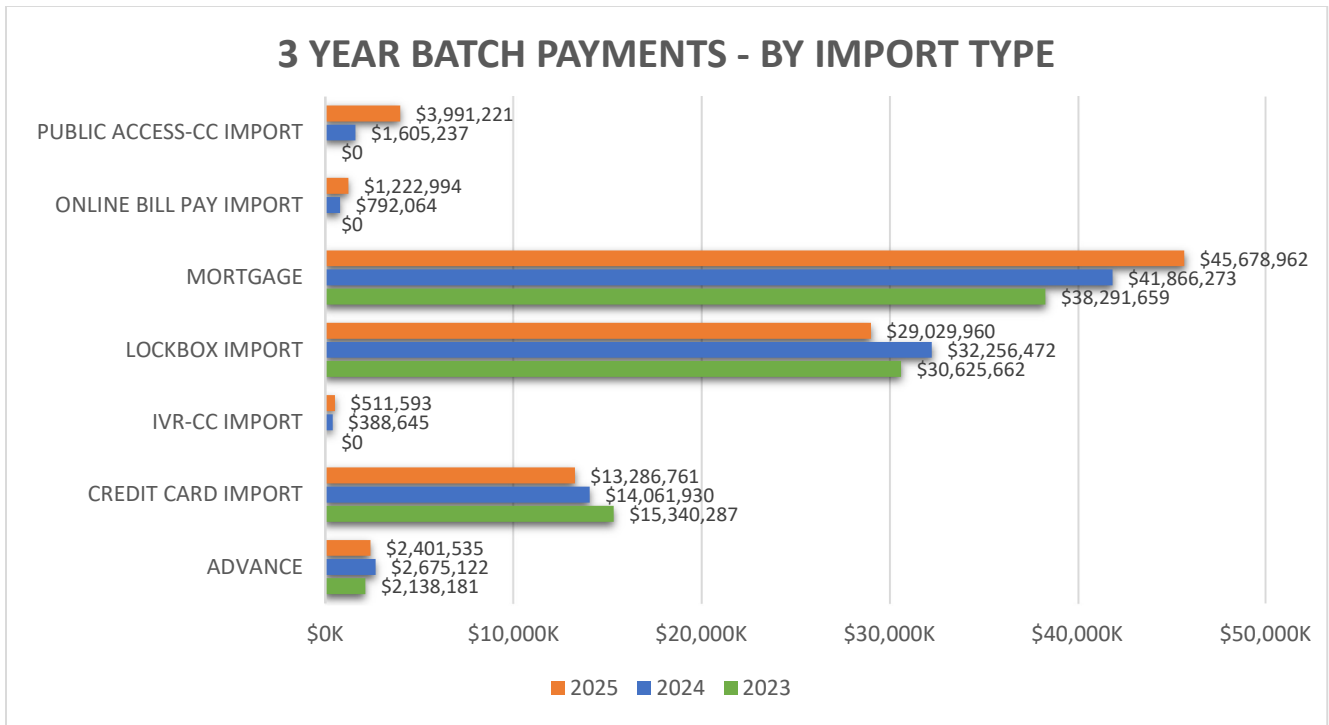


Figure 2 & 3: Payment Method Trends – Batch Processing by Import Type





These trends reflect both population growth and increased adoption of electronic payment methods, improving customer access while increasing internal processing requirements and overall transaction volume.

REVENUES

All of the revenues have carried over. Do not change anything dealing with property taxes, sales tax, ARPA, or interest. All other lines may be updated to reflect your requested changes.

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

Department Generated Revenues

Department revenues, excluding interest income, are expected to remain stable and consistent with prior fiscal years. Growth in electronic and card-based transactions continues to influence service usage and operational processing volumes, including increased internal processing requirements associated with electronic payment methods.

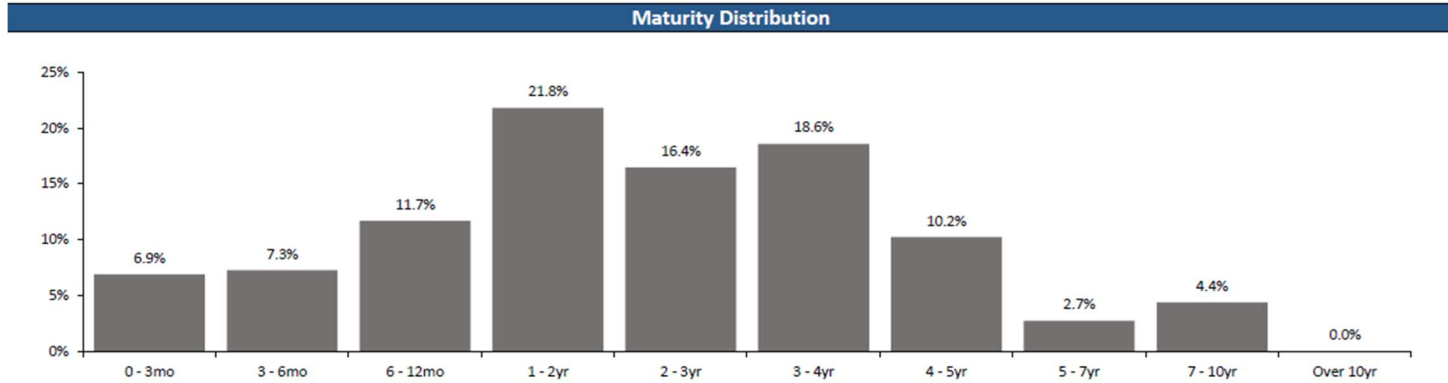
Investment & Market Overview

The Canyon County Treasurer’s Office actively manages public funds in accordance with Idaho Code, prioritizing safety, liquidity, and yield. The County maintains a diversified portfolio, including participation in the Local Government Investment Pool (LGIP) and other authorized investment instruments.

Market conditions over the past fiscal year have reflected elevated interest rates; however, current forecasts indicate a gradual decline in rates moving into FY2027. As a result, interest earnings are expected to moderate slightly compared to prior years.

To address changing market conditions, the Treasurer’s Office utilizes a laddered investment strategy, distributing maturities over time to reduce reinvestment risk and maintain consistent liquidity. This approach positions the County to respond effectively to both rising and declining environments.

The Treasurer’s Office works in coordination with independent investment advisors to monitor market trends while ensuring all investment decisions remain in compliance with County policy and statutory requirements.



4. Please outline anticipated department revenues for fiscal year 2027 including projected impacts from present circumstances:

Anticipated Revenues for FY2027

Department revenues are projected to remain stable overall, with the exception of interest income.

Interest earnings are expected to decrease modestly in FY2027 due to anticipated declines in the Federal Funds Rate. The Treasurer’s Office will continue to actively manage investment timing and portfolio structure to mitigate the impact of lower rates while maintaining liquidity and financial stability.

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

Fee Adjustments

No significant fee adjustments have been implemented or are anticipated for FY2027 at this time.

“A” BUDGET - PERSONNEL BUDGET

Please contact HR for review of all requested changes and new positions. Please reach out to the controller’s office to get an estimate for benefits. 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 as a variable cost contingent on the approval of a new position. You will need to build the following lines from zero:

- 412032 Extended Shift
- 412035 Overtime
- 413050 Part-time
- 413060 Temporary
- 413065 Seasonal
- 413080 New/reclassified positions

6. Please explain the need for all new position requests. Please highlight each request if more than one request:
See attached

7. Please provide information for step-in-grade adjustments and promotions from one grade to a new grade:

See attached

8. 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?

No current openings

“B” BUDGET – OPERATING EXPENDITURES

Please note that all “B” budget items have rolled over as is from FY26 except for:

- 577100 Computer Equipment
- 577110 Software
- 577120 Small Office Equipment
- 577121 Office Furniture

You will need to consult with IT and Facilities to build those respective lines in Euna. Whereas, last year, we requested zero-based budgeting, these are really the only variable lines that need to be constructed from scratch with input from It and Facilities. You will need justifying narrative for line items comprised within these lines.

9. 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:

- Per IT recommendations, a new high-speed scanner is expected to cost \$6,000
- Aumentum software upgrade
 - \$175,000 initial upgrade cost
 - \$125,000 carryover from FY 2026
- Increased cost for Postage and Armored Car

“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. Please note that all Capital lines have also been zeroed out. You will need to consult with Facilities where relevant for building these lines.

- 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.

Item or Project	Estimated Cost	Priority – see rating scale
High Volume Scanner	\$6,000	I
Initial upgrade cost for Aumentum (Treasurer)	\$175,000	II

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

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

With the \$125,000 from FY 2026 and requested \$175,000 for FY 2027, this should cover initial Aumentum upgrade costs.

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

At present, we project our operational costs to remain neutral, though the status is contingent upon upcoming decisions.