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

July 29th, 2026

RE: Quarterly Budget Report: 3rd Quarter (April-June)

Board of County Commissioners:

Per Idaho Code (IC) 31-1611, enclosed is the Third 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 are unaudited reports for the third quarter of FY26 run 7/27/26, covering April to June. 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. For the current quarter we have produced new reports using the County's new budgeting software. This is the first quarter using these reports and we are currently working on fine tuning these quarterly budget reports. These reports will be more precise than the previous few quarterly reports from the new software. On the summary report, we have also included the same quarter from the prior fiscal year for reference as well. The detailed report does not currently have this feature.

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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:

- While we are three quarters of the 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.
    - Sales tax distributions are low at this point, but Q3 has just been received, and we are trending higher than this point last fiscal year.
    - Liquor distributions are down slightly based on projections from the state and new legislation that was passed will impact the revenue figures in the last quarter of the fiscal year.
- With the new payroll software and some budgets being under budgeted for overtime, there are a number of divisions that have overage in the overtime lines. The overages range from a few hundred dollars to thousands of dollars. During the FY27 budgeting process, we have been working with the EOs and DAs to ensure that these lines are more appropriately budgeted for, as well as gaining an understanding that groups are getting accustomed to the new time management system.
- There are a handful of divisions with the postage utilization budgets high or over for this point in the year. With increased costs and some additional mailers sent out, these lines have been reviewed and updated in the FY27 budget.
- Recorder's fees revenues are already at 95.6% and there was a large deposit in July of over 300k, so this revenue will be coming in much higher than budgeted.
- Both election cell phone budget lines are over utilized. Upgrading the Wi-Fi units and some phones contributed to the increase in cost.
- DSD's building permits and plan review fee revenue lines are below this quarter last year. They are sitting at 71.3% and 55.4% received. Prior year, they were at 88% and 85%.
- Emergency Management has a number of expense lines that are over utilized. The spending in these objects is related to the division utilizing SHSP grant funds for projects that arose from the new admin building.
- For Fleet shop fees, the amount collected at this point compared to the prior year, is 38k less.
- As discussed in prior quarterly reports, the PAs office temp and part time budgets are sitting at 37k and 31k over budget. The office is aware and has made adjustments to FY27.
- County Fair Building revenue is 86k over what was budgeted.
- Litigation fees for Tort are at 89.3% utilization. This is higher than the prior year's quarter.
- Misdemeanor Probation fees are at 109.4% of what was budgeted for the year, at 41k higher. The Sheriff's office room and board is 626k over the budgeted amount.
- Landfill Purchase of Land will show an 8.4m overage from the Highway 44 purchase. Landfill fees are sitting at 72.6% collected versus budget.

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With improved processes and procedures in the budgeting process, we are hoping 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 upgraded county budgeting software.

With Regards,

Kyle Wilmot, CPA, CFE
Canyon County Controller

Attachments: FY26 Q3 Quarterly Budget by Fund
FY26 Q3 Quarterly Budget by Division