

# Local Government Registry Kick-Off Webinar

State Controller's Office

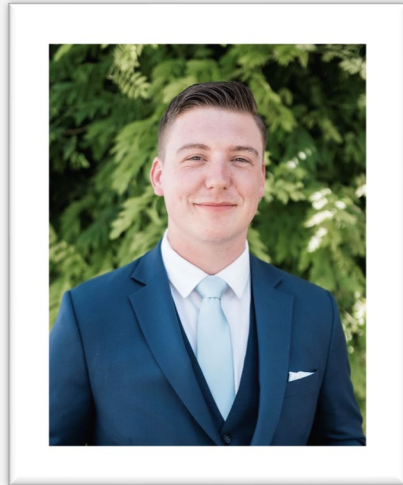
March 31, 2025



# Local Registry Team



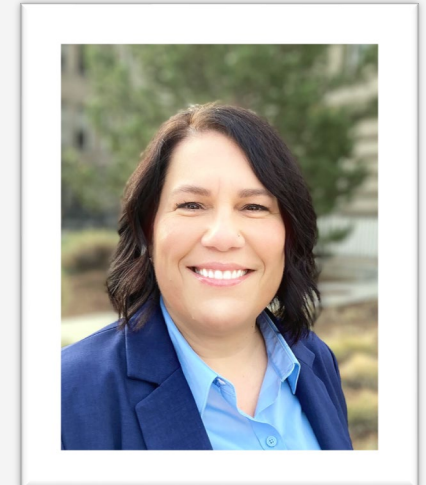
John Iasonides



Alex Doench



Paige James



Alisa Tena



# Agenda

- ❖ What is the Local Government Registry
- ❖ Reporting timelines
- ❖ Registry requirements
- ❖ Registry walkthrough
- ❖ Help and Guidance resources
- ❖ Webinars/Working Sessions
- ❖ Questions



# History

- The State Controller's Office (SCO) assumed responsibility of the Local Government Central Registry on January 1, 2022
- The registry was updated to a new system beginning in the 2023 reporting year
- SCO is currently dedicating their time and efforts to fulfill the statutory requirements outlined in Idaho Code §67-1076



# Yearly Submission Deadline:

## **December 1**

Please note, anything submitted past this date will not be processed until the following quarter.



Complete your Local Government Registry Submission



# Tax Commission Distribution Reporting Deadlines

- March 31st
- June 30th
- September 30th
- December 1st

Entities not in compliance by the quarterly reporting deadlines may not be eligible to receive their quarterly sales tax distributions and/or property tax increases.

## 2025

January	February	March
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
April	May	June
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
July	August	September
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October	November	December
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

# Registry Requirements

## Adopted Budget

- Fiscal year 2025 (in effect as of January 1, 2025)

CABINET MOUNTAINS WATER DISTRICT  
NOTICE OF PUBLIC HEARING  
BUDGET FOR FISCAL YEAR 2023/2024  
covering period 12/1/2023-11/30/2024

<u>2023 - 2024 Proposed Budget</u>		
<b>Revenues</b>		
User Fees-Minimum Charge	\$	766,713.00
User Fees-Overage Charge	\$	60,000.00
Bulk Water Usage Fees	\$	5,000.00
Weed Control / Leak Labor	\$	1,000.00
Hydrant Maintenance Fees	\$	8,850.00
Late Charges	\$	2,200.00
Finance Charges	\$	500.00
Reconnect - Disconnect	\$	450.00
Door Hanger Fee	\$	1,000.00
Interest Income	\$	22,200.00
Grant Income - Army Corps	\$	342,950.00
Grant Income - ARPA	\$	2,000,000.00
Loan Proceeds	\$	3,380,961.00
<b>Total Revenues</b>	<b>\$</b>	<b>6,591,824.00</b>

<b>Expenses</b>		
System Operator Salaries	\$	236,502.00
Payroll Tax Expense	\$	20,150.00
P/R-Fringe Benefit	\$	28,250.00
Worker's Compensation	\$	8,700.00
Professional Fees	\$	6,000.00
Legal Fees	\$	10,000.00
Engineering	\$	5,000.00
Project Expense	\$	5,723,911.00
Accounting Fees	\$	60,000.00
Professional Training	\$	1,000.00
Dues & Subscriptions	\$	2,000.00
Advertising and Legal Notices	\$	500.00
Bonding & Insurances	\$	10,000.00
Rental Expense	\$	1,800.00
Building Repairs & Maint	\$	-
Licenses	\$	350.00
Water Testing	\$	2,500.00



# Prior Year Audit or Actuals

- Fiscal year 2024 (in effect as of January 1, 2024)
- Total *actual* revenues and expenditures

Expenditure Total	Audit Type
\$0 to \$149,999	No audit needed, submit actuals
\$150,000 to \$249,000	Biennial
\$250,000 and above	Annual



# House Bill 142 (2025)

## Increasing the audit threshold

- Signed into law during the 2025 legislative session
  - No Audit - Expenditures less than \$200,000
  - Biennial Audit - Expenditures between \$200,000-300,000
  - Annual Audit - Expenditures over \$300,000
- Effective July 1, 2025.

# Final Amended Budget

- *If applicable*
- Fiscal year 2024 (in effect as of January 1, 2024)
- Same requirements as the adopted budget

## ORDINANCE NO. 2022-019

AN ORDINANCE OF THE CITY OF  
THE APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021,  
AND ENDING SEPTEMBER 30, 2022; APPROPRIATING ADDITIONAL MONIES THAT ARE TO  
BE RECEIVED BY THE CITY OF  
PROVIDING AN EFFECTIVE DATE.

RDINANCE NO. 2021-015,  
BEGINNING OCTOBER 1, 2021,  
AND ENDING SEPTEMBER 30, 2022;  
OF \$9,638,670; AND

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF

SECTION 1. That Ordinance No. 2021-015, the appropriation ordinance for the City of Tw  
year commencing October 1, 2021, and ending September 30, 2022, be and the same is hereby amended as follows:

That the additional sum of \$9,638,670 be appropriated out of the following revenues:

Street Light Fund - Unanticipated Revenue	\$35,000
Airport Fund - Reserves	\$475,113
Capital Improvement Fund - Certificate of Participation Financing	\$3,368,817
Capital Improvement Fund - Fire District Grant	\$1,432,707
Capital Improvement Fund - Reserves	\$1,158,647
Impact Fee Fund - Reserves	\$593,633
Airport Construction Fund - Federal Grant Revenue	\$250,000
Water Fund - Reserves	\$163,780
Wastewater Fund - Reserves	\$1,843,927
Common Area Maintenance Fund - Reserves	\$10,000
Sanitation Fund - Unanticipated Revenue	\$76,000
Pool Fund - Unanticipated Revenue	\$110,362
Dierkes/Shoshone Falls Fund - Reserves from Capital Improvement Fund	\$83,373
Insurance Fund - Reserves	\$31,311
Fireworks Fund - Unanticipated Revenue from General Fund	\$6,000
TOTAL Revenues	\$9,638,670

That the expenditures to be paid by these funds are as follows:

Street Light Fund - Street Lights for New Subdivisions	\$35,000
Airport Fund - Terminal Heat Pump Replacement	\$303,466
Airport Fund - Water & Sewer Extensions	70,435
Airport Fund - Volaire Aviation Inc. - Air Service Consulting	\$30,000
Airport Fund - Category B Truck from FY 20-21	\$26,678
Airport Fund - Skywest Subsidy	\$25,034
Airport Fund - Fuel/Propane	\$19,500
Capital Improvement Fund - Fire Stations 2 & 3	\$3,811,108
Capital Improvement Fund - Jim Bieri Training Facility	\$1,432,707
Capital Improvement Fund - Radios - Police & Fire	\$370,479
Capital Improvement Fund - Pickleball Courts	\$257,513
Capital Improvement Fund - CentralSquare - CAD, RMS	\$88,364
Impact Fee Fund - Filer & Hankins - ROW Acquisition, Road Construction Project	\$515,130
Impact Fee Fund - Fence along Riverbend section of Canyon Rim Trail	\$54,901
Impact Fee Fund - Design for Preserve Trailhead	\$10,895
Impact Fee Fund - Preserve/Canyon Sidewalk	\$7,055
Impact Fee Fund - Falls & Madrona Traffic Signal	\$5,652
Airport Construction Fund - AIP Construction Projects	\$250,000
Water Fund - Pond Liners - Settlers and Perrine	\$163,780
Wastewater Fund - Wastewater Treatment Plant - Boiler Replacement	\$1,086,524
Wastewater Fund - Digester Cleaning, Inspection, Liner Replacement	\$757,403
Common Area Maintenance Fund - Contract Services	\$10,000
Sanitation Fund - PSI	\$76,000
Pool Fund - Part Time Salaries and Payroll Taxes	\$66,002
Pool Fund - Operating - Natural Gas, Chemicals, Janitorial, Certifications, Uniforms	\$25,500
Pool Fund - Lockers	\$18,860
Dierkes/Shoshone Falls Fund - Shoshone Falls Grade Project	\$83,373

Insurance Fund - Insurance Claims	\$20,000
Insurance Fund - Legal Fees	\$11,311
Fireworks Fund - Fireworks Show	\$6,000
TOTAL Expenditures	\$9,638,670

# Annual Financial Transparency Report (AFTR)

The Annual Financial Transparency Report (AFTR) templates can be found [here](#).

BRANDON D WOOLF, IDAHO STATE CONTROLLER

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transparentidaho@sco.idaho.gov

ANNUAL FINANCIAL TRANSPARENCY REPORT - LOCAL GOVERNMENT REGISTRY

The Uniform Accounting & Reporting Manual is now available [here](#) pursuant to Idaho Code §67-1075

Annual Financial Transparency Report Template FAQ: [Uniform Reporting Template FAQ.docx](#)

Salary report template only: [Employee Salary Data Sheet](#)

Each Annual Financial Transparency Report template is listed below. Please click on the intended entity type to download a copy of the template for you to fill out.

[Abatement District](#)

[Agricultural Commission](#)

[Airport](#)

[Ambulance District](#)

[Aquifer Recharge District](#)

[Auditorium District](#)

[Capital Crimes Defense Program](#)

[Cemetery District](#)

[City](#)

[County](#)

[Drainage District](#)

[Fair Board](#)

[Fire District](#)

[Flood Control District](#)

[Grazing District](#)

[Health District](#)

[Highway District](#)

[Hospital District](#)

[Infrastructure District](#)

[Intermodal Commerce Authority](#)

[Irrigation District](#)

[Joint Powers](#)

[Junior College](#)

[Levee District](#)

[Library District](#)

[Pest Control District](#)

[Port District](#)

[Recreation District](#)

[Sewer and Water District](#)

[Sewer District](#)

[Soil and Water Conservation](#)

[Transportation Authority](#)

[TV Translator District](#)

[Urban Renewal](#)

[Waste Disposal](#)

[Water District](#)

[Watershed](#)

Give Feedback



# Employee Salary Data

- We are actively working with the Legislative Committee and Associations on how employee salary data will be collected this year.
- At this time, it has been removed from the AFTR.

# Complete Registry Submission

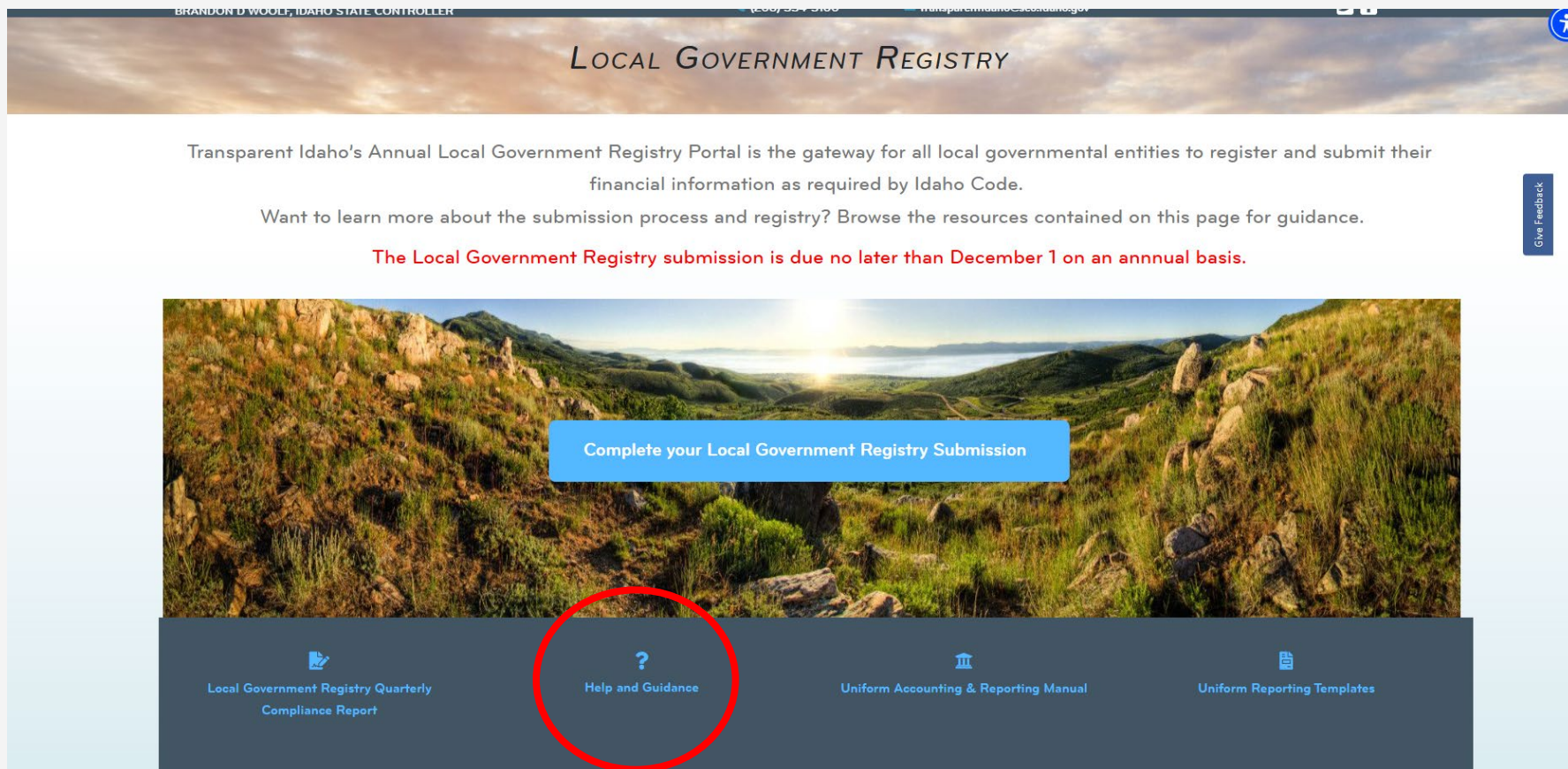
Go to [sco.idaho.gov](https://sco.idaho.gov) and click Local Government Registry located on the left side of the page.

Complete your registry submission and [login](#).



# Help and Guidance Resources

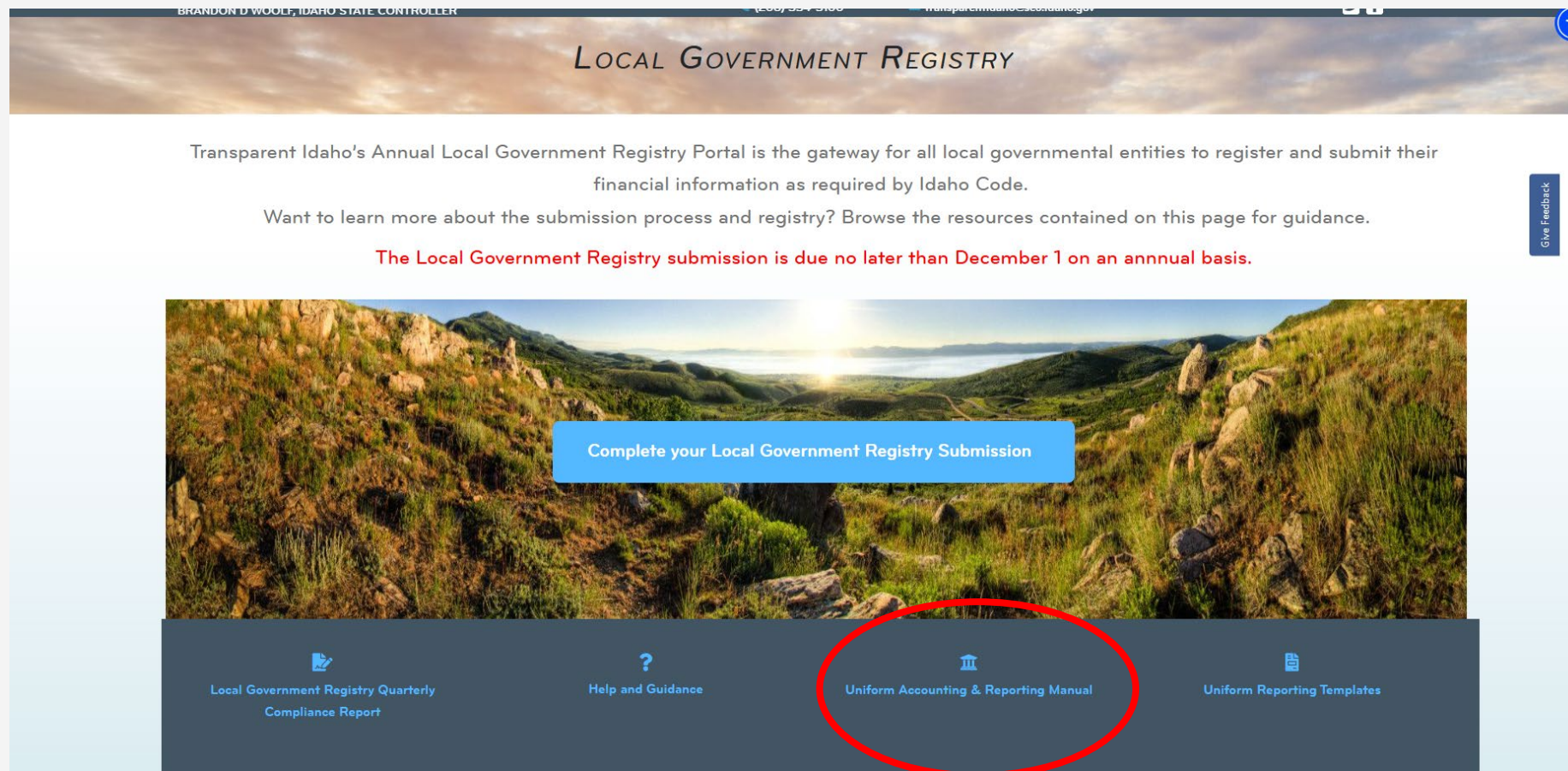
All Resources, including a [Local Government Quick Start Video](#) and [Step By Step Guide](#), can be found on our [Help and Guidance](#) Page.





# Uniform Accounting & Reporting Manual

The Uniform Accounting & Reporting Manual can be viewed [here](#) on the Help and Guidance page.



# Webinars/Working Sessions

- 2025 Webinar Schedule:
  - Kickoff Webinar - March 31
  - Information Webinar - July
  - Informational/Closing Webinar - October
- Entity Specific Working Sessions will begin in April.



# Transparent Idaho Team

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<p><b>Paige James</b> <b>Project Support Specialist</b></p>	<p><b>Alisa Tena</b> <b>Project Support Specialist</b></p>