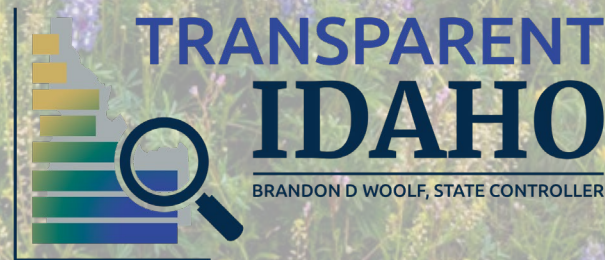


Local Government Registry Webinar

Idaho State Controller's Office

May 19th, 2026



Local Government Registry Team



John Iasonides



Jef Lapierre



Alex Doench



Paige James



Alisa Tena



Kayla Lara

Agenda

- History of the Local Government Registry
- Updates for the 2026 Reporting Year
- Tax Commission Compliance Reporting
- Registry Requirements
- Registry Walkthrough
- Requested Changes
- Help & Guidance Resources
- 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

Updates for the 2026 Reporting Year

Following close collaboration with local government stakeholders, the Association of Idaho Cities, Idaho Association Counties, and other association representatives, we have made several updates to **simplify the submission process to both align deadlines with your existing statutory obligations and reduce the burden on local government entities:**

1. The Annual Financial Transparency Report (Excel spreadsheet) is no longer required
2. Local Government Registry submissions will now need to be completed by July 1
3. We are no longer able to accept auditor letters in lieu of an audit
4. Employee salary data reporting will resume

The Annual Financial Transparency Report (Excel spreadsheet) is no longer required

- To simplify and streamline the submission process, we are discontinuing the Annual Financial Transparency Report (Excel spreadsheet).
- We have implemented a new process to convert the financial data from your documents, no longer requiring this report.

			2024 Actuals	2024 Final Amended Budget (If Applicable)	2024 Adopted Budget	
Operating Revenue	Property Tax	Property Tax	-	-	-	Includes property tax, replacement
Operating Revenue	Sales Tax	Sales Tax	-	-	-	
Operating Revenue	Charges for Services & Fees	Charges for Services & Fees	-	-	-	Includes fees for pest control and
Operating Revenue	Federal Grant Revenues	Federal Grant Revenues	-	-	-	
Operating Revenue	State Grant Revenues	State Grant Revenues	-	-	-	
Operating Revenue	Local Grant Revenue	Local Grant Revenue	-	-	-	
Operating Revenue	Private Contributions	Private Contributions	-	-	-	
Operating Revenue	Other Operating Revenues	Other Operating Revenues	-	-	-	Only report operating revenue no
	Total Operating Revenue		-	-	-	Formula: do not enter
Non Operating Revenue	Investment Revenues	Interest Revenue	-	-	-	Includes interest earnings
Non Operating Revenue	Other Revenues	Other Nonoperating Revenue	-	-	-	Only report non-operating revenu
	Total Non Operating Revenue		-	-	-	Formula: do not enter
	Total Revenue		-	-	-	Formula: do not enter

*We may contact you for additional details from your budget/audit to assist with converting data

Local Government Registry submissions will now need to be completed by July 1

To avoid the confusion of multiple fiscal years and align the registry deadline with your existing statutory obligations and your budget cycle, the Local Government Registry submission will now need to be completed by July 1.

- Under Idaho Code § 67-450B, your independent financial audit is already required within 9 months of your fiscal year-end — for example, a Sept. 30 fiscal year-end requires an audit by June 30, fitting comfortably within the July 1 deadline.
- Following this example, submitting by July 1 also keeps you within your current fiscal year for your Adopted Budget, so you won't cross over into the next fiscal year beginning October 1.
- Entities with fiscal years ending between October 31-December 31

We are no longer able to accept auditor letters in lieu of an audit:

- To better align with statutory requirements and shared expectations, moving forward, we are no longer able to accept auditor letters in lieu of an audit.
- This exception was originally introduced during the COVID-19 pandemic to accommodate the increased volume of audits at that time. This update brings the process back into alignment with Idaho Code 67-450B, which requires audits to be completed within nine months of the fiscal year end.

Employee salary data reporting will resume

- Following collaboration with our local government stakeholders and approval from the Idaho Legislature, employee salary data reporting will resume for the 2026 reporting year.
- This data should reflect employee salaries as of October 1 of the prior calendar year and should be submitted using the template available on our website.

Quarterly Compliance Reporting to Tax Commission

- Per Idaho Code § 67-1076, the State Controller's Office sends the Tax Commission a quarterly compliance report following the end of the registry reporting year.
- Each quarter the report is updated with any entities that have become compliant during the past quarter.
- 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

Registry Requirements

Adopted Budget

- Fiscal year 2026 (in effect as of January 1, 2026)
- Must include all revenues and expenditures within the document

POCATELLO VALLEY FIRE PROTECTION DISTRICT
BOARD OF COMMISSIONERS MEETING
8877 W Cinnamon Ridge Road
POCATELLO, IDAHO 83204
September 10, 2024
7:00pm

Resolution

The Board of Commissioners of the Pocatello Valley Fire Protection District have resolved to amend the 2025 FY budget as follows:

ESTIMATED EXPENDITURES:

Supplies and materials	10,000.00
Insurance	6,000.00
Propane and electricity	14,000.00
Fuel	2,500.00
Operation	10,000.00
Maintenance	20,000.00
Training	1,000.00
Equipment purchases	32,120.00
TOTAL ESTIMATED EXPENDITURES	\$95,620.00

ESTIMATED REVENUE:

Investment income	50.00
Local Grant	3,750.00
Property Tax (amended)	76,822.00
Sales Tax	10,000.00
Inspections (amended)	4,998.00
TOTAL ESTIMATED REVENUE	\$95,620.00

Signed: Joseph D. Agres, Commissioner Agres

Signed: Matthew D. Aguilar, Commissioner Aguilar

Signed: Kevin Gibbs, Commissioner Gibbs

Prior Year Audit or Actuals

- Fiscal year 2025 (in effect as of January 1, 2025)
- Must include all revenues and expenditures within the document

ADA SOIL AND WATER CONSERVATION DISTRICT

Report on Audited
Basic
Financial Statements
and
Supplemental Information

For the Year Ended June 30, 2024

Expenditure Total	Audit Type
\$0 to \$199,999	No audit needed, submit actuals
\$200,000 to \$300,000	Biennial
\$300,000 and above	Annual

Final Amended Budget

- *If applicable*
- Fiscal year 2025 (in effect as of January 1, 2025)
- Must include all revenues and expenditures within the document

ORDINANCE NO. 2022-019

AN ORDINANCE OF THE CITY OF TWAIN HART, IDAHO, AMENDING ORDINANCE NO. 2021-015, 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 TWAIN HART, IDAHO, IN THE AMOUNT OF \$9,638,670; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF TWAIN HART, IDAHO:

SECTION 1. That Ordinance No. 2021-015, the appropriation ordinance for the City of Twain Hart 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

Employee Salary Data

- Employee salary data reporting resumes for the 2026 reporting year.
- Submit using the salary data template available on our website.
- There are 3 different types of templates for Employee Salary Data Reporting:
 - Fire Districts
 - Hospital & Irrigation Districts
 - All Other Entities

Employee Salary Data (Hospital & Irrigation)

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hourly												
2	Total Number of Employees	Median Hourly Pay Rate											
3													
4	Salary												
5	Total Number of Employees	Median Salary											
6													
7	Per Event												
8	Total Number of Employees	Median Per Event Rate											
9													
10													
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35													

Employee Salary Data (All other entities)

	A	B	C	D	E	F	G	H	I
1	Employee Name	Job Title	Department Name	Hire Date	Full-time/Part-time	Pay Rate	Pay Basis	Months of Service	
2	<i>Enter Last name, First name (e.g., SMITH, JANE).</i>	<i>Enter the employee's primary position (e.g., TREASURER, COUNCILMEMBER).</i>	<i>Enter the department name (e.g., PARKS & RECREATION).</i>	<i>Enter the start date (mm/dd/yyyy format, e.g., 10/01/2015).</i>	<i>Choose FULL-TIME or PART-TIME. Include elected, seasonal, or temporary employees.</i>	<i>Enter the base pay rate (e.g., \$15.00/hour, \$65,000/year, \$300/event).</i>	<i>Select the pay type: SALARY, HOURLY, DAILY, or PER EVENT.</i>	<i>Enter total months worked (e.g., 25 months, not 2 years 1 month).</i>	
3	ABEGGLEN, JESSICA N	911 DISPATCHER	JUSTICE	12/27/2021	PART-TIME	\$20.35	HOURLY	17	EXAMPLE
4	ALBRIGHT, TATEN L	PROSECUTING ATTORNEY	DRUG COURT TREATMENT	07/29/2019	FULL-TIME	\$73,240.00	SALARY	46	EXAMPLE
5	ANGELL, JERET T	FIREFIGHTER	FIRE DEPARTMENT	12/27/2021	PART-TIME	\$150.00	PER EVENT	17	EXAMPLE
6	ARNOLD, JARED D	WEED SPRAYER	WEEDS	04/20/2012	FULL-TIME	\$75.00	DAILY	133	EXAMPLE
7	↓Start entering your data here ↓								
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34									

Registry Walkthrough

How to complete your submission:

1. Go to sco.idaho.gov and click Local Government Registry located on the left side of the page.
2. Click Complete your registry submission and [login](#).

BRANDON D WOOLF, IDAHO STATE CONTROLLER (208) 334-3100 info@sco.idaho.gov

SCO STATE OF IDAHO CONTROLLER'S OFFICE BRANDON D WOOLF

LUMA TRANSPARENCY POLICIES BOARDS SUPPORT ABOUT

WHAT CAN WE HELP YOU FIND?

Local Government Registry

Local Government Registry/Audit

Transparent Idaho's Annual Local Government Registry Portal is the gateway for all local governmental entities to register and submit their financial information as required by Idaho Code.

Complete your Registry Submissions

Reporting Templates

Registry Compliance Latest Master Report

Historical Registry Compliance Master Report

ONLINE APPLICATIONS

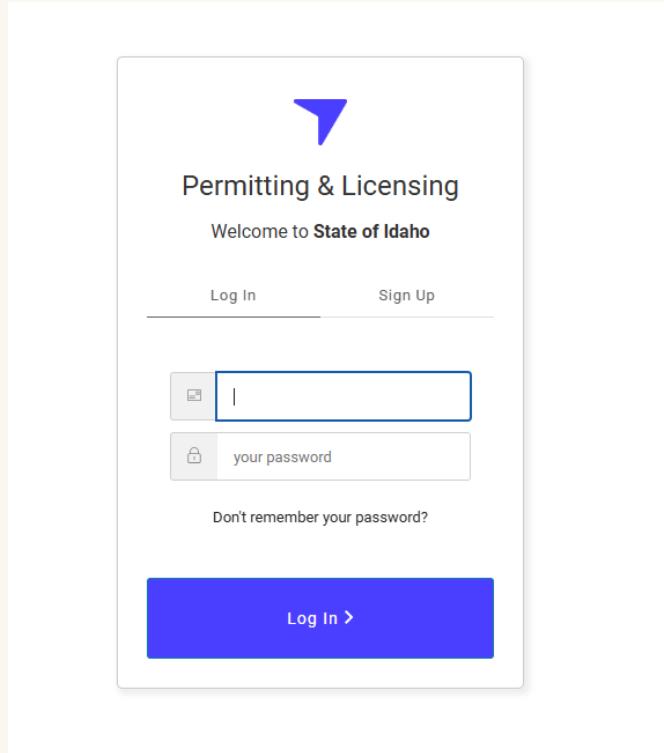
340b PROGRAM REPORTING

340b entities, complete your submissions here.

UPCOMING EVENTS

ACTION CENTER

Registry Walkthrough



Step 1 of 14 ·

[Save Draft and Exit](#)

Confirm your contact information

Ensure your contact information is up-to-date so that we can get in touch with you if needed.

First Name*

Alex

Last Name*

Doench

Email address*

adoench@sco.idaho.gov

Phone Number*

208-334-3100

Address 1*

700 w state st

Address 2 (Optional)

City*

Boise

State*

ID

ZIP/Postal Code*

83702

[Next >](#)

[Revert](#)

Registry Walkthrough

Step 2 of 14 ·

[Save Draft and Exit](#)

Welcome to the 2026 Registry Reporting Year!

We appreciate all of your efforts in increasing financial transparency. To ensure these efforts continue, please confirm that you have the following documents ready in order to successfully complete your submission:

Adopted Budget (fiscal year 2026)

- Must include entity name, fiscal year, revenues and expenditures

Audit or Actuals (fiscal year 2025)

- Must include entity name, fiscal year, and revenues and expenditures

*Audit is required if your expenditures fall within these thresholds

- Biennial: \$200,000 - \$300,000

- Annual: \$300,000 and above

If applicable, Final Amended Budget (fiscal year 2025)

- Must include entity name and fiscal year

Annual Salary Report

- Please complete the report in the Excel template provided in the attachments section.

*Irrigation and Hospital Districts will complete a separate template than all other entity types

Adopted Budget Fiscal Year 2026 Examples:

*** January 1, 2026 - December 31, 2026

*** October 1, 2025 - September 30, 2026

Audit/Actuals Fiscal Year 2025 Examples:

*** January 1, 2025 - December 31, 2025

*** October 1, 2024 - September 30, 2025

The Local Government Central Registry submission needs to be completed by July 1st.

Registry Walkthrough

Step 3 of 14 ·

[Save Draft and Exit](#)

Entity Information

Entity Name *

Test Hospital District

Entity Type *

Hospital District

EIN ⓘ

16646116165

Registry Year *

2026

Fiscal Year End Date (mm/dd) – Example: 09/30 * ⓘ

9/30

Entity Street Address *

123 Hospital St

Entity City *

Boise

Entity Zip Code *

83702

Are you a taxing or non-taxing district? * ⓘ

Taxing

Select if mailing address is different than physical address.

Registry Walkthrough

Step 4 of 14 ·

[Save Draft and Exit](#)

Service Area County(ies)

Please select all that apply.

Ada



Adams



Bannock



Bear Lake



Benewah



Bingham



Blaine



Boise



Bonner



Bonneville



Boundary



Butte



Registry Walkthrough

Step 5 of 14 ·

[Save Draft and Exit](#)

Entity Foundations

Name of governing board member head or chairperson. *

Test Smith

Are they appointed or elected? *

Elected ▼

Are they electors of a ... *

District ▼

What is their length of term in years? *

2

Section of Idaho Code or ordinance that authorizes your entity establishment. * ⓘ

12-60

Who was the establishing entity? *

County ▼

Year of establishment. *

1920

Registry Walkthrough

Step 6 of 14 ·

[Save Draft and Exit](#)

Additional Members *

Please add contact information for any additional commissioners, councilmen, board members, etc.

[Add Additional Members](#)

Additional Members

[Save Draft and Exit](#)

First and Last Name *

Test Smith

Email Address

testsmith@gmail.com

Phone Number

123-1234

[Cancel](#)

[Save](#)

n, board members, etc.

Registry Walkthrough

Step 7 of 14 ·

[Save Draft and Exit](#)

Supplemental Contact Information

Please add any additional points of contact for your entity.

Secondary Contact Information *(must be different than primary contact)*

Secondary Contact (First and Last Name) *

test smith jr

Secondary Contact Email Address *

testsmithjr@gmail.com

Secondary Contact Phone Number

Additional Contact Information

Additional Contact (First and Last Name)

Additional Contact Email Address

Additional Contact Phone Number

Registry Walkthrough

Step 8 of 14 · [Save Draft and Exit](#)

Financial Information – Adopted Budget

Enter your adopted budget information for **fiscal year ending in 2026 (budget in effect as of January 1, 2026)**.

Total adopted revenues * ⓘ

Total adopted expenditures * ⓘ

By submitting this information, I certify that the budget provided is the adopted budget and not a proposed or altered budget. I further attest that this information can be verified through official documentation such as a resolution, ordinance, or meeting minutes. These supporting documents can be made available upon request and serve as proof of the approval process. *

✓ Alex Doench [Clear](#)

<u>APPROVED ESTIMATED BUDGET</u> <u>2024-2025</u>	
<u>ESTIMATED EXPENDITURES</u> OCTOBER 1, 2024– SEPTEMBER 30, 2025	
<u>ITEM</u>	<u>ESTIMATE</u>
STATE INSURANCE FUND	\$ 662.00
COMPREHENSIVE LIABILITY	\$ 4,666.00
EQUIPMENT REPAIRS AND MAINTENANCE	\$ 6,900.00
FIRE VOLUNTEER TRAINING	\$ 1,500.00
EMT TRAINING	\$ 2,000.00
OFFICE AND COMMUNICATION EXPENSES	\$ 3,580.00
GAS AND FUEL EXPENSES	\$ 4,500.00
UTILITIES	\$ 5,200.00
LEGAL AND PROFESSIONAL FEES	\$ 3,000.00
ADMINISTRATIVE EXPENSES	\$ 5,400.00
BUILDING AND EQUIPMENT EXPENSES	\$ 6,579.00
AMBULANCE EQUIPMENT AND SUPPLIES	\$ 5,400.00
<u>TOTAL ESTIMATED EXPENDITURES</u>	<u>\$49,387.00</u>
<u>ESTIMATED REVENUE</u>	
<u>ITEM</u>	<u>ESTIMATE</u>
TAX ROLL LEVY	\$ 32,071.00
AMBULANCE	\$ 5,000.00
FIRE	\$ 4,500.00
Property Tax Replacement	\$ 7,816.00
<u>TOTAL ESTIMATED REVENUE</u>	<u>\$49,387.00</u>

*These totals need to match the total revenues and expenditures in your budget document

Registry Walkthrough

Step 9 of 14 · [Save Draft and Exit](#)

Financial Information – Prior Year Actuals/Audit

Enter your actuals information or audited information (if completed) for **fiscal year ending in 2025 (in effect as of January 1, 2025)**.

Total actual revenues * ⓘ

Total actual expenditures ⓘ

Do you have debt or bond obligations outstanding? *

*These totals need to match the total revenues and expenditures in your audit/actuals document

October 1, 2023-September 30, 2024

Distribution account	Total
Income	
Contributed Income	0.00
Corporate & foundation grants	17,000.00
Government grants & contracts	53,461.05
Total for Contributed Income	\$70,461.05
Investment Income	358.31
Sales	161.00
Services	4,718.92
Uncategorized Income	312.54
Total for income	\$76,011.82
Cost of Goods Sold	
Gross Profit	\$76,011.82
Expenses	
Advertising & marketing	109.10
Awards & grants to others	350.00
Contract & professional fees	0.00
Fundraising fees	200.00
Total for Contract & professional fees	\$200.00
Insurance	4,363.00
Occupancy	144.00
Utilities	4,599.32
Total for Occupancy	\$4,743.32
Office expenses	0.00
Internet & TV services	769.02
Memberships & subscriptions	3,693.00
Office supplies	73.00
Small tools & equipment	23,894.71
Software & apps	320.00
Total for Office expenses	\$28,749.73
Payroll expenses	0.00
Salaries & wages	5,864.09
Total for Payroll expenses	\$5,864.09
Repairs & maintenance	7,195.60
Supplies	2,715.44
Supplies & materials	844.29
Total for Supplies	\$3,559.73
Training	915.72
Total for Expenses	\$56,050.29

Registry Walkthrough

Step 9 of 14 · [Save Draft and Exit](#)

Financial Information – Prior Year Actuals/Audit

Enter your actuals information or audited information (if completed) for **fiscal year ending in 2025 (in effect as of January 1, 2025)**.

Total actual revenues * ⓘ

Total actual expenditures ⓘ

Was an audit completed for the fiscal year? *

Type of audit * ⓘ

Date of last audit completed *

Do you have debt or bond obligations outstanding? *

*These totals need to match the total revenues and expenditures in your audit/actuals document

Budgetary (GAAP Basis) Comparison Schedule - General Fund
For the Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Tax	\$ 171,027	\$ 171,027	\$ 168,324	\$ (2,703)
Licenses and Permits	8,500	8,500	6,204	(2,296)
Intergovernmental	72,331	72,331	105,346	33,015
Charges for Services	32,970	32,970	42,950	9,980
Other Income	26,500	26,500	17,070	(9,430)
Grant Revenue	250,000	250,000	-	(250,000)
Total Revenues	561,328	561,328	339,894	(221,434)
Expenditures				
Current:	82,441	82,441	80,227	2,214
Administration	6,100	6,100	1,197	4,903
Airport	600	600	560	40
Animal Control	1,000	1,000	542	458
Clinic	29,335	29,335	31,565	(2,230)
Fire Department	7,240	7,240	4,160	3,080
Library/Community Building	57,859	57,859	27,871	29,988
Parks & Recreation	46,657	46,657	46,657	-
Police	15,100	15,100	11,673	3,427
RV Park	1,140	1,140	560	580
Visitors Center	2,500	2,500	2,956	(456)
Legion Hall	258,596	258,596	2,071	256,525
Debt Service	6,500	6,500	53	6,447
Total Expenditures	515,068	515,068	210,092	304,976
Excess (Deficiency) of Revenues Over Expenditures	46,260	46,260	129,802	83,542
Other Financing Sources (Uses)				
Transfer Out	(46,260)	(46,260)	(71,820)	(25,560)
Total Other Financing Sources (Uses)	(46,260)	(46,260)	(71,820)	(25,560)
Net Change in Fund Balances	-	-	57,982	57,982
Fund Balances - Beginning	-	-	222,642	222,642
Fund Balances - Ending	\$ -	\$ -	\$ 280,624	\$ 280,624

Registry Walkthrough

Step 10 of 15 ·

[Save Draft and Exit](#)

Bonds or Debts *

Please list all bonds or debts.

[Add Bonds or Debts](#)

Bonds or Debts

[Save Draft and Exit](#)

Bond or Debt *

Total initial amount (dollars) of outstanding bond or debt *

Total current amount (dollars) of outstanding bond or debt *

Original term length (Years) * Remaining term length (Years) *

Interest Rate (Example - 2.24) *

[Cancel](#) [Save](#)

Resources
[Claim a Record](#)
[Employee Login](#)

Registry Walkthrough

Step 11 of 15 Save Draft and Exit

Financial Information – Amended Budget

Did you have any amendments to your fiscal year ending in 2025 (in effect as of January 1, 2025) adopted budget? *

Yes

Enter your final amended budget information.

Final amended revenues	Final amended expenditures
3524059	3524059

*These totals need to match the total revenues and expenditures in your amended budget document

AMENDED BUDGET-SHOSHONE HIGHWAY DISTRICT #2 FISCAL YEAR 2024

ESTIMATED REVENUE

Tax Revenue	\$307,800
Ag Tax Replacement	7,321
Personal Property Tax Replacement	4,281
Highway User Revenue	660,000
Sales Tax Revenue	90,000
Earnings on Investments	400
Fees Assessed	500
Fund Balance	599,757
Burmah Road Rehab Grant	1,854,000
TOTAL REVENUE	\$3,524,059

ESTIMATED EXPENSES

Signs	\$ 10,000
Road Materials	490,000
Payroll Expenses	430,000
Commissioner Salaries	9,000
Repairs & Supplies	90,000
Fuel Expense	50,000
Utilities	12,000
Administrative Expenses	12,000
Professional Fees	10,000
Insurance	25,000
New Equipment/Bldgs	138,127
Weed Control	40,000
Highway to Cities	30,000
Bridge Fund	125,000
Bridge Maintenance	235,000
Ordinance Officer	10,000
Maintenance Reserve	88,932
Gravel	100,000
Burmah Road Rehab Project	1,854,000
TOTAL EXPENSES	\$3,524,059

Registry Walkthrough

Step 12 of 15 ·

[Save Draft and Exit](#)

Fund Balances – 2025 Ending

Fund Type Descriptions

Nonspendable: Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.

Restricted: Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.

Committed: Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).

Assigned: Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.

Unassigned: Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.

Fund Balance Name	Fund Type	Fund Balance Total	+ 1 Additional Field
General Fund	Unassigned	500,000	... <input type="button" value="Edit"/> <input type="button" value="Remove"/>

[Add Fund Balances – 2025 Ending](#)

Registry Walkthrough

Step 13 of 15 · [Save Draft and Exit](#)

Net Position Summary - 2025 Ending

Net Position Fund Name *

Net Position Type *

Net Position Total *

Net Position Description *

[Add Net Pos](#) [Cancel](#) [Save](#)

Net Position

Net Position Type

Net Investment inflows have been

Restricted: Funds both government

Unrestricted: Funds available for disc

and deferred

posed by law within red to be used.

residual amount

Registry Walkthrough

Step 14 of 15 ·

[Save Draft and Exit](#)

Certification

- It is my intent to conduct and process this application by electronic means. I understand that providing my signature by electronic means below satisfies all legal effect and enforceability as required by applicable law.
- I understand that misrepresenting information to the State Controller of Idaho is a Felony, and I could be personally prosecuted for misrepresenting information on this form.
- I therefore, certify that all information submitted in this request is true and accurate.

Signature *

Alex Doench [Clear](#)

Registry Walkthrough

Attachments

Include any additional files with your submission. Any box marked "Required" is required to submit your application. Please note the maximum allowed file size for any upload is 250 MB.

Attachment	File
Adopted Budget Required <i>Please upload your 2026 fiscal year adopted budget here. Excel, PDF's and Word Documents are accepted.</i> <i>Attachment must include the following:</i> -Entity name -Fiscal year date -Total revenues AND expenditures	No file uploaded Upload
Audit - Annual Required <i>Please upload your fiscal year ending in 2025 completed audit here. Excel, PDF's and Word Documents are accepted.</i>	No file uploaded Upload
Actuals <i>Please upload your fiscal year ending in 2025 actual revenues and expenditures documentation here. Excel, PDF's and Word Documents are accepted.</i> <i>Attachment must include the following:</i> -Entity name -Fiscal year date -Total revenues AND expenditures	No file uploaded Upload
Final Amended Budget Required <i>Please upload your fiscal year ending in 2025 final amended budget here. Excel, PDF's and Word Documents are accepted.</i> <i>Attachment must include the following:</i> -Entity name -Fiscal year date -Total revenues AND expenditures	No file uploaded Upload
Irrigation/Hospital District Annual Salary Report Required <i>Please use the Irrigation/Hospital Salary Report excel template for this upload.</i>	No file uploaded Upload

[Irrigation/Hospital Salary Report](#)



Registry Walkthrough

Attachment must include the following:

- Entity name
- Fiscal year date
- Total revenues **AND** expenditures

Irrigation/Hospital District Annual
Salary Report **Required**

Please use the Irrigation/Hospital Salary
Report excel template for this upload.

Salary.docx

Uploaded on Apr 7, 2026 at 4:32 pm

Irrigation/Hospital Salary Report

I certify under possible penalty of perjury under the laws of this jurisdiction that the preceding information is true and correct.

[< Back](#)

[Confirm and Submit >](#)

Registry Walkthrough

SCO Review

In progress. This step is in progress.

Your 2026 registry submission has been sent to SCO for review. The team will reach back out shortly with an update of your compliance status or if there are updates needed.

Message the reviewer

Send Message

Please note: Receipt of submission materials does not indicate a determination of compliance. Registry submissions will be reviewed, and entities will be contacted if additional information, corrections, or follow-up actions are needed. Thank you for your continued partnership and timely submission.

Requested Changes

Action Required: Application for LGR-1191 [EXTERNAL]


SO State of Idaho <noreply@opengov.com>
To: Alex Doench

☺ Reply Reply All Forward ...

Fri 4/10/2026 1:19 PM

🔍 If there are problems with how this message is displayed, click here to view it in a web browser.

Phish Alert Get more add-ins



State of Idaho

A reviewer is requesting updates to part of this application:

Type: 2026
Number: LGR-1191


The following items need to be updated:

- Adopted Budget

Note: **These changes must be submitted all at once**, so please be prepared to complete this in one sitting.

[Update Application](#)

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Permitting & Licensing

Welcome to State of Idaho

Log In Sign Up

Don't remember your password?

[Log In >](#)

Requested Changes



State of Idaho

My Account

Alex ▾

Update LGR-1191

2026

These changes must be submitted all at once, so please be prepared to complete this in one sitting. If you want to make changes later, you can return from the link in your email or [the original submission page](#).

Request from Reviewer

Please provide updates to the following fields.

- [Adopted Budget](#)

[Hide List of Fields](#) ^

Welcome to the 2026 Registry Reporting Year!

Adopted Budget (fiscal year 2026)

- Must include entity name, fiscal year, revenues and expenditures

Requested Changes

Apr 7, 2026

Attachments



Adopted Budget

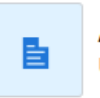
File Name: Budget.docx

Required

Upload New Version

Note from Reviewer

This is for the wrong fiscal year. Please upload your FY2026 Adopted Budget



Audit - Annual

Uploaded by Alex Doench on Apr 7, 2026 at 2:32 PM


Required





Actuals

No File Uploaded

Requested Changes

 **Actuals**
No File Uploaded

 **Final Amended Budget** Required
Uploaded by Alex Doench on Apr 7, 2026 at 2:32 PM

 **Irrigation/Hospital District Annual Salary Report** Required
Uploaded by Alex Doench on Apr 7, 2026 at 2:32 PM

[Cancel](#) [Continue](#)


Review and Confirm Changes to LGR-1191

2026

Please review your changes before submitting.

Updated Attachments

[Edit](#)

 **Adopted Budget**
Budget.docx

Note from Reviewer
This is for the wrong fiscal year. Please upload your FY2026 Adopted Budget.

[← Back](#)

[Confirm and Submit](#)

Help and Guidance Resources

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

BRANDON D WOOLF, IDAHO STATE CONTROLLER

LOCAL GOVERNMENT REGISTRY - HELP AND GUIDANCE

Welcome to the Local Government Registry Help and Guidance page! This purpose of this page is to provide clear guidance and helpful resources for completing your Local Government Registry submission. Whether you're new to the process or need a refresher, you'll find step-by-step instructions, answers to common questions, and tools to ensure your submission is accurate and complete.

[For a more detailed explanation of the requirements and definitions, check out the Uniform Accounting & Reporting Manual found here!](#)

Webinar Presentations

How to Complete Your Submission

How to View Draft Submissions

How to View Requested Changes

Central Registry Timeline

Checklist for Compliance

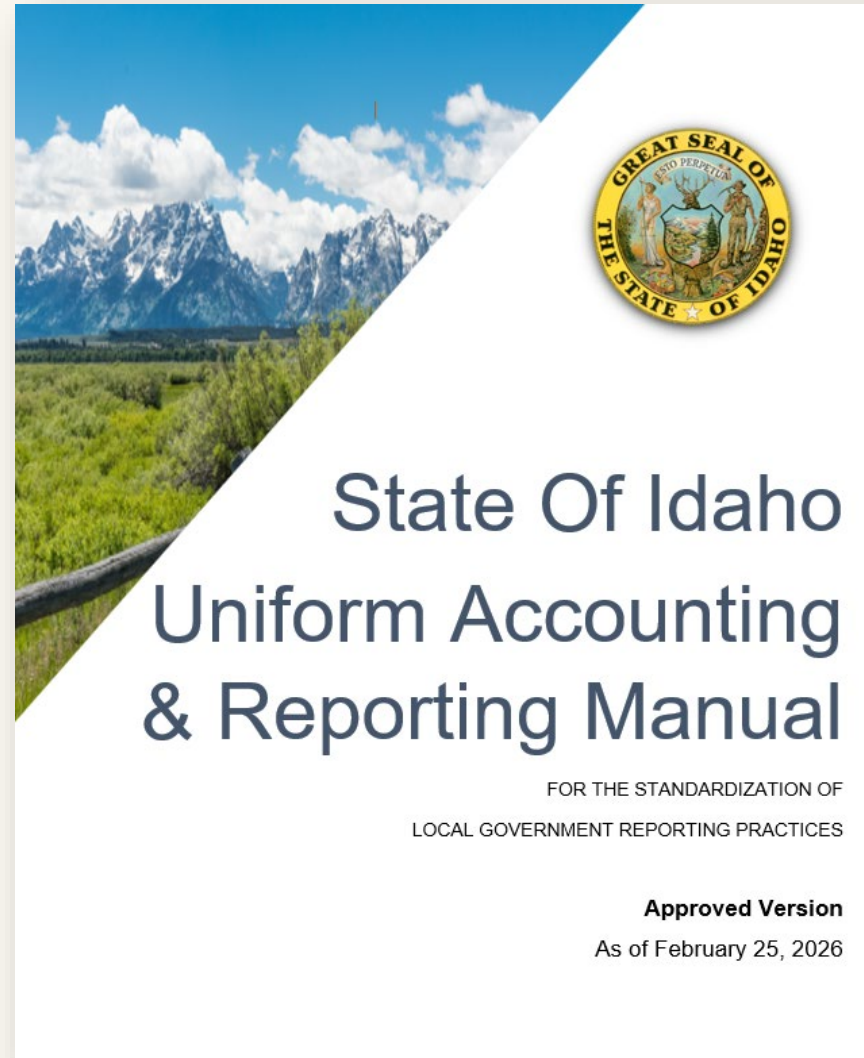
Adopted Budget Example

Frequently Asked Questions

BRANDON D WOOLF, STATE CONTROLLER

Uniform Accounting & Reporting Manual

The Uniform Accounting & Reporting Manual can be viewed on the Help and Guidance page.



Questions?



Transparent Idaho Team

Email: registry@sco.idaho.gov

Phone: 208-334-3100 (Option 0)

John Iasonides Deputy Controller of Administration Division	Jef Lapierre Program Coordinator	Alex Doench Project Support Specialist
Paige James Project Support Specialist	Kayla Lara Project Support Specialist	Alisa Tena Project Support Specialist