



FY2026 BUDGET NARRATIVE

Please fill this out and return by May 12th. Please save the document by the name of your division, underscore, and FY2026 as follows: FAIR_FY2026

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:
 - a. **Department Responsibilities:** University of Idaho Extension provides reliable, research-based education and information to help people, businesses, and communities solve problems, develop skills, and build a better future. The Cooperative Extension program was established by the federal Smith-Lever Act of 1914 (7 U.S.C. §§341-349). This act states that the University of Idaho is authorized to organize and conduct extension work. Further, the Idaho Legislature has established an extension service and enabled Idaho's counties to become cooperative collaborators. (I.C. § 33-2904) Cooperative Extension Systems exist across the nation to provide education to the public on a variety of topics. Through local county faculty, county support, and community partners, Extension brings the knowledge and research of the University of Idaho to community members, where they live, and when it is convenient. To accomplish this in Canyon County, University of Idaho Extension currently operates five programs related to agriculture, youth development, and health. The programs are Health and Wellness (Family & Consumer Sciences), 4-H Youth Development, Cropping Systems, Livestock & Small Acreage, and Horticulture. Each of these program areas has the same vision—to improve citizens' lives by engaging the university and our community through research-based education and build a prosperous, thriving, healthy Idaho.

Mission: University of Idaho Extension provides reliable, research-based education and information to help people, businesses and communities solve problems, develop skills and build a better future.

Accomplishments of Fiscal Year 25: Programming was expanded to include new partners such as libraries, schools, and recreation centers. Classes for Diabetes Prevention were provided. These classes have been shown to reduce direct healthcare costs for the citizens who participated by \$5,000 over two years. The Master Gardener program continued to grow, training 17 new Master Gardener Apprentices. The 72 Continuing and Advanced Master Gardeners provided numerous classes and volunteer services to Canyon County. This included providing over 10,000 lbs. of fresh produce at the Caldwell Farm to Fork Market to seniors who lacked access to fresh produce. Cropping Systems and Livestock educators participated in a “Living on the Land” program supporting those who are new/ beginning into the world of agriculture. Livestock education was also provided to youth and their families, helping ensure proper care of animals. Cropping Systems education was also provided in one-on-one settings, helping producers maximize their yield by increasing their soil health. The 4-H program continued to work on maximizing partnerships. They provided education in schools across the county. This included programming focused on diverse areas including STEM, shooting sports, traditional agricultural programs, and more. Currently, there are 550 active 4-H members and 155 active 4-H volunteers. This does not include pending volunteers or members. These programs help reduce recidivism in the county and encourage positive youth-adult relationships.

Top Priorities & Goals for 2026: Our top priority and goal is to maintain the momentum created over the last few years as an office. This includes using long-standing programs to supplement budget cuts and lack of federal grant opportunities. As we continue to grow as an office and team, we will continue to build partnerships across programs and collaborate. We plan to seek opportunities to meet the needs of a growing county by recruiting new citizens to attend and participate in our programs. We also plan to adapt to the changing climate in the county, exploring more opportunities to provide urban 4-H programs along with traditional 4-H programs, support small acreage owners, and provide research-based advice for producers, gardeners, and growers on soil health, pests, and plant diagnostics.

2. Please provide any relevant data measures or key performance indicators or any metrics by which you measure production and performance in your department.
 - a. The university collects data each year based on how many direct, indirect, youth, hours spent, and volunteers we reach. You can find results from the last 3 years in the table below. Due to reporting and fiscal year timelines, they are backdated to the previous year, as numbers are still being collected for FY 25. Please note when the office has been fully staffed. In FY 24, there were two educators who were each on maternity leave for 3 months.
 - i. Direct contact = face-to-face teaching or experience
 1. Youth contact = under age 19
 - ii. Indirect contact = via internet or other means; no direct teaching occurred. This is hard to formally track so numbers are estimates.
 - iii. Contact hours = how long that direct contact experience lasted
 - iv. Volunteers = certified via the 4-H or Master Gardener program

- v. Volunteer hours = number of hours of service offered; 4-H does not formally track this, so there is an estimate.

| | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 |
|--------------------------|---------------------|---------------------|---------------------|
| Direct Contacts | 11,284 | 18,472 | 18,560 |
| Youth Contacts | 6,401 | 12,913 | 13,460 |
| Indirect Contacts | 68,360 | 712,513 | 353,452+ |
| Contact Hours | 597 | 1,139 | 1,134 |
| Volunteers | 246 | 288 | 262 |
| Volunteer Hours | 2076 | 5771+ | 6,521+ |

*FY 22 had less than 3 educators working, FY 23 had 4 educators working. FY 24 had 5 educators working, but 2 on maternity leave.

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.

3. Please describe department-generated revenues and how current events have impacted revenue receipts:
 - a. We do not receive any revenue. As a non-profit organization, any program funds collected go directly back to the programming.
4. Please outline anticipated department revenues for fiscal year 2026, including projected impacts from present circumstances:
 - a. Our department does not generate revenue.
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?
 - a. Our department does not generate revenue.

“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:
 - a. We are not requesting any new positions for FY 26; however we are requesting overtime which we have not requested in the past. This is in part due to the new position of the 4-H Program Coordinator (FY 25) who we estimate will accrue 40 hours of overtime in FY 26 due to fair and other events. Additional time is requested as we occasionally have events or unforeseen circumstances that require front office staff to work more than 40 hours (e.g. fair, evening and Saturday classes)
7. Please provide information for step-in-grade adjustments and promotions from one grade to a new grade:
 - a. We are not requesting any changes in grade or promotions in FY 26.
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?
 - a. We do not have any vacancies or plan to have any vacancies in FY 26.

“B” BUDGET – OPERATING EXPENDITURES

Please note that all “B” budget items have rolled over as is from FY25 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 Power Plan. 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:
 - a. To honor the request of keeping the “B” budget the same as it has been over the next year, our department had many conversations to plan what the best use of that amount would be. In the budget line and explanation below, you will see that we were able to keep the net total the same as the previous year, however, in most categories, there was a shift in the line-item amounts. This comes from planned trips, planned events, and research based on the previous years’ amounts offered. Mileage increased significantly due to the increased cost associated with each mile as well as the inclusion of more staff who split their time between Ada and Canyon counties. The increase in association dues is also a reflection of the increased costs associated with joining these associations. Professional development and learning the best research practices come from being a part of these associations.

| | FY 25 | FY26 | Explanation/ Notes |
|------------------------|-----------------|-----------------|--|
| County Agents Contract | \$49,850 | \$50,411 | This change includes a raise for the 4-H program assistant of \$.25 |
| Document Shredding | \$110 | \$110 | |
| Copy Machine Lease | \$3,500 | \$3,500 | |
| Cellular Phone | \$4,368 | \$4,367 | One dollar difference based on actual estimate |
| Postage | \$300 | \$300 | |
| Printing | \$475 | \$350 | This is a change based on usage of printing costs. |
| Meals | \$1,380 | \$1,155 | This is based on planned trips by educators in FY 26. |
| Mileage | \$8,400 | \$10,330 | This is based on planned trips by educators and staff in FY 26. |
| Taxi | \$225 | \$45 | This is based on planned trips by educators in FY 26. |
| Parking | \$250 | \$100 | This is based on planned trips by educators in FY 26. |
| Hotel | \$4,075 | \$3,400 | This is based on planned trips by educators in FY 26. |
| Air Fare | \$3,150 | \$2,390 | This is based on planned trips by educators in FY 26. |
| Education & Training | \$4,770 | \$4,620 | This is based on planned needs of educators in FY 26. |
| Association Dues | \$1,250 | \$1,875 | This is based on planned needs of educators and staff in FY 26. |
| Office Supplies | \$7,000 | \$7,000 | |
| Computer Supplies | \$360 | \$360 | |
| Computer equipment | \$4,000 | \$3,150 | The recommendation from IT included one computer that is no longer in use. |
| Total B | \$93,463 | \$93,463 | |

"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.

We are not requesting any capital budget for FY 26.

| Item or Project | Estimated Cost | Priority – see rating scale |
|---|----------------|-----------------------------|
| We are not requesting any capital budget for FY 26. | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

| | | |
|--|--|--|
| | | |
|--|--|--|

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?

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

Entity:001-20-253-55 - County Agent

Format:Annual Budget

Date Exported:8-May-25

| Level - Account Mode | 2022 | 2022 | 2023 | 2023 | 2024 | 2024 | 2025 | 2026 | Change |
|--|---------|---------|---------|---------|---------|---------|---------|-----------|---------|
| DESCRIPTION | Actual | Budget | Actual | Budget | Actual | Budget | Budget | Requested | |
| 412030 Regular employees | 124,850 | 121,261 | 160,193 | 130,283 | 141,574 | 141,126 | 142,506 | 190,299 | 47,793 |
| 412035 Overtime | 0 | 0 | 281 | 0 | 0 | 0 | 0 | 2,000 | 2,000 |
| 413075 Compensation program | 0 | 10,023 | 0 | 20,665 | 0 | 3,020 | 4,286 | 0 | -4,286 |
| 413080 New/reclassified positions | 0 | 0 | 0 | 0 | 0 | 0 | 75,581 | 0 | -75,581 |
| 41XXXX Salaries | 124,850 | 131,284 | 160,474 | 150,948 | 141,574 | 144,146 | 222,373 | 192,299 | -30,074 |
| 421000 Social security | 8,899 | 10,043 | 11,746 | 11,548 | 10,322 | 11,027 | 10,902 | 14,558 | 3,656 |
| 422000 Retirement | 14,907 | 15,854 | 17,677 | 18,219 | 16,083 | 16,607 | 17,599 | 23,502 | 5,902 |
| 423101 Health insurance | 30,216 | 35,054 | 33,950 | 45,920 | 35,114 | 35,054 | 35,054 | 46,560 | 11,506 |
| 423102 Dental | 2,573 | 2,999 | 2,905 | 2,988 | 3,005 | 2,999 | 2,999 | 3,984 | 985 |
| 423104 Disability | 461 | 462 | 562 | 491 | 564 | 518 | 521 | 695 | 174 |
| 423105 Life | 423 | 484 | 518 | 513 | 539 | 560 | 565 | 754 | 188 |
| 424000 Workers compensation | 246 | 786 | 306 | 1,089 | 176 | 648 | 570 | 761 | 191 |
| 425000 Unemployment | 0 | 853 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42XXXX Benefits | 57,725 | 66,535 | 67,664 | 80,768 | 65,803 | 67,413 | 68,212 | 90,814 | 22,602 |
| Salaries & Benefits | 182,575 | 197,819 | 228,138 | 231,716 | 207,377 | 211,559 | 290,585 | 283,113 | -7,472 |
| 521112 County agents contract | 46,217 | 48,542 | 69,495 | 71,120 | 98,311 | 99,636 | 49,850 | 50,411 | 561 |
| 522301 Document shredding | 91 | 110 | 127 | 110 | 88 | 110 | 110 | 110 | 0 |
| 52XXXX Total 52 Expenses | 46,308 | 48,652 | 69,622 | 71,230 | 98,399 | 99,746 | 49,960 | 50,521 | 561 |
| 534408 Copy machine lease | 2,566 | 6,500 | 2,916 | 3,500 | 3,324 | 3,500 | 3,500 | 3,500 | 0 |
| 53XXXX Total 53 Expenses | 2,566 | 6,500 | 2,916 | 3,500 | 3,324 | 3,500 | 3,500 | 3,500 | 0 |
| 542203 Cellular phone | 2,957 | 4,000 | 3,926 | 4,000 | 4,150 | 4,000 | 4,368 | 4,367 | -1 |
| 543305 Postage | 533 | 600 | 411 | 600 | 144 | 600 | 300 | 300 | 0 |
| 544401 Printing | 479 | 475 | 377 | 475 | 399 | 475 | 475 | 350 | -125 |
| 545501 Meals | 1,750 | 2,100 | 884 | 2,100 | 1,375 | 1,380 | 1,380 | 1,155 | -225 |
| 545502 Mileage | 5,555 | 11,400 | 6,665 | 11,400 | 6,898 | 11,400 | 8,400 | 10,330 | 1,930 |
| 545503 Taxi | 139 | 250 | 118 | 250 | 132 | 480 | 225 | 45 | -180 |
| 545504 Parking | 215 | 150 | 59 | 150 | 196 | 420 | 250 | 100 | -150 |
| 545505 Hotel | 4,562 | 3,800 | 3,340 | 3,800 | 3,934 | 4,200 | 4,075 | 3,400 | -675 |
| 545507 Air fare | 1,231 | 3,400 | 1,482 | 3,400 | 2,085 | 3,320 | 3,150 | 2,390 | -760 |
| 546610 Education and training | 3,470 | 5,300 | 2,917 | 5,300 | 4,677 | 5,300 | 4,770 | 4,620 | -150 |
| 546620 Association dues | 870 | 1,300 | 1,146 | 1,300 | 1,427 | 2,475 | 1,250 | 1,875 | 625 |
| 54XXXX Total 54 Expenses | 21,760 | 32,775 | 21,325 | 32,775 | 25,417 | 34,050 | 28,643 | 28,932 | 289 |
| 551010 Office supplies | 7,881 | 7,000 | 7,102 | 7,000 | 6,678 | 7,000 | 7,000 | 7,000 | 0 |
| 551130 Computer supplies | 359 | 360 | 298 | 360 | 349 | 360 | 360 | 360 | 0 |
| 554401 Building supplies and materials | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55XXXX Total 55 Expenses | 8,255 | 7,360 | 7,400 | 7,360 | 7,027 | 7,360 | 7,360 | 7,360 | 0 |
| 577100 Computer equipment | 3,096 | 3,000 | 3,438 | 3,750 | 3,799 | 3,750 | 4,000 | 3,150 | -850 |
| 57XXXX Total 57 Expenses | 3,096 | 3,000 | 3,438 | 3,750 | 3,799 | 3,750 | 4,000 | 3,150 | -850 |
| Non Personnel | 81,985 | 98,287 | 104,701 | 118,615 | 137,966 | 148,406 | 93,463 | 93,463 | 0 |
| Total Expenses | 264,560 | 296,106 | 332,839 | 350,331 | 345,343 | 359,965 | 384,048 | 376,576 | -7,472 |