



## FY2026 BUDGET NARRATIVE

Please fill this out and return by May 12<sup>th</sup>. 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:

**Department Name:** Canyon County Fair

**Department Responsibilities:** Oversees the planning and execution of the annual Fair, including the day-to-day operations and special events associated with the Fairgrounds, The Center and its facilities.

**Mission/Vision Statement:** Canyon County Fair's mission is to be an inclusive celebration for the community, where your experience as a patron is paramount and where you are encouraged to "Find Your Fun."

It is our vision to be the world's greatest county fair. Each year we provide a never-seen-before experience only offered on our fairgrounds. We are proud of the longstanding presence we've had in Canyon County since 1887, and encourage patrons to join us in celebrating our rich heritage.

#### **Accomplishments for FY25:**

- 2024 Fair
  - Attendance - 57,788
  - Friday night - record revenue
  - Latino Fair Festival - record attendance and revenue (second year in a row)
- Facility Rental
  - First full year of rental for The Center.
  - Achieved 115% of budgeted revenue.

**Top Priority Strategic Goals and Objectives for FY26:**

- Enhance Guest Experience
    - Expand programming that appeals to diverse audiences.
    - Improve guest amenities such as shaded seating, signage, and wayfinding throughout the fairgrounds.
    - Continue targeted marketing to strengthen brand recognition and community engagement.
  - Strengthen Financial Performance
    - Increase revenue through diversified sponsorships, targeted vendor recruitment, and ticketing strategies.
    - Continue to develop off-season usage of The Center.
    - Explore grant opportunities and partnerships to support long-term fair improvements.
  - Foster Community and Stakeholder Engagement
    - Expand outreach and encourage increase participation.
    - Strengthen relationships with 4-H, FFA, and local schools through collaborative programming.
    - Increase transparency and communication with stakeholders through regular updates and engagement opportunities.
  - Advance Infrastructure Planning
    - Finalize and begin phased implementation of the Fairgrounds Expansion Plan.
2. Please provide any relevant data measures or key performance indicators or any metrics by which you measure production and performance in your department.

Revenue is the primary metric used to evaluate the success of the Fair. Early indicators include reserved seat concert ticket sales, with year-over-year comparisons tracked throughout the planning cycle and daily during the Fair. Key data points collected include daily gate ticket sales, beer sales, and concessionaire revenue. Additional performance indicators include participation in key Fair programs - such as youth livestock and open class exhibits, vendor applications, sponsor engagement, and membership levels reported by 4-H and FFA. Website traffic and social media analytics are also monitored to assess public interest and engagement.

## 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:

### Fair Revenues

- Gate Admission - 32.5%
- Beer - 18.75%
- Carnival - 12.5%
- Sponsors - 11.875%
- Food - 10%
- Concert - 9.25%
- Vendors - 3.75%
- Livestock Entry Fees - 1.25%
- ATM Fees - .125%

Fair revenue is largely influenced by weather conditions, popularity of Fair concerts and competition from area concert venues and events. Public response to vendors shifted in 2024, with many fairs reporting a decline in vendor sales at both fair time and year-round events. (As in previous election years, consumer behavior was unpredictable, contributing to the challenge.) Attendees are increasingly prioritizing experiences over material purchases, impacting traditional vendor revenue. When vendors experience lower sales, participation interest declines as well.

4. Please outline anticipated department revenues for fiscal year 2026 including projected impacts from present circumstances:

Fair revenues are projected to increase due to planned fee increases and adjustments. Recent changes in parking access and layout have further impacted an already constrained system. Limited parking availability continues to be a challenge and is increasingly cited as a deterrent to attendance. Fair Building revenue is projected to remain flat. The Center is expected to serve as the primary source of facility rental income. Due to ongoing parking limitations, rental activity at the Fair Building will remain low.

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?

Increases for FY 2026:

Adult Admission Ticket - Increase from \$8 to \$10

Youth/Senior Admission Ticket - Increase from \$6 to \$8

Admission Wristband - Increase from \$15 to \$20 (good for all 4 days of Fair)

Reserved Concert Seats - Increase from \$35 to \$40 (includes Fair admission)

## “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: No new position requests for FY 2026.
7. Please provide information for step-in-grade adjustments and promotions from one grade to a new grade: No adjustment or promotion requests in FY 2026.
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 vacancies.

## “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:

Fair - No net difference.

Fair Building (not including budgeted revenue/expense related to URA projects) - Net increase of \$69,325 - \$27,500 transferred from IT to Fair Building for service contract for audio/visual equipment in The Center. \$46,000 budgeted for expansion plan of Fair into Griffith's Park, dependent on land swap with the City of Caldwell.

## "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
Expansion Plan	\$46,000	I

### 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?

The expansion plan will guide the relocation of livestock facilities while establishing a framework for essential infrastructure, entertainment zones, vendor locations, parking, and other key support elements. It will emphasize thorough site analysis and thoughtful program development, incorporating both Fair and non-Fair uses. The plan will address future infrastructure needs, identify appropriately scaled solutions, outline phased budget planning, and promote efficient operational strategies. Ultimately, the expansion plan will deliver a cohesive, long-term vision for the entire fairgrounds.

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

While specific operational costs or potential savings have yet to be determined, maintaining year-round control of the grounds is anticipated to improve overall efficiency and streamline operations.

Entity:106-49-311-54 - County Fair

Format:Annual Budget

Year:Fy2025

Date Exported:19-May-25

Level - Account Mode	2022	2022	2023	2023	2024	2024	2025	2026	Change
DESCRIPTION	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Requested	
347101 Vendor booth space lease	24,513	27,000	33,826	35,000	25,075	35,004	35,000	30,000	-5,000
347102 Concessionaire space lease	57,746	50,000	81,792	75,000	80,238	84,996	85,000	80,000	-5,000
347103 Fair sponsorship	132,528	90,000	93,110	95,000	100,540	95,000	95,000	95,000	0
347106 Yourth livestock judges fees	16,005	5,000	9,430	5,000	10,296	15,000	10,000	10,000	0
347107 Beer sales	119,832	80,000	137,184	125,000	144,373	144,996	145,000	150,000	5,000
347108 Carnival	85,693	45,000	95,002	80,000	99,730	95,496	95,500	100,000	4,500
347109 Concert tickets/merchandise	44,066	20,000	65,033	30,000	72,959	65,004	65,000	74,000	9,000
347111 Gate admissions	183,778	200,000	226,432	254,000	223,043	219,996	225,000	260,000	35,000
347112 Atm rebates	1,115	1,000	1,161	1,000	1,573	1,000	1,000	1,000	0
34XXXX Total 34 Revenues	665,275	518,000	742,970	700,000	757,827	756,492	756,500	800,000	43,500
361101 Interest on savings	18,353	0	0	0	0	0	0	0	0
369121 Other miscellaneous revenue	1,499	0	313	0	5,169	0	0	0	0
36XXXX Total 36 Revenues	19,852	0	313	0	5,169	0	0	0	0
Revenue	685,128	518,000	743,282	700,000	762,996	756,492	756,500	800,000	43,500
412030 Regular employees	223,472	194,505	292,748	260,711	318,288	301,523	353,155	359,420	6,266
412035 Overtime	3,524	5,000	2,768	7,000	2,805	7,000	7,000	22,000	15,000
413060 Temporary	7,639	10,000	7,841	12,500	5,750	12,500	12,500	12,500	0
413075 Compensation program	0	17,219	0	37,964	0	31,387	11,208	0	-11,208
413080 New/reclassified positions	0	63,000	0	0	0	26,004	0	0	0
41XXXX Salaries	234,634	289,724	303,357	318,175	326,842	378,414	383,863	393,920	10,058
421000 Social security	17,917	17,344	23,067	24,340	24,499	26,959	27,016	27,496	479
422000 Retirement	26,683	26,229	34,439	36,910	35,864	39,474	43,615	44,388	774
423101 Health insurance	47,676	46,739	58,200	58,200	51,604	58,424	58,424	58,200	-224
423102 Dental	4,067	3,999	4,980	4,980	4,416	4,999	4,999	4,980	-19
423104 Disability	814	702	1,067	921	1,060	1,017	1,136	1,149	13
423105 Life	719	708	917	930	824	979	984	980	-4
424000 Workers compensation	7,959	14,193	10,415	19,116	11,210	21,677	23,782	24,203	421
425000 Unemployment	0	1,474	0	0	0	0	0	0	0
42XXXX Benefits	105,833	111,388	133,086	145,398	129,476	153,528	159,956	161,396	1,441
Salaries & Benefits	340,467	401,111	436,443	463,573	456,318	531,943	543,818	555,317	11,499
521142 4-H/FCS superintendents	0	0	0	0	1,525	1,525	1,525	1,525	0
521144 Open class superintendents	6,350	6,500	6,475	7,000	6,475	6,504	6,500	6,500	0
521146 Youth superintendents/judges	15,247	20,000	20,266	20,000	20,166	20,000	20,000	20,000	0
521149 Open class judges	1,430	1,500	1,350	1,000	1,225	1,656	1,650	1,650	0
521151 Main stage entertainment	230,000	200,000	238,598	250,000	245,000	250,000	280,000	280,000	0
521152 Grounds entertainment	60,538	38,000	52,746	76,000	61,626	76,000	76,000	76,000	0
521162 Fair event staff	19,431	15,000	17,425	18,000	13,405	20,004	20,000	20,000	0
521163 Grounds crew	0	5,000	6,013	6,000	3,256	6,000	6,000	6,000	0
521164 Main stage production	63,743	30,000	56,858	57,000	65,075	65,004	67,000	67,000	0
521165 Gate attendants	14,376	15,000	17,708	18,000	18,182	18,000	20,000	20,000	0
521166 Security/parking	39,908	40,000	51,240	45,000	45,305	45,000	53,000	53,000	0
521301 Contract workers comp	2,005	3,000	1,906	3,000	0	3,000	2,000	2,000	0
52XXXX Total 52 Expenses	453,028	374,000	470,585	501,000	481,241	512,693	553,675	553,675	0
532201 Garbage pickup	6,342	6,500	5,960	6,000	6,779	7,000	7,000	7,000	0
532202 Custodial services	12,266	15,000	17,345	18,000	15,322	18,000	18,000	18,000	0
533319 Sign/decorations	3,120	8,000	2,730	10,000	5,752	8,000	8,000	8,000	0
534410 Fair equipment rentals	154,980	102,000	119,890	135,000	141,621	150,000	150,000	150,000	0
53XXXX Total 53 Expenses	176,708	131,500	145,924	169,000	169,474	183,000	183,000	183,000	0
543301 Advertising	4,049	50,000	21,757	50,000	31,266	50,000	50,000	50,000	0
548122 Fair sponsorship expense	4,903	12,000	1,629	12,000	1,339	12,000	12,000	12,000	0
548341 Ticketing/merchant fees	11,668	13,000	11,444	13,000	13,493	13,000	13,000	13,000	0
54XXXX Total 54 Expenses	20,620	75,000	34,830	75,000	46,099	75,000	75,000	75,000	0

554408 Open class set up supplies	5,494	5,250	8,063	15,000	8,556	8,000	8,000	8,000	0
554411 Open class premiums	6,000	6,000	6,012	7,000	6,578	7,000	7,000	7,000	0
554412 Awards/ribbons	16,001	15,000	16,367	19,000	16,129	18,000	18,000	18,000	0
554413 Beer booth supplies	34,685	37,000	30,362	65,000	43,321	42,000	42,000	42,000	0
554414 Vendor booth set up supplies	308	1,000	2,865	3,000	3,233	3,000	3,000	3,000	0
554415 Grounds/fair set up supplies	22,322	15,000	14,850	15,000	22,395	20,000	20,000	20,000	0
554416 Contest supplies	2,642	2,800	1,200	3,000	1,200	3,000	3,000	3,000	0
554445 Uniforms	2,670	2,700	2,477	3,000	2,699	3,000	3,000	3,000	0
55XXXX Total 55 Expenses	90,122	84,750	82,195	130,000	104,111	104,000	104,000	104,000	0
577100 Computer equipment	897	0	0	0	0	0	0	0	0
57XXXX Total 57 Expenses	897	0	0	0	0	0	0	0	0
Non Personnel	741,376	665,250	733,534	875,000	800,924	874,693	915,675	915,675	0
Total Expenses	1,081,843	1,066,361	1,169,977	1,338,573	1,257,243	1,406,636	1,459,493	1,470,992	11,499

Entity:106-49-313-54 - County Fair Building

Format:Annual Budget

Year:Fy2025

Date Exported:19-May-25

Level - Account Mode	2022	2022	2023	2023	2024	2024	2025	2026	Change
DESCRIPTION	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Requested	
334154 Capital grants	570,944	2,000,000	1,090,302	1,500,000	270,596	500,000	275,000	0	-275,000
33XXXX Total 33 Revenues	570,944	2,000,000	1,090,302	1,500,000	270,596	500,000	275,000	0	-275,000
347150 Rent on real estate & bldg	48,463	35,000	65,978	50,000	143,989	125,004	155,004	156,000	996
347154 Concession stand	0	2,500	435	0	0	500	0	0	0
34XXXX Total 34 Revenues	48,463	37,500	66,413	50,000	143,989	125,504	155,004	156,000	996
369121 Other miscellaneous revenue	0	0	11,864	0	1,276	8,500	3,500	4,000	500
36XXXX Total 36 Revenues	0	0	11,864	0	1,276	8,500	3,500	4,000	500
Revenue	619,407	2,037,500	1,168,578	1,550,000	415,862	634,004	433,504	160,000	-273,504
521119 Event production	2,428	2,000	5,036	2,000	5,718	3,996	7,000	7,000	0
522301 Document shredding	0	100	0	500	13	500	500	500	0
52XXXX Total 52 Expenses	2,428	2,100	5,036	2,500	5,731	4,496	7,500	7,500	0
531101 Water/sewer	550	1,000	1,038	3,000	2,373	3,000	2,500	2,500	0
531102 Irrigation	1,280	2,000	1,539	4,000	2,711	4,000	2,500	2,500	0
531103 Idaho power	8,174	8,000	29,486	25,000	31,887	29,998	37,500	37,500	0
531104 Intermountain gas	6,007	4,000	13,839	20,000	7,869	24,996	17,500	17,500	0
531107 Gasoline	1,952	1,500	3,060	2,000	0	0	0	0	0
532201 Garbage pickup	2,146	3,000	4,984	5,000	4,599	5,000	6,500	6,500	0
533301 Service contracts	0	0	0	0	0	0	0	27,500	27,500
533310 Copiers contract	1,081	1,500	615	2,000	830	2,004	1,500	1,500	0
53XXXX Total 53 Expenses	21,191	21,000	54,561	61,000	50,268	68,998	68,000	95,500	27,500
542201 Telephone	776	1,000	1,009	2,000	622	2,004	1,000	0	-1,000
542203 Cellular phone	1,758	3,500	2,964	4,000	2,634	3,996	4,000	4,500	500
543305 Postage	545	1,000	659	1,000	503	1,000	1,000	1,000	0
545501 Meals	1,159	3,300	1,275	3,500	2,408	3,000	3,000	3,000	0
545502 Mileage	0	500	0	500	0	0	0	0	0
545503 Taxi	95	200	0	250	145	250	650	650	0
545504 Parking	0	200	0	250	189	250	0	250	250
545505 Hotel	1,727	4,500	1,743	7,000	3,420	5,004	6,300	7,600	1,300
545507 Air fare	537	4,000	2,356	5,500	1,898	3,000	5,750	4,500	-1,250
546610 Education and training	399	1,500	909	1,500	1,572	1,500	1,700	1,350	-350
546635 Subscriptions	2,125	1,700	1,689	1,500	1,844	1,500	3,000	3,200	200
546640 Registration	425	1,800	3,735	2,500	2,126	2,500	3,600	3,950	350
548400 Miscellaneous	0	1,000	0	1,000	95	1,000	1,000	1,000	0
54XXXX Total 54 Expenses	9,546	24,200	16,340	30,500	17,456	25,004	31,000	31,000	0
551010 Office supplies	9,147	8,000	7,949	8,000	6,312	6,000	6,000	6,000	0
551114 Concession stand supplies	200	1,500	0	0	0	0	0	0	0
554401 Building supplies and materials	9,435	20,000	15,085	15,000	0	0	5,000	5,000	0
554402 Ground maintenance supplies	5,330	15,000	9,912	15,000	0	0	0	0	0
554406 Stalls repair & maint supplies	0	0	34,700	0	0	0	0	0	0
55XXXX Total 55 Expenses	24,112	44,500	67,646	38,000	6,312	6,000	11,000	11,000	0
577100 Computer equipment	2,378	1,200	908	0	5,171	4,000	3,600	0	-3,600
577120 Small office equipment	46,973	0	0	1,000	765	500	575	0	-575
57XXXX Total 57 Expenses	49,351	1,200	908	1,000	5,936	4,500	4,175	0	-4,175
680410 Machinery	0	0	18,186	72,000	0	0	0	0	0
681110 Purchase of land	14,265	0	0	0	0	0	0	0	0
682270 Capital construction contracts	2,078,863	2,000,000	0	0	0	0	0	46,000	46,000
683340 Other improvements	500,369	2,000,000	1,007,821	1,500,000	270,069	500,000	275,000	0	-275,000
684376 Misc equipment	0	0	15,299	0	97,861	99,996	0	0	0
68XXXX Capital	2,593,497	4,000,000	1,041,306	1,572,000	367,931	599,996	275,000	46,000	-229,000
Non Personnel	2,700,124	4,093,000	1,185,797	1,705,000	453,634	708,994	396,675	191,000	-205,675
Total Expenses	2,700,124	4,093,000	1,185,797	1,705,000	453,634	708,994	396,675	191,000	-205,675