

Agenda - Fair Board

Wednesday, February 5, 2025, 4:30 PM

Washington County Fair Board

Westside Commons

801 NE 34th Ave, Hillsboro, OR 97124



Hybrid Meeting (In-Person and Virtual)

To access the meeting by phone - Please dial +1-669-900-6833

Press *6 to unmute to provide comments.

Webinar ID: 890 3947 0894

Zoom Link <https://us02web.zoom.us/j/89039470894>

CALL TO ORDER AND ROLL CALL

PUBLIC COMMUNICATION (2-MINUTE OPPORTUNITY)

ACTION ITEMS

- 1. Approval of Financial Report for Fiscal Year 2024-2025, through December 30, 2024**
Leah Perkins-Hagele, Fair Manager
[Board Memo - Financial Statement](#)
[981010 YTD July 24 thru June 25](#)
- 2. Proposed Budget for Fiscal Year 2025-2026**
Leah Perkins-Hagele, Fair Manager
[2025-2026 County Fair Proposed Budget Presentation](#)
[Fiscal Year 2025-2026 County Fair Requested Budget](#)
- 3. Board Elections**
Gary Seidel, Fair Board President

PRESENTATIONS OR REPORTS

PUBLIC COMMUNICATIONS (5-MINUTE OPPORTUNITY)

COUNTY ADMINISTRATIVE OFFICE UPDATE

BOARD ANNOUNCEMENTS

ADJOURNMENT

Washington County Fair
801 NE 34th Avenue
Hillsboro, Oregon 97124
Phone: (503) 648-1416
leah_perkins-hagele@washingtoncountyor.gov
www.bigfairfun.com

MEMORANDUM

Date: January 31, 2025

To: Washington County Fair Board

From: Leah E. Perkins-Hagele, Venue Manager

Re: Financial Report

Attached is the current year-to-date financial report for fiscal year 2024-2025, through December 31, 2025.

A few things to note as you review the financial report:

1. On revenue line item 48225 we exceed that budgeted line item by over 200% because we received a grant from the State of Oregon for lost revenue from 2020 due state COVID shutdowns. That is one-time revenue.
2. Revenue line items 44523 Vendor RV Fees and 44595 Vendor Utility Fees to not have a budget assigned to those accounts. Those accounts were added after last year's budget was approved to better track these programs more transparently rather than lumping the fees into other line items.
3. Expenditure line item 51285 Professional Services. We budgeted \$600,000 for this line item which was largely made up by costs for Janitorial, Safety, and Vendor programs. After the budget was approved, we added line item account numbers 51575, 51585, 51590, 51595. Those line items do not have a budget associated with them, but the \$600,000 in budget from 51285 was spent in these line items instead. This change in accounting practice will allow us to track these high dollar line items more transparently moving forward.
4. Expenditure Line item 51345. Like we did with Professional Services, we costed equipment out to specific programs for tracking purposes.

Feb 05 2025 10:30 AM



Monthly Financial Report

Washington County

Fund=200 (Fair Complex), Program=981010 (Annual County Fair)														<i>Remaining</i>		
Account	July 2024	Aug 2024	Sept 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	June 2025	YTD-Actual	Budget	Budget	Use
Intergovernmental Rev																
4156 Oregon Lottery Funds	\$ -	\$ -	\$ -										\$ -	\$ (53,166.00)	\$ (53,166.00)	0%
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (53,166.00)	\$ (53,166.00)	0%
Charges for Seivces																
41511 Livestock Camping	\$ (10,236.56)	\$ -	\$ 136.56										\$ (10,100.00)	\$ (8,200.00)	\$ 1,900.00	123%
41514 Comm Booth Rent	\$ (221,885.00)	\$ -	\$ -	\$ 1,000.00									\$ (220,885.00)	\$ (230,000.00)	\$ (9,115.00)	96%
41515 Parking Fees	\$ (228,771.26)	\$ 155.36	\$ -										\$ (228,615.90)	\$ (185,500.00)	\$ 43,115.90	123%
41517 Sponsorship Sales	\$ (15,500.00)	\$ -	\$ -										\$ (15,500.00)	\$ (75,000.00)	\$ (59,500.00)	21%
41518 Carnival Fees	\$ (663,216.80)	\$ -	\$ -										\$ (663,216.80)	\$ (580,000.00)	\$ 83,216.80	114%
41522 Livestock Entry Fees	\$ (9,940.00)	\$ -	\$ -										\$ (9,940.00)	\$ (4,500.00)	\$ 5,440.00	221%
41523 Vendor RV Fees	\$ (6,343.67)	\$ -	\$ -										\$ (6,343.67)		\$ 6,343.67	
41595 Vendor Utility Fees	\$ (10,925.00)	\$ -	\$ -	\$ 185.00									\$ (10,740.00)	\$ -	\$ 10,740.00	
TOTAL	\$ (1,166,818.29)	\$ 155.36	\$ 136.56	\$ 1,185.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,165,341.37)	\$ (1,083,200.00)	\$ 82,141.37	108%
Miscellaneous Revenues																
48195 Reimb. of Expenses	\$ (2,100.00)	\$ -	\$ -										\$ (2,100.00)	\$ -	\$ 2,100.00	
48205 Concessions	\$ (508,636.49)	\$ (142,584.58)	\$ -										\$ (651,221.07)	\$ (530,000.00)	\$ 121,221.07	123%
48225 Other Misc Revenue	\$ (95,065.30)	\$ (98.67)	\$ (624.00)	\$ (8.35)									\$ (95,796.32)	\$ (4,500.00)	\$ 91,296.32	2129%
Total	\$ (605,801.79)	\$ (142,683.25)	\$ (624.00)	\$ (8.35)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (749,117.39)	\$ (534,500.00)	\$ 214,617.39	140%
Operating Transfers In																
49042 Transient Lodging Tax	\$ (73,163.51)	\$ (75,473.29)	\$ (60,179.18)	\$ (59,201.42)	\$ (43,904.00)								\$ (311,921.40)	\$ (707,435.00)	\$ (395,513.60)	44%
Total	\$ (73,163.51)	\$ (75,473.29)	\$ (60,179.18)	\$ (59,201.42)	\$ (43,904.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (311,921.40)	\$ (707,435.00)	\$ (395,513.60)	44%
Total Revenues	\$ (1,845,783.59)	\$ (218,001.18)	\$ (60,666.62)	\$ (58,024.77)	\$ (43,904.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,226,380.16)	\$ (2,378,301.00)	\$ (151,920.84)	94%
Personal Services	\$ 24,178.52	\$ 39,025.16	\$ 30,083.58	\$ 29,983.37	\$ 46,460.28	\$ 28,066.87		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,797.78	\$ 482,110.00	\$ 284,312.22	41%
Materials and Supplies																
51210 Supplies- General	\$ 16,916.60	\$ 12.32	\$ -	\$ 1,917.84	\$ -	\$ 90.69							\$ 18,937.45	\$ 60,000.00	\$ 41,062.55	32%
51285 Professional Svs	\$ -	\$ -	\$ -	\$ 3,842.67	\$ -								\$ 3,842.67	\$ 600,000.00	\$ 596,157.33	1%
51295 Advertising	\$ 95,151.58	\$ -	\$ 6,020.00	\$ 588.00	\$ -								\$ 101,759.58	\$ 100,000.00	\$ (1,759.58)	102%
51305 Communication	\$ -	\$ 2,647.00	\$ -	\$ -	\$ -								\$ 2,647.00	\$ 2,500.00	\$ (147.00)	106%
51310 Utilities	\$ -	\$ 10,929.15	\$ 7,052.45	\$ -	\$ -								\$ 17,981.60	\$ 35,000.00	\$ 17,018.40	51%
51340 Rentals - Space	\$ -	\$ -	\$ -	\$ -	\$ -								\$ -	\$ 7,500.00	\$ 7,500.00	0%
51345 Rentals - Equipment	\$ 10,538.90	\$ 37,602.30	\$ -	\$ -	\$ -								\$ 48,141.20	\$ 140,000.00	\$ 91,858.80	34%
51350 Dues & Membership	\$ -	\$ -	\$ 2,060.00	\$ -	\$ 440.00								\$ 2,500.00	\$ 1,000.00	\$ (1,500.00)	250%
51355 Training & Edu	\$ -	\$ -	\$ 165.00	\$ 269.00	\$ -	\$ 490.00							\$ 924.00	\$ 3,000.00	\$ 2,076.00	31%
51360 Travel Expense	\$ -	\$ 494.64	\$ -	\$ 1,767.28	\$ 239.02	\$ 1,213.39							\$ 3,714.33	\$ 10,000.00	\$ 6,285.67	37%
51365 Private Mileage	\$ -	\$ -	\$ -	\$ 222.44	\$ 511.68								\$ 734.12	\$ 285.00	\$ (449.12)	258%
51390 Permits, Licenses &	\$ -	\$ -	\$ -	\$ -	\$ -								\$ -	\$ 250.00	\$ 250.00	0%
514162 Computer Charges	\$ 39.31	\$ 39.31	\$ 39.31	\$ 39.31	\$ 39.31	\$ 39.31							\$ 235.86	\$ 472.00	\$ 236.14	50%
51465 - Postage & Freight	\$ -	\$ -	\$ -	\$ -	\$ -								\$ -	\$ 50.00	\$ 50.00	0%
51480 Photocopier	\$ 136.29	\$ 104.30	\$ 73.29	\$ 33.60	\$ 72.94	\$ 25.76							\$ 446.18	\$ 1,000.00	\$ 553.82	45%
51485 Board of Comm	\$ 173.92	\$ 173.92	\$ 173.92	\$ 173.92	\$ 173.92	\$ 173.92							\$ 1,043.52	\$ 2,087.00	\$ 1,043.48	50%
51490 County Admin Office	\$ 545.50	\$ 545.50	\$ 545.50	\$ 545.50	\$ 545.50	\$ 545.50							\$ 3,273.00	\$ 6,546.00	\$ 3,273.00	50%
51500 County Counsel	\$ 417.25	\$ 417.25	\$ 417.25	\$ 417.25	\$ 417.25	\$ 417.25							\$ 2,503.50	\$ 5,007.00	\$ 2,503.50	50%

Account	July 2024	Aug 2024	Sept 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	June 2025	YTD-Actual	Budget	Rem. Budget	Use
505 County Auditor	\$ 9.58	\$ 9.58	\$ 9.58	\$ 9.58	\$ 9.58	\$ 9.58							\$ 57.48	\$ 115.00	\$ 57.52	50%
510 OEICE	\$ 106.83	\$ 106.83	\$ 106.83	\$ 106.83	\$ 106.83	\$ 106.83							\$ 640.98	\$ 1,282.00	\$ 641.02	50%
512 County Emergency	\$ 113.58	\$ 113.58	\$ 113.58	\$ 113.58	\$ 113.58	\$ 113.58							\$ 681.48	\$ 1,363.00	\$ 681.52	50%
517 ITS Operations	\$ 2,056.33	\$ 2,056.33	\$ 2,056.33	\$ 2,056.33	\$ 2,056.33	\$ 2,056.33							\$ 12,337.98	\$ 24,676.00	\$ 12,338.02	50%
520 Finance	\$ 1,362.34	\$ 1,362.34	\$ 1,362.34	\$ 1,362.34	\$ 1,362.34	\$ 1,362.34							\$ 8,174.04	\$ 16,348.00	\$ 8,173.96	50%
522 Facilities	\$ 87.25	\$ 87.25	\$ 87.25	\$ 87.25	\$ 87.25	\$ 87.25							\$ 523.50	\$ 1,047.00	\$ 523.50	50%
526 Human Resources	\$ 663.92	\$ 663.92	\$ 663.92	\$ 663.92	\$ 663.92	\$ 663.92							\$ 3,983.52	\$ 7,967.00	\$ 3,983.48	50%
527 Liability Insurance	\$ 414.25	\$ 414.25	\$ 414.25	\$ 414.25	\$ 414.25	\$ 414.25							\$ 2,485.50	\$ 4,971.00	\$ 2,485.50	50%
529 Building Deprec.	\$ 28.42	\$ 28.42	\$ 28.42	\$ 28.42	\$ 28.42	\$ 28.42							\$ 170.52	\$ 341.00	\$ 170.48	50%
575 Safety/Security Exp	\$ 177,502.77	\$ -	\$ 190,000.00	\$ -	\$ -								\$ 367,502.77	\$ -	\$ (367,502.77)	
585 Comm. Vend. Exp	\$ 12,454.01	\$ 37,590.00	\$ -	\$ -	\$ -								\$ 50,044.01	\$ -	\$ (50,044.01)	
590 Concession Exp	\$ 43,359.31	\$ 27,959.18	\$ -	\$ 4,097.97	\$ -								\$ 75,416.46	\$ -	\$ (75,416.46)	
595 Janitorial/Sanitation	\$ 41,453.91	\$ 28,687.89	\$ 105,521.66	\$ -	\$ 59,720.00	\$ 786.77		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,170.23	\$ -	\$ (236,170.23)	
TOTAL	\$ 403,531.85	\$ 152,045.26	\$ 316,910.88	\$ 18,757.28	\$ 67,002.12	\$ 8,625.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 966,872.48	\$ 1,032,807.00	\$ 65,934.52	94%
Other Expenditures																
2005 Bank Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							\$ -	\$ 2,000.00	\$ 2,000.00	0%
2130 Other Special Exp	\$ 3,759.96	\$ -	\$ 6,425.00	\$ 143.03	\$ -	\$ -							\$ 10,327.99	\$ 3,500.00	\$ (6,827.99)	295%
2146 Entertainment Exp	\$ 390,223.29	\$ 96,192.78	\$ 8,624.50	\$ -	\$ -	\$ -							\$ 495,040.57	\$ 512,884.00	\$ 17,843.43	97%
2147 Open Class Exp	\$ 39,833.61	\$ 22,444.23	\$ 12.50	\$ -	\$ -	\$ -							\$ 62,290.34	\$ 50,000.00	\$ (12,290.34)	125%
2148 4-H Expenses	\$ 22,819.37	\$ 18,433.33	\$ -	\$ 2,500.00	\$ -	\$ -							\$ 43,752.70	\$ 65,000.00	\$ 21,247.30	67%
2149 FFA Expenses	\$ 3,280.92	\$ 12,174.24	\$ 12.50	\$ -	\$ -	\$ -							\$ 15,467.66	\$ 40,000.00	\$ 24,532.34	39%
2156 Parking Expenses	\$ 58,550.65	\$ 18,881.00	\$ 35,963.00	\$ 31,364.59	\$ -	\$ -							\$ 144,759.24	\$ 190,000.00	\$ 45,240.76	0%
TOTAL	\$ 518,467.80	\$ 168,125.58	\$ 51,037.50	\$ 34,007.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 771,638.50	\$ 863,384.00	\$ 91,745.50	89%
Total Expenditures	\$ 946,178.17	\$ 359,196.00	\$ 398,031.96	\$ 82,748.27	\$ 113,462.40	\$ 36,691.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,936,308.76	\$ 2,378,301.00	\$ 441,992.24	81%
TOTAL REVENUES	\$ (1,845,783.59)	\$ (218,001.18)	\$ (60,666.62)	\$ (58,024.77)	\$ (43,904.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,226,380.16)	\$ (2,378,301.00)	\$ (151,920.84)	94%
TOTAL EXPENDITURES	\$ 946,178.17	\$ 359,196.00	\$ 398,031.96	\$ 82,748.27	\$ 113,462.40	\$ 36,691.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,936,308.76	\$ 2,378,301.00	\$ 441,992.24	81%
													\$ (290,071.40)	\$ -		

BUDGET 2025-2026

GOVERNANCE

Fair Board Role

- Oversight of Fair Budget
- Maintain the Fair's Strategic Plan
- Establish Policy for the Fair
- Awards Contracts for the Fair

Fair Manager Role

- Prepare Budget
- Ensure Alignment to Fair Board Policy and Strategic Plan
- Executes Fair Contracts

COUNTY BUDGET CALENDAR



December 4, 2024 – Budget Kick-Off



February 10, 2025 – Department
Requested Budget & Packets Due



April 28, 2025 – Proposed Budget
Published on County Website



June 17, 2025 – Board of Commissioners
Public Hearing to Adopt FY 25-26 Budget

Fair Board Budget Timeline



January 2025 – Draft budget sent to Fair Board for review



January 31, 2025 – Deadline to submit budget questions/clarifications to Fair Manager



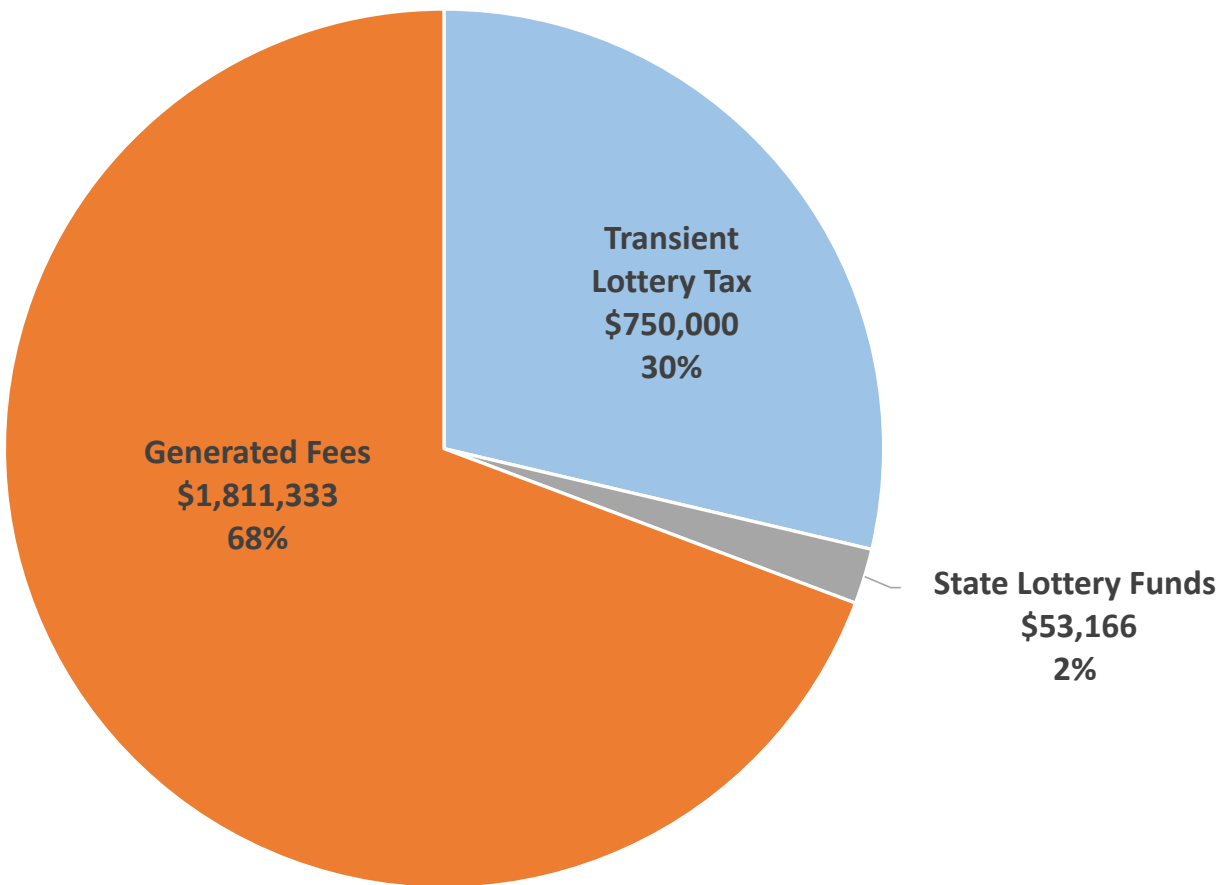
February 5, 2025 – Fair Board Budget Review and Approval

PROPOSED FISCAL YEAR 2025-2026 BUDGET

REVENUE - \$2,614,500

- TRANSIENT LODGING TAX (TLT) - \$750,000
 - 1/9th of TLT collected in the County goes to the Fair & Fairgrounds by Ordinance
 - Amount allocated to the Fair is determined by County Administrator and Chief Financial Officer
- OTHER REVENUE SOURCES - \$1,864,500
 - State Of Oregon Lottery Funds
 - All other revenue is generated by fees collected from camping, vendor booths, parking, sponsorship, carnival, open class, and concessions

Revenue

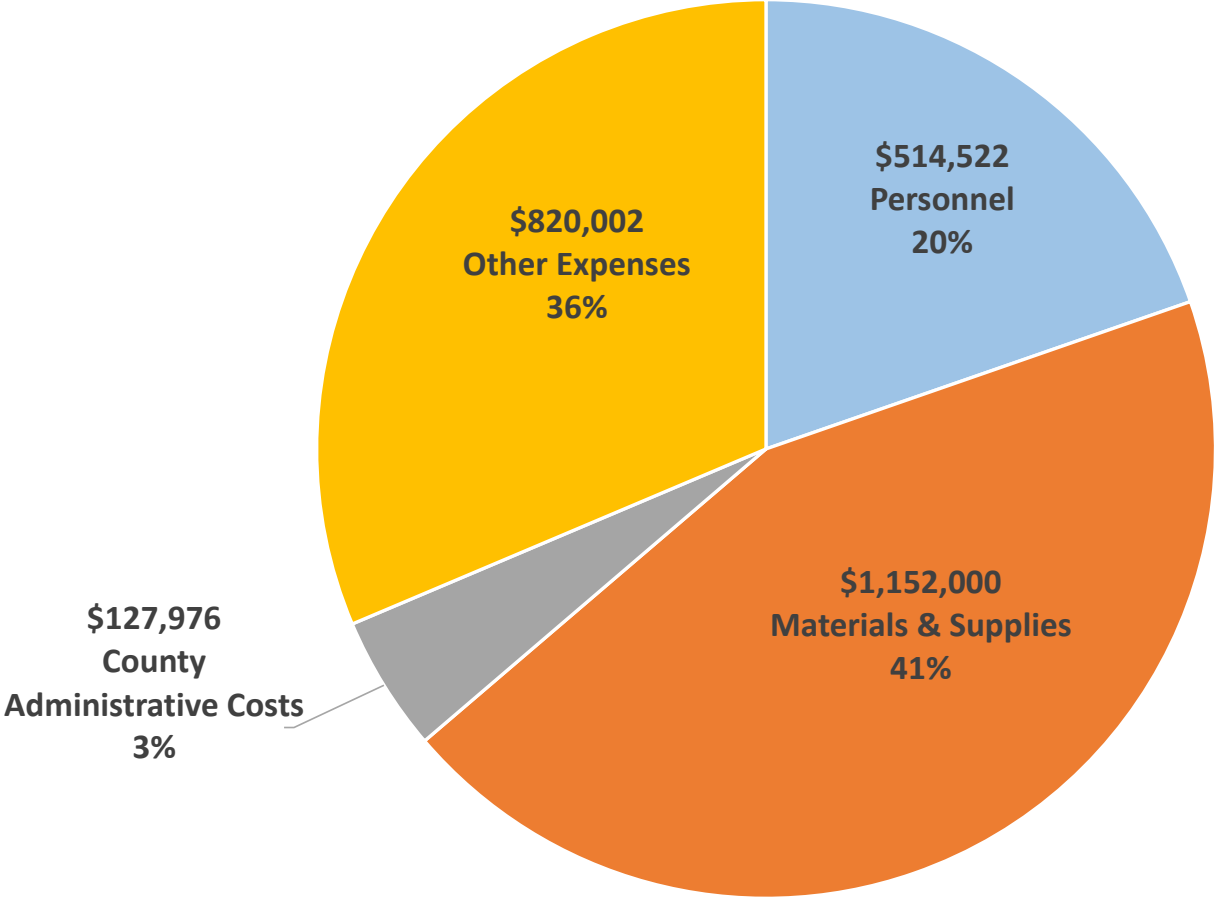


PROPOSED FISCAL YEAR 2025-2026 BUDGET

EXPENDITURES - \$2,614,500

- PERSONNEL – \$514,522
- MATERIALS AND SERVICES – \$1,152,000
 - SUPPLIES
 - UTILITIES
 - EQUIPMENT
 - ADVERTISING
 - JANITORIAL/SANITATION
 - SAFTEY/SECURITY
- COUNTY ADMINISTRATIVE COSTS – \$127,976
- OTHER - \$820,002
 - ENTERTAINMENT
 - EXHIBIT PROGRAMS – OPEN CLASS, 4-H, FFA
 - PARKING
- Overall, expenditures increase by 10% over prior year's budget

Expenditures



PROPOSED FY 2025-2026 FEE SCHEDULE



PARKING



CONCESSIONS



COMMERCIAL VENDOR BOOTHS



RV PARKING & EXHIBITOR CAMPING



LIVESTOCK EXHIBITOR FEES



CARNIVAL AND ALCOHOL IS A NEGOTIATED % IN MULTI-YEAR CONTRACTS

CONSIDERATIONS

Does this spending plan provide a County Fair that:

- Meets the goals of Fair Board Strategic Plan
- Provides a great Fair for the community

Washington County Fair
801 NE 34th Avenue
Hillsboro, Oregon 97124
Phone: (503) 648-1416
leah_perkins-hagele@washingtoncountyor.gov
www.bigfairfun.com

MEMORANDUM

Date: January 17, 2025

To: Washington County Fair Board

From: Leah E. Perkins-Hagele, Venue & Fair Manager

Re: Proposed Budget FY 2025-2026

I am pleased to present this year's requested Washington County Fair Fiscal Year 2025-2026 budget for your approval. The following documents are attached to facilitate your review:

1. County Budget Calendar Key Dates
2. Requested Fiscal Year 2025-2026 Budget
3. Requested Fee Schedule

The Fair budget maintains funding at existing levels to fulfill strategic plan objectives of community and partnership building, ensuring health and safety, and providing relevant programming. Serving over 180,000+ community members annually, the Fair budget continues to equitably serve the community by offering free admission, free diverse entertainment, affordable space for local businesses to interact and sell their products and services to the community, and funding for 4-H & Future Farmers of America allowing these youth development programs a place and time to showcase their livestock and education projects.

Revenue increases 10% over prior year budget due to increase in TLT, and Partner Commissions.

Expenditures increase 10% due to higher costs in Personnel and Materials and Services.

Washington County Budget Calendar Key Dates

Fiscal Year 2025-2026

December 6, 2025	Budget Kick-off
February 10, 2025	Department Requested Budget & Packets Due
April 28, 2025	Proposed Budget published on County website
June 17, 2025	Board of Commissioners Public Hearing to adopt FY 2024-2025 Budget
July 1, 2025	Adopted Budget goes into effect

2025-2026 Washington County Fair Fee Schedule

	<u>FY 2022-2023</u>	<u>FY 2023-2024</u>	<u>FY 2024-2025</u>	<u>Proposed FY 2024-2025</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Justification</u>	<u>Notes</u>
Public Parking	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ -			Per Car, Per Entry
Vendor Parking	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ -			Only for Vendor Lot. Season Parking, per car
Vendor RV	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -			In Vendor RV lot only. Run of Fair. One RV per space. No Water, No Power, No Sewer. Tax additional
Vendor Additional Electrical Connection -	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ -			One-Time Fee, per connection
Vendor Electrical Connection - 50amp	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	\$ -			One-Time Fee, per connection
Vendor Forklift Service	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -			Per 30-minutes. Includes operator
Vendor Pallet Jack Rental	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ -			30-minutes of scheduled use
Vendor Water Connection	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ -			One-Time Fee, per connection
Concession Commission	25%	25%	27%	27%				Same as other similar sized Fairs in the region
10' x 10' Vendor Booth in-Line	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -			Includes cover outdoor/pipe & drape indoor
10' x 10' Vendor Booth Corner	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	\$ -			Includes cover outdoor/pipe & drape indoor
20' x 20' Outdoor Booth	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -			Includes cover outdoor/pipe & drape indoor
Outdoor Bulk Space over 40' x 40'	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ -			Per Sq. Ft. No tent
Exhibitor Camping 20' x 20' space	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ -			Per Space, Per Night. Tax additional
Exhibitor Camping 25' x 40' space	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ -			Per Space, Per Night. Tax additional
Open Class Livestock Entry Fees:								
Sheep & Goats	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00				Per Animal. Includes 1 season parking pass
Cattle	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00				Per Animal. Includes 1 season parking pass

WASHINGTON COUNTY
Requested Budget Report
Fiscal Year 2025-2026

Fund: 200 - Westside Commons - Annual County Fair

Line Item	Description	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Requested 2025-26	\$ Change	% Change
Revenues							
44025	Transient lodgings tax	682,825	0	0	0	0	0%
		682,825	0	0	0	0	0%
44156	Dept Agriculture Lottery Funds	53,167	53,167	53,166	53,166	0	0%
		53,167	53,167	53,166	53,166	0	0%
Intergovernmental revenues							
44511	Camping Fees	6,559	7,180	10,100	10,000	1,800	22%
44514	Commercial Booth Rentals	212,230	199,150	220,885	220,000	(10,000)	-4%
44515	Parking Fees	176,480	176,524	228,616	228,000	42,500	23%
44517	Sponsorship Fees	5,000	10,000	15,500	15,500	(59,500)	-79%
44518	Carnival Fees	491,709	543,054	663,217	663,000	83,000	14%
44522	Open Class Livestock Entry Fees	4,720	1,210	9,940	4,000	(500)	-11%
44523	RV Fees	0	8,940	6,344	6,300	6,300	0%
44595	Utility Fees	0	0	10,740	10,634	10,634	0%
Charges for Services		896,699	946,059	1,165,342	1,157,434	74,234	7%
48195	Reimbursement of expenses (operating)	16,070	14,075	2,100	2,000	2,000	0%
48205	Concessions	404,702	513,195	651,221	650,000	120,000	23%
48225	Other miscellaneous revenue-operating	5,978	3,363	95,796	1,900	(2,600)	-58%
Miscellaneous revenues		426,750	530,632	749,117	653,900	119,400	22%
49042	Transfer from Transient Occupancy Tax	0	668,630	700,00	750,000	42,565	6%
Operating transfers in		0	668,630	700,000	750,000	42,565	6%
Totals are		2,059,440	2,198,488	2,667,625	2,614,500	236,199	10%
Expenditures							
51105	Wages and salaries	209,053	201,680	284,172	283,441	(731)	0%
51110	Temporary salaries	569	0	0	0	0	0%
51115	Overtime and other pay	10,116	15,835	10,000	10,000	0	0%
51125	FICA	16,318	16,382	21,774	21,737	(37)	0%
51130	Workers compensation	2,798	4,563	3,893	3,344	(549)	-14%
51135	Employer paid work day tax	58	58	85	85	0	0%
51136	Oregon Family Leave Tax	404	811	1,138	1,134	(4)	0%
51140	Pers contribution	48,244	47,328	65,853	72,494	6,641	10%

WASHINGTON COUNTY
Requested Budget Report
Fiscal Year 2025-2026

Fund: 200 - Westside Commons - Annual County Fair

Line Item	Description	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Requested 2025-26	\$ Change	% Change
51145	Pers pick up	0	0	0	17,048	17,048	0%
51150	Health insurance	48,938	56,457	91,443	101,031	9,588	10%
51155	Life and long term disability insurance	378	629	714	714	0	0%
51160	Unemployment insurance	179	181	255	476	221	87%
51165	Tri-Met tax	1,559	1,587	2,327	2,334	7	0%
51180	Other employee allowances	365	473	456	684	228	50%
51199	Misc Personnel Services	0	0	0	0	0	0%
	Personnel services	338,978	345,984	482,110	514,522	32,412	7%
51205	Supplies-office, general	278	0	0	0	0	0%
51210	Supplies- general	45,269	57,188	18,847	20,000	(40,000)	-67%
51260	Supplies-small tools	0	0	0	0	0	0%
51270	Postage and freight	31	0	0	0	0	0%
51285	Services -professional services	394,930	627,227	3,843	5,000	(595,000)	-99%
51295	Advertising and public notice	68,864	74,527	101,760	150,000	50,000	50%
51305	Communications-services	4,118	2,290	2,647	3,500	1,000	40%
51310	Utilities	34,694	29,640	18,582	21,000	(14,000)	-40%
51340	Lease and rentals - space	6,618	5,186	0	0	(7,500)	-100%
51345	Lease and rentals - equipment	107,443	130,118	48,141	52,000	(88,000)	-63%
51350	Dues and membership	2,000	1,730	2,500	3,000	2,000	200%
51355	Training and education	505	5,051	3,000	4,500	1,500	50%
51360	Travel expense	1,082	5,263	10,000	10,000	0	0%
51365	Private mileage	93	122	1,000	1,000	715	251%
51390	Permits, licenses and fees	0	207	0	0	(250)	-100%
51462	ITS Systems Computer Replacement - Internal	0	0	472	886	414	88%
51465	Postage and freight- Internal	0	34	0	0	(50)	-100%
51480	Photocopy machine- Internal	607	734	1,000	1,050	50	5%
51485	Board of Commissioners (CAP) - Internal	0	0	2,087	3,879	1,792	86%
51490	County Administrators Office (CAP) - Internal	0	0	6,546	9,085	2,539	39%
51500	County Counsel (CAP) - Internal	0	0	5,007	5,709	702	14%
51505	County Auditor (CAP) - Internal	0	0	115	933	818	711%
51510	OEICE (CAP) - Internal	0	0	1,282	6,225	4,943	386%
51512	County Emergency Management (CAP) - Internal	0	0	1,363	2,990	1,627	119%

WASHINGTON COUNTY
Requested Budget Report By Fund
Fiscal Year 2025-2026

Fund: 200 - Westside Commons - Annual County Fair

Line Item	Description	Actual 2022-23	Actual 2023-24	Estimated Actual 2024-25	Requested 2025-26	\$ Change	% Change
51117	ITS Operations (CAP) - Internal	0	0	24,676	45,703	21,027	85%
51220	Finance (CAP) - Internal	0	0	16,348	20,255	3,907	24%
51222	Facilities Operations (CAP) - Internal	0	0	1,047	0	(1,047)	-100%
51223	ITS Systems Replacement Fund (CAP) - Internal	0	0	0	3,180	3,180	0%
51226	Human Resources (CAP) - Internal	0	0	7,967	17,475	9,508	119%
51227	Liability Insurance (CAP) - Internal	0	0	4,971	10,608	5,637	113%
51229	Building Depreciation (CAP) - Internal	0	0	341	0	(341)	-100%
51250	Other materials and services	25	350	0	0	0	0%
51275	Safety/Security Expenses	0	0	367,503	500,000	500,000	0%
51285	Commercial Vendor Expenses	0	0	50,044	52,000	52,000	0%
51290	Concession Expenses	0	0	75,416	80,000	80,000	0%
51595	Janitorial/Sanitation Expenses	0	0	235,383	250,000	250,000	0%
Materials and Services		666,557	939,667	1,011,888	1,279,978	247,171	24%
52005	Bank Service Charge	2,529	1,131	0	0	(2,000)	-100%
52045	Taxes, assessments, and liens	1,135	0	0	0	0	0%
52130	Other Special Expenditures	19,932	5,150	10,328	12,000	8,500	243%
52146	Entertainment Expenses	455,686	450,994	495,041	510,000	(2,884)	-1%
52147	Open Class Expenses	52,887	24,967	65,000	70,000	20,000	40%
52148	4-H Expenses	59,550	57,487	43,753	50,000	(15,000)	-23%
52149	FFA Expenses	16,026	38,859	15,468	18,000	(22,000)	-55%
52156	Parking Expenses	106,298	145,925	144,759	160,000	(30,000)	-16%
Other expenditures		714,043	724,512	774,349	820,000	(43,384)	-5%
53010	Interdpt chg-indirect charges	41,862	64,862	0	0	0	0%
53055	Interdpt chg-general	150	0	0	0	0	0%
Interfund expenditures		42,012	64,862	0	0	0	0%
57115	Machinery and equipment over \$5,000	9,809	0	0	0	0	0%
Capital outlay		9,809	0	0	0	0	0%
Totals are		1,771,400	2,075,024	2,268,347	2,614,500	236,199	10%