

Washington County Fair Board Meeting Agenda

January 10, 2024
4:45 pm to 6:00 pm

ZOOM Meeting

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/83109202016>

Fair Board

Gary Seidel, President
Jerry Willey, Board Member

Bill Ganger, Board Member
Bob Rollinger, Board Member

Mitch Nussbaumer, Board Member
Troy Ceballos, Board Member

A. Call to Order

B. Oral Communications I

This is the time when members of the audience may address the Board. This opportunity is time-limited to two (2) minutes per individual. The maximum time for this Oral Communications period is ten (10) minutes. Another (longer) oral communication opportunity is available at the end of the agenda for those who need longer than two minutes. Speakers may select only one oral communications opportunity. Those providing written testimony are requested to provide 10 copies.

C. Reports

1. Approval of October & November 2023 Financial Report for Fiscal Year 2023-2024
2. 4-H update

D. Old Business

1. Other, if any

E. New Business

1. Proposed Budget FY 2024-2025
2. Board Elections
3. Other, if any

F. Other Matters of Information

1. County Administrative Office Update, if any
2. Other, if any

G. Oral Communications II

As noted above, this is the second opportunity for the public to address to Board if more than two (2) minutes is needed. This opportunity is time-limited to five (5) minutes per individual. The maximum opportunity for this Oral Communications period is thirty (30) minutes.

H. Adjourn



Monthly Financial Report

Washington County

Washington County

Fund=200 (Fair Complex), Program=981010 (Annual County Fair)

Account	July 2023	Aug 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	June 2024	YTD-Actual	Budget	Remaining Budget	Use
Intergovernmental Rev																
41025 Transient Lodge Tax	\$ (70,935.60)	\$ (65,015.60)	\$ (53,825.80)	\$ (49,959.80)	\$ (39,949.50)								\$ (279,686.30)	\$ (650,500.00)	\$ (370,813.70)	43%
43156 Oregon Lottery Funds	\$ -	\$ -	\$ -	\$ -	\$ -								\$ -	\$ (53,166.00)	\$ (53,166.00)	0%
TOTAL	\$ (70,935.60)	\$ (65,015.60)	\$ (53,825.80)	\$ (49,959.80)	\$ (39,949.50)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (279,686.30)	\$ (703,666.00)	\$ (423,979.70)	40%
Charges for Sevices																
44511 Camping Fees	\$ (4,133.00)	\$ (4,110.00)	\$ -	\$ -	\$ -								\$ (8,243.00)	\$ (6,500.00)	\$ 1,743.00	127%
44514 Comm Booth Rent	\$ (57,799.00)	\$ (155,426.00)	\$ -	\$ -	\$ -								\$ (213,225.00)	\$ (230,000.00)	\$ (16,775.00)	93%
44515 Parking Fees	\$ -	\$ (185,474.00)	\$ -	\$ -	\$ -								\$ (185,474.00)	\$ (175,000.00)	\$ 10,474.00	106%
44517 Sponsorship Fees	\$ -	\$ (10,000.00)	\$ -	\$ -	\$ -								\$ (10,000.00)	\$ (5,000.00)	\$ 5,000.00	200%
44518 Carnival Fees	\$ (543,054.00)	\$ -	\$ -	\$ -	\$ -								\$ (543,054.00)	\$ (500,000.00)	\$ 43,054.00	109%
44522 Livestock Entry Fees	\$ (130.00)	\$ (1,080.00)	\$ -	\$ -	\$ -								\$ (1,210.00)	\$ (4,500.00)	\$ (3,290.00)	
TOTAL	\$ (605,116.00)	\$ (356,090.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (961,206.00)	\$ (921,000.00)	\$ 40,206.00	104%
Miscellaneous Revenues																
48205 Concessions	\$ (419,361.00)	\$ (93,834.00)	\$ -	\$ -	\$ -								\$ (513,195.00)	\$ (400,000.00)	\$ 113,195.00	128%
48225 Other Misc Rev	\$ -	\$ (5.00)	\$ (4,499.00)	\$ -	\$ -								\$ (4,504.00)	\$ (6,000.00)	\$ (1,496.00)	75%
Total	\$ (419,361.00)	\$ (93,839.00)	\$ (4,499.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (517,699.00)	\$ (406,000.00)	\$ 111,699.00	128%
Total Revenues	\$ (1,095,412.60)	\$ (514,944.60)	\$ (58,324.80)	\$ (49,959.80)	\$ (39,949.50)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,758,591.30)	\$ (2,030,666.00)	\$ (272,074.70)	87%
Personal Services																
51105 Wages & Salaries	\$ 11,768.00	\$ 25,267.00	\$ 10,517.00	\$ 12,569.00	\$ 12,687.00								\$ 72,808.00	\$ 279,237.00	\$ 206,429.00	26%
51115 Overtime/Other Pay	\$ -	\$ 10,686.00	\$ 1,556.00	\$ 163.00	\$ 1,028.00								\$ 13,433.00	\$ 10,000.00	\$ (3,433.00)	134%
51125 FICA	\$ 878.00	\$ 2,721.00	\$ 903.00	\$ 936.00	\$ 1,030.00								\$ 6,468.00	\$ 21,397.00	\$ 14,929.00	30%
51130 Workers Comp	\$ 194.00	\$ 280.00	\$ 180.00	\$ 335.00	\$ 339.00								\$ 1,328.00	\$ 5,440.00	\$ 4,112.00	24%
51135 Employer Paid Workd	\$ 5.00	\$ 6.00	\$ 2.00	\$ 4.00	\$ 4.00								\$ 21.00	\$ 102.00	\$ 81.00	21%
51136 Oregon Family Leave	\$ 43.00	\$ 135.00	\$ 45.00	\$ 46.00	\$ 51.00								\$ 320.00	\$ 1,104.00	\$ 784.00	29%
51140 Pers Contribution	\$ 2,823.00	\$ 7,985.00	\$ 2,559.00	\$ 2,743.00	\$ 2,940.00								\$ 19,050.00	\$ 67,093.00	\$ 48,043.00	28%
51150 Health Insurance	\$ 4,555.00	\$ 4,556.00	\$ 3,378.00	\$ 4,172.00	\$ 4,398.00								\$ 21,059.00	\$ 82,977.00	\$ 61,918.00	25%
51155 Life, Long Term Disab	\$ 51.00	\$ 51.00	\$ 38.00	\$ 47.00	\$ 49.00								\$ 236.00	\$ 918.00	\$ 682.00	26%
51160 Unemployment Insura	\$ 9.00	\$ 13.00	\$ 9.00	\$ 11.00	\$ 12.00								\$ 54.00	\$ 255.00	\$ 201.00	21%
51165 Tri-Met Tax	\$ 84.00	\$ 267.00	\$ 86.00	\$ 89.00	\$ 99.00								\$ 625.00	\$ 2,260.00	\$ 1,635.00	28%
51180 Other Employee Allow	\$ 21.00	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00								\$ 133.00	\$ 456.00	\$ 323.00	29%
51199 Misc Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -								\$ -	\$ -	\$ -	0%
TOTAL	\$ 20,431.00	\$ 51,995.00	\$ 19,301.00	\$ 21,143.00	\$ 22,665.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,535.00	\$ 471,239.00	\$ 335,704.00	29%

<i>Account</i>	<i>July 2023</i>	<i>Aug 2023</i>	<i>Sept 2023</i>	<i>Oct 2023</i>	<i>Nov 2023</i>	<i>Dec 2023</i>	<i>Jan 2024</i>	<i>Feb 2024</i>	<i>Mar 2024</i>	<i>Apr 2024</i>	<i>May 2024</i>	<i>June 2024</i>	<i>YTD-Actual</i>	<i>Budget</i>	<i>Remaining Budget</i>	<i>% Use</i>			
Materials and Supplies																			
51205 Supplies - Office	\$ -	\$ -	\$ -	\$ -	\$ -								\$ -	\$ 100.00	\$ 100.00	0%			
51210 Supplies- General	\$ 49,000.00	\$ 1,574.00	\$ 5,500.00	\$ -	\$ -								\$ 56,074.00	\$ 50,000.00	\$ (6,074.00)	112%			
51285 Services -Professional	\$ 283,510.00	\$ 142,396.00	\$ 199,005.00	\$ (56,301.00)	\$ -								\$ 568,610.00	\$ 500,000.00	\$ (68,610.00)	114%			
51295 Advertising & Public N	\$ 61,782.00	\$ 8,245.00	\$ -	\$ -	\$ -								\$ 70,027.00	\$ 75,000.00	\$ 4,973.00	93%			
51305 Communications - Serv	\$ -	\$ 2,101.00	\$ -	\$ -	\$ -								\$ 2,101.00	\$ 6,000.00	\$ 3,899.00	35%			
51310 Utilities	\$ 12,373.00	\$ 15,987.00	\$ 1,279.00	\$ -	\$ -								\$ 29,639.00	\$ 40,000.00	\$ 10,361.00	74%			
51340 Lease & Rentals - Spac	\$ 4,681.00	\$ 505.00	\$ -	\$ 2,186.00	\$ -								\$ 7,372.00	\$ 10,000.00	\$ 2,628.00	74%			
51345 Lease & Rentals - Equi	\$ 1,888.00	\$ 128,230.00	\$ -	\$ -	\$ -								\$ 130,118.00	\$ 150,000.00	\$ 19,882.00	87%			
51350 Dues & Membership	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -								\$ 1,000.00	\$ 2,500.00	\$ 1,500.00	40%			
51355 Training & Education	\$ -	\$ 163.00	\$ 454.00	\$ 975.00	\$ 445.00								\$ 2,037.00	\$ 2,000.00	\$ (37.00)	102%			
51360 Travel Expense	\$ -	\$ -	\$ 1,027.00	\$ 2,231.00	\$ 1,149.00								\$ 4,407.00	\$ 5,000.00	\$ 593.00	88%			
51365 Private Mileage	\$ -	\$ -	\$ -	\$ -	\$ 122.00								\$ 122.00	\$ 50.00	\$ (72.00)	244%			
51390 Permits, Licenses & Fe	\$ 17.00	\$ -	\$ 40.00	\$ -	\$ -								\$ 57.00	\$ 500.00	\$ 443.00	11%			
51465 - Postage & Freight	\$ 33.00	\$ -	\$ 1.00	\$ -	\$ -								\$ 34.00	\$ 50.00	\$ 16.00	0%			
51480 Photocopier	\$ 88.00	\$ 106.00	\$ 59.00	\$ 47.00	\$ 42.00								\$ 342.00	\$ 1,000.00	\$ 658.00	34%			
51550 Other Materials & Ser	\$ -	\$ -	\$ -	\$ -	\$ -								\$ -	\$ 2,000.00	\$ 2,000.00	0%			
TOTAL	\$ 414,372.00	\$ 299,307.00	\$ 207,365.00	\$ (50,862.00)	\$ 1,758.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 871,940.00	\$ 844,200.00	\$ (27,740.00)	103%
Other Expenditures																			
52005 Bank Service Fees	\$ -	\$ 1,131.25	\$ -	\$ -	\$ -								\$ 1,131.25	\$ 500.00	\$ (631.25)	226%			
52045 Taxes, Assessments	\$ -	\$ -	\$ -	\$ -	\$ -								\$ -	\$ 500.00	\$ 500.00	0%			
52130 Other Special Exp	\$ 2,582.00	\$ 535.00	\$ -	\$ -	\$ -								\$ 3,117.00	\$ 20,000.00	\$ 16,883.00	16%			
52146 Entertainment Exp	\$ 339,679.00	\$ 111,315.00	\$ -	\$ -	\$ -								\$ 450,994.00	\$ 500,000.00	\$ 49,006.00	90%			
52147 Open Class Exp	\$ 7,586.00	\$ 12,343.00	\$ 2,475.00	\$ 7,312.00	\$ -								\$ 29,716.00	\$ 50,000.00	\$ 20,284.00	59%			
52148 4-H Expenses	\$ 20,610.00	\$ 32,402.00	\$ 2,475.00	\$ 8,562.00	\$ -								\$ 64,049.00	\$ 60,000.00	\$ (4,049.00)	107%			
52149 FFA Expenses	\$ 5,013.00	\$ 31,327.00	\$ -	\$ 1,250.00	\$ -								\$ 37,590.00	\$ 15,000.00	\$ (22,590.00)	251%			
52156 Parking Expenses	\$ 49,641.00	\$ 68,635.00	\$ 27,240.00	\$ 40,992.00	\$ -								\$ 186,508.00	\$ 100,000.00	\$ (86,508.00)	0%			
TOTAL	\$ 425,111.00	\$ 257,688.25	\$ 32,190.00	\$ 58,116.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 773,105.25	\$ 746,000.00	\$ (27,105.25)	104%
53010 Interdpt Chg - Indirect	\$ -	\$ -	\$ -	\$ -	\$ -								\$ -	\$ 64,862.00	\$ 64,862.00	0%			
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,862.00	\$ 64,862.00	0%	
Total Expenditures	\$ 859,914.00	\$ 608,990.25	\$ 258,856.00	\$ 28,397.00	\$ 24,423.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,780,580.25	\$ 2,126,301.00	\$ 345,720.75	84%
TOTAL REVENUES	\$ (1,095,412.60)	\$ (514,944.60)	\$ (58,324.80)	\$ (49,959.80)	\$ (39,949.50)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,758,591.30)	\$ (2,030,666.00)	\$ (272,074.70)	87%
TOTAL EXPENDITURES	\$ 859,914.00	\$ 608,990.25	\$ 258,856.00	\$ 28,397.00	\$ 24,423.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,780,580.25	\$ 2,126,301.00	\$ 345,720.75	84%
													\$ 21,988.95	\$ 95,635.00	\$ 73,646.05				

County Fair 2024-25 Proposed Budget

Fund	Program	Account	Account Name	2024-25 Proposed Budget	2023_24 Projected Actual	2023_24 Adopted Budget	% Budget Change	Justification's
981010 Fair Revenue								
200	981010	41025	Transient Lodgings Tax	\$ (690,200)	\$ (650,500)	\$ (650,500)	6%	Estimate from County Finance
200	981010	43156	Dept of Agriculture Lottery Funds	\$ (53,166)	\$ (53,166)	\$ (53,166)	0%	State Lottery Funds
200	981010	44511	Livestock Camping Fees	\$ (8,200)	\$ (8,243)	\$ (6,500)	26%	Dependant on program registration.
200	981010	44514	Commercial Booth Rentals	\$ (230,000)	\$ (213,225)	\$ (230,000)	0%	Additional Booth Spaces
200	981010	44515	Parking Fees	\$ (185,500)	\$ (185,474)	\$ (175,000)	6%	
200	981010	44517	Sponsorship Fees	\$ (75,000)	\$ (10,000)	\$ (5,000)	1400%	Implement new sales program
200	981010	44518	Carnival Fees	\$ (600,000)	\$ (543,054)	\$ (500,000)	20%	New Fast Pass Program
200	981010	44522	Open Class Livestock Entry Fees	\$ (4,500)	\$ (1,210)	\$ (4,500)	0%	Dependant on program registration.
200	981010	48205	Concessions	\$ (565,000)	\$ (513,195)	\$ (400,000)	41%	Increase in food and beverage booths
200	981010	48225	Other miscellaneous revenue	\$ (4,500)	\$ (4,504)	\$ (6,000)	-25%	
Total 981010 Fair Revenues				\$ (2,416,066)	\$ (2,182,571)	\$ (2,030,666)	19%	
981010 Fair Expenditures								
200	981010	51105	Wages and salaries	\$ 289,420.84	\$ 279,237	\$ 279,237	4%	
200	981010	51115	Overtime and other pay	\$ 10,000.00	\$ 10,000	\$ 10,000	0%	
200	981010	51125	FICA	\$ 22,175.52	\$ 21,397	\$ 21,397	4%	
200	981010	51130	Workers compensation	\$ 3,887.73	\$ 5,440	\$ 5,440	-29%	
200	981010	51135	Employer paid work day tax	\$ 88.40	\$ 102	\$ 102	-13%	
200	981010	51136	Oregon Family Leave Tax	\$ 1,157.69	\$ 1,104	\$ 1,104	5%	
200	981010	51140	PERS/Retirement Contribution	\$ 66,998.16	\$ 67,093	\$ 67,093	0%	
200	981010	51150	Health insurance	\$ 91,447.59	\$ 82,977	\$ 82,977	10%	
200	981010	51155	Life and long term disability insurance	\$ 709.92	\$ 918	\$ 918	-23%	
200	981010	51160	Unemployment insurance	\$ 255.00	\$ 255	\$ 255	0%	
200	981010	51165	Tri-Met tax	\$ 2,369.53	\$ 2,260	\$ 2,260	5%	
200	981010	51180	Other Allowances	\$ 455.00	\$ 456	\$ 456	0%	
200	981010	51199	Misc Personal Services	\$	\$ -	\$ -	0%	
Total Personal Services				\$ 488,965	\$ 471,239	\$ 471,239	4%	
200	981010	51205	Office Supplies	\$ -	\$ -	\$ 100	-100%	
200	981010	51210	Supplies- general	\$ 60,000	\$ 56,074	\$ 50,000	20%	Janitorial supplies, signs & banners, table covers, etc.
200	981010	51285	Services -professional services	\$ 600,000	\$ 568,610	\$ 500,000	20%	Security, Sheriff's Dept, EMT's, portable restrooms, janitorial, garbage crew, table washers, and other labor related
200	981010	51295	Advertising and public notice	\$ 100,000	\$ 75,000	\$ 75,000	33%	Fairtime Media Plan
200	981010	51305	Communications-services	\$ 2,500	\$ 2,101	\$ 6,000	-58%	Radios, Website Hosting
200	981010	51310	Utilities	\$ 35,000	\$ 29,639	\$ 40,000	-13%	Garbage & Recycling, PGE, NW Natural, Water/Sewer, Propane
200	981010	51340	Lease and rentals - space	\$ 7,500	\$ 7,372	\$ 10,000	-25%	Port of Portland property lease. Portable Offices
200	981010	51345	Lease and rentals - equipment	\$ 140,000	\$ 130,118	\$ 150,000	-7%	Generators, Tents, Tables, Chairs, Fencing, Tractor/Other Equipment, etc.

200	981010	51350	Dues and membership	\$	1,000	\$	1,000	\$	2,500	-60%	OFA, WFA, IAFE, OFEA, Chamber. Split between programs.
200	981010	51355	Training and education	\$	3,000	\$	2,037	\$	2,000	50%	Professional Development & Training
200	981010	51360	Travel expense	\$	10,000	\$	8,000	\$	5,000	100%	Professional Development & Training
200	981010	51365	Private mileage	\$	285	\$	250	\$	50	470%	Staff - Private mileage to conduct Fair
200	981010	51390	Permits, licenses and fees	\$	250	\$	250	\$	500	-50%	
200	981010	51465	Postage and freight- Internal	\$	50	\$	34	\$	50	0%	
200	981010	51475	Photocopy Machine - internal	\$	1,000	\$	1,000	\$	1,000	0%	
200	981010	51485	Board of Commissioners (CAP)	\$	2,086.50	\$	-	\$	-		FY 2024-25 Cost Allocation Plan Matrix
200	981010	51490	County Administrators Office (CAP)	\$	6,545.00	\$	-	\$	-		FY 2024-25 Cost Allocation Plan Matrix
200	981010	51500	County Counsel (CAP)	\$	5,006.50	\$	-	\$	-		FY 2024-25 Cost Allocation Plan Matrix
200	981010	51505	County Auditor (CAP)	\$	114.50	\$	-	\$	-		FY 2024-25 Cost Allocation Plan Matrix
200	981010	51510	OEICE (CAP)	\$	1,281.75	\$	-	\$	-		FY 2024-25 Cost Allocation Plan Matrix
200	981010	51512	County Emergency Management	\$	1,362.50	\$	-	\$	-		FY 2024-25 Cost Allocation Plan Matrix
200	981010	51517	ITS Operations (CAP)	\$	24,675.50	\$	-	\$	-		FY 2024-25 Cost Allocation Plan Matrix
200	981010	51520	Finance (CAP)	\$	16,348.00	\$	-	\$	-		FY 2024-25 Cost Allocation Plan Matrix
200	981010	51522	Facilities Operations (CAP)	\$	1,046.75	\$	-	\$	-		FY 2024-25 Cost Allocation Plan Matrix
200	981010	51526	Human Resouces (CAP)	\$	7,967.00	\$	-	\$	-		FY 2024-25 Cost Allocation Plan Matrix
200	981010	51527	Liability Insurance (CAP)	\$	4,971.00	\$	-	\$	-		FY 2024-25 Cost Allocation Plan Matrix
200	981010	51529	Building Depreciation (CAP)	\$	341.25	\$	-	\$	-		FY 2024-25 Cost Allocation Plan Matrix
200	981010	51550	Other materials and services	\$	-	\$	-	\$	2,000	-100%	

Total Materials and Supplies				\$	1,032,331	\$	881,485	\$	844,200	22%	
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200	981010	52005	Bank Service Charge	\$	2,000	\$	2,000	\$	500	300%	Credit Card Fees
200	981010	52045	Taxes, Assesements	\$	-	\$	-	\$	500	-100%	RV Parking & Camping TLT tax
200	981010	52130	Other Special Expenditures	\$	3,500	\$	3,117	\$	20,000	-83%	Fair Board Breakfast
200	981010	52146	Entertainment Expenses	\$	600,000	\$	450,994	\$	500,000	20%	Stages Acts, Grounds Acts, Exhibits & associated costs
200	981010	52147	Open Class Expenses	\$	50,000	\$	29,716	\$	50,000	0%	Open Class Livestock & Home Arts
200	981010	52148	4-H Expenses	\$	65,000	\$	64,049	\$	60,000	8%	\$15,000 directly to 4-H. The rest retained for support services, operating costs & shared expenses
200	981010	52149	FFA Expenses	\$	38,000	\$	37,590	\$	15,000	153%	Premiums, Judges, Ribbons
200	981010	52156	Parking Expenses	\$	187,000	\$	186,508	\$	100,000	87%	All expenses related to parking cars during the Fair, includes HPD, Flaggers.
200	981010	53010	Interdpt chg-indirect charges	\$	-	\$	64,862.00	\$	64,862	-100%	Interdepartment charges are now CAP, increase 36%

Total Other Expenditures				\$	945,500	\$	838,836	\$	810,862	17%	
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Total 981010 Fair Expenditures				\$	2,466,797	\$	2,191,560	\$	2,126,301	16%	
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Total Revenue	\$	(2,416,066)	\$	(2,182,571)	\$	(2,030,666)	19%
Total Expenses	\$	2,466,797	\$	2,191,560	\$	2,126,301	16%
Subsidy from Fairgrounds Contingency	\$	50,731	\$	8,989	\$	95,635	-47%