



Oregon State Fair Council Meeting Notice & Agenda Thursday, February 5, 2026, at 1:30 P.M.

State Fair & Expo Center
2330 17th Street NE Salem, OR 97301

This meeting will be conducted in person & Virtual/Zoom.

Zoom Meeting Link:

<https://us06web.zoom.us/j/84526826789?pwd=rjcAuTGCLNE8RyfwXfbYT8LWITXyv8.1>

Meeting ID # 852 1488 7784

Passcode# 215446

Agenda

1:30 P.M. – Public Session

- **Call to Order**
- **Roll Call**
- **Pledge of Allegiance**
- **Minutes:**
 - Council Meeting of November 20, 2025 – *motion needed*
- **Reports:**
 - Council Chair Report – Loyal Burns
 - CEO Report – Kim Grewe-Powell
 - Financial Statements up to 12/31/2025 – *motion needed*
 - P&L Budget vs Actual 2025– *motion needed*
 - P&L Previous Year Comparison 25-24– *motion needed*
 - Proposed 2026 Budget– *motion needed*
 - Fair Foundation Report- Zach Pickett
- **Public Comments:**
- **Committee Report:**
 - Executive Committee
- **Old Business:**
- **Adjourn**



Minutes of the Oregon State Fair Council Regular Meeting

November 20, 2025

In-Person Cascade Hall-Oregon State Fair/Virtual/Zoom Meeting

Audio Recorded: Yes

- **Call to Order:** The meeting convened at 1:32 P.M. with Chair Burns presiding.
- **Roll Call:** The attendance, both in person and via Zoom, was recorded as shown below:

Present:

Loyal Burns, Chair
Joel Conder, Vice Chair
Tami Kerr, Council Member
Travis Smith, Council Member
Arnie Roblan, Council Member
Kim Grewe-Powell, Director/CEO

Non-Present:

Shane Matthews, Council Member
Lucy Escobar, Council Member
Representative Paul Evans Advisor Council Member

Other-Present:

Bradley Bingenheimer, Partner, Assurance & Advisory
SingerLewak
Jean Wheat-Palm, CFO and Director of Human
Resources
Deborah Hall, Accounts Payable & Front Office Lead

- **Pledge of Allegiance:** The Pledge of Allegiance was made by all parties present.
- **Approval of Minutes:**

Chair Loyal Burns gave the Council time to review the minutes from the July 17, 2025, Council Meeting. Chair Burns asked for a motion to approve the minutes. Hearing none, Vice Chair Joel Conder motioned to approve the minutes, and seconded by Tami Kerr to approve the minutes as presented. The motion carried unanimously.

Chair Loyal Burns gave the Council time to review the special council minutes from the September 3, 2025, Council Meeting. Chair Burns asked for a motion to approve the minutes. Hearing none, Vice Chair Joel Conder motioned to approve the minutes, and seconded by Tami Kerr to approve the minutes as presented. The motion carried unanimously.

- **Reports:**
 - **Council Chair's Report:** Chair Burns stated he appreciates CEO, Kim Grewe-Powell and her team.
 - **2024 Audit Report:** Bradley Bingenheimer, Partner, Assurance & Advisory
 - **2024 financial review** (not an audit); no material issues found.
 - **Current assets:** \$10.8M (+\$2M).
 - **Net position:** \$11.8M (+\$1.9M).
 - **Total revenues:** \$10.1M (+\$500K).

Five-Year Summary

- Assets grew from **\$6M (2020)** to **over \$12M (2024)**.
 - Revenues have increased each year since the pandemic.
 - Expenses have remained about **\$1M below revenues** annually.
 - G&A costs remained stable.
- **Audit Cycle**
 - Full audit to occur **every third year**.
 - 2025 - Audit Review (performed in 2026)
 - 2026 – Audit Full (performed in 2027)
- **CEO Report:** Attendance for the Oregon State Fair was around 413,872 (up 37%) despite extreme heat for the first five days of the Fair.

Revenue was up 12%, net profit was approximately \$2.2 million.

OSF had 11 Concerts this year, the Beach Boys canceled which was unfortunate. Concert revenue was down 11%.

Carnival had 60 rides 12 which were new. Revenue was around \$1.5 million and there were 750,000 individual rides taken.

Sponsorships included 18 corporate sponsors. Revenue was \$421,000. Partnerships included local hotels, company picnics, and industry meetings. Competitions were strong this year with entries. 442,000 people visited the State Fair website, social media OSF had about 2 Million impressions. OSF had 5 influencers' visit the fair this year. The Fair concluded successfully. Industry and regional attendance trends flat to slightly up.

- **Financials:** CEO Kim Grewe-Powell shared that the financials are current through October 31, which is still two months short of a full-year comparison. OSFEC's income is at \$10 Million, up 3.8% from last year. Expenses are up 12.3% coming

in at \$9.6 Million. The net ordinary income is roughly \$500,000, and overall net income is about \$900,000.

The State Fair brought in a net profit of \$2.1 Million, Scare at the Fair is expected to net about \$18,000.00. Expo Activity is down about 5%. Assets and liabilities are in balance at about \$13 Million, up 6% from last year.

Chair Loyal Burns asked if there were any questions regarding the financial statements that were presented to the Council. Hearing none, Vice Chair Joel Conder moved to accept the financials and was seconded by Council Member Arnie Roblan. The motion carried unanimously.

- **Fair Foundation Report:** None
- **Public Comments on Non-Agenda Items:** None
- **Committee Reports:**
 - **Executive Committee:** None
 - **Governmental Affairs Committee:** None
 - **Nominating Committee:** None
- **Old Business:** Create a committee to work on the bylaws and CEO review. - No action taken.
- **Adjourn:** There being no further business, the meeting adjourned at 2:06 P.M.

Oregon State Fair Council

Balance Sheet

As of December 31, 2025

01/30/26

Accrual Basis

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10120 · USB - Operating Acct - 5013	2,839,080.90
10121 · USB - Payroll Acct - 3265	21,495.36
10122 · USB - Premium Acct - 5021	782.00
10127 · USB - Fair Admission -5088	21,099.11
10128 · USB - Office Expo - 5104	345,683.98
10129 · USB - Show Works - 5120	1,433.54
10130 · USB - Camp Ground - 5138	122.50
10131 · USB - Office FAIR - 5112	3,198.74
10150 · Petty Cash Box - Fair	430.69
10200 · State Treasury Fund Account	8,754,909.90
Total Checking/Savings	11,988,236.72
Accounts Receivable	206,071.60
Other Current Assets	60,534.04
Total Current Assets	12,254,842.36
Other Assets	
19000 · Capital Investments- SF Council	
19015 · 2015 Capital Investments	313,465.71
19016 · 2016 Capital Investments	282,283.78
19017 · 2017 Capital Investments	459,316.41
19018 · 2018 Capital Investments	493,738.09
19019 · 2019 Capital Investments	552,403.62
19020 · 2020 Capital Investments	101,788.09
19021 · 2021 Capital Investments	73,577.00
19022 · 2022 Capital Investments	46,615.00
19023 · 2023 Capital Investments	248,897.84
19024 · 2024 Capital Investments	56,655.00
19099 · Accum Deprec Capital Improv	-1,294,714.31
Total 19000 · Capital Investments- SF Coun...	1,334,026.23
Total Other Assets	1,334,026.23
TOTAL ASSETS	13,588,868.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Total Liabilities	449,742.31
Equity	
25000 · State Parks Opening Bal	3,014,804.40
25020 · State Biennium Fund 2015-2017	1,015,299.00
32000 · Retained Earnings	8,009,847.52
32001 · Ret Earn - Facility Assess Cost	-254,738.00
32050 · Restricted Net Posititon	7,929.02
Net Income	1,345,984.34
Total Equity	13,139,126.28
TOTAL LIABILITIES & EQUITY	13,588,868.59

Oregon State Fair Council
Profit & Loss
January through December 2025

	<u>Jan - Dec 25</u>
Ordinary Income/Expense	
Income	
400 Administration Revenue	391,628.46
410 Operations Revenue	45,068.00
450 Expo Center Revenue	1,658,937.32
451 Holiday Village Revenue	30,869.56
452 July Spectacular Revenue	235,984.81
453 Scare at the Fair Revenue	41,371.73
470 State Fair Revenue	8,383,422.85
Total Income	<u>10,787,282.73</u>
Gross Profit	10,787,282.73
Expense	
100 Signature Events	315,436.43
110 Employee Salaries & Wages	901,724.87
130 Contracted Labor - PT/Temp	0.00
130 Contracted Labor PT/Temps	183,389.38
150 Employee Benefits - ER Exp	158,401.80
160 Payroll Tax - ER Share	96,820.80
170 Professional Services	418,060.92
180 Council Expense	126.67
190 Travel/Training/Conferences	31,749.82
200 Supplies & Expenses	129,443.02
210 Dues and Subscriptions	5,283.90
220 Insurance	153,960.00
230 Utilities	1,020,049.86
240 Maint and Repairs of Equip	28,725.54
250 Maint of Bldg and Grounds	734,020.11
260 Special Repairs & Maint	1,341.00
270 Marketing Expenses	50,871.07
280 Vehicle Expenses	17,757.26
290 Merchant & Bank Fees	145,971.38
300 Equipment Purchase	14,561.25
310 Permits & License Fees	3,891.62
400 State Fair Administrative	49,727.36
410 State Fair Marketing	862,222.68
420 State Fair Operations	2,060,959.72

Oregon State Fair Council
Profit & Loss
January through December 2025

01/30/26
Accrual Basis

	<u>Jan - Dec 25</u>
500 State Fair Attractions	2,482,321.31
510 State Fair Exhibits	786,372.03
Total Expense	<u>10,653,189.80</u>
Net Ordinary Income	134,092.93
Other Income/Expense	
Other Income	
Other Income	511,058.00
Special Projects Income	876,404.24
90400 · Bond Project	45,035.19
Total Other Income	<u>1,432,497.43</u>
Other Expense	
Special Projects Expense	216,671.38
90700 · Bond Project Exp	3,934.64
Total Other Expense	<u>220,606.02</u>
Net Other Income	<u>1,211,891.41</u>
Net Income	<u><u>1,345,984.34</u></u>

Oregon State Fair Council
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
400 Administration Revenue	391,628.46	418,500.00	-26,871.54	93.6%
410 Operations Revenue	45,068.00	51,168.00	-6,100.00	88.1%
450 Expo Center Revenue	1,658,937.32	1,753,000.00	-94,062.68	94.6%
451 Holiday Village Revenue	30,869.56	33,000.00	-2,130.44	93.5%
452 July Spectacular Revenue	235,984.81	278,500.00	-42,515.19	84.7%
453 Scare at the Fair Revenue	41,371.73	25,000.00	16,371.73	165.5%
470 State Fair Revenue	8,383,422.85	8,980,950.00	-597,527.15	93.3%
Total Income	<u>10,787,282.73</u>	<u>11,540,118.00</u>	<u>-752,835.27</u>	<u>93.5%</u>
Gross Profit	10,787,282.73	11,540,118.00	-752,835.27	93.5%
Expense				
100 Signature Events	315,436.43	244,500.00	70,936.43	129.0%
110 Employee Salaries & Wa...	901,724.87	1,014,445.00	-112,720.13	88.9%
130 Contracted Labor - PT/Te...	0.00			
130 Contracted Labor PT/Te...	183,389.38	132,000.00	51,389.38	138.9%
150 Employee Benefits - ER ...	158,401.80	169,767.24	-11,365.44	93.3%
160 Payroll Tax - ER Share	96,820.80	87,000.00	9,820.80	111.3%
170 Professional Services	418,060.92	377,500.00	40,560.92	110.7%
180 Council Expense	126.67	500.00	-373.33	25.3%
190 Travel/Training/Conferen...	31,749.82	35,150.00	-3,400.18	90.3%
200 Supplies & Expenses	129,443.02	107,000.00	22,443.02	121.0%
210 Dues and Subscriptions	5,283.90	5,500.00	-216.10	96.1%
220 Insurance	153,960.00	150,000.00	3,960.00	102.6%
230 Utilities	1,020,049.86	1,003,500.00	16,549.86	101.6%
240 Maint and Repairs of Equ...	28,725.54	50,000.00	-21,274.46	57.5%
250 Maint of Bldg and Grounds	734,020.11	917,800.00	-183,779.89	80.0%
260 Special Repairs & Maint	1,341.00	3,500.00	-2,159.00	38.3%
270 Marketing Expenses	50,871.07	53,500.00	-2,628.93	95.1%
280 Vehicle Expenses	17,757.26	17,500.00	257.26	101.5%
290 Merchant & Bank Fees	145,971.38	137,000.00	8,971.38	106.5%
300 Equipment Purchase	14,561.25	20,000.00	-5,438.75	72.8%
310 Permits & License Fees	3,891.62	1,500.00	2,391.62	259.4%
400 State Fair Administrative	49,727.36	48,275.00	1,452.36	103.0%
410 State Fair Marketing	862,222.68	902,000.00	-39,777.32	95.6%
420 State Fair Operations	2,060,959.72	1,981,550.00	79,409.72	104.0%

Oregon State Fair Council
Profit & Loss Budget vs. Actual
January through December 2025

01/30/26
 Accrual Basis

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
500 State Fair Attractions	2,482,321.31	2,562,220.00	-79,898.69	96.9%
510 State Fair Exhibits	786,372.03	782,750.00	3,622.03	100.5%
Total Expense	10,653,189.80	10,804,457.24	-151,267.44	98.6%
Net Ordinary Income	134,092.93	735,660.76	-601,567.83	18.2%
Other Income/Expense				
Other Income				
Other Income	511,058.00	575,000.00	-63,942.00	88.9%
Special Projects Income	876,404.24	37,513.33	838,890.91	2,336.2%
90400 · Bond Project	45,035.19	9,600.00	35,435.19	469.1%
Total Other Income	1,432,497.43	622,113.33	810,384.10	230.3%
Other Expense				
Special Projects Expense	216,671.38	524,600.00	-307,928.62	41.3%
90700 · Bond Project Exp	3,934.64			
Total Other Expense	220,606.02	524,600.00	-303,993.98	42.1%
Net Other Income	1,211,891.41	97,513.33	1,114,378.08	1,242.8%
Net Income	1,345,984.34	833,174.09	512,810.25	161.5%

Oregon State Fair Council
Profit & Loss Previous Year Comparison
January through December 2025

	Jan - Dec 25	Jan - Dec 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
400 Administration Revenue	391,628.46	329,825.87	61,802.59	18.7%
410 Operations Revenue	45,068.00	38,708.20	6,359.80	16.4%
450 Expo Center Revenue	1,658,937.32	1,643,026.43	15,910.89	1.0%
451 Holiday Village Revenue	30,869.56	13,953.60	16,915.96	121.2%
452 July Spectacular Revenue	235,984.81	107,156.98	128,827.83	120.2%
453 Scare at the Fair Revenue	41,371.73	0.00	41,371.73	100.0%
470 State Fair Revenue	8,383,422.85	8,365,052.33	18,370.52	0.2%
Total Income	<u>10,787,282.73</u>	<u>10,497,723.41</u>	<u>289,559.32</u>	<u>2.8%</u>
Gross Profit	10,787,282.73	10,497,723.41	289,559.32	2.8%
Expense				
100 Signature Events	315,436.43	120,145.05	195,291.38	162.6%
110 Employee Salaries & Wa...	901,724.87	763,103.80	138,621.07	18.2%
130 Contracted Labor PT/Te...	183,389.38	130,583.05	52,806.33	40.4%
150 Employee Benefits - ER ...	158,401.80	137,868.64	20,533.16	14.9%
160 Payroll Tax - ER Share	96,820.80	80,012.35	16,808.45	21.0%
170 Professional Services	418,060.92	320,339.16	97,721.76	30.5%
180 Council Expense	126.67	507.21	-380.54	-75.0%
190 Travel/Training/Conferen...	31,749.82	23,330.93	8,418.89	36.1%
200 Supplies & Expenses	129,443.02	107,999.15	21,443.87	19.9%
210 Dues and Subscriptions	5,283.90	5,403.99	-120.09	-2.2%
220 Insurance	153,960.00	71,676.00	82,284.00	114.8%
230 Utilities	1,020,049.86	916,920.00	103,129.86	11.3%
240 Maint and Repairs of Equ...	28,725.54	43,933.56	-15,208.02	-34.6%
250 Maint of Bldg and Grounds	734,020.11	752,050.47	-18,030.36	-2.4%
260 Special Repairs & Maint	1,341.00	1,964.97	-623.97	-31.8%
270 Marketing Expenses	50,871.07	33,749.43	17,121.64	50.7%
280 Vehicle Expenses	17,757.26	13,631.17	4,126.09	30.3%
290 Merchant & Bank Fees	145,971.38	128,036.08	17,935.30	14.0%
300 Equipment Purchase	14,561.25	16,710.08	-2,148.83	-12.9%
310 Permits & License Fees	3,891.62	1,229.19	2,662.43	216.6%
400 State Fair Administrative	49,727.36	45,736.84	3,990.52	8.7%
410 State Fair Marketing	862,222.68	881,397.25	-19,174.57	-2.2%
420 State Fair Operations	2,060,959.72	1,886,226.62	174,733.10	9.3%

Oregon State Fair Council
Profit & Loss Previous Year Comparison
 January through December 2025

	<u>Jan - Dec 25</u>	<u>Jan - Dec 24</u>	<u>\$ Change</u>	<u>% Change</u>
500 State Fair Attractions	2,482,321.31	2,097,172.99	385,148.32	18.4%
510 State Fair Exhibits	786,372.03	855,165.29	-68,793.26	-8.0%
Total Expense	<u>10,653,189.80</u>	<u>9,434,893.27</u>	<u>1,218,296.53</u>	<u>12.9%</u>
Net Ordinary Income	134,092.93	1,062,830.14	-928,737.21	-87.4%
Other Income/Expense				
Other Income				
Other Income	511,058.00	493,145.00	17,913.00	3.6%
Special Projects Income	876,404.24	351,107.65	525,296.59	149.6%
90400 · Bond Project	45,035.19	53,790.00	-8,754.81	-16.3%
Total Other Income	<u>1,432,497.43</u>	<u>898,042.65</u>	<u>534,454.78</u>	<u>59.5%</u>
Other Expense				
Special Projects Expense	216,671.38	60,257.91	156,413.47	259.6%
90700 · Bond Project Exp	3,934.64	5,654.39	-1,719.75	-30.4%
Total Other Expense	<u>220,606.02</u>	<u>65,912.30</u>	<u>154,693.72</u>	<u>234.7%</u>
Net Other Income	<u>1,211,891.41</u>	<u>832,130.35</u>	<u>379,761.06</u>	<u>45.6%</u>
Net Income	<u><u>1,345,984.34</u></u>	<u><u>1,894,960.49</u></u>	<u><u>-548,976.15</u></u>	<u><u>-29.0%</u></u>



**OREGON STATE FAIR & EXPOSITION CENTER
PROPOSED BUDGET PROJECTIONS 2026**

**2025 Approved
Budget**

*Preliminary YTD
Financials 2025*

**2026 Proposed
Budget Projections**

ORDINARY INCOME/EXPENSES

400 Administration Revenue			
40010 · State Treasury Income	416,000.00	388,303.63	360,000.00
40020 · Interest Income	2,500.00	3,324.83	3,500.00
Total Administration Revenue	418,500.00	391,628.46	363,500.00
410 Operations Revenue			
41010 · Sponsorship - Operations	51,168.00	45,068.00	51,168.00
Total Operations Revenue	51,168.00	45,068.00	51,168.00
450 Expo Center Revenue			
45010 · Camping Fees	21,000.00	14,858.75	18,000.00
45020 · Event Services	31,000.00	23,936.27	26,000.00
45030 · Concessions Contracts	183,000.00	169,257.76	176,500.00
45040 · Concessions Alcohol	230,000.00	243,215.76	255,000.00
45050 · Equipment Rental - Event	115,000.00	87,802.96	98,000.00
45060 · ATM Revenue	2,000.00	1,408.50	1,500.00
45070 · Facility Rent - Event	750,000.00	789,765.52	775,000.00
45100 · Facility Parking Fees	335,000.00	248,528.38	265,000.00
45110 · Utility Fees	85,000.00	80,090.27	81,000.00
45120 · Miscellaneous Revenue	1,000.00	73.15	200.00
Total Expo Center Revenue	1,753,000.00	1,658,937.32	1,696,200.00
451 Holiday Village Revenue			
45065 - Facility - Holiday Village Revenue	33,000.00	30,869.56	33,700.00
Total Holiday Village Revenue	33,000.00	30,869.56	33,700.00
452 July Spectacular Revenue			
45075 · Facility - 4th of July	278,500.00	235,984.81	106,000.00
Total July Spectacular Revenue	278,500.00	235,984.81	106,000.00
453 Scare at the Fair Revenue			
45085 - Facility - Scare at the Fair Revenue	25,000.00	41,371.73	41,800.00
Total Scare at the Fair Revenue	25,000.00	41,371.73	41,800.00
470 State Fair Revenue			
47010 · Admissions Revenue	2,090,500.00	1,839,255.42	1,900,000.00
47020 · Commercial Exhibits Revenue	600,000.00	761,572.03	770,000.00
47030 · Food & Beverage Revenue	1,750,000.00	1,549,686.36	1,600,000.00
47053 - Creative Living Entry Fees	4,200.00	3,211.50	3,500.00
47037 · Art Sales	7,500.00	7,067.05	7,500.00
47039 · Pavilion Revenue	28,750.00	15,570.00	30,000.00
47040 · Carnival Revenue	1,500,000.00	1,590,119.00	1,580,000.00
47041 · Fairlift Revenue	102,500.00	93,984.30	95,000.00
47043 · Special Attractions Revenue	35,000.00	30,866.25	40,000.00
47045 · Horse Show	23,000.00	23,442.00	0.00
47050 · Livestock Entry Fees	44,500.00	43,492.27	45,000.00
47060 · Amphitheatre Revenue	1,475,000.00	1,309,072.84	1,475,000.00
47070 · Parking Revenue	386,000.00	339,550.51	525,000.00
47080 · Camping/RV Revenue	50,000.00	92,408.17	90,000.00
47090 · Sponsorship - Fair Revenue	500,000.00	423,727.00	425,000.00
47095 · In-Kind Revenue (Non-Cash)	200,000.00	104,919.00	150,000.00
47100 · ATM Revenue	5,500.00	3,673.00	4,000.00
47110 · Picnic Revenue	6,000.00	2,400.00	2,400.00
47130 · Other (OSF Merch, Reimb., Refunds)	2,500.00	47.93	100.00
47140 · Carnival Exp Reimbursement	170,000.00	149,358.22	150,000.00
Total State Fair Revenue	8,980,950.00	8,383,422.85	8,892,500.00
TOTAL INCOME	11,540,118.00	10,787,282.73	11,184,868.00
Expense			
100 Signature Events			
60383 - 4th of July Spectacular Expenses	189,500.00	255,311.21	111,000.00

60381 - Holiday Village Event Expenses	30,000.00	35,469.04	28,500.00
60382 - Scare at the Fair Event Expenses	25,000.00	24,656.18	20,900.00
Total Signature Events	244,500.00	315,436.43	160,400.00
110 Salaries & Wages			
60010 - Regular Employees	1,014,445.00	901,724.87	1,053,000.00
Total Salaries & Wages - Permanent	1,014,445.00	901,724.87	1,053,000.00
130 Contracted Labor - PT/Temp			
60030 - Temporary Labor	132,000.00	183,389.38	130,000.00
Total Contracted Labor - PT/Snl/Temp	132,000.00	183,389.38	130,000.00
150 Employee Benefits - ER			
60110 - Med/Dent/Life Ins.	137,108.00	138,369.61	190,200.00
60120 - Retirement Exp	31,659.24	19,257.23	26,050.00
60140 - Co Pd Flexible Spending Fees	1,000.00	774.96	800.00
Total Employee Benefits - ER Exp	169,767.24	158,401.80	217,050.00
160 Payroll Tax - Employer's Share			
60210 - Employer Taxes, Assessments	87,000.00	96,820.80	107,000.00
Total Payroll Tax - Employer's Share	87,000.00	96,820.80	107,000.00
170 Professional Services Exp.			
60305 - Legal Fees	50,000.00	15,608.80	30,000.00
60310 - Human Resources Fees	2,000.00	53.90	500.00
60320 - Janitorial Services	92,000.00	117,032.52	103,500.00
60325 - Office Admin. Services	38,000.00	33,451.49	37,000.00
60345 - Other Services	2,000.00	564.50	1,000.00
60350 - Security & Protection Services	13,500.00	13,892.53	14,250.00
60360 - Prof & Personal Serv Contracts	180,000.00	237,457.18	249,000.00
Total Professional Services Exp.	377,500.00	418,060.92	435,250.00
180 Council Expense			
61010 - Council Expense	500.00	126.67	500.00
Total Council Expense	500.00	126.67	500.00
190 Travel/Training/Relocation - EE			
62010 - Ground Transportation	900.00	1,072.22	1,200.00
62015 - Mileage Reimbursement	250.00	1,787.10	2,000.00
62020 - Training	10,000.00	5,832.59	7,000.00
62025 - Meetings/Conferences - Services	24,000.00	23,057.91	26,000.00
Total Travel/Training/Relocation - EE	35,150.00	31,749.82	36,200.00
200 Supplies & Expenses			
63005 - Janitorial Supplies	35,000.00	43,525.58	40,000.00
63010 - Kitchen Supplies	6,500.00	5,854.08	6,500.00
63015 - Office Administration Supplies	7,500.00	8,863.72	9,000.00
63017 - Office Admin Miscellaneous	2,500.00	5,560.61	5,000.00
63020 - Rent/Lease Other Equip/Uniforms	50,000.00	57,853.17	48,000.00
63030 - Safety Supplies	2,000.00	1,289.92	1,500.00
63040 - Shop & Field Supplies	3,500.00	6,495.94	6,500.00
Total Supplies & Expenses	107,000.00	129,443.02	116,500.00
210 Dues and Subscriptions			
63505 - Dues/Memberships	5,500.00	5,283.90	5,500.00
Total Dues and Subscriptions	5,500.00	5,283.90	5,500.00
220 Insurance			
64005 - Insurance	150,000.00	153,960.00	150,000.00
Total Insurance	150,000.00	153,960.00	150,000.00
230 Utilities-Elec,Gas,Water, Trash			
64510 - Electrical KSH Svc - Usage	460,000.00	478,752.97	502,750.00
64525 - Natural Gas - Utilities	135,000.00	130,002.10	135,000.00
64535 - Propane Gas	3,000.00	4,067.40	4,500.00
64545 - Telecom/Network Services	18,500.00	18,390.45	19,300.00
64555 - Telecom/Voice Usage	24,000.00	22,841.29	24,000.00
64560 - Waste Disposal Services	45,000.00	44,504.22	46,750.00
64565 - Water Utilities	318,000.00	321,491.43	338,000.00

Total Utilities-Elec,Gas,Water, Trash	1,003,500.00	1,020,049.86	1,070,300.00
240 Maint. and Repairs of Equipment			
65005 · Maintenance of Equipment	20,000.00	21,205.44	24,000.00
65006 · Repairs of Equipment	30,000.00	7,520.10	40,000.00
Total Maint. and Repairs of Equipment	50,000.00	28,725.54	64,000.00
250 Maint. of Buildings and Grounds			
65505 · Building & Grounds Maint. Supplies	38,000.00	38,739.78	40,000.00
65510 · Building & Grounds Maint/Repairs/Service	275,000.00	213,182.36	250,000.00
65512 · Maint Bldgs & Grounds Proj <\$5K	4,000.00	3,677.11	4,000.00
65515 · Grounds & Landscape Supplies	2,800.00	2,645.94	3,000.00
65520 · Grounds & Landscape Services	175,000.00	151,295.74	160,000.00
65530 · Inspection & Test Services	45,000.00	25,590.18	30,000.00
65535 · Road /Trail/Parking Lot Maint & Repair	225,000.00	141,599.89	224,500.00
65540 · Miscellaneous Maint. - Supplies	3,000.00	162.86	1,000.00
65545 · Depreciation Expense	150,000.00	157,126.25	150,000.00
Total Maint. of Buildings and Grounds	917,800.00	734,020.11	862,500.00
260 Special Repairs & Maint.			
66005 · System/Structures-Maint Service	1,000.00	0.00	0.00
66006 · Equipment and Facilities Damage	2,500.00	1,341.00	1,600.00
Total Special Repairs & Maint.	3,500.00	1,341.00	1,600.00
270 Marketing Expenses			
67005 · Marketing Expense	50,000.00	49,827.07	51,500.00
67008 · Marketing Expense - Temp labor	0.00	0.00	0.00
67010 · Print - Reprod/Duplica Services	2,500.00	1,044.00	1,500.00
67016 · Horse & Poultry Restoration	1,000.00	0.00	0.00
Total Marketing Expenses	53,500.00	50,871.07	53,000.00
280 Vehicle Expenses			
67505 · Vehicle Expenses	17,500.00	17,757.26	18,000.00
Total Vehicle Expenses	17,500.00	17,757.26	18,000.00
290 Bank Fees			
69005 · Merchant Fees	135,000.00	145,961.54	145,000.00
69010 · State Treasury - Bank Services	0.00	0.05	0.00
69015 · Bank Service Fees	1,500.00	9.79	100.00
Total Bank Fees	136,500.00	145,971.38	145,100.00
69021 · NSF Checks or Counterfeit Funds	500.00	0.00	100.00
Total Doubtful Debt Expense	500.00	0.00	100.00
300 Equipment Purchase			
70005 · Sml Tools & Equipment Purchase	10,000.00	7,388.00	200,000.00
70007 · IT Equipment Purchased	10,000.00	7,173.25	7,500.00
Total Equipment Purchase <\$5k	20,000.00	14,561.25	207,500.00
310 Permits, Licenses			
70505 · Permits, Licenses, Fees	1,500.00	3,891.62	4,000.00
Total Permits, Licenses	1,500.00	3,891.62	4,000.00
400 State Fair Administrative Exp.			
80010 · Paper Room/Audit Expenses	5,000.00	6,077.96	4,500.00
80015 · Paper Room/Audits Temp Labor	20,000.00	20,374.40	16,600.00
80016 · Paper Room/Audits Employee	23,275.00	23,275.00	23,275.00
Total State Fair Administrative Exp.	48,275.00	49,727.36	44,375.00
410 State Fair Marketing Expenses			
80105 · Advertising/Marketing Exp	775,000.00	747,679.82	775,000.00
80107 · SF Mrkt Exp. - Temp Labor	14,000.00	9,030.84	3,500.00
80110 · Sponsorships Expenses	28,000.00	32,455.02	35,000.00
80115 · Sponsorships Coord	85,000.00	73,057.00	85,000.00
Total State Fair Marketing Expenses	902,000.00	862,222.68	898,500.00
420 State Fair Operations Expenses			
Administrative Overhead			
80205 · SF- Customer Service - Other	300.00	264.94	300.00
80207 · SF Customer Service-Temp Labor	10,000.00	7,586.69	8,000.00

80208 · SF - Front Office - Temp Labor	1,750.00	0.00	1,750.00
80209 · SF - Admin. - Other	7,300.00	7,268.13	7,500.00
Total Administrative Overhead	19,350.00	15,119.76	17,550.00
Admissions			
80213 · SF - Box Office - Employee	5,100.00	5,100.00	5,100.00
80214 · SF - Box Office - Temp Labor	16,000.00	14,185.10	15,000.00
80215 · SF - Box Office - Other	8,000.00	15,082.10	15,245.00
80217 · SF - Admissions	273,000.00	261,244.00	263,000.00
80219 · SF - Admissions - Other	130,000.00	141,924.75	142,700.00
Total Admissions Expenses	432,100.00	437,535.95	441,045.00
Public Safety			
80221 · PS - Employees	30,000.00	33,500.00	35,300.00
80222 · PS - State Police	280,000.00	280,264.94	260,300.00
80223 · PS - Security	243,000.00	268,212.99	269,000.00
80224 · PS - EMT	117,500.00	92,133.27	125,000.00
80229 · PS - Other	54,000.00	50,903.75	52,000.00
Total Public Safety Expenses	724,500.00	725,014.95	741,600.00
Fair Cleanup / Janitorial			
80225 · SF - Grounds Clean Up Expenses	208,000.00	211,982.76	211,100.00
80230 · SF - Restroom Cleanup Supplies	45,500.00	35,812.47	40,600.00
80245 · SF - Utilities Republic Services	37,500.00	36,881.14	38,000.00
Total Fair Cleanup / Janitorial	291,000.00	284,676.37	289,700.00
Parking Expenses			
80235 · Camping Expense	14,000.00	20,697.21	15,000.00
80236 · PKG - Employee	49,100.00	51,150.00	51,150.00
80237 · PKG - Temp Labor	252,000.00	303,389.10	300,000.00
80239 · PKG - Other	35,000.00	31,106.11	32,500.00
Total Parking Expenses	350,100.00	406,342.42	398,650.00
Fair Operations General			
80252 · SFO - Temp Labor	8,000.00	2,512.50	3,000.00
80253 · SFO - Other	86,500.00	97,771.42	92,000.00
Total Fair Operations General	94,500.00	100,283.92	95,000.00
Fair Setup			
80257 · SF Set up - Temp Labor	30,000.00	34,315.13	34,700.00
Total Fair Setup	30,000.00	34,315.13	34,700.00
80299 · Other - State Fair Operations	40,000.00	57,671.22	55,000.00
Total State Fair Operations Expenses	1,981,550.00	2,060,959.72	2,073,245.00
500 State Fair Attractions			
80305 · LB Day Concerts & Productions	1,790,750.00	1,709,951.09	1,834,500.00
80310 · Stage Ent. (Garden/Spirit)	43,000.00	12,695.00	13,000.00
80315 · Specialty/Grounds Acts	405,470.00	403,609.07	131,230.00
80320 · Familyville	33,000.00	51,358.14	200,335.00
80325 · Hispanic Culture Day	75,000.00	75,000.00	80,000.00
80330 · Carnival Expense	27,000.00	15,066.44	15,265.00
80337 · Picnic Expense	2,500.00	5,762.33	2,750.00
80350 · Pavilion Events	170,000.00	191,942.73	260,000.00
80399 · Other - State Fair Attractions	15,500.00	16,936.51	9,900.00
80399 · Other Clydesdales Contribution	0.00	0.00	10,000.00
Total State Fair Attractions Expenses	2,562,220.00	2,482,321.31	2,556,980.00
510 State Fair Exhibits			
Non-Competitive Fair Exhibits			
80400 · Commercial Exhibits Expenses	70,000.00	65,202.47	68,000.00
80450 · Food Concessions Expenses	65,000.00	63,218.49	65,000.00
80470 · Artists Village Expenses	20,500.00	3,023.50	15,500.00
Total Non-Competitive Fair Exhibits	155,500.00	131,444.46	148,500.00
Competitive Exhibits Expenses			
Creative Living			
80525 · Creative Living Premiums	4,000.00	7,011.45	7,000.00

80547 . CL - Employee	76,000.00	69,500.00	69,500.00
80548 . CL Temp Labor	17,000.00	18,138.05	18,500.00
80549 . CL Other	37,000.00	32,058.77	35,000.00
80550 . STREAM	1,000.00	0.00	1,000.00
Total Creative Living	135,000.00	126,708.27	131,000.00
Animal Exhibits, FFA, & 4-H			
80551 . Livestock	180,000.00	245,299.67	197,500.00
80552 . Small Animals	6,500.00	5,612.25	5,800.00
80553 . Horse Show	60,000.00	49,622.66	25,000.00
80554 . FFA	11,000.00	7,300.00	27,050.00
80555 . 4-H	48,000.00	30,006.33	28,000.00
80561 . LivestockPremiums	61,000.00	67,273.00	68,000.00
80563 . Horse Show Premiums	16,500.00	16,945.00	0.00
80587 . AE - Employee	23,250.00	22,250.00	22,250.00
80588 . AE - Temp Labor	75,000.00	77,282.80	75,000.00
80589 . AE Other	11,000.00	6,627.59	10,000.00
Total Animal Exhibits, FFA, & 4-H	492,250.00	528,219.30	458,600.00
Total Competitive Exhibits Expenses	627,250.00	654,927.57	589,600.00
Total State Fair Exhibits Expenses	782,750.00	786,372.03	738,100.00
TOTAL EXPENSES	10,804,457.24	10,653,189.80	11,148,700.00
Profit/Loss From Operations	735,660.76	134,092.93	36,168.00

Other Revenue	Income		
	90120 . Allocation Income - DAS	575,000.00	511,058.00
Special Projects Income			
	90263 . Bond Project Income	27,513.33	
	90263a. Marion County Grant		
	90261 . Food & Beverage Facility Imp	10,000.00	10,000.00
	90233 . County/State Legislative Grant		855,000.00
	90410 . Bond Project Admin	9,600.00	45,035.19
	90229 . Expo/Fair/Ops Projects		6,404.24
	90215 . Poultry Bldg Restoration		5,000.00
	Total Other Revenue	622,113.33	1,432,497.43
Other Expenses			
Special Projects Expense			
	90678 . Marion County Grant Funds		
	90645 . Office Upgrades		
	90646 . Equestrian Facilities Project		
	90647 . Equip Purchase >\$5000		8,900.00
	90663 . HB 5006 (General Fund Grant 2025)		24,385.04
	90664 . LB Day Amphitheatre		
	90666 . Project Admin - Employee	9,600.00	11,640.00
	90635 . IT - Network Infrastructure		
	90636 . Security Camera's		
	90661 . Pac Rim Facility Improvement		53,584.78
	90669 . Expo/Fair/Operations Projects	515,000.00	117,261.56
	Sub total Other Expenses	524,600.00	215,771.38
Bond Project Expenses			
	90710 . Bond Project Expenses		
	90711 . Bond Project 21-23 Biennium		3,181.86
	90700 . Bond Project Exp - Other		752.78
	Sub total Other Expenses	0.00	3,934.64
Total Other Revenue/Expenses		97,513.33	1,212,791.41
Total Net Revenue/Expenses with Other		833,174.09	1,346,884.34