



Budget to Actuals Report

Fair & Expo - Fund 615

FY26 YTD October 31, 2025 (unaudited)

Year over Year Comparison by Percent of Year Complete

33.3%

Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Events Revenue	1,390,000	378,082	27%	2,150,000	295,998	14%	1,625,000	76%	(525,000)
Food & Beverage	1,535,000	385,020	25%	1,222,500	487,516	40%	1,258,000	103%	35,500
Rights & Signage	110,000	-	0%	135,000	43,000	32%	126,000	93%	(9,000)
Other Inter-fund Services	-	-	-	60,000	15,000	25%	60,000	100%	-
Horse Stall Rental	67,500	-	0%	47,500	-	0%	65,000	137%	17,500
Camping Fee	37,500	-	0%	37,500	14,463	39%	46,000	123%	8,500
Miscellaneous	5,000	921	18%	19,000	2,608	14%	16,000	84%	(3,000)
Interest on Investments	16,000	6,421	40%	6,000	5,720	95%	18,500	308%	12,500
Interfund Payment	-	-	-	-	497	-	497	-	497
Storage	45,000	-	0%	-	-	-	1,000	-	1,000
TOTAL RESOURCES	3,206,000	770,444	24%	3,677,500	864,802	24%	3,215,997	87%	(461,503)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	1,851,584	504,637	27%	1,843,250	533,271	29%	1,681,336	91%	161,914
Personnel Services - F&B	187,439	25,814	14%	175,250	-	0%	116,833	67%	58,417
Materials and Services	1,917,689	425,181	22%	2,337,378	444,058	19%	1,930,000	83%	407,378
Materials and Services - F&B	781,750	291,965	37%	741,450	264,184	36%	699,000	94%	42,450
Debt Service	99,700	-	0%	83,000	-	0%	83,000	100%	-
TOTAL REQUIREMENTS	4,838,162	1,247,597	26%	5,180,328	1,241,513	24%	4,510,169	87%	670,159

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Room Tax	1,011,000	321,000	32%	978,285	326,095	33%	1,030,785	105%	52,500
Transfers In - County Fair	196,900	65,633	33%	310,000	103,333	33%	310,000	100%	-
Transfers In - Park Fund	30,000	10,000	33%	35,000	11,667	33%	35,000	100%	-
Transfers Out	(10,777)	(3,592)	33%	(10,777)	(3,592)	33%	(10,777)	100%	-
TOTAL TRANSFERS	1,227,123	393,041	32%	1,312,508	437,503	33%	1,365,008	104%	52,500

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	531,770	531,770	100%	403,000	578,149	143%	403,000	100%	0
Resources over Requirements	(1,632,162)	(477,153)	-	(1,502,828)	(376,712)	-	(1,294,172)	-	208,656
Net Transfers - In (Out)	1,227,123	393,041	-	1,312,508	437,503	-	1,365,008	-	52,500
TOTAL FUND BALANCE	\$ 126,731	\$ 447,659	353%	\$ 212,680	\$ 638,940	300%	\$ 473,836	223%	\$261,156





Budget to Actuals Report

Annual County Fair - Fund 616

CY25 YTD September 30, 2025 (unaudited)

CALENDAR YEAR REPORT

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection	Actual Jan 1, 2025 through Jun 30, 2025	Actual July 1, 2025 through Dec 31, 2025	Fair 2025
RESOURCES						
Gate Receipts	\$ 926,552	\$ 1,002,242	\$ 1,006,742	-	1,002,242	1,002,242
Carnival	468,142	458,545	458,545	-	458,545	458,545
Commercial Exhibitors	463,575	507,453	507,453	1,000	506,453	507,453
Livestock Entry Fees	3,139	4,685	4,685	(9)	4,694	4,685
R/V Camping/Horse Stall Rental	35,788	37,879	37,879	(440)	38,319	37,879
Merchandise Sales	1,608	500	500	-	500	500
Concessions and Catering	506,742	510,775	510,775	-	510,775	510,775
Fair Sponsorship	147,752	126,892	163,892	(9,058)	135,950	126,892
TOTAL FAIR REVENUES	\$ 2,553,296	\$ 2,648,970	\$ 2,690,470	\$ (8,507)	\$ 2,657,477	\$ 2,648,970
OTHER RESOURCES						
State Grant	635	56,787	109,954	53,167	3,620	56,787
Interest	27,388	20,178	28,578	11,968	8,210	20,178
Miscellaneous	-	-	-	-	-	-
TOTAL RESOURCES	\$ 2,581,319	\$ 2,725,935	\$ 2,829,002	56,628	2,669,307	2,725,935
REQUIREMENTS						
Personnel	222,365	202,076	260,909	125,109	76,967	202,076
Materials & Services	2,524,960	2,447,336	2,560,854	154,433	2,292,903	2,447,336
TOTAL REQUIREMENTS	\$ 2,747,324	\$ 2,649,412	\$ 2,821,763	279,542	2,369,870	2,649,412
TRANSFERS						
Transfer In - TRT 1%	75,000	56,250	75,000	37,500	18,750	56,250
Transfer Out - F&E Reserve	(54,753)	-	-	-	-	-
Transfer Out - Fair & Expo	(98,450)	(175,950)	(253,450)	(98,450)	(77,500)	(175,950)
TOTAL TRANSFERS	\$ (78,203)	\$ (119,700)	\$ (178,450)	(60,950)	(58,750)	(119,700)
Net Fair	\$ (244,209)	\$ (43,177)	\$ (171,211)	(283,864)	240,687	(43,177)
Beginning Fund Balance on Jan 1	\$ 1,020,140	\$ 775,931	\$ 775,931	775,931	-	775,931
Ending Balance	\$ 775,931	\$ 732,754	\$ 604,720	492,067	240,687	732,754



Budget to Actuals Report

Annual County Fair - Fund 616

FY26 YTD October 31, 2025 (unaudited)

Year over Year Comparison by Percent of Year Complete

FISCAL YEAR REPORT

33.3%

Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Gate Receipts	780,000	918,610	118%	950,000	1,007,067	106%	1,002,064	105%	52,064
Concessions and Catering	797,500	325,586	41%	841,500	886,997	105%	886,997	105%	45,497
Carnival	430,000	468,142	109%	455,000	458,545	101%	458,585	101%	3,585
Commercial Exhibitors	115,000	-	0%	132,500	130,230	98%	130,230	98%	(2,270)
Fair Sponsorship	99,000	30,000	30%	125,500	135,800	108%	81,300	65%	(44,200)
State Grant	53,167	-	0%	53,167	3,620	7%	56,787	107%	3,620
Rodeo Sponsorship	30,000	-	0%	45,000	37,150	83%	37,150	83%	(7,850)
R/V Camping/Horse Stall Rental	18,500	-	0%	30,000	38,319	128%	38,319	128%	8,319
Interest on Investments	23,000	9,378	41%	18,000	8,210	46%	28,000	156%	10,000
Livestock Entry Fees	2,000	-	0%	3,450	4,694	136%	4,694	136%	1,244
Merchandise Sales	2,500	-	0%	2,250	500	22%	2,250	100%	-
Miscellaneous	-	-	-	-	-	-	-	-	-
TOTAL RESOURCES	2,350,667	1,751,715	75%	2,656,367	2,711,132	102%	2,726,376	103%	70,009

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	229,798	76,198	33%	284,780	94,289	33%	291,917	103%	(7,137)
Materials and Services	2,442,103	1,325,630	54%	2,449,125	2,340,401	96%	2,449,125	100%	-
TOTAL REQUIREMENTS	2,671,901	1,401,827	52%	2,733,905	2,434,690	89%	2,741,042	100%	(7,137)

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TLT 1%	75,000	25,000	33%	75,000	25,000	33%	75,000	100%	-
Transfer Out - Fair & Expo	(196,900)	(65,633)	33%	(310,000)	(103,333)	33%	(310,000)	100%	-
TOTAL TRANSFERS	(121,900)	(40,633)	33%	(235,000)	(78,333)	33%	(235,000)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	509,451	509,451	100%	371,000	324,220	87%	371,000	100%	0
Resources over Requirements	(321,234)	349,887		(77,538)	276,442		(14,666)		62,872
Net Transfers - In (Out)	(121,900)	(40,633)		(235,000)	(78,333)		(235,000)		0
TOTAL FUND BALANCE	\$ 66,317	\$ 818,705	999%	\$ 58,462	\$ 522,329	893%	\$ 121,334	208%	\$62,872





Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY26 YTD October 31, 2025 (unaudited)

Year over Year Comparison by Percent of Year Complete

33.3%
Year Complete

RESOURCES

Fiscal Year 2025			Fiscal Year 2026					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
88,000	39,954	45%	117,000	37,874	32%	130,000	111%	13,000
-	-	-	-	-	-	-	-	-
88,000	39,954	45%	117,000	37,874	32%	130,000	111%	13,000

REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
475,000	-	0%	475,000	67,613	14%	475,000	100%	-
785,000	14,526	2%	790,000	-	0%	790,000	100%	-
1,260,000	14,526	1%	1,265,000	67,613	5%	1,265,000	100%	-

TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
465,396	147,465	32%	448,946	149,649	33%	471,446	105%	22,500
150,000	-	0%	-	-		-	-	-
615,396	147,465	24%	448,946	149,649	33%	471,446	105%	22,500

FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
3,179,332	3,179,332	100%	3,614,000	3,730,713	103%	3,614,000	100%	0
(1,172,000)	25,428		(1,148,000)	(29,738)		(1,135,000)		13,000
615,396	147,465		448,946	149,649		471,446		22,500
\$ 2,622,728	\$ 3,352,225	128%	\$ 2,914,946	\$ 3,850,624	132%	\$ 2,950,446	101%	\$35,500





Budget to Actuals Report

RV Park - Fund 618

FY26 YTD October 31, 2025 (unaudited)

Year over Year Comparison by Percent of Year Complete

33.3%

Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
RV Park Fees < 31 Days	450,000	181,276	40%	450,000	193,289	43%	486,272	108%	36,272
Cancellation Fees	7,000	13,008	186%	17,500	7,054	40%	18,566	106%	1,066
RV Park Fees > 30 Days	15,000	805	5%	11,000	2,293	21%	12,500	114%	1,500
Interest on Investments	8,000	4,357	54%	8,000	3,690	46%	12,500	156%	4,500
Washer / Dryer	5,000	4,154	83%	5,000	4,803	96%	7,605	152%	2,605
Miscellaneous	2,500	857	34%	1,500	3,000	200%	3,758	251%	2,258
Vending Machines	1,500	724	48%	800	996	125%	1,206	151%	406
TOTAL RESOURCES	489,000	205,181	42%	493,800	215,125	44%	542,407	110%	48,607

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	159,210	46,325	29%	172,715	47,146	27%	165,799	96%	6,916
Materials and Services	344,054	66,110	19%	355,503	125,056	35%	378,089	106%	(22,586)
Debt Service	223,600	-	0%	56,100	-	0%	56,100	100%	-
TOTAL REQUIREMENTS	726,864	112,435	15%	584,318	172,203	29%	599,988	103%	(15,670)

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Park Fund	160,000	53,333	33%	160,000	53,333	33%	160,000	100%	-
Transfers In - TLT Fund	20,000	6,667	33%	20,000	6,667	33%	20,000	100%	-
Transfer Out - RV Reserve	(122,142)	(40,714)	33%	(221,600)	(73,867)	33%	(221,600)	100%	-
TOTAL TRANSFERS	57,858	19,286	33%	(41,600)	(13,867)	33%	(41,600)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	312,766	312,766	100%	199,000	339,939	171%	199,000	100%	0
Resources over Requirements	(237,864)	92,746		(90,518)	42,923		(57,581)		32,937
Net Transfers - In (Out)	57,858	19,286		(41,600)	(13,867)		(41,600)		0
TOTAL FUND BALANCE	\$ 132,760	\$ 424,797	320%	\$ 66,882	\$ 368,995	552%	\$ 99,819	149%	\$32,937





Budget to Actuals Report

RV Park Reserve - Fund 619

FY26 YTD October 31, 2025 (unaudited)

Year over Year Comparison by Percent of Year Complete

33.3%

Year Complete

RESOURCES

Fiscal Year 2025			Fiscal Year 2026						
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Interest on Investments	45,000	17,962	40%	58,000	17,374	30%	59,700	103%	1,700
TOTAL RESOURCES	45,000	17,962	40%	58,000	17,374	30%	59,700	103%	1,700

REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Materials and Services	100,000	-	0%	100,000	-	0%	100,000	100%	-
Capital Outlay	70,000	-	0%	70,000	-	0%	70,000	100%	-
TOTAL REQUIREMENTS	170,000	-	0%	170,000	-	0%	170,000	100%	-

TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Transfer In - RV Park Ops	122,142	40,714	33%	221,600	73,867	33%	221,600	100%	-
TOTAL TRANSFERS	122,142	40,714	33%	221,600	73,867	33%	221,600	100%	-

FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Beginning Fund Balance	1,521,389	1,521,389	100%	1,530,000	1,703,962	111%	1,530,000	100%	0
Resources over Requirements	(125,000)	17,962		(112,000)	17,374		(110,300)		1,700
Net Transfers - In (Out)	122,142	40,714		221,600	73,867		221,600		0
TOTAL FUND BALANCE	\$ 1,518,531	\$ 1,580,065	104%	\$ 1,639,600	\$ 1,795,203	109%	\$ 1,641,300	100%	\$1,700

