

OPERATING BUDGET

41st **DISTRICT AGRICULTURAL ASSOCIATION**

Del Norte **COUNTY**

Conducting The **Del Norte County Fair**

at Crescent City, California

For the period of January 1, 2023 to December 31, 2023

	Acct. No.	Actual 2022	Budgeted 2023	Estimated 2023	Proposed 2024
TOTAL NET RESOURCES, JANUARY 1:		693,445	1,286,403	1,119,451	1,513,199
Unrestricted net resources		295,135	326,925	225,033	644,956
Unrestricted Net Position - Pension		(533,866)	(533,866)	(533,866)	(533,866)
Restricted resources				-	-
Investment in Capital Assets, Net of Related Debt		869,320	1,428,988	1,428,284	1,402,109
Subtotal (Total Net Resources)		630,589	1,222,047	1,119,451	1,513,199
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		606,872	678,394	1,253,981	648,595
State (Local/Base) Allocations (to Page 2):	31200	106,868	45,830	45,830	81,830
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300	3,485	2,903	1,585	2,903
Capital Project Reimbursement	31900	325,107			
Capital Project Reimbursement Funds (from Sched 8A)	31900			-	
One-time Revenue Sources (fire camp, sale of property, capital project au	32500				-
Contributions from Other Gov't (Rec & Parks) Sources (to Page 2)	33000	650,000	350,000	300,000	350,000
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000				
TOTAL RESOURCES ACQUIRED		1,692,332	1,077,127	1,601,396	1,083,328
TOTAL RESOURCES AVAILABLE		2,322,921	2,299,174	2,720,847	2,596,527
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,065,323	1,058,482	1,059,574	1,086,986
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,065,323	1,058,482	1,059,574	1,086,986
Depreciation Expense (From Page 8)	90000	75,890	67,002	85,819	85,819
Pension Expense (From Page 8)	96000	62,256	62,256	62,256	62,256
TOTAL RESOURCES APPLIED		1,203,469	1,187,740	1,207,649	1,235,060
TOTAL NET RESOURCES, DECEMBER 31:	29100	1,119,451	1,111,434	1,513,199	1,361,466
Unrestricted Net Resources Available for Operations		225,033	283,314	644,956	579,042
Unrestricted Net Position - Pension	29100	(533,866)	(533,866)	(533,866)	(533,866)
Restricted Net Resources		-			
Investment in Capital Assets (From Schedule 7)		1,428,284	1,361,986	\$1,402,109	\$1,316,290
Subtotal (Total Net Res Check Figure - should equal #29100)		1,119,451	1,111,434	1,513,199	1,361,466
Reserve Percentage		21.1%	26.8%	60.9%	53.3%

ALL FAIRS:

COUNTY APPROVALS (County Fairs Only):

President, Board of Directors Date

Chairman, Board of Supervisors Date

Chief Executive Officer Date

County Clerk Date

DEPARTMENT OF FOOD & AGRICULTURE

Director

Date

Summary of Operation

Del Norte County Fair

	Acct. No.	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
OPERATING REVENUES:					
ok					
Admissions to Grounds	ADMN	121,337	121,120	142,820	137,950
Commercial Space	COMM	15,983	21,483	26,242	25,000
Carnival Revenue	CARN	110,088	107,000	98,361	98,000
Concession Revenue	CONC	47,041	47,766	57,097	56,000
Exhibit Revenue	EXHR	2,851	3,553	2,398	2,340
Horse Show Revenue	HSR	1,660	2,240	300	280
Entertainment Revenue	FATT	47,798	45,000	43,675	50,000
Misc. Fair Revenue	MISF	12,628	20,540	14,948	20,975
Interim Attractions Revenue	IATT	-	-	-	0
Interim Revenue	INTR	246,586	309,692	868,134	258,050
Prior year Revenue Adj.	PRR	35	-	-	-
Other Operating Revenue	Othr	865	-	6	-
TOTAL OPERATING REVENUES (to Page 1)		606,872	678,394	1,253,981	648,595
OPERATING EXPENDITURES:					
Administration Expense	ADME	303,559	358,072	328,401	361,006
Maintenance Expense	MNTE	515,030	410,550	455,705	425,308
Publicity Expense	PUBE	17,185	14,000	17,519	16,000
Attendance Expense	ATTE	24,550	31,799	34,276	34,259
Misc. Fair Expense	MISE	22,180	27,620	22,475	25,621
Premium Expense	PREM	7,980	8,000	10,113	9,000
Exhibit Expense	EXHE	23,472	25,978	20,556	24,478
Horse Show Expense	HSE	250	650	250	500
Entertainment Expense	FENE	140,678	160,500	166,818	168,500
Interim Entertainment Expense	IENE	-	-	-	-
Interim Expense	INTE	10,835	16,313	3,461	17,313
Equipment Expense	EQPT	-	5,000	-	5,000
Prior Year Expense Adj.	PYE	(396)	-	-	-
Cash Over/Under	CAOU	-	-	-	-
TOTAL OPERATING EXPENDITURES (to Page 1)		1,065,323	1,058,482	1,059,574	1,086,986
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION		(458,451)	(380,088)	194,407	(438,391)
Depreciation Expense	90000	75,890	67,002	85,819	85,819
Pension Expense	96000	62,256	62,256	62,256	62,256
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION & PENSION		(596,597)	(509,346)	46,332	(586,465)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	106,868	45,830	45,830	81,830
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		653,485	352,903	301,585	352,903
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, CURRENT YEAR		301,902	18,645	541,822	(3,658)
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, CURRENT YEAR		163,756	(110,613)	393,747	(151,732)

Detail of Revenues

Del Norte County Fair

	Acct. No.	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
ADMISSIONS TO GROUNDS					
Admissions to Grounds	40000-00-100	102,236	100,000	105,030	102,950
Discounted Admissions	40100-00-100	15,811	15,000	28,930	28,000
Discounted Admissions - Exhibitor Armbands	40110-00-100	146	2,190	1,860	1,500
Discounted Admissions - Adult/Exhb Livestock	40120-00-100	2,640	3,300	4,675	4,000
Discounted Admissions - Jr/Sr Livestock	40130-00-100	504	630	2,325	1,500
TOTAL ADMISSION TO GROUNDS		121,337	121,120	142,820	137,950
INDUSTRIAL & COMMERCIAL SPACE					
Outside Commerical Space	41010-00-100	6,602	8,253	12,782	12,000
Inside Commerical Space	41020-00-100	9,381	13,230	13,460	13,000
TOTAL INDUSTRIAL & COMMERCIAL SPACE		15,983	21,483	26,242	25,000
CONCESSION REVENUE:					
Carnival	40500-00-100	-	-	-	-
Pre Carnival	40510-00-100	110,088	107,000	98,361	98,000
TOTAL CARNIVAL REVENUE		110,088	107,000	98,361	98,000
CONCESSION REVENUE:					
Concessions - Food	42100-00-100	40,457	41,266	51,014	50,000
Concessions - Non Food (Alcohol)	42110-00-100	6,584	6,500	6,083	6,000
TOTAL CONCESSION REVENUE		47,041	47,766	57,097	56,000
EXHIBIT REVENUE:					
Entry Fees	43000-00-100	1,653	1,500	388	350
Entry Fees - Small Animal	43010-00-100	101	253	130	130
Entry Fees - Large Animals	43020-00-100	400	400	360	360
Donated & Sponsored Awards	43100-00-100	-	-	-	-
Stall Fees	43300-00-100	697	1,400	1,520	1,500
TOTAL EXHIBIT REVENUE		2,851	3,553	2,398	2,340
HORSE SHOW REVENUE:					
Entry Fee	43000-00-150	-	-	-	-
Entry Fee - Ranch Sorting	43010-00-150	-	-	-	-
Jackpot Entry	43020-00-150	-	-	-	-
Donations	43100-00-150	-	-	-	-
Stall Rental	43300-00-150	725	840	120	100
Gymkhana	48700-00-150	935	1,400	180	180
TOTAL HORSE SHOW REVENUE		1,660	2,240	300	280
ENTERTAINMENT REVENUE					
Admissions - Performance	40010-00-100	-	-	-	-
Other Admissions	40020-00-100	-	-	-	-
Rodeo Revenue	48700-00-110	21,440	21,000	20,725	21,000
Rodeo Queen Contest Revenue	48720-00-110	-	-	-	-
Monster Truck	40000-00-171	-	-	-	-
Sponsorships- Concert	48810-00-100	17,000	15,000	11,650	14,000
Destruction Derby	40000-00-190	9,358	9,000	11,300	15,000
TOTAL ENTERTAINMENT REVENUE		47,798	45,000	43,675	50,000

Detail of Revenues

Del Norte County Fair

	Acct. No.	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)					
Merchandise Sales	42210-00-100	275	500	325	325
Concessions	42220-00-100	-	-	-	-
Rabbit Show	43000-00-140	-	-	-	-
Premium Book	43400-00-100	-	-	-	-
Advertising	43500-00-100	-	-	-	-
Parking	45000-00-100	775	3,100	3,020	3,000
Camping	46500-00-100	1,165	3,940	3,900	3,900
Sponsorships Title and Daily	48800-00-100	4,750	9,000	4,000	9,750
Miscellaneous Fairtime Revenue	48700-00-100	5,663	4,000	3,703	4,000
TOTAL MISCELLANEOUS FAIR		12,628	20,540	14,948	20,975
INTERIM ATTRACTIONS REVENUE					
Performance Admission	40000-00-301	-	-	-	-
Other Revenue - Attractions	48700-00-301	-	-	-	-
TOTAL INTERIM ATTRACTIONS REVENUE		-	-	-	-
INTERIM REVENUE:					
Ticket Sales	40000-00-000	-	-	-	-
Misc. Concessions & Commissions	42220-00-300	-	-	-	-
Stalls Rentals	43300-00-300	45,037	48,600	31,865	31,000
Insurance Sales	43600-00-300	580	800	265	500
Building Rentals	46100-00-300	43,084	50,000	74,459	46,000
Storage Rentals	46110-00-300	13,415	46,000	13,153	15,000
Arena Rentals	46120-00-300	3,486	3,600	5,383	5,000
Grounds Rentals	46200-00-300	85,472	107,000	513,833	100,000
Equipment Rentals	46300-00-300	2,285	2,742	9,712	4,500
Table & Chairs Rentals	46310-00-300	5,780	11,000	8,680	8,500
Camping Revenue	46500-00-300	2,240	4,000	10,280	1,500
Utilities Reimbursement	48500-00-300	1,836	3,000	33,802	1,800
Security Reimbursement	48510-00-300	1,315	1,500	1,308	1,500
Facility Clean-up	48540-00-300	-	-	141,470	-
Other Revenue	48700-00-300	1,488	2,250	2,940	2,500
Tokens - Arena	48730-00-300	922	1,000	286	250
Sign Revenue	48740-00-300	8,039	9,700	12,480	10,000
Sponsorship Revenue - Interim	48800-00-300	-	-	-	-
Holiday Fair	Holiday Fair	9,814	13,500	7,000	10,000
Spring Fair	Spring Fair	21,793	5,000	1,218	15,000
Admission - Circus	40000-00-304	-	-	-	-
Fall Event	Fall Event	-	0	-	5,000
TOTAL INTERIM REVENUE		246,586	309,692	868,134	258,050
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	35	-	-	-
OTHER OPERATING REVENUE					
Other Operating Revenue	48700-00-000	863	-	-	-
Interest Income	48710-00-000	2	-	2	-
Other Operating Revenue	48750-00-000	-	-	4	-
Donated Revenue	48810-00-000	-	-	-	-
TOTAL OTHER OPERATING REVENUE		865	-	6	-

Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
ADMINISTRATION EXPENSE					
Salaries & Wages - Permanent	50000-11-000	96,295	96,096	100,343	98,976
Salaries & Wages - Temporary	50100-11-000	59,170	69,940	43,143	42,282
Compensated Leave Expense	50300-11-000	(19,058)	9,287	-	4,184
Employee Benefits	51000-11-000	30,848	34,000	42,991	45,000
Payroll Taxes	51100-11-000	8,172	8,900	10,385	10,500
Workers' Compensation Ins.	51200-11-000	10,653	11,124	8,919	9,464
Unemployment Expense	51300-11-000	4,830	5,000	14,951	15,000
Current Year Bad Debt	53000-11-000	-	-	-	-
Bank/CC Charges & Fees*	54000-11-000	215	225	5,831	6,000
Directors Expense	56000-11-000	1,146	1,200	1,030	1,100
Dues & Subscriptions*	57000-11-000	4,854	4,800	3,752	10,000
Insurance Fees*	60000-11-000	49,467	50,000	44,277	50,000
Other Expenses*	65000-11-000	7,797	7,500	2,256	5,000
Professional Services*	69000-11-000	22,505	23,000	19,476	25,000
Audit*	69030-11-000	-	10,000	4,000	10,000
Office Supplies & Expense*	74000-11-000	9,312	9,500	9,045	9,500
Phone & Postage*	75000-11-000	10,070	10,000	9,032	10,000
Employee Travel	77000-11-000	7,283	7,500	8,970	9,000
TOTAL ADMINISTRATION EXPENSE		303,559	358,072	328,401	361,006
MAINTENANCE & GENERAL OPERATIONS					
Salaries & Wages - Permanent*	50000-12-000	95,313	57,744	60,767	59,472
Salaries & Wages - Temporary*	50100-12-000	110,031	106,352	108,762	112,832
Employee Benefits*	51000-12-000	35,002	20,000	20,110	20,000
Payroll Taxes*	51100-12-000	10,719	5,960	6,776	5,960
Workers' Compensation Ins.*	51200-12-000	14,091	10,994	10,483	11,544
Utilities*	63000-12-000	58,651	60,000	77,076	65,000
Buildings & Grounds Maintenance*	64000-12-000	84,965	90,000	128,150	100,000
Equipment Maintenance*	64010-12-000	45,457	45,500	21,800	35,000
Special Repairs*	64000-12-000	1,732	-	-	-
Other Expense*	65000-12-000	40	-	-	-
Professional Services*	69000-12-000	8,399	8,500	12,255	10,000
Equipment Rental*	72000-12-000	50,624	5,000	8,000	5,000
Trash Disposal*	78000-12-000	6	500	1,526	500
TOTAL MAINTENANCE EXPENSE		515,030	410,550	455,705	425,308

Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
PUBLICITY EXPENSE					
Salaries & Wages - Permanent	50000-13-100	-	-	-	
Salaries & Wages - Temporary	50100-13-100	-	-	-	
Employee Benefits	51000-13-100	-	-	-	
Payroll Taxes	51100-13-100	-	-	-	
Workers' Compensation Ins.	51200-13-100	-	-	-	
Advertising	52000-13-100	12,497	12,000	11,808	12,000
Promotions	71000-13-100	4,688	2,000	5,711	4,000
Public Relations	71010-13-100	-	-	-	
Prefair Events	71020-13-100	-	-	-	
Supplies & Expense	75000-13-100	-	-	-	
TOTAL PUBLICITY EXPENSE		17,185	14,000	17,519	16,000
ATTENDANCE OPERATIONS					
Salaries & Wages - Temporary	50100-70-100	6,022	6,250	5,402	6,250
Employee Benefits	51000-70-100	-	-	-	
Payroll Taxes	51100-70-100	156	91	220	91
Workers' Compensation Ins.	51200-70-100	349	419	330	419
Other Expenses	65000-70-100	-	-	-	
Professional Services	69000-70-100	16,933	24,039	25,621	26,500
Supplies & Expense	74000-70-100	1,090	1,000	2,703	1,000
TOTAL ATTENDANCE OPERATIONS		24,550	31,799	34,276	34,259
MISCELLANEOUS FAIR EXPENSE					
Temp Wages - Security - Fair	50100-50-100	2,763	3,810	3,025	3,810
Payroll taxes	51100-50-100	40	55	56	55
Worker's Compensation	51200-50-100	160	255	184	255
Exhibit Guide	59000-55-100	755	1,000	1,106	1,000
Other Expenses (plus hotels)	65000-55-100	16,712	16,000	13,034	14,000
Stall Expense	65010-55-100	-	-	-	
Commerical Exhibit	69020-55-100	-	-	-	
Parking Lot	69000-55-100	-	-	-	
Electronic Sign	69010-55-100	250	5,000	2,579	5,000
Fair Program	70000-55-100	1,500	1,500	2,491	1,500
Sponsorship	79000-55-100	-	-	-	
TOTAL MISCELLANEOUS FAIR		22,180	27,620	22,475	25,621
PREMIUM EXPENSE (Excluding Horse Show)					
Cash Awards	66000-85-100	3,052	4,000	4,485	4,000
Ribbons & Medals	66010-85-100	4,928	4,000	5,628	5,000
Sponsored Cash Awards	66020-85-100	-	-	-	
Special Prizes	66030-85-100	-	-	-	
Other Awards Expense	65000-85-100	-	-	-	
TOTAL PREMIUM EXPENSE		7,980	8,000	10,113	9,000

Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
EXHIBIT EXPENSE					
Salaries & Wages - Temporary	50100-80-100	9,720	12,000	8,660	12,000
Employee Benefits	51000-80-100	-	-	-	-
Payroll Taxes	51100-80-100	744	174	662	174
Workers' Compensation Ins.	51200-80-100	778	804	522	804
Judges	69010-80-100	4,660	5,000	4,701	5,000
Professional Services	69020-80-100	2,500	3,000	2,500	3,000
Supplies & Expenses	74000-80-100	5,070	5,000	3,511	3,500
Tent Retnals	72000-80-100	-	-	-	-
Decorations	55000-80-100	-	-	-	-
Other Expenses (Hotels)	65000-80-100	-	-	-	-
TOTAL EXHIBIT EXPENSE		23,472	25,978	20,556	24,478
HORSE SHOW EXPENSE (Excluding Premiums)					
Salaries & Wages - Permanent	50000-00-150	-	-	-	-
Salaries & Wages - Temporary	50100-00-150	-	-	-	-
Employee Benefits	51000-00-150	-	-	-	-
Payroll Taxes	51100-00-150	-	-	-	-
Workers' Compensation	51200-00-150	-	-	-	-
Judges	69010-00-150	250	400	250	250
Professional Services	69000-00-150	-	-	-	-
Supplies & Expenses	74000-00-150	-	250	-	250
Other Expenses	65000-00-150	-	-	-	-
Gymkhana	65010-00-150	-	-	-	-
TOTAL HORSE SHOW EXPENSE		250	650	250	500
ENTERTAINMENT EXPENSE					
Salaries & Wages - Permanent	50000-75-100	-	0	-	-
Salaries & Wages - Temporary	50100-75-100	-	0	-	-
Employee Benefits	51000-75-100	-	0	-	-
Payroll Taxes	51100-75-100	-	0	-	-
Workers' Compensation	51200-75-100	-	0	-	-
Grounds Acts	58000-75-100	18,125	20,000	20,274	25,000
Grandstand Shows	58010-75-100	28,520	40,000	44,256	28,000
Destructicon Derby	58020-75-100	11,773	12,000	13,840	25,000
Supplies & Expenses	65000-75-100	12,859	10,000	11,320	10,000
Other Expenses (senory room/hotels)	66000-75-100	1,200	2,000	500	1,500
Professional Services	69000-75-100	23,295	31,000	28,821	31,500
Temporary Wages - Rodeo	50100-75-110	-	0	-	-
Employee Benefits - Rodeo	51000-75-110	-	0	-	-
Payroll Taxes - Rodeo	51100-75-110	-	0	-	-
Workers' Compensation Ins. - Rodeo	51200-75-110	-	0	-	-
Supplies & Expenses - Rodeo	65000-75-110	6,397	7,000	8,526	7,500
Professional Services - Rodeo	69000-75-110	38,509	38,500	39,281	40,000
Supplies & Expense - Rodeo Queen Contest	74020-75-110	-	0	-	-
TOTAL ENTERTAINMENT EXPENSE		140,678	160,500	166,818	168,500

Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
INTERIM EXPENSE					
Salaries & Wages -Security	50100-00-300	1,880	6,300	165	6,300
Employee Benefits	51000-00-300	-	-	-	-
Payroll Taxes	51100-00-300	32	91	8	91
Workers' Compensation Ins.	51200-00-300	98	422	10	422
Other Expense - Interim	65000-00-300	-	-	-	-
Publicity - Interim	71000-00-300	-	-	-	-
Security Expense - Interim	74000-00-300	-	-	-	-
Holiday Fair Expense	Holiday Fair	4,945	8,500	2,500	8,500
Spring Fair Expense	Spring Fair	3,880	1,000	778	1,000
Fall Event Expense	Fall Event	-	0	-	1,000
TOTAL INTERIM EXPENSES		10,835	16,313	3,461	17,313
EQUIPMENT EXPENSE (LIST)					
Non Capitalizeds(cost less than \$5000 and life less than one year)					
Equipment Expense	87500-00-000	-	5,000	-	5,000
TOTAL EQUIPMENT EXPENSE		-	5,000	-	5,000
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT					
Prior Year Expense Adjustment	80000-00-000	(396)	-	-	-
Bad Debt Expense - Prior Year	80020-00-000	-	-	-	-
TOTAL PRIOR YEAR OPERATING EXPENSE		(396)	-	-	-
CASH SHORTAGES & OVERAGES					
Cash Over/Under - Tickets	85000-00-000	-	-	-	-
TOTAL CASH (OVER)/UNDER		-	-	-	-
DEPRECIATION EXPENSE					
Depreciation Expense	90000-00-000	75,890	67,002	85,819	85,819
TOTAL DEPRECIATION EXPENSE		75,890	67,002	85,819	85,819
PENSION EXPENSE					
Pension Expense	96000-00-000	62,256	62,256	62,256	62,256
TOTAL PENSION EXPENSE		62,256	62,256	62,256	62,256