

# OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

Napa COUNTY

Conducting The

NAPA COUNTY FAIR

at

CALISTOGA

, California

For the period of January 1, 2007 to December 31, 2007

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>TOTAL NET RESOURCES, JANUARY 1:</b>		1,699,333	1,471,572	1,471,572	1,367,678
Unrestricted net resources		338,882	246,473	246,473	220,979
Restricted resources		0	0	0	0
Investment in Capital Assets, Net of Related Debt		1,360,451	1,225,099	1,225,099	1,146,699
Subtotal (Total Net Resources)		1,699,333	1,471,572	1,471,572	1,367,678
<b>RESOURCES ACQUIRED:</b>					
Operating Revenues (From Page 2)		1,025,773	1,066,250	1,029,652	1,051,900
State (Local/Base) Allocations (to Page 2):	31200	124,000	124,000	124,000	124,000
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300				
Capital Project Reimbursement Funds (from Sched 3A)	31900			0	25,000
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000				
Other (e.g., Flex Capital used for oper.) (From Sched 3B & to Page 2)	34000	30,000	30,000	0	20,000
<b>TOTAL RESOURCES AVAILABLE</b>		2,879,106	2,691,822	2,625,224	2,588,578
<b>RESOURCES APPLIED:</b>					
Operating Expenditures (From Page 2)		1,328,005	1,276,064	1,179,145	1,306,947
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,328,005	1,276,064	1,179,145	1,306,947
Depreciation Expense (From Page 10)	90000	79,529	72,720	78,401	77,528
<b>TOTAL RESOURCES APPLIED</b>		1,407,534	1,348,784	1,257,546	1,384,474
<b>TOTAL NET RESOURCES, DECEMBER 31:</b>	29100	1,471,572	1,343,038	1,367,678	1,204,104
Unrestricted Net Resources Available for Operations		246,473	184,749	220,979	109,933
Restricted Net Resources		0	0	0	0
Investment in Capital Assets (From Schedule 2)		1,225,099	1,158,289	1,146,699	1,094,171
Subtotal (Total Net Res Check Figure - should equal #29100)		1,471,572	1,343,038	1,367,678	1,204,104
Reserve Percentage		18.6%	14.5%	18.7%	8.4%

ALL FAIRS:

President, Board of Directors

Date

Chief Executive Officer

Date

COUNTY APPROVALS (County Fairs Only):

Chairman, Board of Supervisors

Date

County Clerk

Date

DEPARTMENT OF FOOD & AGRICULTURE

Director

Date

## Summary of Operations

## NAPA COUNTY FAIR

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>OPERATING REVENUES:</b>					
Admissions to Grounds	41000	109,922	107,000	107,115	107,000
Commercial Space	41500	16,022	15,000	16,950	17,000
Concessions	42000	69,371	65,000	76,966	75,000
Exhibits	43000	191	250	143	
Horse Show	44000				
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	270			
Motorized Racing	46109	328,847	380,000	344,516	350,000
Interim Attractions	46009	379,995	400,000	380,000	400,000
Miscellaneous Fair	47000	7,975	8,000	7,056	7,500
Miscellaneous Non-Fair Programs	47005				
Interim Revenue	48000	99,666	85,000	85,000	86,400
Prior Year Revenue Adjustments	49000			3,906	
Other Operating Revenue	49500	13,514	6,000	8,000	9,000
<b>TOTAL OPERATING REVENUES (to Page 1)</b>		<b>1,025,773</b>	<b>1,066,250</b>	<b>1,029,652</b>	<b>1,051,900</b>
<b>OPERATING EXPENDITURES:</b>					
Administration	50000	259,729	254,920	256,700	268,847
Maintenance & General Operations	52000	229,874	221,900	178,900	221,300
Publicity	54000	24,652	26,700	24,685	26,200
Attendance Operations	56000	29,092	33,500	32,143	36,000
Miscellaneous Fair	57000	7,919	9,200	7,378	9,200
Miscellaneous Non-Fair Programs	57005				
Premiums	58000	12,460	13,000	11,567	13,500
Exhibits	63000	13,976	16,600	14,814	16,900
Horse Show	64000				
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment Expense	66000	116,197	118,800	114,019	120,000
Motorized Racing	66109	351,377	315,000	277,439	300,000
Interim Entertainment Expense	66009	282,779	266,444	261,500	275,000
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000				
Cash (over/under)	85000	-50			
Other Operating Expense	94000				20,000
<b>TOTAL OPERATING EXPENDITURES (to Page 1)</b>		<b>1,328,005</b>	<b>1,276,064</b>	<b>1,179,145</b>	<b>1,306,947</b>
<b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION</b>		<b>-302,232</b>	<b>-209,814</b>	<b>-149,493</b>	<b>-255,047</b>
Depreciation Expense	90000	79,529	72,720	78,401	77,528
<b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION</b>		<b>-381,761</b>	<b>-282,534</b>	<b>-227,894</b>	<b>-332,574</b>
<b>LOCAL (BASE) ALLOCATION - (From Page 1)</b>	31200	124,000	124,000	124,000	124,000
<b>OTHER FUNDS - ACCT. #313, #330, #340 (From Page 1)</b>		30,000	30,000		20,000
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR</b>		<b>-148,232</b>	<b>-55,814</b>	<b>-25,493</b>	<b>-111,047</b>
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR</b>		<b>-227,761</b>	<b>-128,534</b>	<b>-103,894</b>	<b>-188,574</b>

## Detail of Revenues

## NAPA COUNTY FAIR

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>ADMISSIONS REVENUE:</b>					
Regular Fair Admissions	41010	108,957	105,000	105,519	105,000
Discounted Fair Admissions	41020	965	2,000	1,596	2,000
TOTAL ADMISSIONS REVENUE	41000	109,922	107,000	107,115	107,000
<b>COMMERCIAL SPACE REVENUE:</b>					
Outside Commercial Space	41510	5,625	5,000	6,450	6,500
Inside Commercial Space	41520	10,397	10,000	10,500	10,500
TOTAL COMMERCIAL SPACE REVENUE	41500	16,022	15,000	16,950	17,000
<b>CONCESSIONS REVENUE:</b>					
Carnival	42100	16,986	18,000	25,197	25,000
Carnival: Pre-Sale	42110	25,606	24,000	25,527	25,000
Food Concessions	42200	26,779	23,000	26,242	25,000
Non-Food Concessions	42300				
TOTAL CONCESSIONS REVENUE	42000	69,371	65,000	76,966	75,000
<b>EXHIBITS REVENUE:</b>					
Entry Fees	43100	191	250	143	0
Donated & Sponsored Awards	43200				
Advertising in Premium Book	43300				
Other (Explain)	43400				
TOTAL EXHIBITS REVENUE	43000	191	250	143	0
<b>HORSE SHOW REVENUE:</b>					
Admissions	44100				
Entry and Stake Fees	44200				
Donations for Special Prizes	44300				
Stall Fees	44400				
Program Sales	44500				
Other (Explain)	44600				
TOTAL HORSE SHOW REVENUE	44000	0	0	0	0
<b>LIVE HORSE RACING REVENUE:</b>					
Admissions	45100				
Track Commissions & Breakage	45200				
Program Sales	45300				
Concessions	45400				
Other (Explain)	45500				
TOTAL LIVE HORSE RACING REVENUE	45000	0	0	0	0

## Detail of Revenues

## NAPA COUNTY FAIR

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>SATELLITE WAGERING REVENUE:</b>					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
<b>FAIR ATTRACTIONS REVENUE:</b>					
Rodeo Admissions	46100				
Queen Pageant Admissions	46200				
4 Wheel-Drive Pull Admissions	46300				
Destruction Derby Admissions	46400				
Performances Admissions	46500				
Other Admissions (Explain)	46600	270			
TOTAL FAIR ATTRACTIONS REVENUE	46000	270	0	0	0
<b>MOTORIZED RACING REVENUE:</b>					
TOTAL MOTORIZED RACING REVENUE	46109	328,847	380,000	344,516	350,000
<b>INTERIM ATTRACTIONS REVENUE:</b>					
Performance Admissions	46209				
Other Admissions (List)	46309				
Golf Course		197,033	200,000	190,000	200,000
Campground		182,962	200,000	190,000	200,000
TOTAL INTERIM ATTRACTIONS REVENUE	46009	379,995	400,000	380,000	400,000
<b>MISCELLANEOUS FAIR REVENUE:</b>					
Parking	47100				
Fair Program Revenue	47200				
Utility Fee Reimbursement	47300				
Exhibit Guide Revenue	47400				
Stall Rentals (Fairtime)	47500				
Camping Fees (Fairtime)	47700	2,250	2,500	1,775	2,000
Other (Explain)	47800	2,225	2,500	1,781	2,000
Sponsorships	47900	3,500	3,000	3,500	3,500
TOTAL MISCELLANEOUS FAIR REVENUE	47000	7,975	8,000	7,056	7,500
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>					
Admissions	47105				
Commercial Exhibits	47205				
Concessions	47305				
Exhibits	47405				
Other (Explain)	47505				
TOTAL MISC. NON-FAIR PROGRAMS	47005	0	0	0	0

## Detail of Revenues

## NAPA COUNTY FAIR

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>INTERIM REVENUE:</b>					
Rental of Buildings	48100	63,170	55,000	40,000	45,000
Grounds Rentals	48200	14,751	15,000	12,000	15,000
Equipment Rentals	48300	14,843	12,000	12,000	12,000
Concessions Revenue	48400				
Utility Fee Reimbursement	48500				
Interim Parking Revenue	48600				
Other Interim Revenue (List)	48700	6,902	3,000	21,000	14,400
Fair Association Dues					
Phone Tower rent					
Boosters donation for infield damages					
<b>TOTAL INTERIM REVENUE</b>	<b>48000</b>	<b>99,666</b>	<b>85,000</b>	<b>85,000</b>	<b>86,400</b>
<b>TOTAL PRIOR YEAR REVENUE ADJUSTMENT:</b>	<b>49000</b>	<b>0</b>		<b>3,906</b>	
<b>OTHER OPERATING REVENUE:</b>					
Interest Earnings	49510	13,514	6,000	8,000	9,000
Donations/Sponsorships (general)	49520				
Other (Explain)	49530				
Gain on Sale of Asset	49540				
<b>TOTAL OTHER OPERATING REVENUE</b>	<b>49500</b>	<b>13,514</b>	<b>6,000</b>	<b>8,000</b>	<b>9,000</b>

## Detail of Expenditures

## NAPA COUNTY FAIR

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>ADMINISTRATION EXPENSE:</b>					
Salaries & Wages - Permanent	50100	144,774	145,000	144,000	149,721
Salaries & Wages - Temporary	50200	2,347	5,000	2,500	4,000
Compensated Absences Expense	50300	2,885	-1,930	1,750	-1,624
Employee Benefits - Employer's Share	50310	32,699	33,600	32,000	34,000
Payroll Taxes	50320	180	500	250	500
Worker's Compensation Insurance	50330	11,907	12,000	10,000	12,000
Professional Services (Contractual)	50400				
Director's Expense	50500	5,778	8,000	6,000	8,000
Traveling/Training Expense - Employees	50600	2,108	2,500	2,500	2,500
Office Supplies and Expense	50700	8,781	7,000	7,000	7,000
Telephone and Postage	50800	7,574	8,000	7,000	8,000
Dues and Subscriptions	50900	3,881	4,250	4,200	4,250
Insurance (General Liability)	51000	14,447	15,000	21,500	22,000
Other (Explain) Tax on fairground's houses	51100	8,349	6,500	5,500	6,000
Unemployment Insurance (Non-reimbursed)	51200	9,139	4,500	6,000	6,000
Audit Expense	51300	4,880	5,000	6,500	6,500
Current Year Bad Debt Expense	51400				
<b>TOTAL ADMINISTRATION EXPENSE</b>	<b>50000</b>	<b>259,729</b>	<b>254,920</b>	<b>256,700</b>	<b>268,847</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS:</b>					
Salaries & Wages - Permanent	52100	60,403	60,000	40,000	60,000
Salaries & Wages - Temporary	52200	4,431	12,000	15,000	15,000
Employee Benefits	52210	7,772	7,900	7,900	8,000
Payroll Taxes	52220	3,431	4,500	2,500	4,500
Worker's Compensation Insurance	52230	4,588	6,000	4,000	6,000
Professional Services (Contractual)	52300				
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500				
Rental - Public Address & Intercom	52600	4,000	5,000	5,000	6,000
Temporary Electrical Work (Contractual)	52700				
Light, Heat, Water and Power	52800	65,870	66,000	55,000	60,000
Maintenance of Equipment - Supplies & Expense	52900	6,254	7,500	7,500	7,500
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	61,663	40,000	30,000	40,000
Trash Removal, Clean up (Contractual)	53100	11,462	13,000	12,000	14,300
Other (Explain)	53200				
Special Repairs & Maintenance (List)	53300				
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>52001</b>	<b>229,874</b>	<b>221,900</b>	<b>178,900</b>	<b>221,300</b>

## Detail of Expenditures

## NAPA COUNTY FAIR

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>PUBLICITY EXPENSE:</b>					
Salaries & Wages - Permanent	54100				
Salaries & Wages - Temporary	54101				
Employee Benefits	54110				
Payroll Taxes	54120				
Worker's Compensation Insurance	54130				
Professional Services (Contractual)	54200	3,025	3,200	1,545	3,200
Supplies and Expense	54300				
Advertising	54400	18,415	20,000	18,203	20,000
Promotional Expense	54500				
Public Relations Expense	54600				
Pre-Fair Events	54700	3,212	3,500	2,714	3,000
Other (Explain)	54800			2,223	
TOTAL PUBLICITY EXPENSE	54000	24,652	26,700	24,685	26,200
<b>ATTENDANCE OPERATIONS:</b>					
Salaries & Wages - Permanent	56100				
Salaries & Wages - Temporary	56101	1,588	2,000	1,942	2,500
Employee Benefits	56110				
Payroll Taxes	56120	121	250	149	250
Worker's Compensation Insurance	56130	80	250	61	250
Professional Services (Contractual)	56200	21,384	25,000	24,006	26,000
Supplies and Expense	56300	5,919	6,000	5,986	7,000
Other (Explain)	56400				
TOTAL ATTENDANCE OPERATIONS	56000	29,092	33,500	32,143	36,000
<b>MISCELLANEOUS FAIR EXPENSE:</b>					
Parking Lot - % paid to contractor	57100				
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Program Expense	57200				
Utility Fees	57300				
Exhibit Guide	57400	2,578	3,000	2,600	3,000
Stall Expense	57500				
Sponsorships	57700				
Other (Explain) Trash & Ice truck	57800	2,345	3,000	1,800	3,000
Commercial Exhibits & Concessions	57900	2,996	3,200	2,978	3,200
TOTAL MISCELLANEOUS FAIR	57000	7,919	9,200	7,378	9,200
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>					
Salaries & Wages - Permanent	57105				
Salaries & Wages - Temporary	57106				
Employee Benefits	57115				
Payroll Taxes	57125				
Worker's Compensation Insurance	57135				
Supplies & Expense	57205				
Publicity	57305				
Attendance	57405				
Exhibits	57505				
Other (Explain)	57605				
TOTAL MISC. NON-FAIR PROGRAMS	57005	0	0	0	0

## Details of Expenditures

## NAPA COUNTY FAIR

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>PREMIUMS EXPENSE (Excluding Horse Show):</b>					
Cash Awards	58100	9,565	10,000	10,070	11,000
Trophies, Medals, Ribbons	58200	1,895	2,000	647	1,500
Sponsored Cash Awards	58300	1,000	1,000	850	1,000
Sponsored Trophies, Medals, Ribbons	58400				
Other Awards (Explain)	58500				
<b>TOTAL PREMIUM EXPENSE</b>	<b>58000</b>	<b>12,460</b>	<b>13,000</b>	<b>11,567</b>	<b>13,500</b>
<b>EXHIBITS EXPENSE:</b>					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101	3,533	4,500	4,130	4,500
Employee Benefits	63110				
Payroll Taxes	63120	270	200	281	400
Worker's Compensation Insurance	63130	175	200	200	300
Judges (Contractual)	63200	1,083	1,200	944	1,200
Professional Services - Other (Contractual)	63300	3,500	4,000	3,500	4,000
Supplies and Expense	63400	1,896	2,000	1,429	2,000
Tent & Booth Rental	63500	1,238	1,500	1,260	1,500
Decorations	63600	2,281	3,000	2,919	3,000
Other (Explain)	63700			151	
<b>TOTAL EXHIBITS EXPENSE</b>	<b>63000</b>	<b>13,976</b>	<b>16,600</b>	<b>14,814</b>	<b>16,900</b>
<b>HORSE SHOW EXPENSE (Including Premiums):</b>					
Salaries & Wages - Permanent	64100				
Salaries & Wages - Temporary	64101				
Employee Benefits	64110				
Payroll Taxes	64120				
Worker's Compensation Insurance	64130				
Judges (Contractual)	64200				
Professional Services - Other (Contractual)	64300				
Supplies and Expense	64400				
Cattle Fees	64500				
Other (Explain)	64600				
Tent & Booth Rental	64610				
Decorations	64620				
Cash Awards	64710				
Trophies, Medals, Ribbons	64720				
Sponsored Cash Awards	64730				
Sponsored Trophies, Medals, Ribbons	64740				
<b>TOTAL HORSE SHOW EXPENSE</b>	<b>64000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Detail of Expenditures

## NAPA COUNTY FAIR

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>HORSE RACING EXPENSE (LIVE):</b>					
Salaries & Wages (Non Pari-Mutuel)	65100				
Salaries & Wages (Pari-Mutuel)	65200				
Employee Benefits	65210				
Payroll Taxes	65220				
Worker's Compensation Insurance	65230				
Professional Services (Contractual)	65300				
Supplies and Expense	65400				
Rental - Totalisator Equipment	65600				
Rental - Other Equipment	65700				
Other (Explain)	65800				
<b>TOTAL RACING EXPENSE (LIVE)</b>	<b>65000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SATELLITE WAGERING EXPENSE:</b>					
<b>TOTAL SATELLITE WAGERING</b>	<b>65005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FAIR ENTERTAINMENT EXPENSE:</b>					
Salaries & Wages - Permanent	66100				
Salaries & Wages - Temporary	66101	120	500	0	
Employee Benefits	66110				
Payroll Taxes	66120	90	200	0	
Worker's Compensation Insurance	66130	6	100	0	
Professional Services (Contractual)	66200	19,114	20,000	18,681	20,000
Supplies and Expense	66300	4,407	5,000	4,188	5,000
Rodeo	66400				
Grounds Entertainment	66500	26,710	28,000	23,600	28,000
Grandstand Entertainment	66600	65,750	65,000	67,550	67,000
Other (Explain)	66700				
<b>TOTAL FAIR ENTERTAINMENT</b>	<b>66000</b>	<b>116,197</b>	<b>118,800</b>	<b>114,019</b>	<b>120,000</b>
<b>MOTORIZED RACING EXPENSE:</b>					
<b>TOTAL MOTORIZED RACING EXPENSE</b>	<b>66109</b>	<b>351,377</b>	<b>315,000</b>	<b>277,439</b>	<b>300,000</b>
<b>INTERIM ENTERTAINMENT EXPENSE:</b>					
Salaries & Wages - Permanent	66208				
Salaries & Wages - Temporary	66209				
Employee Benefits	66219				
Payroll Taxes	66229				
Worker's Compensation Insurance	66239				
Supplies & Expense	66309				
Concerts (List)	66609				
Other (Explain)	66809				
Golf Course		212,461	191,444	191,500	200,000
Campground		70,318	75,000	70,000	75,000
<b>TOTAL INTERIM ENTERTAINMENT</b>	<b>66009</b>	<b>282,779</b>	<b>266,444</b>	<b>261,500</b>	<b>275,000</b>

## Detail of Expenditures

## NAPA COUNTY FAIR

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>NON-CAPITALIZED EQUIPMENT EXPENSE (LIST)</b> <i>(Cost less than \$5,000 and life less than one year):</i>					
TOTAL EQUIPMENT EXPENSE	72300	0	0	0	0
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:</b>					
General Expense Adjustments	80010				
Bad Debt Expense	80020				
PRIOR YEAR EXPENDITURE	80000	0		0	
<b>CASH SHORTAGES &amp; OVERAGES:</b>					
Ticket Sales	85100	-50			
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85900				
CASH (OVER)/UNDER	85000	-50		0	
<b>DEPRECIATION EXPENSE: (To Sch 2 and Pg. 1)</b>	90000	79,529	72,720	78,401	77,528
<b>OTHER OPERATING EXPENSE:</b>					
Loss on Sale of Asset	94010				
Other (Flex Capital Oper Expenses, etc) (From Sched 3B)	94500				20,000
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	20,000