

**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, 2026 to December 31, 2026

	Acct. No.	Actual 2024	Budgeted 2025	Estimated 2025	Proposed 2026
<b>TOTAL NET RESOURCES, JANUARY 1:</b>		1,513,198	1,496,120	1,639,196	1,608,125
Unrestricted net resources		724,454	592,806	592,806	552,062
<b>Unrestricted Net Position - Pension</b>		<b>(507,725)</b>	<b>(533,866)</b>	<b>(533,866)</b>	<b>(471,010)</b>
Restricted resources				-	-
Investment in Capital Assets, Net of Related Debt		1,387,667	1,574,478	1,574,478	\$1,527,074
Prior Year Pension/OPEB adjustments		(20,363)	-	-	-
Subtotal (Total Net Resources)		1,584,033	1,633,418	1,633,418	1,608,125
<b>RESOURCES ACQUIRED:</b>					
Operating Revenues (From Page 2)		674,665	638,900	703,894	738,850
State (Local/Base) Allocations (to Page 2):	31200	120,950	81,830	88,500	95,450
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300	2,250	2,903	-	
Capital Project Reimbursement from Parks and Recreation	31900	10,000		-	-
Capital Project Reimbursement Funds (from Sched 8A)	31900			-	-
One-time Revenue Sources (fire camp, sale of property, capital project aud	32500			-	
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000	363,000	400,000	400,000	400,000
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000				
<b>TOTAL RESOURCES ACQUIRED</b>		<b>1,170,865</b>	<b>1,123,633</b>	<b>1,192,394</b>	<b>1,234,300</b>
<b>TOTAL RESOURCES AVAILABLE</b>		<b>2,754,898</b>	<b>2,757,051</b>	<b>2,825,812</b>	<b>2,842,425</b>
<b>RESOURCES APPLIED:</b>					
Operating Expenditures (From Page 2)		1,041,799	1,107,196	1,069,612	1,163,535
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,041,799	1,107,196	1,069,612	1,163,535
Depreciation Expense (From Page 8)	90000	85,819	85,819	85,819	85,819
<b>Pension Expense (From Page 8)</b>	<b>96000</b>	<b>62,256</b>	<b>62,256</b>	<b>62,256</b>	<b>62,256</b>
<b>OPEB Expense (From Page 8)</b>	<b>96000</b>	<b>113,875</b>			
<b>TOTAL RESOURCES APPLIED</b>		<b>1,303,749</b>	<b>1,255,271</b>	<b>1,217,687</b>	<b>1,311,610</b>
<b>TOTAL NET RESOURCES, DECEMBER 31:</b>	<b>29100</b>	<b>1,451,149</b>	<b>1,501,780</b>	<b>1,608,125</b>	<b>1,530,815</b>
Unrestricted Net Resources Available for Operations		592,806	673,660	552,062	560,571
<b>Unrestricted Net Position - Pension/OPEB</b>	<b>29100</b>	<b>(533,866)</b>	<b>(533,866)</b>	<b>(471,010)</b>	<b>(471,010)</b>
Restricted Net Resources		-			
Investment in Capital Assets (From Schedule 7)		1,574,478	1,361,986	\$1,527,074	\$1,441,255
Subtotal (Total Net Res Check Figure - should equal #29100)		1,639,196	1,501,780	1,608,125	1,530,815
Reserve Percentage		56.9%	60.8%	51.6%	48.2%

**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 2024	Budget 2025	Estimated 2025	Budget 2026
<b>OPERATING REVENUES:</b>					
ok					
Admissions to Grounds	ADMN	140,467	135,500	136,241	139,600.00
Commercial Space	COMM	25,006	24,500	21,855	21,500.00
Carnival Revenue	CARN	93,837	88,000	103,293	100,000
Concession Revenue	CONC	58,455	57,500	65,681	65,500.00
Exhibit Revenue	EXHR	2,479	1,900	2,619	2,300.00
Horse Show Revenue	HSR	2,094	2,300	3,133	3,000.00
Entertainment Revenue	FATT	49,290	46,000	45,827	36,000.00
Misc. Fair Revenue	MISF	21,380	20,450	33,828	28,700.00
Interim Attractions Revenue	IATT	-	-	-	-
Interim Revenue	INTR	280,375	262,750	288,129	335,250.00
Prior year Revenue Adj.	PRR		-	-	4,000.00
Other Operating Revenue	Othr	1,283	-	3,288	3,000
<b>TOTAL OPERATING REVENUES (to Page 1)</b>		<b>674,665</b>	<b>638,900</b>	<b>703,894</b>	<b>738,850</b>
<b>OPERATING EXPENDITURES:</b>					
Administration Expense	ADME	310,658	353,180	323,472	352,892.86
Maintenance Expense	MNTE	422,463	468,166	450,172	481,306.20
Publicity Expense	PUBE	15,153	15,000	14,156	14,000.00
Attendance Expense	ATTE	37,110	34,059	43,302	53,800.00
Misc. Fair Expense	MISE	14,326	21,094	27,563	34,595.00
Premium Expense	PREM	12,715	9,000	11,050	9,500.00
Exhibit Expense	EXHE	28,004	36,428	23,745	33,016.00
Horse Show Expense	HSE	739	1,000	-	1,000.00
Entertainment Expense	FENE	180,523	150,500	160,951	167,800.00
Interim Entertainment Expense	IENE	-	-	-	-
Interim Expense	INTE	7,766	13,769	7,484	7,625.00
Equipment Expense	EQPT	11,000	5,000	7,316	8,000.00
Prior Year Expense Adj.	PYE	1,566	-	400	-
Cash Over/Under	CAOU	(223)	-	-	-
<b>TOTAL OPERATING EXPENDITURES (to Page 1)</b>		<b>1,041,799</b>	<b>1,107,196</b>	<b>1,069,612</b>	<b>1,163,535</b>
<b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION &amp; PENSION</b>		<b>(367,134)</b>	<b>(468,296)</b>	<b>(365,718)</b>	<b>(424,685)</b>
Depreciation Expense	90000	106,841	85,819	85,819	85,819.00
Pension Expense	96000	(96,927)	62,256	62,256	62,256.00
<b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION &amp; PENSION</b>		<b>(377,048)</b>	<b>(616,371)</b>	<b>(513,793)</b>	<b>(572,760)</b>
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	120,950	81,830	88,500	95,450
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		365,250	402,903	400,000	400,000
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION &amp; PENSION, CURRENT YEAR</b>		<b>119,066</b>	<b>16,437</b>	<b>122,782</b>	<b>70,765</b>
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION &amp; PENSION, CURRENT YEAR</b>		<b>109,152</b>	<b>(131,638)</b>	<b>(25,293)</b>	<b>(77,310)</b>

## Detail of Revenues

## Del Norte County Fair

	Acct. No.	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<b>ADMISSIONS TO GROUNDS</b>					
Admissions to Grounds	40000-00-100	109,836	109,000	107,410	107,000
Discounted Admissions	40100-00-100	18,516	19,000	19,596	20,000
Discounted Admissions - Exhibitor Armbands	40110-00-100	5,265	3,000	1,950	5,000
Discounted Admissions - Adult/Exhb Livestock	40120-00-100	5,265	3,000	4,480	4,800
Discounted Admissions - Jr/Sr Livestock	40130-00-100	1,995	1,500	2,805	2,800
<b>TOTAL ADMISSION TO GROUNDS</b>		<b>140,877</b>	<b>135,500</b>	<b>136,241</b>	<b>139,600</b>
<b>INDUSTRIAL &amp; COMMERCIAL SPACE</b>					
Outside Commerical Space	41010-00-100	14,092	13,500	11,500	11,500
Inside Commerical Space	41020-00-100	10,914	11,000	10,355	10,000
<b>TOTAL INDUSTRIAL &amp; COMMERCIAL SPACE</b>		<b>25,006</b>	<b>24,500</b>	<b>21,855</b>	<b>21,500</b>
<b>CONCESSION REVENUE:</b>					
Carnival	40500-00-100	-	-	-	
Pre Carnival	40510-00-100	93,837	88,000	103,293	100,000
<b>TOTAL CARNIVAL REVENUE</b>		<b>93,837</b>	<b>88,000</b>	<b>103,293</b>	<b>100,000</b>
<b>CONCESSION REVENUE:</b>					
Concessions - Food	42100-00-100	53,468	53,000	60,122	60,000
Concessions - Non Food (Alcohol)	42110-00-100	4,987	4,500	5,559	5,500
<b>TOTAL CONCESSION REVENUE</b>		<b>58,455</b>	<b>57,500</b>	<b>65,681</b>	<b>65,500</b>
<b>EXHIBIT REVENUE:</b>					
Entry Fees	43000-00-100	448	150	381	350
Entry Fees - Small Animal	43010-00-100	161	100	67	150
Entry Fees - Large Animals	43020-00-100	340	150	330	300
Donated & Sponsored Awards	43100-00-100	-	-	550	
Stall Fees	43300-00-100	1,530	1,500	1,291	1,500
<b>TOTAL EXHIBIT REVENUE</b>		<b>2,479</b>	<b>1,900</b>	<b>2,619</b>	<b>2,300</b>
<b>HORSE SHOW REVENUE:</b>					
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	335	600	1,065	1,000
Gymkhana	48700-00-150	1,759	1,700	2,068	2,000
<b>TOTAL HORSE SHOW REVENUE</b>		<b>2,094</b>	<b>2,300</b>	<b>3,133</b>	<b>3,000</b>
<b>ENTERTAINMENT REVENUE</b>					
Admissions - Performance	40010-00-100	-	-	-	
Other Admissions	40020-00-100	-	-	-	
Rodeo Revenue	48700-00-110	23,960	23,500	26,720	23,000
Rodeo Queen Contest Revenue	48720-00-110	-	-	-	
Monster Truck	40000-00-171	-	-	-	
Pageant Admission	43100-00-180	-	-	-	
Destructicon Derby	40000-00-190	12,580	12,500	19,107	13,000
<b>TOTAL ENTERTAINMENT REVENUE</b>		<b>36,540</b>	<b>36,000</b>	<b>45,827</b>	<b>36,000</b>

## Detail of Revenues

Del Norte County Fair

	Acct. No.	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<b>MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)</b>					
Merchandise Sales	42210-00-100	190	200	205	200
Concessions	42220-00-100	-	-	-	-
Rabbit Show	43000-00-140	-	-	-	-
Premium Book	43400-00-100	-	-	-	-
Advertising	43500-00-100	-	-	-	-
Parking	45000-00-100	3,400	3,000	2,780	3,000
Camping	46500-00-100	5,150	5,000	3,930	4,000
Sponsorships	48800-00-100	7,750	7,750	14,750	10,000
Miscellaneous Fairtime Revenue	48700-00-100	4,890	4,500	1,531	1,500
Donations / Sponsorships - Fairtime Concert	48810-00-100	12,750	10,000	10,633	10,000
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>34,130</b>	<b>30,450</b>	<b>33,828</b>	<b>28,700</b>
<b>INTERIM ATTRACTIONS REVENUE</b>					
Performance Admission	40000-00-301	-	-	-	-
Other Revenue - Attractions	48700-00-301	-	-	-	-
<b>TOTAL INTERIM ATTRACTIONS REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERIM REVENUE:</b>					
Ticket Sales	40000-00-000	-	-	-	-
Misc. Concessions & Commissions	42220-00-300	-	-	-	-
Stalls Rentals	43300-00-300	27,026	25,000	18,062	7,000
Insurance Sales	43600-00-300	966	500	350	350
Building Rentals	46100-00-300	56,245	50,000	47,903	61,000
Storage Rentals	46110-00-300	20,095	20,000	18,302	30,000
Arena Rentals	46120-00-300	3,867	3,800	2,091	1,000
Grounds Rentals	46200-00-300	103,994	104,000	136,337	150,000
Equipment Rentals	46300-00-300	10,176	9,500	9,990	9,500
Table & Chairs Rentals	46310-00-300	9,139	8,500	13,406	13,000
Camping Revenue	46500-00-300	5,610	5,000	9,200	9,000
Utilities Reimbursement	48500-00-300	2,125	2,200	2,408	3,500
Security Reimbursement	48510-00-300	2,520	2,500	3,815	2,500
Facility Clean-up	48540-00-300	500	-	30	-
Other Revenue	48700-00-300	1,761	2,500	1,507	1,500
Tokens - Arena	48730-00-300	418	250	101	-
Sign Revenue	48740-00-300	12,849	14,000	13,425	24,000
Sponsorship Revenue - Interim	48800-00-300	-	-	-	-
Holiday Fair	Holiday Fair	8,185	8,000	6,876	7,000
Monster Trucks	Spring Fair	14,399	-	-	13,900
Admission - Circus	40000-00-304	500	2,000	4,026	2,000
Fall Event	Fall Event	-	5,000	300	-
<b>TOTAL INTERIM REVENUE</b>		<b>280,375</b>	<b>262,750</b>	<b>288,129</b>	<b>335,250</b>
<b>TOTAL PRIOR YEAR REVENUE ADJ</b>	49000-00-000	49,889	-	-	4,000
<b>OTHER OPERATING REVENUE</b>					
Other Operating Revenue	48700-00-000	1,270	-	15	-
Interest Income	48710-00-000	13	-	6	-
Online Processing Fee (Saffire)	48750-00-000	-	-	3,267	3,000
Donated Revenue	48810-00-000	-	-	-	-
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>1,283</b>	<b>-</b>	<b>3,288</b>	<b>3,000</b>

## Detail of Expenditures

## Del Norte County Fair

	Acct. No.	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<b>ADMINISTRATION EXPENSE</b>					
Salaries & Wages - Permanent	50000-11-000	107,131	104,964	107,764	114,660
Salaries & Wages - Temporary	50100-11-000	14,968	23,280	26,972	29,100
Compensated Leave Expense	50300-11-000	(589)	4,241	(7,724)	(8,367)
Employee Benefits	51000-11-000	31,958	45,000	30,655	35,000
Payroll Taxes	51100-11-000	8,690	10,500	10,135	10,500
Workers' Compensation Ins.	51200-11-000	6,637	7,695	8,219	10,000
Unemployment Expense	51300-11-000	9,597	3,000	1,578	1,500
Current Year Bad Debt	53000-11-000	-	-	-	-
Bank/CC Charges & Fees	54000-11-000	10,347	11,000	16,005	16,000
Directors Expense	56000-11-000	900	1,000	1,006	1,000
Dues & Subscriptions	57000-11-000	10,631	11,000	13,390	10,000
Insurance Fees	60000-11-000	51,091	62,000	60,479	62,000
Other Expenses	65000-11-000	-	-	70	-
Professional Services	69000-11-000	28,451	30,000	27,443	30,000
Audit	69030-11-000	-	14,000	-	14,000
Office Supplies & Expense	74000-11-000	10,755	9,500	8,136	9,500
Phone & Postage	75000-11-000	9,191	6,000	8,092	8,000
Employee Travel	77000-11-000	10,899	10,000	11,252	10,000
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>310,658</b>	<b>353,180</b>	<b>323,472</b>	<b>352,893</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>					
Salaries & Wages - Permanent	50000-12-000	63,997	68,928	65,210	63,394
Salaries & Wages - Temporary	50100-12-000	92,693	112,832	99,692	110,912
Employee Benefits	51000-12-000	24,690	25,000	24,009	25,000
Payroll Taxes	51100-12-000	8,035	8,500	8,304	8,500
Workers' Compensation Ins.	51200-12-000	8,369	10,906	10,059	12,000
Utilities	63000-12-000	52,033	60,000	64,042	65,000
Buildings & Grounds Maintenance	64000-12-000	118,184	120,000	106,019	90,000
Equipment Maintenance	64010-12-000	27,688	35,000	39,986	35,000
Special Repairs	64000-12-000	-	-	-	30,000
Other Expense	65000-12-000	487	-	-	-
Professional Services	69000-12-000	17,679	18,000	19,899	21,000
Equipment Rental	72000-12-000	8,609	8,000	11,813	12,000
Trash Disposal	78000-12-000	-	1,000	1,139	8,500
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>422,464</b>	<b>468,166</b>	<b>450,172</b>	<b>481,306</b>

## Detail of Expenditures

## Del Norte County Fair

	Acct. No.	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<b>PUBLICITY EXPENSE</b>					
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	12,359	12,000	10,082	10,000
Promotions	71000-13-100	2,794	3,000	4,074	4,000
Public Relations	71010-13-100	-	-	-	
Prefair Events	71020-13-100	-	-	-	
Supplies & Expense	75000-13-100	-	-	-	
<b>TOTAL PUBLICITY EXPENSE</b>		<b>15,153</b>	<b>15,000</b>	<b>14,156</b>	<b>14,000</b>
<b>ATTENDANCE OPERATIONS</b>					
Salaries & Wages - Permanent	50000-70-100	-	-	-	
Salaries & Wages - Temporary	50100-70-100	8,973	7,500	9,658	12,000
Employee Benefits	51000-70-100	-	-	501	600
Payroll Taxes	51100-70-100	203	109	319	500
Workers' Compensation Ins.	51200-70-100	501	450	589	700
Other Expenses	65000-70-100	-	-	-	
Professional Services	69000-70-100	24,159	24,000	30,767	35,000
Supplies & Expense	74000-70-100	3,274	2,000	1,466	5,000
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>37,110</b>	<b>34,059</b>	<b>43,302</b>	<b>53,800</b>
<b>MISCELLANEOUS FAIR EXPENSE</b>					
Temp Wages - Security - Fair	50100-50-100	3,675	3,810	3,375	6,720
Payroll taxes	51100-50-100	21	55	49	100
Worker's Compensation	51200-50-100	55	229	206	500
Temp Wages - Parking - Fair	50100-65-100			1,472	
Payroll taxes	51100-65-100			21	
Worker's Compensation	51200-65-100			90	
Exhibit Guide	59000-55-100	354	1,000	1,629	1,000
Other Expense - rabbit show	65000-00-140	-	-	-	
Other Expenses (saffire)	54010-11-100	-	-	6,275	6,275
Other Expenses (plus hotels)	65000-55-100	9,499	10,000	13,670	14,000
Stall Expense	65010-55-100	-	-	-	
Commerical Exhibit	69020-55-100	-	-	-	
Parking Lot	69000-55-100	-	-	-	
Electronic Sign	69010-55-100	-	5,000	-	5,000
Fair Program	70000-55-100	722	1,000	777	1,000
Sponsorship	79000-55-100	-	-	-	
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>14,326</b>	<b>21,094</b>	<b>27,563</b>	<b>34,595</b>
<b>PREMIUM EXPENSE (Excluding Horse Show)</b>					
Cash Awards	66000-85-100	4,126	4,000	3,021	3,500
Ribbons & Medals	66010-85-100	8,589	5,000	8,029	6,000
Sponsored Cash Awards	66020-85-100	-	-	-	
Special Prizes	66030-85-100	-	-	-	
Other Awards Expense	65000-85-100	-	-	-	
<b>TOTAL PREMIUM EXPENSE</b>		<b>12,715</b>	<b>9,000</b>	<b>11,050</b>	<b>9,500</b>

## Detail of Expenditures

## Del Norte County Fair

	Acct. No.	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<b>EXHIBIT EXPENSE</b>					
Salaries & Wages - Temporary	50100-80-100	13,549	23,200	12,613	22,016
Employee Benefits	51000-80-100	-	-	-	
Payroll Taxes	51100-80-100	1,037	336	965	
Workers' Compensation Ins.	51200-80-100	733	1,392	769	
Judges	69010-80-100	4,569	4,500	4,187	5,000
Professional Services	69020-80-100	2,500	3,000	2,500	3,000
Supplies & Expenses	74000-80-100	5,616	4,000	2,711	3,000
Tent Retnals	72000-80-100	-	-	-	
Decorations	55000-80-100	-	-	-	
Other Expenses (Hotels)	65000-80-100	-	-	-	
<b>TOTAL EXHIBIT EXPENSE</b>		<b>28,004</b>	<b>36,428</b>	<b>23,745</b>	<b>33,016</b>
<b>HORSE SHOW EXPENSE (Excluding Premiums)</b>					
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	739	750	-	750
Professional Services	69000-00-150	-	-	-	
Supplies & Expenses	74000-00-150	-	250	-	250
Other Expenses	65000-00-150	-	-	-	
Gymkhana	65010-00-150	-	-	-	
<b>TOTAL HORSE SHOW EXPENSE</b>		<b>739</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>ENTERTAINMENT EXPENSE</b>					
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	24,870	26,000	37,628	35,000
Grandstand Shows	58010-75-100	28,450	22,000	22,500	22,500
Destructicon Derby	58020-75-100	27,780	31,000	31,800	32,000
Supplies & Expenses	65000-75-100	14,563	10,000	14,194	14,000
Other Expenses (senory room/hotels)	66000-75-100	86	500	155	300
Professional Services	69000-75-100	31,780	8,000	6,700	8,000
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	9,737	8,000	11,175	11,000
Professional Services - Rodeo	69000-75-110	43,257	45,000	36,799	45,000
Supplies & Expense - Rodeo Queen Contest	74020-75-110	-	0	-	
<b>TOTAL ENTERTAINMENT EXPENSE</b>		<b>180,523</b>	<b>150,500</b>	<b>160,951</b>	<b>167,800</b>

## Detail of Expenditures

## Del Norte County Fair

	Acct. No.	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<b>INTERIM ENTERTAINMENT EXPENSE</b>					
Other Acts/Shows	65010-00-300	-	0	-	
<b>TOTAL INTERIM ENTERTAINMENT</b>		-	-	-	-
<b>INTERIM EXPENSE</b>					
Salaries & Wages - Temporary	50100-00-300	1,556	6,300	3,556	2,625
Employee Benefits	51000-00-300	-	-	189	
Payroll Taxes	51100-00-300	43	91	107	
Workers' Compensation Ins.	51200-00-300	72	378	217	
Other Expense - Interim	65000-00-300	-	-	-	
Publicity - Interim	71000-00-300	-	-	-	
Security Expense - Interim	74000-00-300	-	-	-	
Holiday Fair Expense	Holiday Fair	6,095	6,000	3,415	5,000
Spring Fair Expense	Spring Fair	-	0	-	-
Fall Event Expense	Fall Event	-	1,000	-	-
<b>TOTAL INTERIM EXPENSES</b>		<b>7,766</b>	<b>13,769</b>	<b>7,484</b>	<b>7,625</b>
<b>EQUIPMENT EXPENSE (LIST)</b>					
Non Capitalized(cost less than \$5000 and life less than one year)					
Equipment Expense	87500-00-000	11,000	5,000	7,316	8,000
<b>TOTAL EQUIPMENT EXPENSE</b>		<b>11,000</b>	<b>5,000</b>	<b>7,316</b>	<b>8,000</b>
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>					
Prior Year Expense Adjustment	80000-00-000	1,566	-	400	8,924
Bad Debt Expense - Prior Year	80020-00-000	-	-	-	
<b>TOTAL PRIOR YEAR OPERATING EXPENSE</b>		<b>1,566</b>	<b>-</b>	<b>400</b>	<b>8,924</b>
<b>CASH SHORTAGES &amp; OVERAGES</b>					
Cash Over/Under - Tickets	85000-00-000	(223)	-	-	
<b>TOTAL CASH (OVER)/UNDER</b>		<b>(223)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPRECIATION EXPENSE</b>					
Depreciation Expense	90000-00-000	106,841	85,819	85,819	85,819
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>106,841</b>	<b>85,819</b>	<b>85,819</b>	<b>85,819</b>
<b>PENSION EXPENSE</b>					
Pension Expense	96000-00-000	(96,927)	62,256	62,256	62,256
<b>TOTAL PENSION EXPENSE</b>		<b>(96,927)</b>	<b>62,256</b>	<b>62,256</b>	<b>62,256</b>

**Variance Report**
**Automatically prepared**

	Acct. No.	Budgeted vs. Estimated Fluctuation		2025 Budgeted	2025 Estimated	2026 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
<b>OPERATING REVENUES:</b>								
Admissions to Grounds	ADMN	\$741	0.5%	135,500	136,241	139,600	\$3,359	2.5%
Commercial Space	COMM	(2,645)	-10.8%	24,500	21,855	21,500	(355)	-1.6%
Concession Revenue	CONC	8,181	14.2%	57,500	65,681	65,500	(181)	-0.3%
Exhibit Revenue	EXHR	719	37.8%	1,900	2,619	2,300	(319)	-12.2%
Horse Show Revenue	HSR	833	36.2%	2,300	3,133	3,000	(133)	-4.2%
Entertainment Revenue	FATT	(173)	-0.4%	46,000	45,827	36,000	(9,827)	-21.4%
Misc. Fair Revenue	MISF	0	#DIV/0!	-	-	-	0	#DIV/0!
Interim Attractions Revenue	IATT	13,378	65.4%	20,450	33,828	28,700	(5,128)	-15.2%
Interim Revenue	INTR	25,379	9.7%	262,750	288,129	335,250		0.0%
Prior year Revenue Adj.	PRR	0	#DIV/0!	-	-	4,000	4,000	#DIV/0!
Other Operating Revenue	Othr	3,288	#DIV/0!	-	3,288	3,000	(288)	-8.8%
<b>TOTAL OPERATING REVENUES</b>		<b>49,701</b>	<b>9.0%</b>	<b>550,900</b>	<b>600,601</b>	<b>635,850</b>	<b>35,249</b>	<b>5.9%</b>
<b>OPERATING EXPENDITURES:</b>								
Administration Expense	ADME	(29,708)	-8.4%	353,180	323,472	352,893	29,421	9.1%
Maintenance Expense	MNTE	(17,994)	-3.8%	468,166	450,172	481,306	31,134	6.9%
Publicity Expense	PUBE	(844)	-5.6%	15,000	14,156	14,000	(156)	-1.1%
Attendance Expense	ATTE	9,243	27.1%	34,059	43,302	53,800	10,498	24.2%
Misc. Fair Expense	MISE	6,469	30.7%	21,094	27,563	34,595	7,032	25.5%
Premium Expense	PREM	(6,285)	-45.6%	13,769	7,484	7,625	141	1.9%
Exhibit Expense	EXHE	2,050	22.8%	9,000	11,050	9,500	(1,550)	-14.0%
Horse Show Expense	HSE	(12,683)	-34.8%	36,428	23,745	33,016	9,271	39.0%
Entertainment Expense	FENE	(1,000)	-100.0%	1,000	-	1,000	1,000	#DIV/0!
Interim Entertainment Expense	IENE	10,451	6.9%	150,500	160,951	167,800	6,849	4.3%
Interim Expense	INTE	0	#DIV/0!	-	-	-	0	#DIV/0!
Equipment Expense	EQPT	2,316	46.3%	5,000	7,316	8,000	684	9.3%
Prior Year Expense Adj.	PYE	400	#DIV/0!	-	400	-	(400)	-100.0%
Cash Over/Under	CAOU	0	#DIV/0!	-	-	-	0	#DIV/0!
Depreciation Expense	90000	0	0.0%	85,819	85,819	85,819	0	0.0%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>(37,584)</b>	<b>-3.2%</b>	<b>1,193,015</b>	<b>1,155,431</b>	<b>1,249,354</b>	<b>93,923</b>	<b>8.1%</b>
<b>NET EFFECT</b>								
		<b>\$87,285</b>	<b>-13.6%</b>	<b>(\$642,115)</b>	<b>(\$554,830)</b>	<b>(\$613,504)</b>	<b>(\$58,674)</b>	<b>0</b>

**Holiday Fair**

**Del Norte County Fair**

	<b>Acct. No.</b>	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>HOLIDAY FAIR REVENUES:</b>					
Admission Revenue	40000-00-302	2,513	-	600	
Other Misc Revenue	48700-00-302	5,672	8,000	6,276	8,000
<b>TOTAL REVENUES</b>		<b>8,185</b>	<b>8,000</b>	<b>6,876</b>	<b>8,000</b>
<b>HOLIDAY FAIR EXPENDITURES:</b>					
Advertising Expense	52000-00-302	75	-	146	
Supplies and Expense	74000-00-302	6,020	5,000	3,269	5,000
<b>TOTAL EXPENDITURES</b>		<b>6,095</b>	<b>5,000</b>	<b>3,415</b>	<b>5,000</b>
<b>NET PROFIT/LOSS</b>		<b>2,090</b>	<b>3,000</b>	<b>3,461</b>	<b>3,000</b>

**Spring Fair**

**Del Norte County Fair**

	<b>Acct. No.</b>	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>SPRING FAIR REVENUES:</b>					
Home Show Gate Admission	40000-00-303	-	-	-	
Concession - Carnival Revenue	40500-00-303	3,619	-	-	3,500
Inside Commerical Space - Craft Show	41020-00-303	-	-	-	
Food Concession	42100-00-303	-	-	-	
Concession - Beer Revenue	42110-00-303	1,473	-	-	1,400
Concession - Vendors Revenue	42200-00-303	-	-	-	-
Entertainment Revenue	46000-00-303	9,307	-	-	9,000
Jackpot Livestock Show Revenue	46010-00-303	-	-	-	
Other Misc Revenue	48700-00-303	-	-	-	
Sponsors/Donations	48800-00-303	-	-	-	
<b>TOTAL REVENUES</b>		<b>14,399</b>	<b>-</b>	<b>-</b>	<b>13,900</b>
<b>SPRING FAIR EXPENDITURES:</b>					
Advertising Expense	52000-00-303	-	-	-	
Entertainment Expense	58000-00-303	-	-	-	
Jackpot Livestock Show Expense	58010-00-303	-	-	-	
Other Misc Expense	65000-00-303	-	-	-	
Publicity Expense	71000-00-303	-	-	-	
Security Expense	73000-00-303	-	-	-	
Supplies and Expense	74000-00-303	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET PROFIT/LOSS</b>		<b>14,399</b>	<b>-</b>	<b>-</b>	<b>13,900</b>

**Fall Event**

**Del Norte County Fair**

	<b>Acct. No.</b>	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>FALL EVENT REVENUES:</b>					
Admission	40000-00-305	-	5,000	-	
Food Concession	42100-00-305	-	-	-	
Concession - Beer	42110-00-305	-	-	-	
<b>TOTAL REVENUES</b>		<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
<b>FALL EVENT EXPENDITURES:</b>					
Advertising Expense	52000-00-305	-	-	-	
Security Expense	73000-00-305	-	-	-	
Supplies and Expense	74000-00-305	-	1,000	-	
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
<b>NET PROFIT/LOSS</b>		<b>-</b>	<b>4,000</b>	<b>-</b>	<b>-</b>

**Parks and Recreation Accounts**

**Del Norte County Fair**

	<b>Acct. No.</b>	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>REC AND PARKS EXPENSES:</b>					
Bank/CC Charges & Fees *R&P	54000-11-000	10,347	11,000	15,451	16,000
Dues & Subscriptions *R&P	57000-11-000	10,631	11,000	3,915	10,000
Insurance Fees *R&P	60000-11-000	51,091	62,000	56,284	
Other Expenses *R&P	65000-11-000	-	-	70	62,000
Professional Services *R&P	69000-11-000	28,451	30,000	25,103	30,000
Audit *R&P	69030-11-000	-	14,000	-	14,000
Office Supplies & Expense *R&P	74000-11-000	10,755	9,500	5,919	9,500
Phone & Postage *R&P	75000-11-000	9,191	6,000	7,087	8,000
Utilitites *R&P	63000-12-000	52,033	60,000	57,244	65,000
Buildings & Grounds Maintenance *R&P	64000-12-000	118,184	120,000	131,707	90,000
Equipment Maintenance *R&P	64010-12-000	27,688	35,000	36,374	35,000
Special Repairs *R&P	64020-12-000	-	-	-	30,000
Other Expense *R&P	65000-12-000	487	-	-	-
Professional Services *R&P	69000-12-000	17,679	18,000	19,899	21,000
Equipment Rental *R&P	72000-12-000	8,609	8,000	11,813	12,000

**PROPERTY, PLANT & EQUIPMENT  
PROPOSED ACQUISITIONS & DISPOSITIONS**

Del Norte County Fair  
(Legal Name of Fair)

Del Norte  
(Location)

	Estimated 2025	Proposed 2026
<b>PROPERTY, PLANT &amp; EQUIPMENT (PP&amp;E), January 1:</b>	<b>\$4,240,170</b>	<b>\$4,278,585</b>
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:	11,200	
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements	0	0
Land Improvements	0	0
New Construction	0	0
Construction in Progress	0	0
Equipment	27,215	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	38,415	0
<b>TOTAL PP&amp;E BEFORE DISPOSITIONS &amp; DEPRECIATION</b>	<b>4,278,585</b>	<b>4,278,585</b>
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	0	0
<b>PP&amp;E BEFORE DEPRECIATION, December 31</b>	<b>4,278,585</b>	<b>4,278,585</b>
DEPRECIATION:		
Accumulated Depreciation, January 1	2,665,692	2,751,511
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	85,819	85,819
Accumulated Depreciation, December 31	2,751,511	2,837,330
<b>PP&amp;E, NET OF DEPRECIATION, December 31</b>	<b>1,527,074</b>	<b>1,441,255</b>
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	0	0
<b>INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)</b>	<b>\$1,527,074</b>	<b>\$1,441,255</b>