

OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

El Dorado COUNTY

Conducting The El Dorado County Fair

at Placerville, California

For the period of January 1, 2025 to December 31, 2025

	Acct. No.	Actual 2023	Budgeted 2024	Estimated 2024	Proposed 2025
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$1,625,963	\$1,977,349	\$4,237,179	\$1,752,028
Unrestricted Net Position - Pension/OPEB				0	0
Restricted resources		250,000		0	0
Investment in Capital Assets, Net of Related Debt		2,230,910	2,313,802	0	2,654,453
Subtotal (Total Net Resources)		4,106,873	4,291,151	4,237,179	4,406,481
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,737,973	1,650,150	1,700,681	1,789,128
State (Local/Base) Allocations (to Page 2):	31200	38,150	39,500	39,500	38,650
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300	1,850	1,850	1,850	0
Capital Project Reimbursement Funds (from Sched 8A)	31900	98,072		0	0
One-time Revenue Sources (fire camp, sale of property, capital project aud	32500			255,000	
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000				
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000			83,500	
TOTAL RESOURCES ACQUIRED		1,876,045	1,691,500	2,080,531	1,827,778
TOTAL RESOURCES AVAILABLE		5,982,918	5,982,651	6,317,710	6,234,259
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,577,504	1,607,067	1,735,229	1,819,807
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,577,504	1,607,067	1,735,229	1,819,807
Depreciation Expense (From Page 10)	90000	168,235	120,000	176,000	180,000
Amortization Expense (From Page 10)	90010	0	0	0	0
Pension Expense (From Page 10)	96000	0	0	0	0
OPEB Expense (From Page 10)	96100	0	0	0	0
TOTAL RESOURCES APPLIED		1,745,739	1,727,067	1,911,229	1,999,807
TOTAL NET RESOURCES, DECEMBER 31:					
Unrestricted Net Resources Available for Operations		4,237,179	4,255,584	1,752,028	1,195,199
Unrestricted Net Position - Pension/OPEB	29400			0	0
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)				2,654,453	3,039,253
Subtotal (Should equal Total Net Resource Figure above)		\$4,237,179	\$4,255,584	\$4,406,481	\$4,234,452
Reserve Percentage		268.6%	264.8%	101.0%	65.7%
ALL FAIRS:		<i>Don Varden</i> 12-30-24		COUNTY APPROVALS (County Fairs Only):	
President, Board of Directors	Date			Chairman, Board of Supervisors	Date
<i>Michael Hill</i>	12/30/2024				
Chief Executive Officer	Date			County Clerk	Date

Summary of Operations

El Dorado County Fair

	Acct. No.	Actual 2023	Budgeted 2024	Estimated 2024	Proposed 2025
OPERATING REVENUES:					
Admissions to Grounds	41000	\$371,260	\$325,000	\$335,155	\$370,000
Commercial Space	41500	84,551	82,000	91,989	96,000
Carnival	42100	210,103	175,000	239,981	250,000
Concessions	42200	171,936	142,500	171,712	182,000
Exhibits	43000	34,259	38,000	30,807	34,778
Horse Show	44000	3,290	3,300	2,846	3,000
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	2,174	21,200	14,935	16,000
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	85,419	96,000	106,606	109,100
Miscellaneous Non-Fair Programs	47005	175,863	182,950	144,779	164,200
Interim Revenue	48000	573,925	557,000	509,586	521,250
Prior Year Revenue Adjustments	49000	1,396		1,473	
Other Operating Revenue	49500	23,797	27,200	50,812	42,800
TOTAL OPERATING REVENUES (to Page 1)		1,737,973	1,650,150	1,700,681	1,789,128
OPERATING EXPENDITURES:					
Administration	50000	474,069	476,650	488,696	544,543
Maintenance & General Operations	52000	631,508	681,381	722,360	766,552
Publicity	54000	73,277	56,375	74,212	63,750
Attendance Operations	56000	74,670	51,421	68,028	69,482
Miscellaneous Fair	57000	42,836	47,300	49,588	55,150
Miscellaneous Non-Fair Programs	57005	92,374	95,300	105,996	108,130
Premiums	58000	21,088	20,000	23,088	24,000
Exhibits	63000	41,827	43,300	50,973	48,400
Horse Show	64000	2,540	2,540	1,785	2,000
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	131,380	132,800	150,503	137,800
Motorized Racing	66109				
Interim Entertainment	66009				
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	(8,065)			
Cash (over/under)	85000				
Other Operating Expense	94000				

TOTAL OPERATING EXPENDITURES (to Page 1)		1,577,504	1,607,067	1,735,229	1,819,807
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB		160,469	43,083	(34,548)	(30,679)
Depreciation Expense	90000	168,235	120,000	176,000	180,000
Amortization Expense	90010				
Pension Expense	96000				
OPEB Expense	96100				
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB		(7,766)	(76,917)	(210,548)	(210,679)
State (Local/Base) Allocations (From Page 1)	31200	38,150	39,500	39,500	38,650
Training Allocation & Other Fiscal & Admin Assistance (F&E) (From Page 1)	31300	1,850	1,850	1,850	
Capital Project Reimbursements (From Page 1)	31900	98,072			
Other Funds (e.g. County, Supplemental, Fiscal Ass't) (From Page 1)	Various			338,500	
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, OPEB		\$298,541	\$84,433	\$345,302	\$7,971
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, OPEB		\$130,306	(\$35,567)	\$169,302	(\$172,029)

Detail of Revenues

	Acct. No.	Actual 2023	Budgeted 2024	Estimated 2024	Proposed 2025
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	250,639	220,000	265,728	270,000
Discounted Fair Admissions	41020	120,621	105,000	69,427	100,000
TOTAL ADMISSIONS REVENUE	41000	371,260	325,000	335,155	370,000
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	84,551	82,000	91,989	96,000
Inside Commercial Space	41520				
TOTAL COMMERCIAL SPACE REVENUE	41500	84,551	82,000	91,989	96,000
CARNIVAL REVENUE:					
Carnival	42100	93,559	90,000	71,083	90,000
Carnival: Pre-Sale	42110	116,544	85,000	168,898	160,000
TOTAL CARNIVAL REVENUE	42100	210,103	175,000	239,981	250,000
CONCESSIONS REVENUE:					
Food Concessions	42200	164,394	135,000	156,473	165,000
Non-Food Concessions	42300	7,542	7,500	15,239	17,000
TOTAL CONCESSIONS REVENUE	42200	171,936	142,500	171,712	182,000
EXHIBITS REVENUE:					
Entry Fees	43100	31,831	35,500	28,779	31,750
Donated & Sponsored Awards	43200	2,428	2,500	2,028	3,028
Advertising in Premium Book	43300				
Other (Explain)	43400				
TOTAL EXHIBITS REVENUE	43000	34,259	38,000	30,807	34,778
HORSE SHOW REVENUE:					
Admissions	44100				
Entry and Stake Fees	44200	3,290	3,300	2,846	3,000
Donations for Special Prizes	44300				
Stall Fees	44400				
Program Sales	44500				
Other (Explain)	44600				
TOTAL HORSE SHOW REVENUE	44000	3,290	3,300	2,846	3,000
LIVE HORSE RACING REVENUE:					
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

	Acct. No.	Actual 2023	Budgeted 2024	Estimated 2024	Proposed 2025
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100				
Queen Pageant Admissions	46200				
4 Wheel-Drive Pull Admissions	46300				
Destruction Derby Admissions	46400				
Performances Admissions	46500	2,174	21,200	14,935	16,000
Other Admissions (Explain)	46600				
TOTAL FAIR ATTRACTIONS REVENUE	46000	2,174	21,200	14,935	16,000
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209				
Other Admissions (List)	46309				
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	0	0
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	41,800	45,000	42,590	43,000
Fair Program Revenue	47200				
Utility Fee Reimbursement	47300	350	3,700	4,626	5,400
Exhibit Guide Revenue	47400				
Stall Rentals (Fairtime)	47500				
Camping Fees (Fairtime)	47700	6,785	5,600	5,340	5,500
Other (Explain)	47800				
Sponsorships	47900	36,310	41,500	53,875	55,000
Taffeta		174	200	175	200
TOTAL MISCELLANEOUS FAIR REVENUE	47000	85,419	96,000	106,606	109,100
MISCELLANEOUS NON-FAIR PROGRAMS:					
Swap Meet	47105	3,155	3,200	3,487	3,200
Open Horse Ride	47205	7,023	6,500	11,000	11,000
Crab Feed	47305	37,248	38,000	34,423	43,000
4th of July Family Blast	47405	22,420	24,000	11,594	15,000
Schooling Horse Shows	47505	18,338	20,250	15,275	18,500
non-cash sponsorship		6,500	10,000	3,000	1,500
Capital Bar		81,179	81,000	66,000	72,000
TOTAL MISC. NON-FAIR PROGRAMS	47005	175,863	182,950	144,779	164,200

Detail of Revenues

	Acct. No.	Actual 2023	Budgeted 2024	Estimated 2024	Proposed 2025
INTERIM REVENUE:					
Rental of Buildings	48100	192,796	190,000	174,000	180,000
Grounds Rentals	48200	97,256	90,000	96,000	90,000
Equipment Rentals	48300				
Concessions Revenue	48400	150	0	50	150
Utility Fee Reimbursement	48500	12,451	11,000	8,505	9,900
Interim Parking Revenue	48600	97,279	95,000	80,000	85,000
RV space rentals	48700	94,472	90,000	70,000	75,000
Recycling		1,021	1,000	1,031	1,200
Speedway rental		78,500	80,000	80,000	80,000
TOTAL INTERIM REVENUE	48000	573,925	557,000	509,586	521,250
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:					
	49000	1,396	0	1,473	0
OTHER OPERATING REVENUE:					
Interest Earnings	49510	21,655	25,000	47,566	40,000
Commission on fair art sales	49520	0	0	778	800
NSF/ATM	49530	1,397	1,200	953	1,000
Association Membership	49540	745	1,000	1,515	1,000
TOTAL OTHER OPERATING REVENUE	49500	23,797	27,200	50,812	42,800

Detail of Expenditures

	Acct. No.	Actual 2023	Budgeted 2024	Estimated 2024	Proposed 2025
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	222,374	231,328	258,043	295,000
Salaries & Wages - Temporary	50200	9,918	29,969	5,160	2,000
Compensated Absences Expense	50300	17,985	-21,488	-15,409	-989
Employee Benefits - Employer's Share	50310	71,685	71,548	86,756	90,000
Payroll Taxes	50320	759	2,995	590	155
Worker's Compensation Insurance	50330	12,270	14,000	2,316	3,325
Professional Services (Contractual)	50400	2,047	2,500	2,409	2,500
Director's Expense	50500	6,892	6,500	6,622	5,400
Traveling/Training Expense - Employees	50600	7,359	9,050	13,378	10,000
Office Supplies and Expense	50700	20,060	18,850	21,944	22,900
Telephone and Postage	50800	6,769	6,850	7,307	7,600
Dues and Subscriptions	50900	4,844	4,900	5,700	6,200
Insurance (General Liability)	51000	5,992	7,419	6,607	6,000
Other (Explain) Unfunded CalPERS	51100	79,877	83,779	79,273	88,802
Unemployment Insurance (Non-reimbursed)	51200	0	250	0	250
Audit Expense	51300	4,500	8,000	8,000	5,200
Current Year Bad Debt Expense	51400	738	200	0	200
TOTAL ADMINISTRATION EXPENSE	50000	474,069	476,650	488,696	544,543
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	249,873	265,481	269,350	270,820
Salaries & Wages - Temporary	52200	66,273	69,000	86,790	114,600
Employee Benefits	52210	94,462	101,500	92,753	85,075
Payroll Taxes	52220	4,298	6,500	7,208	7,657
Worker's Compensation Insurance	52230				
Professional Services (Contractual)	52300				
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500				
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700				
Light, Heat, Water and Power	52800	112,932	130,000	158,541	175,000
Maintenance of Equipment - Supplies & Expens	52900	16,277	17,000	20,775	22,000
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	65,428	70,500	64,300	67,000
Trash Removal, Clean up (Contractual)	53100	20,526	20,000	22,293	23,000
Other (Explain) Small Tools	53200	1,439	1,400	350	1,400
Special Repairs & Maintenance (List)	53300				
TOTAL MAINTENANCE EXPENSE	52001	631,508	681,381	722,360	766,552

Detail of Expenditures

	Acct. No.	Actual 2023	Budgeted 2024	Estimated 2024	Proposed 2025
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100				
Salaries & Wages - Temporary	54101	0	0	3,672	4,000
Employee Benefits	54110				
Payroll Taxes	54120				
Worker's Compensation Insurance	54130				
Professional Services (Contractual)	54200	43,948	30,600	38,467	31,400
Supplies and Expense	54300	1,563	1,600	94	150
Advertising	54400	24,808	21,000	29,074	25,000
Promotional Expense	54500				
Public Relations Expense	54600				
Pre-Fair Events	54700	2,809	3,000	2,710	3,000
Other (Explain) El Dorado Roses	54800	149	175	195	200
TOTAL PUBLICITY EXPENSE	54000	73,277	56,375	74,212	63,750
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100				
Salaries & Wages - Temporary	56101	45,687	24,000	33,708	35,780
Employee Benefits	56110				
Payroll Taxes	56120	5,359	7,021	4,046	3,502
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200	14,878	16,000	23,898	25,000
Supplies and Expense	56300	8,671	4,400	6,376	5,200
Other (Explain) cash over/under	56400	75	0		
TOTAL ATTENDANCE OPERATIONS	56000	74,670	51,421	68,028	69,482
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100				
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102	19,750	20,300	23,337	25,000
Program Expense Fair time Parking Lot Expense	57200	670	700	836	500
Utility Fees	57300				
Exhibit Guide	57400				
Fair Equipment Rental	57500	12,377	16,000	11,732	12,700
Sponsorships	57700	752	800	823	950
Other (Explain) Tents	57800	9,287	9,500	12,860	16,000
	57900				
TOTAL MISCELLANEOUS FAIR	57000	42,836	47,300	49,588	55,150
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Permanent	57105				
Parking Wages & Payroll Tax & supplies	57106	20,951	22,400	23,081	23,700
Taffeta	57115		1,400	2,528	1,400
Horse Show Buckle Sponsors	57125				
Schooling Horse Show	57135	18,615	19,000	18,066	19,000
Swap Meet	57205	24	0	27	30
4th of July Family Blast	57305	7,840	9,500	10,810	12,000
Crab Feed	57405	21,814	24,000	29,484	30,000
Open Horse Ride	57505				
Capital Bar	57605	23,130	19,000	22,000	22,000
TOTAL MISC. NON-FAIR PROGRAMS	57005	92,374	95,300	105,996	108,130

Details of Expenditures

	Acct. No.	Actual 2023	Budgeted 2024	Estimated 2024	Proposed 2025
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	5,039	6,000	5,347	7,000
Trophies, Medals, Ribbons	58200	16,049	14,000	17,741	17,000
Sponsored Cash Awards	58300				
Sponsored Trophies, Medals, Ribbons	58400				
Other Awards (Explain)	58500				
TOTAL PREMIUM EXPENSE	58000	21,088	20,000	23,088	24,000
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101				
Employee Benefits	63110				
Payroll Taxes	63120				
Worker's Compensation Insurance	63130				
Judges (Contractual)	63200	5,546	5,800	6,284	6,400
Professional Services - Other (Contractual)	63300	10,820	11,000	11,825	13,000
Supplies and Expense	63400	14,321	14,500	19,110	17,000
Tent & Booth Rental	63500				
Commercial Wine Comp	63600	11,140	12,000	13,754	12,000
Other (Explain)	63700				
TOTAL EXHIBITS EXPENSE	63000	41,827	43,300	50,973	48,400
HORSE SHOW EXPENSE (Including Premiums):					
Salaries & Wages - Permanent	64100				
Salaries & Wages - Temporary	64101				
Employee Benefits	64110				
Payroll Taxes	64120				
Worker's Compensation Insurance	64130				
Judges (Contractual)	64200	2,540	2,540	1,785	2,000
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				
TOTAL HORSE SHOW EXPENSE	64000	2,540	2,540	1,785	2,000

Detail of Expenditures

	Acct. No.	Actual 2023	Budgeted 2024	Estimated 2024	Proposed 2025
HORSE RACING EXPENSE (LIVE):					
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				
TOTAL RACING EXPENSE (LIVE)	65000	0	0	0	0
SATELLITE WAGERING EXPENSE:					
TOTAL SATELLITE WAGERING	65005	0	0	0	0
FAIR ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66100				
Salaries & Wages - Temporary	66101				
Employee Benefits	66110				
Payroll Taxes	66120				
Worker's Compensation Insurance	66130				
Professional Services (Contractual)	66200	34,138	35,000	34,012	36,000
Supplies and Expense	66300	2,747	2,800	1,776	1,800
Rodeo	66400				
Grounds Entertainment	66500	94,495	95,000	114,715	100,000
Grandstand Entertainment	66600				
Other (Explain)	66700				
TOTAL FAIR ENTERTAINMENT	66000	131,380	132,800	150,503	137,800
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
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				
TOTAL INTERIM ENTERTAINMENT	66009	0	0	0	0

Detail of Expenditures

	Acct. No.	Actual 2023	Budgeted 2024	Estimated 2024	Proposed 2025
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):					
TOTAL EQUIPMENT EXPENSE	72300	0	0	0	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80010	(8,065)			
Bad Debt Expense	80020				
PRIOR YEAR EXPENDITURE	80000	(8,065)	0	0	0
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100				
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85900				
CASH (OVER)/UNDER	85000	0	0	0	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)					
	90000	168,235	120,000	176,000	180,000
AMORTIZATION EXPENSE: (From: Sch 7 / To: Pg. 1)					
	90010				
*PENSION EXPENSE: (To: Pg. 1)	96000			0	0
*OPEB EXPENSE: (To: Pg. 1)	96100			0	0
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010				
Other Expenses					
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	0

Variance Report **Automatically prepared**

	Acct. No.	Budgeted vs.		2024 Budgeted	2024 Estimated	2025 Proposed	Estimated vs.	
		Estimated Fluctuation					Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	\$10,155	3.1%	\$325,000	\$335,155	\$370,000	\$34,845	10.4%
Commercial Space	41500	9,989	12.2%	82,000	91,989	96,000	4,011	4.4%
Carnival	42100	64,981	37.1%	175,000	239,981	250,000	10,019	4.2%
Concessions	42200	29,212	20.5%	142,500	171,712	182,000	10,288	6.0%
Exhibits	43000	(7,193)	-18.9%	38,000	30,807	34,778	3,971	12.9%
Horse Show	44000	(454)	-13.8%	3,300	2,846	3,000	154	5.4%
Horse Racing (Live)	45000		#DIV/0!					#DIV/0!
Satellite Wagering	45005		#DIV/0!					#DIV/0!
Fair Attractions	46000	(6,265)	-29.6%	21,200	14,935	16,000	1,065	7.1%
Motorized Racing	46109		#DIV/0!					#DIV/0!
Interim Attractions	46009		#DIV/0!					#DIV/0!
Miscellaneous Fair	47000	10,606	11.0%	96,000	106,606	109,100	2,494	2.3%
Misc. Non-Fair Programs	47005	(38,171)	-20.9%	182,950	144,779	164,200	19,421	13.4%
Interim Revenue	48000	(47,414)	-8.5%	557,000	509,586	521,250	11,664	2.3%
Prior Year Revenue Adj	49000	1,473	#DIV/0!		1,473		(1,473)	-100.0%
Other Operating Revenue	49500	23,612	86.8%	27,200	50,812	42,800	(8,012)	-15.8%
TOTAL OPERATING REVENUES		50,531	3.1%	1,650,150	1,700,681	1,789,128	88,447	5.2%
OPERATING EXPENDITURES:								
Administration	50000	12,046	2.5%	476,650	488,696	544,543	55,847	11.4%
Maintenance & Gen Ops	52000	40,979	6.0%	681,381	722,360	766,552	44,192	6.1%
Publicity	54000	17,837	31.6%	56,375	74,212	63,750	(10,462)	-14.1%
Attendance Operations	56000	16,607	32.3%	51,421	68,028	69,482	1,454	2.1%
Miscellaneous Fair	57000	2,288	4.8%	47,300	49,588	55,150	5,562	11.2%
Misc. Non-Fair Programs	57005	10,696	11.2%	95,300	105,996	108,130	2,134	2.0%
Premiums	58000	3,088	15.4%	20,000	23,088	24,000	912	4.0%
Exhibits	63000	7,673	17.7%	43,300	50,973	48,400	(2,573)	-5.0%
Horse Show	64000	(755)	-29.7%	2,540	1,785	2,000	215	12.0%
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	17,703	13.3%	132,800	150,503	137,800	(12,703)	-8.4%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009		#DIV/0!					#DIV/0!
Equipment (Funded by Fair)	72300		#DIV/0!					#DIV/0!
Prior Year Expense Adj	80000		#DIV/0!					#DIV/0!
Cash (over/under)	85000		#DIV/0!					#DIV/0!
Depreciation	90000	56,000	46.7%	120,000	176,000	180,000	4,000	2.3%
Other Operating Expense	94000		#DIV/0!					#DIV/0!
TOTAL OPERATING EXPENDITURES		184,162	10.7%	1,727,067	1,911,229	1,999,807	88,578	4.6%
NET EFFECT		(\$133,631)	173.7%	(\$76,917)	(\$210,548)	(\$210,679)	(\$131)	0

Exhibit I
BUDGET VARIANCE EXPLANATION

Fair Organization:			
	Accounts	Budgeted 2024 to Estimated 2024	Estimated 2024 to Proposed 2025
41000	Admissions		price increase in 2025
41500	Commercial		
42100	Carnival		
42200	Concessions		
43000	Exhibits		
		Resumption of printing entry guide and promoting fair entries	Resumption of printing entry guide and promoting fair entries
44000	Horse Show		
45000	Horse Racing		
45005	Satellite Wagering		
46000	Fair Attractions		
46009	Interim Attractions		
46109	Motorized Racing		
47000	Misc. Fair		
47005	Misc. Non-Fair		
		2024 Fair 4th of July Blast poorly attended due to excessive heat	Increase in non-fair programs, 4th of July on Friday typically increases attendance
48000	Interim		
49000	PY Revenue Adj.		
		never planned	never planned
49500	Other Ops Rev		
			xfer all funds except to general operating to high interest yield account
50000	Administration		
52000	Maintenance/Gen. Ops		
54000	Publicity		
			Eliminated publicist position
56000	Attendance Ops		
57000	Misc. Fair		
57005	Misc. Non-Fair		
58000	Premiums		
63000	Exhibits		
64000	Horse Show		
		decrease in program interest	new leaders and promotions for program
65000	Horse Racing		
65005	Satellite Wagering		
66000	Fair Entertainment		
		Had hoped speedway events would offset cost of entertainment	
66109	Motorized Racing		
66009	Interim Entertainment		
72300	Equipment		
80000	PY Expense Adj.		
85000	Cash (over/under)		
90000	Depreciation Expense		
94000	Other Operating Expense		

Permanent Positions on Roster for 2025

Filled, Vacant, and Proposed

ACCT. NO.	Expenditure Classification CIVIL SERVICE CLASS TITLE	Proposed Hiring/Anniv Date	Total Number of Months	Pay Rate		Amount Budgeted	
				Amount	Per	Detail	Account Totals
5011	CEO	2/3/2022	1		PP		4,427
5011	CEO		11		PP		4,649
5011	OFFICE MANAGER	8/16/2021	8		PP		2,564
5011	OFFICE MANAGER		4		PP		2,692
5011	DEPUTY MANAGER*	1/1/2026	0				
5011	ADMIN SPECIALIST	3/24/2022	3		PP		2,234
	ADMIN SPECIALIST		9		PP		2,346
5011	ADMIN SPECIALIST (3/4 TIME)	3/1/2024	2		PP		2,052
	ADMIN SPECIALIST (3/4 TIME)		10		PP		2,200
5211	FACILITIES SUPERVISOR	9/30/2019	9		PP		3,771
	FACILITIES SUPERVISOR		3		PP		3,960
5211	FACILITIES LEAD	9/24/2024	9		PP		2,462
	FACILITIES LEAD		3		PP		2,586
5211	FACILITIES STAFF	1/14/2018	12		PP		1,858
5211	FACILITIES STAFF	8/1/2022	7		PP		2,030
			5		PP		2,132
*End of the year one Admin Specialist will either transition into Dep Mgr, or be replaced with Dep Mgr							

**Projected Employee Leave Balance
2025 Year-End Adjustment**

Position	Estimated 2024						Projected 2025						Projected 2025 Year-End Adjustment
	\$	HOURS				\$	\$	HOURS				\$	
	* Hourly Salary	Vac. / AL	PLP	CTO	HC / PH	Total	* Hourly Salary	Vac. / AL	PLP	CTO	HC / PH	Total	
CEO	53.94	339				18,259	58.11	300				17,433	(826)
FACILITIES SUPERVISOR	45.95	125		46		7,857	49.5	125				6,188	(1,670)
OFFICE MGR	31.24	147		2		4,645	33.65	140				4,711	66
ADMIN SPECIALIST	27.22						29.33	40				1,173	1,173
ADMIN SPECIALIST	25.00	34				856	27.5	40				1,100	244
FACILITIES LEAD	30.00						32.33	40				1,293	1,293
FACILITIES STAFF	21.59	131				2,828	23.23	100				2,323	(505)
FACILITIES STAFF	24.74	171		43		5,294	26.65	150		20		4,531	(764)
Total Accrued Liability (should equal Acct 24500)		946				39,740		935				38,751	
Total budgeted carried forward to Acct. 50300													(989)

* - Use end-of-year salary rate for calculation of leave liability.

Temporary Positions Proposed for 2025

ACCT. NO.	Expenditure Classification POSITION TITLE	# Employed		Length of Employment		Pay Rate		Amount Budgeted	
		Last Year	This Year	No.	Unit	Amount	Per Unit	Detail	Account Totals
5012	Office Assist	1	1	varies		20.00	hr		2,000
5212	maintenance temporary	2	3	1456	hr	20.00	hr		87,360
5212	maintenance temporary	6	6	400	hr	17.00	hr		40,800
5410	fair gate supervisor	contract	2	40	hr	22.00	hr		3,520
5410	fair gate staff	24	20	80	hr	18.00	hr		21,600
5411	fair parking supervisor	1	1	124	hr	22.00	hr		2,728
5411	fair parking staff	22	22	50	hr	18.00	hr		19,800
5412	guest services supervisor	2	2	50	hr	23.00	hr		2,300
5412	guest services graveyard	3	3	60	hr	22.00	hr		3,960
5412	guest services staff	24	20	40	hr	18.00	hr		14,400
6101	interim parking supervisor	1	1	280	hr	22.00	hr		6,160
6101	interim parking staff	6	6	150	hr	17.00			15,300

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

El Dorado County Fair
(Legal Name of Fair)

0
(Location)

	Estimated 2024	Proposed 2025
PROPERTY, PLANT, & EQUIPMENT, January 1:	\$6,921,923	\$7,122,526
ACQUISITIONS OF FIXED ASSETS:		
Land	0	500,000
Construction in Progress	38,774	6,000
Buildings & Improvements	83,068	54,300
Leasehold Improvements	0	0
Equipment	78,761	4,500
TOTAL ACQUISITIONS OF FIXED ASSETS	200,603	564,800
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Construction in Progress	0	0
Buildings & Improvements	0	0
Leasehold Improvements	0	0
Equipment	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	0	0
PROPERTY, PLANT, & EQUIPMENT, December 31:	7,122,526	7,687,326
INTANGIBLE ASSETS, January 1:	\$0	\$0
ACQUISITIONS OF INTANGIBLE ASSETS:		
Right to Use Leased Land	0	0
Right to Use Leased Buildings	0	0
Right to Use Leased Equipment	0	0
Computer Software, Patents, Copyrights, Trademark, etc.	0	0
Non-Amortizable Intangible Assets	0	0
TOTAL ACQUISITIONS OF INTANGIBLE ASSETS	0	0
DISPOSITION OF INTANGIBLE ASSETS:		
Right to Use Leased Land	0	0
Right to Use Leased Buildings	0	0
Right to Use Leased Equipment	0	0
Computer Software, Patents, Copyrights, Trademark, etc.	0	0
Non-Amortizable Intangible Assets	0	0
TOTAL DISPOSITIONS OF INTANGIBLE ASSETS	0	0
INTANGIBLE ASSETS, December 31:	0	0
DEPRECIATION:		
Accumulated Depreciation, January 1	4,292,073	4,468,073
Less A/D on Dispositions of Fixed Assets above	0	0
Annual Depreciation Expense (from page 10)	176,000	180,000
Accumulated Depreciation, December 31	4,468,073	4,648,073
AMORTIZATION:		
Accumulated Amortization, January 1	0	0
Less A/D on Dispositions of Intangible Assets above	0	0
Annual Amortization Expense (from page 10)	0	0
Accumulated Amortization, December 31	0	0
PROPERTY, PLANT, & EQUIPMENT, NET OF DEPRECIATION, December 31	2,654,453	3,039,253
INTANGIBLE ASSETS, NET OF AMORTIZATION, December 31	0	0
TOTAL CAPITAL ASSETS, NET, December 31	2,654,453	3,039,253
LONG-TERM DEBT (ASSOCIATED WITH CAPITAL ASSETS)	0	0
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$2,654,453	\$3,039,253

NOTE: Enter all numbers as a positive.

**NON-FAIR FUNDS RECONCILIATION
FOR CAPITALIZED PROJECTS**

El Dorado County Fair

(Legal Name of Fair)

	Account Number	Estimated 2024	Proposed 2025
SUMMARY: January 1 to December 31			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held outside of fair)			
Revenue Generating Funds	31900		
Major Maintenance (MMP) Funds	31900	535,170	102,062
ADA Funds	31900		
Infrastructure Matching Grants Fund	31900		
Infrastructure Loan Program	31900		
Replenishment Fund (Investment Capital)	31900		
Environmental Investment Program	31900		
Urgent Needs Fund	31900		
Flex Capital Funds (Used for capitalized assets only)	31900		
Grants from Outside Entities	31900	500,000	500,000
Other (Specify)	31900		
TOTAL RESOURCES		1,035,170	602,062
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000		
Land	19100		
Buildings & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		0	0
RESOURCES APPLIED (Paid directly by Non-Fair Entity)			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Paid Directly by Non-Fair Entity		0	0
FUNDS REMAINING (Show as Deferred Revenue)		\$1,035,170	\$602,062