

**Santa Cruz County Fairgrounds
2016 Operating Budget**

Summary of Operations

	Actual 2010	Actual 2012	Actual 2013	Actual 2014	Estimate 2015	5 Year Average	Proposed 2016
OPERATING REVENUES:							
Admissions to Grounds	397,788	376,481	409,291	446,820	503,600	426,796	490,000
Commercial Space	39,075	39,765	58,543	40,870	44,000	44,451	45,000
Concessions	219,628	233,499	227,140	213,564	255,800	229,926	258,000
Exhibits	18,055	14,490	17,991	3,660	9,700	12,779	10,000
Horse Show	11,575	23,660	19,630	25,514	29,200	21,916	30,000
Fair Attractions							20,000
Interim Attractions							
Miscellaneous Fair	96,110	139,442	121,581	133,576	123,200	122,782	125,000
Miscellaneous Non-Fair Programs							
Interim Revenue	182,310	330,417	534,353	577,618	636,910	452,322	620,000
Prior Year Revenue Adjustments	(11,888)	12,201	15,350	3,225	7,300	5,238	3,000
Other Operating Revenue	7,310	4,440	1,800	2,005	2,600	3,631	3,000
TOTAL OPERATING REVENUES (to Page)	959,963	1,174,395	1,405,679	1,446,852	1,612,310	1,319,840	1,604,000
OPERATING EXPENDITURES:							
Administration	309,720	148,174	218,703	381,584	363,668	284,370	382,200
Maintenance & General Operations	588,827	418,408	670,818	506,187	537,600	544,368	532,000
Publicity	110,460	106,501	112,957	111,409	102,979	108,861	110,000
Attendance Operations	141,740	100,969	91,215	94,942	98,558	105,485	98,000
Miscellaneous Fair	23,560	15,211	68,678	69,408	41,113	43,594	41,000
Miscellaneous Non-Fair Programs	0	0	0	0	0	0	0
Premiums	23,927	18,730	16,902	16,329	16,666	18,511	17,000
Exhibits	153,395	140,305	105,846	71,619	74,952	109,223	75,000
Horse Show	8,010	10,274	15,008	12,395	16,705	12,478	18,000
Fair Entertainment	109,916	111,969	124,206	111,207	135,281	118,516	130,000
Interim Entertainment	0	18,006	58,517	64,042	54,845	39,082	58,000
Equipment (Funded by Fair)	4,421	0	732	785	10,188	3,225	0
Prior Year Expense Adjustments	(20,171)	15,866	33,772	3,298	24,003	11,354	5,000
Cash (over/under)	612	(66)	27	(93)	40	104	0
Other Operating Expense	0	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURES (to Page)	1,454,417	1,104,347	1,517,381	1,443,112	1,476,598	1,399,171	1,466,200
State Operating Subsidies			30,000	30,000	30,000		38,000
NET OPERATING PROFIT/(LOSS) BEFORE	(494,454)	70,048	(81,702)	33,740	165,712	(79,331)	175,800

Detail of Revenues

	Acct. No.	Actual 2010	Actual 2012	Actual 2013	Actual 2014	Estimate 2015	5 Year Avg.	Budget 2016
ADMISSIONS REVENUE:								
Regular Fair Admissions	41010	342,211	328,390	367,293	406,235	473,900	383,606	465,000
Discounted Fair Admissions	41020	55,577	48,091	41,998	40,585	29,700	43,190	25,000
TOTAL ADMISSIONS REVENUE	41000	397,788	376,481	409,291	446,820	503,600	426,796	490,000
COMMERCIAL SPACE REVENUE:								
Outside Commercial Space	41510	37,405	38,415	56,893	36,205	39,000	41,584	40,000
Inside Commercial Space	41520	1,670	1,350	1,650	4,665	5,000	2,867	5,000
TOTAL COMMERCIAL SPACE REV	41500	39,075	39,765	58,543	40,870	44,000	44,451	45,000
CONCESSIONS REVENUE:								
Carnival	42100	64,707	66,702	71,030	64,544	90,000	71,397	90,000
Carnival: Pre-Sale	42110	3,152	5,816	1,566	2,698	1,600	2,966	1,500
Food Concessions	42200	131,378	122,940	128,249	131,166	135,500	129,847	138,000
Non-Food Concessions	42300	2,650	6,732	2,800	10,305	28,700	10,237	3,500
Percentage - Fair Alcohol	42310	17,741	31,309	23,495	4,851		15,479	25,000
TOTAL CONCESSIONS REVENUE	42000	219,628	233,499	227,140	213,564	255,800	229,926	258,000
EXHIBITS REVENUE:								
Entry Fees	43100	18,055	14,250	6,884	3,265	5,100	15,851	5,000
Donated & Sponsored Awards	43200		150	2,293		1,000	1,148	1,000
Cash Sponsorship	43210		90	1,055	55		240	2,500
Other (Explain)	43400			7,759	340	3,600	3,900	1,500
TOTAL EXHIBITS REVENUE	43000	18,055	14,490	17,991	3,660	9,700	21,139	10,000
HORSE SHOW REVENUE:								
Entry Fees	44100		12,583	14,060	16,519	19,000	15,541	20,000
Sponsorships	44300	11,500	1,900	1,925	4,800	7,800	5,585	7,000
Donations for Special Prizes	44300						0	
Cash Sponsorship	44310				400		400	
Stall Fees	44400	75	9,177	3,645	3,795	2,400	3,818	3,000
Program Sales	44500						0	
Other (Explain)	44600						0	
TOTAL HORSE SHOW REVENUE	44000	11,575	25,660	19,630	25,514	29,200	25,344	30,000

Detail of Revenues

	Acct. No.	Actual 2010	Actual 2012	Actual 2013	Actual 2014	Estimate 2015	5 Year Avg.	Budget 2016
FAIR ATTRACTIONS REVENUE:								
Rodeo Admissions	46100							
Other Admissions (Explain)	46600							20,000
TOTAL FAIR ATTRACTIONS REVENUE	46000	0					0	20,000
MISCELLANEOUS FAIR REVENUE:								
Admissions - Gala				11,321	4,975		8,148	
Stall Fees			475	2,100	-225	1,000	838	
Parking	47100	70,425	66,920	75,806	98,112	77,400	77,733	78,000
Fair Program Revenue	47200						0	
Utility Fee Reimbursement	47300	20	20				20	
Camp Parking	47700	2,025	10,935	6,465	8,270	12,300	7,999	12,000
Camping Fees (Fairtime)	47710	7,940					7,940	
Other (Explain)	47800	4,085	10,864	400	5,814	500	4,333	1,000
Souvenirs/Merchandise	47810						0	
Sponsorships	47900	11,615	51,824	24,034	9,605	29,000	25,216	31,000
Fairtime Donations				499	2,100		1,300	
Sponsorship - Livestock Awards			-1,596	956	4,925	3,000	1,821	3,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	96,110	139,442	121,581	133,576	123,200	135,346	125,000
MISCELLANEOUS NON-FAIR PROGRAMS:								
Admissions	47105							
Commercial Exhibits	47205							
Concessions	47305							
Exhibits	47405							
Other (Explain)	47505							
TOTAL MISC. NON-FAIR PROGRAMS	47005	0					0	0

Detail of Revenues

	Acct. No.	Actual 2010	Actual 2012	Actual 2013	Actual 2014	Estimate 2015	5 Year Avg.	Budget 2016
INTERIM REVENUE:								
Food Concession			824	1,187	777	6,100	2,963	1,500
Concession - Heritage Foundation			1,020	19,130	26,775	15,900	4	18,000
Parking Revenue			1,550	48,498	2,471		17,506	
Building Rental		139,455					139,455	
Building Rental - Rodgers House			263	1,362	350	500	619	500
Building Rental - Crosetti			52,734	81,889	96,133	133,000	90,939	135,000
Building Rental - Harvest			57,710	57,798	68,181	66,000	62,422	66,000
Building Rental - Arts			11,820	15,804	18,179	19,900	16,426	20,000
Building Rental - Grange			1,250	1,260	81		864	1,000
Building Rental - Other			1,000	6,400	12,960	13,250	8,403	10,000
Building Rental - Heritage Hall			310	19,884	32,332	30,000	20,632	25,000
Grounds Rental - Amphitheater			200	1,110	5,854	9,200	4,091	5,000
Grounds Rental - Horse Arena			69,021	120,180	92,105	101,000	95,577	100,000
Grounds Rental - Farmer's Market				14,611	86,417	88,000	63,009	80,000
Grounds Rental - Racetrack			60,800	60,000	50,000	63,500	58,575	65,000
Grounds Rentals - Other			63,752	77,872	69,563	56,400	66,897	55,000
Equipment Rentals		2,020	2,941			(3,840)	374	
Camp Parking			3,465	6,520	12,615	30,000	13,150	30,000
Utility Fee Reimbursement		809			2,300	8,000	3,703	8,000
Interim Parking Revenue		39,139			525		19,832	
Other Interim Revenue (List)		887	1,757	848			1,164	
Staff Labor								
TOTAL INTERIM REVENUE		182,310	330,417	534,363	577,618	636,910	686,603	620,000

Detail of Revenues

	Acct. No.	Actual 2010	Actual 2012	Actual 2013	Actual 2014	Estimate 2015	5 Year Avg.	Budget 2016
TOTAL PRIOR YEAR REVENUE ADJUST		(11,888)	12,201	15,350	3,225	7,300	5,238	3,000
OTHER OPERATING REVENUE:								
Interest Earnings		2,043	165	4	6		555	
Donations/Sponsorships (general)							0	
Other (Explain)							0	
Other (Explain)		5,267	4,275	1,796	1,999	2,600	3,984	3,000
JLA							0	
TOTAL OTHER OPERATING REVENUE		7,310	4,440	1,800	2,005	2,600	4,539	3,000
Total Revenues		959,963	1,174,395	1,405,679	1,446,852	1,612,310	1,579,380	1,604,000

Detail of Expenditures

Account	Actual 2010	Actual 2012	Actual 2,013	Actual 2,014	Estimate 2,015	5 Year Avg.	Budget 2,016
ADMINISTRATION EXPENSE:							
Salaries & Wages - Permanent	115,450			92,540	92,500	13,065	96,000
Salaries & Wages - Temporary	16,978	19,766	43,616	49,096	53,000	36,491	53,000
Compensated Absences Expense	8,751	-3,735	-2,451	-1,848	500	243	500
Employee Benefits - Employer's Share	32,314	627	1,025	36,629	43,000	22,719	42,000
Payroll Taxes	8,928	353	2,462	21,682	15,500	9,785	18,000
Worker's Compensation Insurance	428	3,460	4,056	12,913	12,000	6,571	24,700
Professional Services (Contractual)	36,013	26,915	77,586	73,902	46,600	52,203	46,000
Director's Expense	123			1,302	1,500	1,463	1,500
Traveling/Training Expense - Employees	6,481		2,342	5,949	5,000	4,943	5,000
Office Supplies and Expense	22,196	9,533	4,176	2,817	2,000	8,144	4,000
Telephone and Postage	13,365	10,798	10,611	11,410	12,200	11,677	12,000
Dues and Subscriptions	3,720	2,683	4,817	1,884	2,400	3,101	2,500
Insurance (General Liability)	28,291	34,173	36,248	37,971	33,000	33,937	34,000
Other (Explain)	8,762	11,825	28,315	17,885	13,800	16,117	12,000
Licenses & Permits		1,815	2,230	3,607	5,168	3,205	5,000
Unemployment Insurance (Non-reimbursed)	7,920	16,561				12,241	
Audit Expense		13,400					
Bank/CC Charges			3,633	6,693	10,000	6,775	10,000
Current Year Bad Debt Expense			37		1,000	519	1,000
TOTAL ADMINISTRATION EXPENSE	309,720	148,174	218,703	381,584	363,568	254,883	382,200

Detail of Expenditures

	Account	Actual 2010	Actual 2012	Actual 2013	Actual 2014	Estimate 2015	5 Year Avg.	Budget 2016
MAINTENANCE & GENERAL OPERATIONS:								
Salaries & Wages - Permanent		44,407	47,524	50,855	22,920		41,427	
Salaries & Wages - Temporary		129,845	94,755	151,716	135,147	136,000	129,493	135,000
Employee Benefits		18,922	25,836	26,765	16,354	14,200	20,415	15,000
Payroll Taxes		6,072	5,618	6,000	5,128	6,000	5,764	7,500
Worker's Compensation Insurance		12,378	25,746	11,821	13,663	11,000	14,922	12,000
Light, Heat, Water and Power		88,961	103,457	129,755	126,797	131,000	115,994	135,000
Maint. Bldgs & Grounds - Supplies & Expense		112,798					112,798	
Maint. Equipment - Supplies & Expense		48,645	18,207	25,999	20,481	32,000	29,066	32,000
Maint of Buildings			1,557	9,352	3,140	3,800	4,462	4,000
Maint of Grounds			54,528	142,760	75,741	80,000	88,257	80,000
Maint of Building - Restrooms			573	25,543	25,995	24,000	19,028	24,000
Maint of Building - Crossetti			275	2,469	4,683	20,000	6,857	15,000
Maint of Building - Harvest			1,473	5,110	10	36,500	10,773	15,000
Maint of Building - Arts				1,160	505	1,200	955	6,000
Maint of Building - Rodgers House				332	348		340	500
Maint of Building - Amphitheater							0	
Maint of Building - Horse Arena			9,239	30,088	12,352	24,700	19,095	15,000
Maint of Building - Grange Hall							0	
Maint of Building - Heritage Hall				580	710	600	378	1,000
Maint of Building - Poultry Barn				783			3	
Special Repairs & Maintenance (List)		75,402	2,725			5,600	27,909	
Temp Electrical Work								
Professional Services		19,043		5,626	7,391		10,687	7,000
Rental - Maintenance Equipment		2,675		6,835	2,562		4,024	3,000
Rental - Other Equipment		4,932					4,932	
Trash Removal, Clean up (Contractual)		8,467	25,619	13,276	12,667		15,007	15,000
Security - Alarm Service Maint				759	2,948		1,854	
Other (Explain)		16,280	1,276	23,234	16,645	11,000	13,687	10,000
TOTAL MAINTENANCE EXPENSE		588,827	418,408	670,813	506,187	537,600	698,126	532,000

Details of Expenditures

	Acct. No.	Actual 2010	Actual 2012	Actual 2013	Actual 2014	Estimate 2015	5 Year Avg.	Budget 2016
PREMIUMS EXPENSE (Excluding Horse Show):								
Cash Awards	66000	21,992	18,730	13,568	12,901	12,317	15,902	12,000
Trophies, Medals, Ribbons	66010	1,935		3,334	3,428	4,349	3,262	5,000
TOTAL PREMIUM EXPENSE	66000	23,927	18,730	16,902	16,329	16,666	19,163	17,000

EXHIBITS EXPENSE:

Salaries & Wages - Permanent	63100	37,726	38,608	15,508			30,614	
Salaries & Wages - Temporary	63101	12,348			3,904		8,126	
Employee Benefits	63110	19,475	22,528	13,496	4		13,876	
Payroll Taxes	63120	4,167	2,513	1,537	57		2,069	
Worker's Compensation Insurance	63130	2,357	6,515	1,387	355		2,654	
Judges (Contractual)	63200	23,681	12,737	7,725	10,127	8,724	12,599	9,000
Professional Services - Other (Contractual)	63300	22,854	21,938	15,913	17,320	16,263	18,858	17,000
Supplies and Expense	63400	10,426	16,952	29,589	19,527	19,291	19,157	20,000
Tent & Booth Rental	63500	4,859	18,022	19,580	14,958	18,576	15,199	19,000
Decorations	63600	15,502			111	536	5,383	5,000
Other (Explain)	63700		492	1,111	3,318	7,639	3,140	5,000
Carcass Contest						3,923		
TOTAL EXHIBITS EXPENSE	63000	153,395	140,305	105,846	71,619	74,952	135,596	75,000

HORSE SHOW EXPENSE (Including Premiums):

Judges (Contractual)	64200	6,808	2,311	5,025	4,073	3,953	4,434	4,000
Professional Services - Other (Contractual)	64300	2,550	1,557			3,100	2,402	3,000
Supplies and Expense	64400	-1,276	3,428	2,870	2,407	1,529	1,792	2,000
Cattle Fees	74010	-1,830	2,137	5,237	3,840	5,500	2,977	5,000
Other (Explain)	64600	1,758					1,758	1,500
Trophies, Medals, Ribbons	66000		841	1,876	2,075	2,623	1,854	2,500
Sponsored Cash Awards	64730							
Sponsored Trophies, Medals, Ribbons	64740							
TOTAL HORSE SHOW EXPENSE	64000	8,010	10,274	15,008	12,395	16,705	15,216	18,000

Detail of Expenditures

	Acct. No.	Actual 2010	Actual 2012	Actual 2013	Actual 2014	Estimate 2015	5 Year Avg.	Budget 2015
FAIR ENTERTAINMENT EXPENSE:								
Salaries & Wages - Permanent	66100			6,558			6,558	
Salaries & Wages - Temporary	66101							
Employee Benefits	66110							
Payroll Taxes	66120			95			95	
Worker's Compensation Insurance	66130			393			393	
Professional Services (Contractual)	66200	9,355	11,000	11,000	11,000	11,000	10,671	11,000
Supplies and Expense	66300	2,112	4,028	13,753	11,757	14,361	9,202	16,000
Grounds Entertainment	66500	50,244	48,103	57,260	64,600	81,168	60,275	80,000
Grandstand Entertainment	66600	34,545	25,230	22,147	10,350	9,700	20,394	10,000
Other (Sound, Light, Radios)	66700	13,660	23,608	13,000	13,500	19,052	16,564	13,000
TOTAL FAIR ENTERTAINMENT	66000	109,916	111,969	124,206	111,207	135,281	124,159	130,000

INTERIM ENTERTAINMENT EXPENSE:

Interim Security	66309		11,456	46,234	54,623	43,000	38,828	45,000
Interim Sheriff			6,550	9,013	4,687	9,800	7,513	11,000
Supplies & Expense - Farmers Market	66609			3,270	3,516	2,000	2,929	2,000
Other (Explain)	66809				1,216	45	631	
TOTAL INTERIM ENTERTAINMENT	66009	0	18,006	58,517	64,042	54,845	49,900	58,000

Detail of Expenditures

	Actual 2,010	Actual 2,012	Actual 2013	Actual 2014	Estimate 2015	5 Year Avg.	Budget 2,015
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):							
Equipment Expense	4,421				10,188		
TOTAL EQUIPMENT EXPENSE	4,421	0	732	785	10,188	0	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:							
General Expense Adjustments	-20,171	14,862	33,772	3,298	24,003	11,153	5,000
Bad Debt Expense		1,004				201	0
PRIOR YEAR EXPENDITURE	20,171	15,866	33,772	3,298	24,003	11,354	5,000
CASH SHORTAGES & OVERAGES:							
Ticket Sales	612	-66	27	-93		96	
Souvenir Sales						0	
Merchandise Sales						0	
Other (Explain)					40	8	
CASH (OVER)/UNDER	612	-66	27	-93	40	21	0
OTHER OPERATING EXPENSE:							
Loss on Sale of Asset							
Other Expenses							
TOTAL OTHER OPERATING EXPENSE	0	0					0
TOTAL REVENUES	959,963	1,174,395	1,405,679	1,446,852	1,612,310	1,319,840	1,604,000

TOTAL EXPENSES	1,454,417	1,104,347	1,517,381	1,443,112	1,476,596	1,399,171	1,466,200
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Net Profit / Loss Before Depreciation:	-494,454	70,048	-111,702	3,740	135,712	-79,331	137,800
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DEPRECIATION EXPENSE: (From: Sch 7 / To:	122,499	111,298	110,689	122,000	108,996	93,297	111,000
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