

MEMORANDUM
OFFICE OF THE
COUNTY EXECUTIVE
COUNTY OF PLACER

TO: The Honorable Board of Supervisors

FROM: Thomas M. Miller, County Executive Officer
By Leslie Hobson, Senior Management Analyst *LH*

DATE: June 23, 2009

SUBJECT: Placer County Fair's 2009 Operating Budget

Action Requested/Recommendations

Approve the Placer County Fair Association's Operating Budget for 2009 in the amount of \$1,911,967 as requested by the Placer County Fair Chief Executive Officer, Brock Wimberley. The Placer County Fair Board of Directors approved this operating budget for 2009.

Background

Placer County has a contract with the Placer County Fair Association to manage and use the Fair and Fairgrounds, and to operate and conduct the annual County Fair pursuant to Government Code Section 25906.

Government Code Section 25906 and Section 11 of the contract require that the annual budget and major maintenance plan "shall be submitted to and approved by the Department of Food & Agriculture after approval by the County Board of Supervisors, showing the estimated revenues and proposed expenditures from all sources during the ensuing calendar year, and no funds shall be expended by such Association except pursuant to such budget." This budget request complies with the Government Code Section 25906 and Section 11 of the contract.

Staff has reviewed the 2009 Operating Budget and notes that it represents an overall decrease of 1% from 2008 due to a downward trend in operating revenue, such as motorized racing sponsorships. Total operating revenues are projected to decrease by .1% to \$1,905,400. However, operating expenditures have also declined. The Fair is still slated to receive a Local Allocation from the State of \$124,000.

Recommendation

It is recommended that your Board approve the attached Placer County Fair Association's Operating Budget for 2009.

Fiscal Impact

Approval of the Placer County Fair's budget for 2009 does not trigger a new financial obligation on the part of the County.

Attachment:
Placer County Fair 2009 Operating Budget

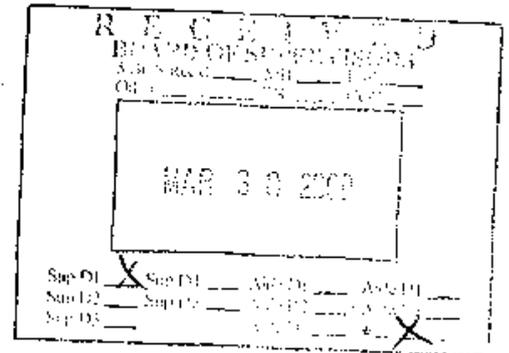


800 All America City Boulevard • Roseville, CA 95678
916.786.2023 voice • 916.786.2139 fax
www.placercountyfair.org

March 26, 2009

Placer County Board of Supervisors
F.C. "Rocky" Rockholm, Board Chair
175 Fulweiler Avenue
Auburn, CA 95603

Subject: Placer County Fair - 2009 Operating Budget



Dear Mr. Santucci:

This letter requests the Placer County Board of Supervisors approval of the enclosed 2009 Operating Budget for the Placer County Fair Association (PCFA). The PCFA Board of Directors have approved the budget as presented and believe it will provide the communities of Placer County with valuable educational and entertainment events throughout the year.

While producing the annual Placer County Fair is our primary function, maintaining and improving our facility ranks high on our list of priorities. We invested a significant amount into the facilities the past two years, improving their usefulness and increasing the safety to those who attend the numerous events we host. County support ensures the Placer County Fair continues to offer a valuable public service to the citizens of Placer County. Throughout the year, approximately 600,000 patrons visit the Placer County Fair to attend our annual Fair in June, All American Speedway motorized racing events, Placer County Strawberry Festival, and over 200 additional interim events.

Please express our appreciation to the Board of Supervisors and your staff for their continued support, which is instrumental to the continued success of the Placer County Fair. We look forward to continued success next year. I can be reached at 916.786.2023, ext. 104 or via email at brock@placercountyfair.org if you have any questions or require additional information.

Sincerely,

Brock Wimberley
Chief Executive Officer



324

OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

PLACER COUNTY

Conducting The Placer County Fair

at Roseville, California

For the period of January 1, 2009 to December 31, 2009

	Acc't No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
TOTAL NET RESOURCES, JANUARY 1					
Unrestricted net resources		332,787	555,823	(\$17,073)	\$12,022
Restricted resources		0		0	0
Investment in Capital Assets, Net of Related Debt		1,516,431	2,217,264	1,648,547	1,733,153
Subtotal (Total Net Resources)		1,549,218	2,273,087	1,631,474	1,745,175
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		2,003,649	1,994,400	1,908,789	1,905,400
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	245,345	0	51,050	35,000
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000	25,000	25,000	65,000	25,000
Other (e.g. Flex Capital used for oper.) (From Sched 3B & to Page 2)	34000	84,129	0	0	0
TOTAL RESOURCES AVAILABLE		4,031,341	4,416,487	3,784,312	3,834,575
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		2,295,199	2,056,389	1,934,137	1,911,967
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		2,295,199	2,056,389	1,934,137	1,911,967
Depreciation Expense (From Page 10)	90000	104,668	95,000	105,000	105,000
TOTAL RESOURCES APPLIED		2,399,867	2,151,389	2,039,137	2,016,967
TOTAL NET RESOURCES, DECEMBER 31	29100	\$1,631,474	\$2,265,098	\$1,745,175	\$1,817,608
Unrestricted Net Resources Available for Operations		(17,073)	71,900	12,022	14,876
Restricted Net Resources		0	0	0	0
Investment in Capital Assets (From Schedule 2)		1,648,547	2,193,198	1,733,153	1,802,732
Subtotal (Total Net Res Check Figure - should equal #29100)		\$1,631,474	\$2,265,098	\$1,745,175	\$1,817,608
Reserve Percentage		-0.7%	3.5%	0.6%	0.8%

ALL FAIRS:

COUNTY APPROVALS (County Fairs Only):

President, Board of Directors _____ Date _____

Chairman, Board of Supervisors _____ Date _____

Chief Executive Officer _____ Date 2/2/09

County Clerk _____ Date _____

DEPARTMENT OF FOOD & AGRICULTURE

Director _____

Date _____

325

Summary of Operations

Placer County Fair

	Acct No	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
OPERATING REVENUES:					
Admissions to Grounds	41000	\$110,372	\$110,500	\$88,441	\$131,000
Commercial Space	41500	22,650	25,000	29,674	26,000
Concessions	42000	96,187	95,000	68,277	70,000
Exhibits	43000	9,383	11,200	10,253	10,000
JLA	44000	268,834	275,300	243,899	218,000
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	6,233	12,000	5,600	34,200
Motorized Racing	46109	1,086,958	1,052,500	1,020,109	1,125,000
Interim Attractions	46008				
Miscellaneous Fair	47000	31,130	45,700	19,184	22,200
Miscellaneous Non-Fair Programs	47005				
Interim Revenue	48000	353,533	357,000	416,815	294,500
Prior Year Revenue Adjustments	49000	4,656			
Other Operating Revenue	49500	13,713	10,500	6,337	4,500
TOTAL OPERATING REVENUES (to Page 1)		2,003,649	1,994,400	1,908,788	1,905,400
OPERATING EXPENDITURES:					
Administration	50000	413,994	345,443	361,697	346,346
Maintenance & General Operations	52000	381,916	353,022	354,825	380,008
Publicity	54000	61,634	59,600	30,542	42,500
Attendance Operations	56000	17,799	44,000	33,027	35,250
Miscellaneous Fair	57000	77,008	53,000	19,663	41,000
Miscellaneous Non-Fair Programs	57005	24,755	26,000	9,963	16,000
Premiums	58000	17,918	20,000	18,627	19,000
Exhibits	63000	49,026	39,960	57,118	26,000
JLA	64000	255,786	275,000	241,915	230,000
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment Expense	66000	90,172	103,750	88,082	104,500
Motorized Racing	66109	886,171	737,614	718,031	668,854
Interim Entertainment Expense	66008				
Equipment (Funded by Fair)	72300	8,883	5,000	974	2,500
Prior Year Expense Adjustments	80000	69			
Cash (over/under)	85000	169		(557)	
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		2,295,199	2,056,389	1,934,137	1,911,967
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		(291,550)	(61,989)	(25,349)	(6,567)
Depreciation Expense	90000	104,668	95,000	105,000	105,000
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		(396,218)	(156,989)	(130,349)	(111,567)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	124,000	124,000	124,000	124,000
OTHER FUNDS - ACCT. #313, #330, #340 (From Page 1)		109,129	25,000	69,000	25,000
NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR		(\$58,421)	\$87,011	\$157,651	\$142,433
NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR		(\$163,089)	(\$7,978)	\$62,651	\$37,433

326

Detail of Revenues

Placer County Fair

	Acct. No	Actual 2007	Budgeted 2006	Estimated 2008	Proposed 2009
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	104,937	105,000	82,735	95,000
Discounted Fair Admissions	41020	5,435	5,500	5,708	6,000
TOTAL ADMISSIONS REVENUE	41000	110,372	110,500	88,441	101,000
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	8,550	11,000	21,857	18,000
Inside Commercial Space	41520	14,100	14,000	7,987	8,000
TOTAL COMMERCIAL SPACE REVENUE	41500	22,650	25,000	29,874	26,000
CONCESSIONS REVENUE:					
Carnival	42100	39,554	40,000	39,500	30,000
Carnival, Pre-Sale	42110	10,094	10,000	11,006	10,000
Food Concessions	42200	47,025	45,000	16,758	30,000
Non-Food Concessions	42300	(586)	0	1,013	0
TOTAL CONCESSIONS REVENUE	42000	96,187	95,000	68,277	70,000
EXHIBITS REVENUE:					
Entry Fees	43100	5,593	6,000	6,283	5,500
Donated & Sponsored Awards	43200	2,080	3,200	3,970	3,000
Advertising in Premium Book	43300	1,800	2,000	0	1,500
Other (Explain)	43400	0	0	0	0
TOTAL EXHIBITS REVENUE	43000	9,383	11,200	10,253	10,000
JUNIOR LIVESTOCK AUCTION:					
Payments from Buyers	44610	255,576	0	190,465	175,000
Add on Payments	44615	0	0	33,724	30,000
Sponsorships	44620	805	0	280	1,500
Other (Explain)	44630	0	0	5,607	1,500
Reimbursements	44640	0	0	0	0
Sale Commission	44660	12,453	0	13,823	10,000
TOTAL JLA REVENUE	44000	268,834	275,000	243,899	218,000
LIVE HORSE RACING REVENUE:					
Admissions	45100	0	0	0	0
Track Commissions & Breakage	45200	0	0	0	0
Program Sales	45300	0	0	0	0
Concessions	45400	0	0	0	0
Other (Explain)	45500	0	0	0	0
TOTAL LIVE HORSE RACING REVENUE	45000	0	0	0	0

Detail of Revenues

Placer County Fair

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100	0	0	0	0
Queen Pageant Admissions	46200	4,488	5,000	4,900	4,500
Talent Show	46300	500	500	700	500
Grandstand Admissions	46400	0	5,000	0	29,200
Performances Admissions	46500	0	0	0	0
Other Admissions (Explain)	46600	1,245	1,500	0	0
TOTAL FAIR ATTRACTIONS REVENUE	46000	6,233	12,000	5,600	34,200
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	1,086,958	1,052,500	1,020,109	1,125,000
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209	0	0	0	0
Other Admissions (List)	46309	0	0	0	0
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	0	0
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	22,380	22,500	16,800	20,000
Fair Program Revenue	47200	0	0	0	0
Utility Fee Reimbursement	47300	1,650	2,000	1,275	1,200
Exhibit Guide Revenue	47400	0	0	0	0
Stall Rentals (Fairtime)	47500	0	0	0	0
Camping Fees (Fairtime)	47700	1,100	1,200	1,109	1,000
Other (Explain)	47800	0	0	0	0
Sponsorships	47900	6,000	20,000	0	0
TOTAL MISCELLANEOUS FAIR REVENUE	47000	31,130	45,700	19,184	22,200
MISCELLANEOUS NON-FAIR PROGRAMS:					
Admissions	47105	0	0	0	0
Commercial Exhibits	47205	0	0	0	0
Concessions	47305	0	0	0	0
Exhibits	47405	0	0	0	0
Other (Explain)	47505	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	47005	0	0	0	0

Detail of Revenues

Placer County Fair

	Acct. No	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
INTERIM REVENUE:					
Rental of Buildings	48100	186,215	200,000	253,417	175,000
Grounds Rentals	48200	129,980	100,000	137,668	90,000
Equipment Rentals	48300	11,547	12,000	1,540	3,500
Concessions Revenue	48400	0	0	0	0
Utility Fee Reimbursement	48500	1,988	5,000	200	1,000
Interim Parking Revenue	48600	0	5,000	0	
Other Interim Revenue (List)	48700	23,703	35,000	23,690	25,000
TOTAL INTERIM REVENUE	48000	353,533	357,000	416,615	294,500
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000	4,656		0	
OTHER OPERATING REVENUE:					
Interest Earnings	49510	4,005	5,000	1,333	1,500
Donations/Sponsorships (general)	49520	500	0	1,095	0
Other (Explain)	49530	9,208	3,000	3,909	3,000
Gain on Sale of Asset	49540	0	2,500	0	0
TOTAL OTHER OPERATING REVENUE	49500	13,713	10,500	6,337	4,500

Detail of Expenditures

Placer County Fair

	Acct. No	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	198,191	209,666	180,378	175,006
Salaries & Wages - Temporary	50200	13,410	7,627	12,409	25,140
Compensated Absences Expense	50300	6,510	544	4,675	-381
Employee Benefits - Employer's Share	50310	20,728	19,482	25,831	17,501
Payroll Taxes	50320	22,250	14,424	32,751	15,380
Worker's Compensation Insurance	50330	17,424	11,500	5,892	11,000
Professional Services (Contractual)	50400	17,022	1,200	18,130	10,000
Director's Expense	50500	11,005	2,500	2,430	2,500
Traveling/Training Expense - Employees	50600	3,241	5,000	2,776	5,000
Office Supplies and Expense	50700	11,853	10,500	7,237	8,500
Telephone and Postage	50800	17,287	15,000	15,899	17,000
Dues and Subscriptions	50900	4,176	4,000	1,000	2,500
Insurance (General Liability)	51000	37,651	31,000	30,000	32,000
Other (Explain)	51100	32,853	12,000	42,291	24,000
Unemployment Insurance (Non-reimbursed)	51200	433	1,000	0	1,200
Audit Expense	51300	0	0	0	0
Current Year Bad Debt Expense	51400	-40	0	0	0
TOTAL ADMINISTRATION EXPENSE	50000	413,994	345,443	361,697	346,346
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	107,763	150,813	106,885	110,880
Salaries & Wages - Temporary	52200	29,897	0	10,180	32,444
Employee Benefits	52210	6,935	16,000	5,505	11,058
Payroll Taxes	52220	11,724	11,537	9,596	14,073
Worker's Compensation Insurance	52230	8,814	8,672	2,946	10,523
Professional Services (Contractual)	52300	7,788	0	0	0
Taxes - Land & Buildings	52400	1,385	1,500	1,369	1,500
Rental - Maintenance Equipment	52500	27,747	5,000	15,050	7,500
Rental - Public Address & Intercom	52600	0	0	0	0
Temporary Electrical Work (Contractual)	52700	0	0	0	0
Light, Heat, Water and Power	52800	66,949	62,000	100,705	90,000
Maintenance of Equipment - Supplies & Expense	52900	25,588	20,000	21,796	20,000
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	81,646	55,000	79,406	80,000
Trash Removal, Clean up (Contractual)	53100	5,700	12,000	0	0
Other (Explain)	53200	80	500	965	1,000
Special Repairs & Maintenance (List)	53300	0	4,000	320	1,000
TOTAL MAINTENANCE EXPENSE	52001	381,916	350,022	354,825	380,008

330

Detail of Expenditures

Placer County Fair

	Accl No.	Actual 2007	Budgeted 2008	Est. mated 2008	Proposed 2009
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100	3,880	4,000	0	0
Salaries & Wages - Temporary	54101	0	0	0	0
Employee Benefits	54110	112	200	0	0
Payroll Taxes	54120	297	400	0	0
Worker's Compensation Insurance	54130	0	0	0	0
Professional Services (Contractual)	54200	8,545	500	600	1,000
Supplies and Expense	54300	976	1,000	0	1,000
Advertising	54400	45,897	50,000	25,178	35,000
Promotional Expense	54500	486	1,000	2,826	2,500
Public Relations Expense	54600	208	1,500	839	1,500
Pre-Fair Events	54700	0	0	0	0
Other (Explain)	54800	243	1,000	0	1,500
TOTAL PUBLICITY EXPENSE	54000	61,634	59,600	30,542	42,500
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100	6,776	2,000	0	0
Salaries & Wages - Temporary	56101	0	12,000	7,191	10,000
Employee Benefits	56110	0	100	0	0
Payroll Taxes	56120	495	1,400	528	750
Worker's Compensation Insurance	56130	0	0	0	0
Professional Services (Contractual)	56200	4,124	20,000	15,458	15,500
Supplies and Expense	56300	6,129	6,000	7,175	7,500
Other (Explain)	56400	274	2,500	1,974	2,000
TOTAL ATTENDANCE OPERATIONS	56000	17,798	44,900	33,027	35,250
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100	0	0	0	0
Parking Lot - Salaries & Wages - Permanent	57101	0	0	0	0
Parking Lot - Salaries & Wages - Temporary	57102	0	0	0	0
Program Expense	57200	0	0	450	0
Utility Fees	57300	27,699	19,000	0	15,000
Exhibit Guide	57400	5,994	3,500	0	4,000
Stal. Expense	57500	6,290	6,000	4,750	5,000
Sponsorships	57700	1,412	1,000	0	0
Other (Explain)	57800	30,816	20,000	13,073	15,000
Commercial Exhibits & Concessions	57900	1,797	1,500	1,620	2,000
TOTAL MISCELLANEOUS FAIR	57000	77,006	50,000	19,893	41,000
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Permanent	57105	0	0	0	0
Salaries & Wages - Temporary	57106	0	0	0	0
Employee Benefits	57115	0	0	0	0
Payroll Taxes	57125	0	0	0	0
Worker's Compensation Insurance	57135	0	0	0	0
Supplies & Expense	57205	201	1,000	0	1,000
Publicity	57305	0	0	0	0
Attendance	57405	0	0	0	0
Exhibits	57505	0	0	0	0
Other (Explain)	57605	24,554	25,000	9,953	15,000
TOTAL MISC NON-FAIR PROGRAMS	57005	24,755	26,000	9,953	16,000

Details of Expenditures

Placer County Fair

	Accl No	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2008
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	17,061	17,000	15,309	15,000
Trophies, Medals, Ribbons	58200	659	2,500	1,466	1,500
Sponsored Cash Awards	58300	0	0	0	0
Sponsored Trophies, Medals, Ribbons	58400	0	0	1,853	2,000
Other Awards (Explain)	58500	98	500	0	500
TOTAL PREMIUM EXPENSE	58000	17,818	20,000	18,627	19,000
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100	710	18,000	33,342	10,000
Salaries & Wages - Temporary	63101	29,795	7,000	11,396	5,000
Employee Benefits	63110	0	800	0	0
Payroll Taxes	63120	2,334	2,160	3,226	1,500
Worker's Compensation Insurance	63130	0	0	0	0
Judges (Contractual)	63200	6,482	5,000	3,120	3,500
Professionals, Services - Other (Contractual)	63300	753	3,000	697	1,000
Supplies and Expense	63400	5,633	3,000	1,019	1,500
Tent & Booth Rental	63500	0	0	0	0
Decorations	63600	1,288	2,000	74	1,000
Other (Explain)	63700	2,031	1,000	4,241	2,500
TOTAL EXHIBITS EXPENSE	63000	49,026	39,960	57,118	26,000
JLA EXPENSE (Including Premiums):					
Payments to Sellers	64610	256,606	0	197,515	195,000
Add On Payments to Sellers	64615	0	0	34,024	30,000
BBQ, Lunch, Dinner	64620	1,074	0	1,727	1,500
Salaries & Wages	64630	0	0	2,949	3,000
Supplies & Expense	64640	3,852	0	169	500
Publicity & Marketing	64650	0	0	248	0
Leases and/or Rentals	64660	0	0	0	0
Fuel & Utilities	64670	0	0	0	0
Prior Year Expenditure Adjustment	64680	200	0	0	0
Other (Explain)	64690	4,024	275,000	5,283	0
TOTAL JLA SHOW EXPENSE	64600	265,786	275,000	241,915	230,000

332

Detail of Expenditures

Placer County Fair

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Ndr. Pari-Mutuel)	65100	0	0	0	0
Salaries & Wages (Pari-Mutuel)	65200	0	0	0	0
Employee Benefits	65210	0	0	0	0
Payroll Taxes	65220	0	0	0	0
Worker's Compensation Insurance	65230	0	0	0	0
Professional Services (Contractual)	65300	0	0	0	0
Supplies and Expense	65400	0	0	0	0
Rental - Totalisator Equipment	65600	0	0	0	0
Rental - Other Equipment	65700	0	0	0	0
Other (Explain)	65800	0	0	0	0
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	1,575	0	864	2,500
Salaries & Wages - Temporary	66101	0	2,000	0	1,500
Employee Benefits	66110	0	0	0	0
Payroll Taxes	66120	121	250	66	500
Worker's Compensation Insurance	66130	0	0	0	0
Professional Services (Contractual)	66200	26,922	28,000	30,783	30,000
Supplies and Expense	66300	215	1,000	0	0
Rodeo	66400	0	0	0	0
Grounds Entertainment	66500	53,941	55,000	56,267	50,000
Grandstand Entertainment	66600	787	7,500	0	15,000
Other (Explain)	66700	6,611	10,000	102	5,000
TOTAL FAIR ENTERTAINMENT	66000	90,172	103,750	88,082	104,500
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	886,171	737,614	718,031	668,864
INTERIM ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66208	0	0	0	0
Salaries & Wages - Temporary	66209	0	0	0	0
Employee Benefits	66218	0	0	0	0
Payroll Taxes	66229	0	0	0	0
Worker's Compensation Insurance	66239	0	0	0	0
Supplies & Expense	66309	0	0	0	0
Concerts (List)	66609	0	0	0	0
Other (Explain)	66809	0	0	0	0
TOTAL INTERIM ENTERTAINMENT	66009	0	0	0	0

Variance Report

Automatically prepared

Placer County Fair

	Acct.	Budgeted vs		2008	2008	2009	Estimated vs.	
		Estimated Fluctuation					Proposed Fluctuation	
		No	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	(\$22,059)	-20.0%	\$110,500	\$88,441	\$101,000	\$12,559	14.2%
Commercial Space	41500	4,874	19.5%	25,000	29,874	26,000	(3,874)	-13.0%
Concessions	42000	(25,723)	-28.1%	95,000	68,277	70,000	1,723	2.5%
Exhibits	43000	(948)	-8.5%	11,200	10,253	10,000	(253)	-2.5%
Horse Show	44000	(31,101)	-11.3%	275,000	243,899	218,000	(25,899)	-10.6%
Horse Racing (Live)	45000		#DIV/0!					#DIV/0!
Satellite Wagering	45005		#DIV/0!					#DIV/0!
Fair Attractions	46000	(6,400)	-53.3%	12,000	5,600	34,200	28,600	610.7%
Motorized Racing	46109	(32,391)	-3.1%	1,052,500	1,020,109	1,125,000		
Interim Attractions	46009		#DIV/0!					#DIV/0!
Miscellaneous Fair	47000	(26,516)	-58.0%	45,700	19,184	22,200	3,016	15.7%
Misc. Non-Fair Programs	47005		#DIV/0!					#DIV/0!
Interim Revenue	48000	59,815	16.8%	357,000	416,815	294,500	(122,315)	-29.3%
Prior Year Revenue Adj	49000		#DIV/0!					#DIV/0!
Other Operating Revenue	49500	(4,163)	-39.6%	10,500	6,337	4,500	(1,837)	-29.0%
TOTAL OPERATING REVENUES		(85,612)	-4.3%	1,994,400	1,908,788	1,905,400	(3,388)	-0.2%
OPERATING EXPENDITURES:								
Administration	50000	16,254	4.7%	345,443	361,697	346,345	(15,351)	-4.2%
Maintenance & Gen Ops	52000	4,803	1.4%	350,022	354,825	360,008	25,182	7.1%
Publicity	54000	(29,058)	-48.8%	59,600	30,542	42,500	11,956	39.2%
Attendance Operations	56000	(10,973)	-24.9%	44,000	33,027	35,250	2,223	6.7%
Miscellaneous Fair	57000	(30,107)	-60.2%	50,000	19,893	41,000	21,107	106.1%
Misc. Non-Fair Programs	57005	(16,037)	-61.7%	26,000	9,963	16,000	6,037	60.6%
Premiums	58000	(1,373)	-6.9%	20,000	18,627	19,000	373	2.0%
Exhibits	63000	17,158	42.9%	39,960	57,118	26,000	(31,118)	-54.5%
Horse Show	64000	(33,085)	-12.0%	275,000	241,915	230,000	(11,915)	-4.9%
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	(15,668)	-15.1%	103,750	88,082	104,500	16,418	16.6%
Motorized Racing	66109	(19,583)	-2.7%	737,614	718,031	668,864	(49,158)	-6.8%
Interim Entertainment Exp	66009		#DIV/0!					#DIV/0!
Equipment (Funded by Fair)	72300	(4,026)	-80.5%	5,000	974	2,500	1,526	156.7%
Prior Year Expense Adj	80000		#DIV/0!					#DIV/0!
Cash (over/under)	85000	(557)	#DIV/0!		(557)		557	-100.0%
Depreciation	90000	10,000	10.5%	95,000	105,000	105,000		
Other Operating Expense	94000		#DIV/0!					#DIV/0!
TOTAL OPERATING EXPENDITURES		(112,252)	-5.2%	2,151,369	2,039,137	2,016,967	(22,171)	-1.1%
NET EFFECT		\$26,640	-17.0%	(\$156,989)	(\$130,349)	(\$111,567)	\$18,782	0

335

Permanent Positions on Roster for 2005
 Filled, Vacant, and Proposed

Placer County Fair

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
50100	Chief Executive Officer	9/1/2009	8	7,570.00	Mo	60,560	
			4	7,947.00	Mo.	31,788	
						92,348	
	Fair Analyst I		12	17.96	Hr.	37,348	
	Fair Analyst II		12	18.90	Hr.	39,312	
	Administrative Overtime					6,000	
	TOTAL 50100 ACCOUNT						175,006
52100	Maintenance Supervisor		12	4,049.96	Mo.	48,600	
	Maintenance Worker		12	17.92	Hr.	37,281	
	Maintenance Overtime					25,000	
	TOTAL 52100 ACCOUNT						110,880

Temporary Positions Proposed for 2009

Placer County Fair

ACCT. NO.	Expenditure Classification POSITION TITLE	# Employed		Length of		Pay Rate		Amount Budgeted	
		Last	This	Employment		Amount	Per Unit	Detail	Account Totals
		Year	Year	No.	Unit				
50200	Office Assistant Seasonal	1	1	4	mo.	11.00	hr.	7,627	
	Office Assistant Seasonal	1	1	8	mo.	12.63	hr.	17,513	
	TOTAL 50200 ACCOUNT								25,140
52200	Maintenance Worker	3	1	6	mo.	13.37	hr.	13,905	
	Maintenance Worker	1	1	8	mo.	13.37	hr.	16,539	
	TOTAL 52200 ACCOUNT								32,444
56101	Ticket Sellers/Takers	45	35	4	days	varies		12,000	
	TOTAL 56101 ACCOUNT								12,000
63101	Livestock Clerks	4	4	1	mo.	varies		3,000	
	Exhibit Clerks	6	6	1	mo.	varies		4,000	
	TOTAL 63101 ACCOUNT								7,000

Proposed 2009 Contractual Professional Services

Placer County Fair

ACCT NO	TYPE OF SERVICE	No. of Posi- tions	Est. Length of Services (hours days, months)		Amount Budgeted		
			Number	Unit Rate	Detail	Account	
						Totals	
50400	Website Maintenance					1,200	
	TOTAL 50400 ACCOUNT						1,200
54200	Photographer	1				1,000	
	TOTAL 54200 ACCOUNT						1,000
56200	Security Services					15,000	
	Emergency Medical Services					5,000	
	TOTAL 56200 ACCOUNT						20,000
63300	Building Sitters	4				600	
	Building Supervisor	1				2,500	
	Livestock Superintendent	1				1,500	
	TOTAL 63300 ACCOUNT						4,600
66200	Professional Lighting Services					17,000	
	Stage & Sound					8,000	
	TOTAL 66200 ACCOUNT						25,000

PROPERTY, PLANT & EQUIPMENT
PROPOSED ACQUISITIONS & DISPOSITIONS

Placer County Fair
(Legal Name of Fair)

Roseville
(Location)

	Estimated 2008	Proposed 2009
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$2,798,303	\$2,798,303
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMF) 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	0	0
Other Fixed Assets	0	0
Other	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	0	0
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	2,798,303	2,798,303
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
PP&E BEFORE DEPRECIATION, December 31	2,798,303	2,798,303
DEPRECIATION		
Accumulated Depreciation, January 1	655,571	750,571
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	105,000	105,000
Accumulated Depreciation, December 31	760,571	855,571
PP&E, NET OF DEPRECIATION, December 31	2,037,732	1,942,732
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	274,579	100,000
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,763,153	\$1,842,732

NOTE: Enter all numbers as a positive.

340

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

Placer County Fair
(Legal Name of Fair)

	Account Number	Estimated 2008	Proposed 2009
SUMMARY, January 1, 2009 to December 31, 2009			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held at CCA)			
Revenue Generating Funds	31900		
Major Maintenance (MMP) Funds	31900		
ADA Funds	31900		
Emergency Repairs Funds	31900		
Flex Capital, M/I Flex Funds (Used for capitalized assets only)	31900	35,000	35,000
Grants from Outside Entities	31900		
Other (Specify)	31900		
TOTAL RESOURCES		35,000	35,000
RESOURCES APPLIED (Run through Fair's accounting system)			
Construction in Progress	19000		
Land	19100		
Buildings & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400	35,000	35,000
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		35,000	35,000
RESOURCES APPLIED (Paid directly by CCA)			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Paid Directly by CCA		0	0
FUNDS REMAINING (Show as deferred revenue)			
		\$0	0

Summary of Motorized Racing (Fair-produced)

MR

Placer County Fair

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
MOTORIZED RACING REVENUES:					
Admissions		615,311	585,000	640,790	700,000
Concessions		115,735	105,000	122,837	110,000
Parking		0	0	0	0
Sponsorships (List)		201,223	180,000	168,688	170,000
Advertising Sales		0	0	(370)	0
Reimbursements		3,000	7,500	0	0
Prior Year Revenue Adjustment		(6,000)	0	0	0
Other (List)		157,689	175,000	88,154	145,000
TOTAL (Carries to Page 4):	46109	1,086,958	1,052,500	1,020,109	1,125,000
MOTORIZED RACING EXPENDITURES:					
Labor Costs		159,670	136,176	152,303	148,364
Supplies & Expense		20,297	23,000	6,986	10,000
Publicity and Marketing		44,123	20,000	24,240	20,000
Attendance		0	0	0	0
Insurance		32,073	35,000	29,089	30,000
Prizes		259,369	220,000	296,933	265,000
Leases and/or Rentals		0	45,000	45,000	45,000
Professional Services		131,878	75,000	108,139	60,000
Prior Year Expenditure Adjustment		2,291	0	0	0
Cash over/under		3,571	1,000	(309)	500
Other (List)		232,699	180,000	55,551	90,000
TOTAL (Carries to Page 9):	66109	886,171	735,176	718,031	668,864
NET EFFECT					
		200,787	317,324	302,078	456,137
Number of Racing Days					
Total Number of Races					

Motorized Racing Labor Detail

MRL

Placer County Fair

	FULL TIME		PART TIME WITH BENEFITS		PART TIME WITHOUT BENEFITS		CONTRACT		TOTALS	
	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT
Director of Operations					1	37,000			1	37,000
Director of Competition					1	12,000			1	12,000
Speedway Host					1	4,800			1	4,800
Score Keepers					2	8,000.00			2	8,000
Fire Crew					4	9,600.00			4	9,600
Vehicle Technicians					4	19,200.00			4	19,200
Flagman					1	4,800.00			1	4,800
Ramp Steward					1	2,400.00			1	2,400
Gate Cashiers					6	20,160.00			6	20,160
Ticket Takers					2	3,840.00			2	3,840
Announcer					1	8,800.00			1	8,800
Kids Club Host					1	1,600.00			1	1,600
									0	0
Test-n-Tune					2	12,000.00			1	12,000
									0	0
Payroll Taxes						7,094.00			0	7,094
Workers Compensation						5,332.00			0	5,332
									0	0
Less 2 Rain Out Days						(8,262.50)			0	(8,263)
									0	0
TOTAL MOTORIZED RACING	0	0.00	0	0.00	27	148,363.50	0	0.00	26	148,363.50

344