



NAPA COUNTY FAIR & FIREWORKS
MOUNT ST. HELENA GOLF COURSE
CALISTOGA SPEEDWAY
CALISTOGA RV PARK

October 26, 2016

NAPA COUNTY FAIR ASSOCIATION Strategic Planning

Joint Powers Authority Governance Recommendations

Background

We appreciate the response of the Napa County Board of Supervisors and the Calistoga City Council to our request to consider the formation of a Joint Powers Authority to govern the operation of the Napa County Fairgrounds.

The Napa County Fair Association Board, in a recent strategic planning workshop, reviewed and affirmed planning assumptions and set direction for future development of a master plan. In that process, the board also affirmed the opportunity and benefits of a Joint Powers Authority (JPA) between the County of Napa and the City of Calistoga as a potential governance structure for the Napa County Fairgrounds.

The Board of Directors of the Napa County Fair Association respectfully submits the following considerations to the joint committee assigned to research and evaluate a JPA governance model for the Napa County Fairgrounds.

We would also appreciate an opportunity to meet with the committee to discuss the recommendations listed below and to provide historical context based on our 80 years of operating the fairgrounds.

Joint Powers Authority Critical Planning Considerations.

- 1) The core purpose of the Napa County Fairgrounds – *to serve the citizens of Napa County with cultural, economic and social benefits in times of celebration as well as need* - should remain central to discussions and development of the JPA governance structure.
- 2) The JPA structure should preserve the tradition of presenting an annual County Fair - a community celebration and representation of Napa County's agricultural and civic heritage.
- 3) The JPA structure should insure that the Napa County Fairgrounds remain eligible to participate in and receive benefit from the California Network of Fairs, including the possibility of receiving State and/or Federal funds to support programs and/or facility improvements.

- 4) The JPA structure should commit to continuing to operate the fairgrounds as a resource for public benefit.
 - a. A place for learning and education;
 - b. A place for entertainment and recreation;
 - c. A place that provides opportunity for community, family and business involvement;
 - d. A place that supports tourism to the region;
 - e. A place that supports emergency preparedness, response, and disaster relief need of the community.
- 5) The JPA structure should consider land uses that include open space areas and flexible use facilities to support ongoing activities described above and to support emergency preparedness, response, and disaster relief needs of the community.
- 6) The JPA structure should take into account the benefits of a future role for the Fair Association, such as continuing management operations, fundraising, concession operation, or any other role that would be appropriate for a supporting entity.
- 7) The JPA board structure should include representation by the Napa County Fair Association Board.
- 8) The JPA structure should retain current management and staff currently employed by the Napa County Fair Association to ensure a smooth transition, continue established programs, and further develop private-public partnership and fundraising opportunities.
- 9) The JPA structure should consider and define future land uses on the Napa County Fairgrounds. We recommend the following:
 - a. Consider uses that serve the greater public good and allow for equal access for citizens of Napa County.
 - b. Consider uses that complement the annual County Fair.
 - c. Consider configurations and land use planning that creates open space areas and flexible use facilities to support emergency preparedness, response, and disaster relief.
- 10) It is equally important is to consider land uses that would *not be compatible* with the core purpose of the Napa County Fairgrounds. The Napa County Fair Association board believes the following uses should be expressly excluded in any JPA structure:
 - a. Selling or leasing fairgrounds property for housing.
 - b. Selling or leasing fairgrounds property for a commercial use that competes with Calistoga downtown businesses.
 - c. Selling or leasing fairgrounds property for a use that does not benefit the public and/or detracts from other public benefit uses.
 - d. Selling or leasing fairgrounds property for a hotel or lodging use that competes with Calistoga downtown hotel/lodging businesses.
 - ✧ *However, a lodging concept that supports personal event use on the fairgrounds such as weddings, family gatherings, and memorials should be considered if it can be customized in such a way that it supports community benefits.*

- 11) Investment in the fairgrounds infrastructure and facilities is needed. Current operations of programs on the fairgrounds do not generate enough proceeds to fund needed infrastructure repairs, upgrades and capital improvements. The JPA structure must effectively support:
- a. Investment and funding of fairgrounds infrastructure improvements and new facilities;
 - b. The ability to generate significant investment capital to support infrastructure repair and capital improvements such as issuing public bonds;
 - c. Proceeds from fairgrounds programs and land uses should be earmarked for funding improvements and facilities – that is, all proceeds should be reinvested into the fairgrounds.
 - d. Commitment of government funds if needed to build civic center type of buildings or facilities.
 - e. Strong encouragement of public/private partnerships.

The Napa County Fair Association stands ready to assist the JPA joint research committee in evaluating, studying and considering the JPA governance structure as a means to sustain the Napa County Fairgrounds, the community's number 1 asset, and to support the ability for the Napa County Fairgrounds to thrive for future generations.

Sincerely,

Bob Beck
Chairperson
Napa County Fair Association

For the period of January 1, 2018 to December 31, 2018	SUMMARY				
	Actual	Actual	Actual	Estimated	Proposed
	2014	2015	2016	2017	2018
TOTAL NET RESOURCES, January 1					
Unrestricted Net Position Available for Operations	\$58,905	\$61,893	\$12,882	\$112,096	\$331,642
Unrestricted Net Position - Pension	\$0	\$0	\$0	(\$297,653)	(\$297,653)
Temporarily Restricted Net Position	\$0	\$0	\$9,069	\$1,786	\$30,000
Restricted Net Position	0	0	0	0	0
Investment in Capital Assets, Net of Related Debt	906,624	1,334,048	1,295,356	1,330,784	1,279,261
Prior Year Audit Adjustment(s)	477,356	(259)	(1)	0	1
Subtotal (Total Net Position)	1,442,885	1,395,682	1,317,305	1,147,013	1,343,250
OPERATION REVENUES					
Administration	(21,783)	57,352	89,514	20,486	99,824
Fair	380,163	346,612	395,710	405,192	307,200
Speedway	137,343	113,732	79,804	195,779	150,540
Golf Course	198,797	185,847	119,996	72,127	0
RV Park	379,211	437,597	525,634	518,776	515,000
Events Center	148,633	179,071	138,858	150,782	175,500
Emergency Response	0	127,260	(7,133)	69,141	16,275
TOTAL REVENUES	1,222,363	1,447,470	1,342,384	1,432,283	1,264,339
OPERATION EXPENSES					
Administration	290,589	329,254	354,803	302,150	94,565
Fair	363,332	419,662	423,777	462,721	475,087
Speedway	85,495	67,981	51,154	73,845	148,408
Golf Course	200,776	204,669	190,950	150,559	34,032
RV Park	140,363	129,521	150,763	132,611	267,052
Events Center	111,651	174,830	111,840	121,849	244,979
Emergency Response	0	118,191	149	9,611	0
TOTAL EXPENSES	1,192,205	1,444,108	1,283,435	1,253,346	1,264,123
NET GAIN / (LOSS) OPERATIONS					
Administration	(312,372)	(271,902)	(265,289)	(281,664)	5,259
Fair	16,831	(73,050)	(28,067)	(57,529)	(167,887)
Speedway	51,848	45,751	28,651	121,934	2,132
Golf Course	(1,980)	(18,822)	(70,954)	(78,432)	(34,032)
RV Park	238,848	308,076	374,872	386,165	247,948
Events Center	36,982	4,241	27,018	28,933	(69,479)
Emergency Response	0	9,069	(7,282)	59,530	16,275
TOTAL NET POSITION FROM OPERATIONS:	30,158	3,362	58,949	178,937	216
OTHER REVENUES					
State (Local/Base) Allocations:	30,000	30,000	38,190	38,190	
Other (Flex Capital, Perf Rating)	50,000		49,873	2,419	
Capital Project Reimbursement Funds			94,628	10,249	60,362
OTHER EXPENSES					
Depreciation Expense	112,199	111,738	117,231	113,253	112,138
Pension Expense			2,951		
NET POSITION (after State Allocations and Depreciation)	\$ (2,041)	\$ (78,376)	\$ 121,457	\$ 116,542	\$ (51,560)
TOTAL NET POSITION DECEMBER 31:					
Unrestricted Net Position Available for Operations	534,220	12,882	112,096	331,642	331,857
Unrestricted Net Position - Pension		0.00	(297,653)	(297,653)	(297,653)
Temporarily Restricted Net Position	0	\$9,069	1,786	30,000	0
Restricted Net Position	0	0	0	0	0
Investment in Capital Assets	906,624	1,295,356	1,330,784	1,279,261	1,391,146
Subtotal	\$1,440,844	\$1,317,306	\$1,147,013	\$1,343,249	\$1,425,350
Reserve Percentage	44.8%	0.9%	8.7%	28.9%	26.3%



Annual Operating Budget: Fiscal Year 2018

Position or Expense Category	% of full time	Budget	Mission Programs						Support Function	Total
			FAIR	SPEEDWAY	GOLF COURSE	RV PARK	EVENTS CENTER	DISASTER SUPPORT	Administration	

Personnel

Full Time										
<i>Enter Fringe Rate for FT Staff Here:</i>		52.2%								
			%	%	%	%	%	%	%	
Chief Executive Officer	100%	\$ 108,056	20%	20%		20%	20%		20%	100%
Programs Assistant (bilingual)	100%	\$ 39,520	5%	5%		30%	50%		10%	100%
Programs Coordinator	100%	\$ 52,000	100%							100%
Facilities Service Technician	100%	\$ 52,000	23%	17%		25%	35%			100%
Janitor	100%	\$ 38,400	5%	5%		27%	63%			100%
<i>Total Full Time Salaries/Wages</i>		\$ 289,976	\$ 89,467	\$ 34,347	\$ -	\$ 56,835	\$ 83,763	\$ -	\$ 25,563	100%
<i>Total Full Time Fringe</i>		\$ 151,344	\$ 46,695	\$ 17,926	\$ -	\$ 29,663	\$ 43,718	\$ -	\$ 13,342	100%
Part Time										
<i>Enter Fringe Rate for PT Staff Here:</i>		14.2%								
			%	%	%	%	%	%	%	
Host(ess)		\$ 22,089				100%				100%
Clerk					100%					100%
Accounting Clerk		\$ 8,320							100%	100%
Irrigation Technician		\$ 9,360			100%					100%
Special Events Servers		\$ 8,850	24%	76%						100%
Special Events Guest Services		\$ 3,300	71%	29%						100%
Special Events Facility Attendant		\$ -					100%			100%
Special Events Logistics		\$ 12,800	100%							100%
Special Events Entry Clerk		\$ -	100%							100%
Special Events Parking Attendant		\$ 1,875	100%							100%
Special Events Cashier		\$ 1,185	100%							100%
<i>Total Part Time Salaries/Wages</i>		\$ 67,779	\$ 20,327	\$ 7,683	\$ 9,360	\$ 22,089	\$ -	\$ -	\$ 8,320	100%
<i>Total Part Time Fringe</i>		\$ 9,591	\$ 2,876	\$ 1,087	\$ 1,324	\$ 3,126	\$ -	\$ -	\$ 1,177	100%
TOTAL SALARIES/WAGES		\$ 357,755	\$ 109,794	\$ 42,030	\$ 9,360	\$ 78,924	\$ 83,763	\$ -	\$ 33,883	
TOTAL FRINGE		\$ 160,934	\$ 49,571	\$ 19,014	\$ 1,324	\$ 32,789	\$ 43,718	\$ -	\$ 14,519	
TOTAL PERSONNEL COSTS		\$ 518,689	\$ 159,365	\$ 61,044	\$ 10,684	\$ 111,713	\$ 127,481	\$ -	\$ 48,402	

# of Full Time Equivalents (FTEs)			1.53	0.47	0.00	1.02	1.68	0.00	0.30	5.00
% of all FTEs			31%	9%	0%	20%	34%	0%	6%	100%

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Non-Personnel / OTPS

<i>Specific Expenses</i>										
Advertising & Marketing	\$	-				\$ -	\$ -	\$ -	\$ -	0%
<i>Collateral</i>	\$	1,500	\$ 1,500							100%
<i>Print</i>	\$	5,300	\$ 300			\$ 5,000				100%
<i>Digital</i>	\$	4,560	\$ 4,500			\$ 60				100%
<i>Social Media</i>	\$	500	\$ 500							100%
<i>Radio</i>	\$	10,250	\$ 10,250							100%
<i>Television</i>	\$	5,500	\$ 5,500							100%
<i>Creative Design</i>	\$	500	\$ 500							100%
<i>Signs & Banners</i>	\$	800	\$ 800							100%
<i>Yellow Pages</i>	\$	1,193	\$ -				\$ 1,193			100%
Artists & Performers	\$	93,300	\$ 93,300							100%
Service Fees: Bank, Credit Card	\$	20,109	\$ 1,359			\$ 16,750	\$ 2,000			100%
Professional Development	\$	5,200						\$ 5,200		100%
Decorations	\$	500	\$ 500							100%
Dues & Subscriptions	\$	-								0%
<i>Microsoft Exchange</i>	\$	916	\$ 538		\$ 186	\$ 96	\$ 96			100%
<i>Antivirus</i>	\$	600	\$ -		\$ 300	\$ 300				100%
<i>Project Management</i>	\$	240	\$ 240							100%
<i>ShoWorks</i>	\$	350	\$ 350							100%
<i>Zapplication</i>	\$	1,500	\$ 1,500							100%
<i>Trade Association</i>	\$	1,150	\$ 150			\$ 1,000				100%
Equipment Rental	\$	-								0%
<i>Admissions Equipment</i>	\$	400	\$ 400							100%
<i>Mowers</i>	\$	4,909	\$ -		\$ 4,909					100%
<i>Golf Carts</i>	\$	8,357	\$ 250		\$ 8,107					100%
<i>Scissor Lift</i>	\$	1,000	\$ 1,000							100%
<i>Portapotties</i>	\$	2,200	\$ 2,200							100%
<i>Portable Radios</i>	\$	-	\$ -							0%
<i>Light Towers</i>	\$	1,000	\$ 1,000							100%
<i>Portable Fence</i>	\$	-								0%
<i>Furnishings</i>	\$	5,000	\$ 5,000							100%
Internet & Website	\$	-								0%
<i>Internet</i>	\$	1,319				\$ 1,319				100%
<i>Domain Registrations</i>	\$	115	\$ 50			\$ 15		\$ 50		100%
<i>Web Development</i>	\$	300				\$ 300				100%
<i>Web Hosting</i>	\$	900				\$ 900				100%
Interest Expense	\$	357				\$ 357				100%

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Licenses & Permits	\$	5,351	\$ 1,890	\$ 710	\$ 261	\$ 2,400	\$ 90			100%
Depreciation	\$	112,138	\$ -	\$ 38,309	\$ 6,340	\$ 18,902	\$ 19,569	\$ -	\$ 29,018	100%
COGS	\$	26,700	\$ 1,000	\$ 13,700		\$ 1,000	\$ 11,000			100%
Recognition & Awards	\$	1,300	\$ 800						\$ 500	100%
Program Expense - Volunteers	\$	2,000	\$ 2,000							100%
Program Expense - Other (facility)	\$	17,000	\$ 5,500			\$ 1,500	\$ 10,000			100%
Postage & Shipping	\$	1,250	\$ 250				\$ 1,000			100%
Professional Services & Fees	\$	1,900	\$ 1,900							100%
<i>Financial Review Services</i>	\$	6,500							\$ 6,500	100%
<i>Legal</i>	\$	10,000							\$ 10,000	100%
<i>Information Technology Support</i>	\$	500				\$ 500				100%
<i>Cal Fire Work Crews</i>	\$	-								0%
<i>Public Relations & Marketing Director</i>	\$	17,500	\$ 5,500						\$ 12,000	100%
<i>Photographer</i>	\$	1,700	\$ 1,700							100%
<i>Videographer</i>	\$	-	\$ -							0%
<i>Strategic Planning Facilitator</i>	\$	3,000	\$ -						\$ 3,000	100%
<i>Public Works</i>	\$	2,000	\$ 2,000							100%
<i>Sound, Lights, Stage</i>	\$	9,250	\$ 9,250							100%
<i>Activity Coordinators</i>	\$	7,500	\$ 7,500							100%
<i>Judges</i>	\$	1,200	\$ 1,200							100%
<i>Pest Control</i>	\$	1,140							\$ 1,140	100%
<i>Flush Station</i>	\$	1,800				\$ 1,800				100%
<i>Janitorial & Refuse</i>	\$	-								0%
<i>Electrician</i>	\$	3,000	\$ 3,000							100%
<i>Designer Stipend</i>	\$	21,000	\$ 21,000							100%
<i>Food Purveyor</i>	\$	25,000	\$ 25,000							100%
Public Safety	\$	-								0%
<i>Security Guards</i>	\$	4,900	\$ 4,900							100%
<i>Police Services</i>	\$	7,500	\$ 7,500							100%
<i>Ambulance/First Aid</i>	\$	800	\$ 800							100%
<i>Trolley</i>	\$	2,000	\$ 2,000							100%
Supplies	\$	9,646	\$ 2,375	\$ 5,771		\$ 1,500				100%
Office Expense	\$	-								0%
<i>Phone</i>	\$	1,500				\$ 1,500				100%
<i>Satellite Television</i>	\$	918			\$ 918					100%
Travel & Transportation	\$	3,650	\$ 3,650.00							100%
Utilities	\$	71,400		\$ 5,000.00	\$ 2,400.00	\$ 50,000.00	\$ 14,000.00			100%
Program Expense (Equipment)	\$	-								0%
<i>Forklift</i>	\$	6,000					\$ 6,000			100%
<i>Forklift Rotator</i>	\$	7,595						\$ 7,595.00		100%
Program Expense (carnival)	\$	40,000	\$ 40,000.00							100%
Total Specific Expenses	\$	614,463	\$ 282,402	\$ 63,490	\$ 23,421	\$ 105,199	\$ 64,948	\$ -	\$ 75,003	100%

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<i>Shared Expenses (allocated by FTE)</i>										
Insurance - Unemployment	\$	2,000	\$ 612	\$ 188		\$ 408	\$ 672		\$ 120	100%
Dues & Subscriptions	\$	-								0%
Time Keeping Software	\$	953	\$ 292	\$ 90		\$ 194	\$ 320		\$ 57	100%
<i>Shared Expenses (allocated by other method)</i>										
			%	%	%	%	%	%	%	
Service Fees: Bank, Credit Card	\$	1,000	10%	25%	0%	25%	40%			100%
Dues & Subscriptions	\$	631	10%	25%	0%	25%	40%			100%
<i>Microsoft Exchange</i>	\$	372	10%	25%	0%	25%	40%			100%
<i>Antivirus</i>	\$	1,200	10%	25%	0%	25%	40%			100%
<i>Dropbox</i>	\$	900	10%	25%	0%	25%	40%			100%
<i>Constant Contact</i>	\$	2,400	10%	25%	0%	25%	40%			100%
<i>Adobe</i>	\$	180	10%	25%	0%	25%	40%			100%
<i>Trade Association</i>	\$	2,050	10%	25%	0%	25%	40%			100%
<i>Chamber</i>	\$	460	10%	25%	0%	25%	40%			100%
<i>PCI Compliance</i>	\$	1,300	10%	25%	0%	25%	40%			100%
Equipment Rental			10%	25%	0%	25%	40%			100%
<i>Copier</i>	\$	2,016	10%	25%	0%	25%	40%			100%
<i>Postge Meter</i>	\$	694	10%	25%	0%	25%	40%			100%
<i>ATM Router</i>	\$	216	10%	25%	0%	25%	40%			100%
<i>Mower</i>	\$	12,000	10%	25%	0%	25%	40%			100%
Insurance			10%	25%	0%	25%	40%			100%
<i>Personal Property/BI</i>	\$	600	10%	25%	0%	25%	40%			100%
<i>General Liability</i>	\$	35,001	10%	25%	0%	25%	40%			100%
<i>Property</i>	\$	3,000	10%	25%	0%	25%	40%			100%
Internet & Website			16%	26%	5%	31%	21%			100%
<i>Internet</i>	\$	1,344	16%	26%	5%	31%	21%			100%
<i>Web Hosting</i>	\$	3,600	10%	25%	0%	25%	40%			100%
Interest Expense	\$	909	10%	25%	0%	25%	40%			100%
Licenses & Permits	\$	706	10%	25%	0%	25%	40%			100%
Program Expense - Volunteers			10%	25%	0%	25%	40%			100%
Program Expense - Other (facility)	\$	4,800	10%	25%	0%	25%	40%			100%
Postage & Shipping	\$	1,500	10%	25%	0%	25%	40%			100%
Professional Services & Fees			10%	25%	0%	25%	40%			100%
<i>Weed Abatement</i>	\$	2,500	10%	25%	0%	25%	40%			100%
<i>Payroll Processing</i>	\$	2,280	10%	25%	0%	25%	40%			100%
<i>Accounting Processing</i>	\$	7,420	10%	25%	0%	25%	40%			100%
Public Safety	\$	-	10%	25%	0%	25%	40%			100%
<i>AED Maintenance</i>	\$	400	10%	25%	0%	25%	40%			100%
<i>Hood & Ansul Service</i>	\$	1,000	10%	25%	0%	25%	40%			100%
<i>Fire Extinguisher Service</i>	\$	1,000	10%	25%	0%	25%	40%			100%
Supplies	\$	7,500	10%	25%	0%	25%	40%			100%
Office Expense			10%	25%	0%	25%	40%			100%
<i>Phone</i>	\$	2,000	10%	25%	0%	25%	40%			100%

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Travel & Transportation		\$ 7,176	10%	25%	0%	25%	40%			100%
Utilities		\$ 50,000	16%	26%	5%	31%	21%			100%
Water		\$ 22,000	16%	26%	5%	31%	21%			100%
Sewer		\$ 27,000	16%	26%	5%	31%	21%			100%
Electric/Gas		\$ 5,000	16%	26%	5%	31%	21%			100%
Trash Removal		\$ 28,000	16%	26%	5%	31%	21%			100%
<i>Total Shared Expenses</i>		\$ 243,109	\$ 33,320	\$ 62,183	\$ 6,267	\$ 69,042	\$ 72,119	\$ -	\$ 177	100%
Total Non-Personnel / OTPS Costs		\$ 857,572	\$ 315,722	\$ 125,673	\$ 29,688	\$ 174,241	\$ 137,067	\$ -	\$ 75,180	100%

Total Budget by Program/Function		\$ 1,376,261	\$ 475,087	\$ 186,717	\$ 40,372	\$ 285,955	\$ 264,548	\$ -	\$ 123,583	\$ 1,376,261
Percentage of Total Expenses		100%	35%	14%	3%	21%	19%	0%	9%	100%

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Annual Operating Budget: Fiscal Year 2018

Revenue Source	Total	Mission Programs						Support Functions	
		FAIR	SPEEDWAY	GOLF COURSE	RV PARK	EVENTS CENTER	DISASTER SUPPORT	Administration	Fundraising
REVENUES									
Contributions & Support									
Foundations									
Corporations									
Calistoga TID: Fireworks	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calistoga Chamber of Commerce: Ch	\$ 7,500	\$ 7,500							
Arts Council Napa Valley: ENGAGE	\$ 1,050	\$ 1,050							
Erin Martin Designs: in-kind	\$ 16,000	\$ 16,000							
Other/general: EAF, Blast, CCF	\$ 13,000	\$ 13,000							
Individual contributions									
Board members	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Annual appeal	\$ 8,000								\$ 8,000
Other/general	\$ -								
Government grants/contracts									
County of Napa: Visitor Management	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City of Calistoga: Christmas Faire	\$ 1,500	\$ 1,500							
City of Calistoga: Parade	\$ 7,500	\$ 7,500							
CDFA: Allocation	\$ 38,190							\$ 38,190	
CDFA: Training	\$ 2,419							\$ 2,419	
UWVMA: Recycling	\$ 12,395							\$ 12,395	
Earned Revenue									
Interest	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ -
Ticket Fees (admissions)	\$ 132,500	\$ 132,500							
Consulting Fees	\$ 25,200							\$ 25,200	
Advertising Revenue	\$ -								
Sponsorship	\$ 17,000	\$ 17,000							
Other/general	\$ -								
Facility Rental Fees	\$ 225,182		\$ 46,307			\$ 153,000	\$ 16,275	\$ 9,600	
Utility Reimbursement	\$ 30,178		\$ 26,658			\$ 2,500		\$ 1,020	
Concessions	\$ 52,185	\$ 5,000	\$ 47,185						
Overnight Camping Fees	\$ 545,390		\$ 30,390		\$ 515,000				
Participation Fees	\$ 26,400	\$ 26,400							
Parking Fees	\$ 3,000	\$ 3,000							
Sales: Alcohol, Novelties	\$ 56,750	\$ 36,750				\$ 20,000			
Total Revenue by Program/Function	\$ 1,264,339	\$ 307,200	\$ 150,540	\$ -	\$ 515,000	\$ 175,500	\$ 16,275	\$ 91,224	\$ 8,600
EXPENSES									
Personnel:									

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<i>Full Time</i>									
Salaries/Wages	\$ 289,976	\$ 89,467	\$ 34,347	\$ -	\$ 56,835	\$ 83,763	\$ -	\$ 25,563	\$ -
Fringe	\$ 151,344	\$ 46,695	\$ 17,926	\$ -	\$ 29,663	\$ 43,718	\$ -	\$ 13,342	\$ -
<i>Part Time</i>									
Salaries/Wages	\$ 67,779	\$ 20,327	\$ 7,683	\$ 9,360	\$ 22,089	\$ -	\$ -	\$ 8,320	\$ -
Fringe	\$ 9,591	\$ 2,876	\$ 1,087	\$ 1,324	\$ 3,126	\$ -	\$ -	\$ 1,177	\$ -
Total Personnel	\$ 518,689	\$ 159,365	\$ 61,044	\$ 10,684	\$ 111,713	\$ 127,481	\$ -	\$ 48,402	\$ -
Other Than Personal Service (OTPS):									
<i>Direct Expenses</i>									
Total Direct OTPS	\$ 614,463	\$ 282,402	\$ 63,490	\$ 23,421	\$ 105,199	\$ 64,948	\$ -	\$ 75,003	\$ -
<i>Shared Expenses</i>									
Total Shared OTPS	\$ 243,109	\$ 33,320	\$ 62,183	\$ 6,267	\$ 69,042	\$ 72,119	\$ -	\$ 177	\$ -
Total Expenses by Program/Function	\$ 1,376,261	\$ 475,087	\$ 186,717	\$ 40,372	\$ 285,955	\$ 264,548	\$ -	\$ 123,583	\$ -
Revenues Less Expenses	\$ (111,922)	\$ (167,887)	\$ (36,177)	\$ (40,372)	\$ 229,045	\$ (89,048)	\$ 16,275	\$ (32,359)	\$ 8,600

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