

Humboldt County Fair Association CY 2026 Budget

Distribution account	2025 Total Actuals YTD	Percentage Change	Dollar Amount Change	2026 Budget
Income				
31200 Local (Base) Allocation	90,500.00			90,000.00
39000 Winter Fair Revenue	0.00	5.00%	0	0.00
39010 Ice Rink Admissions	116,541.00	5.00%	5,827	122,368.05
39011 Discounted Ice Rink Admissions	17,695.00	20.00%	3,539	21,234.00
39020 SLS Tour Admissions	8,316.00	20.00%	1,663	9,979.20
39030 Tree Auction Sales	1,210.00	204.00%	2,468	3,678.40
39032 Winter Bar Sales	5,843.00	-74.00%	-4,324	1,519.18
39050 Winter Sponsorships	88,196.29	65%	-48,193	40,003.00
39090 Winter Misc Revenue	7,347.65	5.00%	367	7,715.03
39091 Winter Fair Discounts	-130.00	5.00%	-7	-136.50
Winter Event Expansion				50,000.00
Total for 39000 Winter Fair Revenue + Local Base Allocation	\$335,518.94			\$346,360.36
41000 Admission Revenue				
41010 Regular Fair Admissions	195,367.00	1%	1,954	197,320.67
41020 Discounted Fair Admissions	29,692.00	1.00%	297	29,988.92
41025 Etix Processing Fees - Collected	9,968.89	1.00%	100	10,068.58
41030 JL Wristbands	12,660.00	1.00%	127	12,786.60
Total for 41000 Admission Revenue	\$247,687.89			\$250,164.77
41500 Commercial Space Revenue				
41510 Outside Commercial Space	24,270.16	0.00%	0	24,270.16
41520 Inside Commercial Space	18,950.00	0.00%	0	18,950.00
Total for 41500 Commercial Space Revenue	\$43,220.16			\$43,220.16
42100 Carnival Revenue				
42101 Regular Carnival Revenue	45,912.15	1.00%	459	46,371.27
42110 Pre-Sale Carnival Revenue	43,702.00	1.00%	437	44,139.02
Total for 42100 Carnival Revenue	\$89,614.15			\$90,510.29
42200 Concessions Revenue				
42201 Food Concessions	98,239.41	2.50%	2,456	100,695.40
42250 Alcohol Concessions	79,160.32	5.00%	3,958	83,118.34

42300 Non-Food Concessions	1,332.00	0.00%	0	1,332.00
Total for 42200 Concessions Revenue	\$178,731.73			\$185,145.73
43000 Exhibits Revenue				
43100 Entry Fees	25,473.00	2.50%	637	26,109.83
43200 Donated & Sponsored Awards	18,885.00	5.00%	944	19,829.25
43400 Other Exhibit Revenue	0.00	0.00%	0	0.00
43500 Junior Livestock Exhibit Revenue	1,955.00	10.00%	196	2,150.50
47200 Jr. Fair Board	500.00	1.00%	5	505.00
Total for 43000 Exhibits Revenue	\$46,813.00			\$48,594.58
45000 Horse Racing Revenue				
45500 Other Live Racing Revenue	578.64	0%	0	578.64
Total for 45000 Horse Racing Revenue	\$578.64			\$578.64
47000 Miscellaneous Fair Revenue				
47100 Fair Parking	33,666.82	100.00%	33,667	67,333.64
47700 JL Camping Fees	8,830.00	1.00%	88	8,918.30
47800 Sponsorships	98,600.00	5.00%	4,930	103,530.00
Total for 47000 Miscellaneous Fair Revenue	\$141,096.82			\$179,781.94
47005 Miscellaneous Non-Fair Programs	0	5.00%	0	45,425.00
47006 Interim Concession Revenue	8,854.89	5.00%	443	9,297.63
47008 Interim Parking Revenue	130.00	5.00%	7	136.50
Total for 47005 Miscellaneous Non-Fair Programs	\$8,984.89			\$54,859.13
47900 Other Miscellaneous Fair Revenue				
47901 Art Sales	532.75	0.00%	0	532.75
47902 Fair Merchandise	1,425.00	5.00%	71	1,496.25
47903 Vendor Application Fee	1,980.00	1.00%	20	1,999.80
47904 Vendor Concession Commissions	1,909.57	1.00%	19	1,928.67
47905 Special Fair Event	12,340.00	5.00%	617	12,957.00
47907 Chili Cookoff	8,866.71	28.00%	2,483	11,349.39
47908 Other Fair Time Camping	9,239.76	5.00%	462	9,701.75
Total for 47900 Other Miscellaneous Fair Revenue	\$36,293.79			\$39,965.60
48000 Interim Revenue				

48100 Rental of Buildings	75,501.09	15.00%	11,325	86,826.25
48105 Arlington Rental Revenue	11,220.00	0.00%	0	11,220.00
48200 Grounds Rental	4,060.00	445.00%	18,067	22,127.00
48201 RV Camping Interim Revenue	77,694.15	5.00%	3,885	81,578.86
48202 Stall & Arena Rental Income	21,479.66	10.00%	2,148	23,627.63
48203 RV & Boat Storage	42,255.88	0.00%	0	42,255.88
48300 Equipment Rentals	3,380.00	5.00%	169	3,549.00
48500 Interim Utility & Other Reimbursements	90.00	5.00%	5	94.50
48503 Insurance Processing Fee	715.20	5.00%	36	750.96
48505 Event Venue Guidebook	2,020.00	1.00%	20	2,040.20
48700 Other Interim Revenues	-2,306.50		0	0
Total for 48000 Interim Revenue	\$236,109.48			\$274,070.28
49500 Other Operating Revenue				
49520 Non-Fair Donations & Sponsorships	6,200.00	5.00%	310	6,510.00
49540 Other Operating Revenue	50,500.00	5.00%	2,525	53,025.00
49550 Prior Year Revenue	-21,495.07	5.00%	-1,075	-22,569.82
Propose Sale Tax Collection Account				9,821.00
Total for 49500 Other Operating Revenue	\$35,204.93			\$46,786.18
Discounts given	-22,408.75	-5.00%	1,120	-21,288.31
Total for Income	\$1,377,445.67			\$1,538,749.35
Gross Profit	\$1,377,445.67			\$1,538,749.35
Expenses				
50000 Administration Expense				
50100 Admin Salaries - Permanent	221,403.00	-5.00%	-11,070	210,332.85
50320 Admin Payroll Taxes	18,928.47	-5.00%	-946	17,982.05
50325 Penalty/Prior Year Payroll Taxes	711.54	5.00%	36	747.12
50330 Admin Worker's Comp Insurance	12,859.00	5.00%	643	13,501.95
50400 Admin Contracted Professional Services	50,151.50	5.00%	2,508	52,659.08
50500 Director's Expenses	55.00	5.00%	3	57.75
50600 Employee Travel, Recruitment & Training	9,810.61	5.00%	491	10,301.14
50700 Office Supplies	7,850.58	5.00%	393	8,243.11

50701 Computer Software & Supplies	25,531.27	0.00%	0	25,531.27
50702 Credit Card & Bank Fees	29,298.73	5.00%	1,465	30,763.67
50703 QuickBooks CC Payments Fees	5,866.59	5.00%	293	6,159.92
50705 Office Equipment Expense	1,758.34	5.00%	88	1,846.26
50800 Postage	3,350.72	5.00%	168	3,518.26
50801 Telephone / Internet	24,790.18	5.00%	1,240	26,029.69
50900 Dues & Subscriptions	5,499.78	5.00%	275	5,774.77
51000 Insurance (General Liability)	70,639.35	5.00%	3,532	74,171.32
51010 Insurance (Vehicle)	4,264.67	5.00%	213	4,477.90
51050 Property Taxes	17,731.52	5.00%	887	18,618.10
Total for 50000 Administration Expense	\$510,500.85			\$510,716.18
51060 Sales Tax	8,540.82	15.00%	1,281	9,821.94
52000 Maintenance & General Operations				
52100 Maint Salaries - Permanent	131,002.16	-10.00%	-13,100	117,901.94
52200 Maint Salaries - Temporary	31,643.52	-5.00%	-1,582	30,061.34
52220 Maintenance Payroll Taxes	15,994.27	-5.00%	-800	15,194.56
52230 Maintenance Worker's Comp Insurance	16,948.55	5.00%	847	17,795.98
52300 Maint Contracted Professional Services	8,897.01	120.00%	10,676	19,573.42
52350 Vehicle Equipment Fuel	1,939.95	5.00%	97	2,036.95
52400 Grounds & Vehicle Registration & Compliance	4,760.23	5.00%	238	4,998.24
52500 Maintenance Equipment Rental	8,533.48	5.00%	427	8,960.15
52600 Heat	13,596.17	5.00%	680	14,275.98
52800 Power	71,883.07	5.00%	3,594	75,477.22
52802 Water	33,230.93	5.00%	1,662	34,892.48
52900 Equipment Maintenance	9,748.03	5.00%	487	10,235.43
53000 Buildings & Grounds Maintenance	1,293.41	2000.00%	25,868	27,161.61
53100 Trash Removal, Clean-up	24,898.45	5.00%	1,245	26,143.37
53150 RV Camping Expense	1,223.30	5.00%	61	1,284.47
53200 Maintenance Supplies	24,892.69	5.00%	1,245	26,137.32
53300 Special Repairs Under \$5K	5,594.00	0.00%	0	5,594.00
Total for 52000 Maintenance & General Operations	\$414,620.04			\$447,546.41

54000 Publicity Expenses				
54400 Advertising Expense	29,689.47	5.00%	1,484	31,173.94
Total for 54000 Publicity Expenses	\$29,689.47			\$31,173.94
56000 Attendance Expense				
56101 Attendance Salaries - Temporary	23,470.15	0.00%	0	23,470.15
56120 Attendance Payroll Taxes	2,922.01	5.00%	146	3,068.11
56200 Attendance Contracted Professional Services	34,034.00	0.00%	0	34,034.00
56300 Attendance Supplies	1,572.71	5.00%	79	1,651.35
56401 Attendance Rentals-Tent, Restrooms, other	5,889.13	5.00%	294	6,183.59
56410 Electronic Ticketing Fees	11,757.17	5.00%	588	12,345.03
Total for 56000 Attendance Expense	\$79,645.17			\$80,752.22
57000 Miscellaneous Fair Expense				
57100 Parking Contracted Services	24,000.00	0.00%	0	24,000.00
57150 Chili Cook Off Expense	1,590.80	5.00%	80	1,670.34
57300 Fair Merchandise Expense	6,673.15	-50.00%	-3,337	3,336.58
57700 Sponsorship Expense	18,849.26	5.00%	942	19,791.72
57800 Other Misc Fair Expense	2,429.36	5.00%	121	2,550.83
57801 Fair Time Equipment Rentals	1,601.85	5.00%	80	1,681.94
57900 Commercial Exh & Concessions Expense	9,084.75	5.00%	454	9,538.99
80040 EMT/First Responder Salaries-Temporary	1,178.33	-2.00%	-24	1,154.76
80050 EMT/First Responder Payroll Taxes	146.68	-2.00%	-3	143.75
Total for 57000 Miscellaneous Fair Expense	\$65,554.18			\$63,868.91
57200 Fair Bar Expenses				
57210 Bartender-Temporary	15,218.80	20.00%	3,044	18,262.56
57220 Bartender Payroll Taxes	1,147.77	5.00%	57	1,205.16
57230 Fair Bar Alcohol	13,404.56	5.00%	670	14,074.79
57240 Fair Bar Other	6,327.89	5.00%	316	6,644.28
57250 Fair Bar Permits, Licensing & Registration	575.00	5.00%	29	603.75
Total for 57200 Fair Bar Expenses	\$36,674.02			\$40,790.54
58000 Premium Expense				
58100 Cash Premium Awards	17,430.00	5.00%	872	18,301.50

58200 Exhibit Awards (trophies, ribbons)	15,161.07	5.00%	758	15,919.12
58500 Other Premium Expense	32.48	5.00%	2	34.10
Total for 58000 Premium Expense	\$32,623.55			\$34,254.73
63000 Exhibits Expense				
63101 Exhibits Salaries - Temporary	23,551.34	-10.00%	-2,355	21,196.21
63120 Exhibits Payroll Taxes	2,932.16	5.00%	147	3,078.77
63200 Judges	5,040.60	0.00%	0	5,040.60
63300 Exhibits Contracted Professional Services	15,758.26	-11.16%	-1,759	13,999.64
63400 Exhibit Supplies	459.46	5.00%	23	482.43
63700 Other Exhibits Expense	12,118.88	5.00%	606	12,724.82
Total for 63000 Exhibits Expense	\$59,860.70			\$56,522.47
65000 Horse Racing Expense				
65210 Horse Racing Employee Benefits (ER share)	3,592.84	0.00%	0	3,592.84
65300 Horse Racing Contracted Professional Services	4,610.59	-100.00%	-4,611	0.00
65301 CARF Management Fees	485.59	-100.00%	-486	0.00
65800 Other Horse Racing Expense	65.00	5.00%	3	68.25
Total for 65000 Horse Racing Expense	\$8,754.02			\$3,661.09
66000 Fair Entertainment Expense				
66200 Fair Entertainment Contracted Professional	50,171.00	5.00%	2,509	52,679.55
66600 Grandstands Entertainment	14,655.84	5.00%	733	15,388.63
66700 Other Fair Entertainment Expense	2,260.05	5.00%	113	2,373.05
Total for 66000 Fair Entertainment Expense	\$67,086.89			\$70,441.23
66009 Misc. Non Fair Events	1,862.60	1462.29%	27,237	44,200.00
67000 Winter Fair Expenses				
67010 Winter Equipment Purchases	6,787.68	-80.00%	-5,430	1,357.54
67011 Winter Equipment Rental	28,062.00	75.00%	21,047	49,108.50
67020 Winter Bar Expenses	2,845.45	-100.00%	-2,845	0.00
67030 Winter Merch Expenses	1,701.09	5.00%	85	1,786.14
67040 Winter Tree Expenses	954.64	-50.00%	-477	477.32
67050 Winter Decorations Expense	3,006.58	5.00%	150	3,156.91
elijah@lighthousehq.org	27,794.20	5.00%	1,390	29,183.91

67061 Winter Event Payroll Taxes	3,363.33	5.00%	168	3,531.50
67070 Winter Event Marketing Expense	5,520.36	0.00%	0	5,520.36
67090 Winter Misc Expenses	14,519.34	-10.00%	-1,452	13,067.41
Winter Event Expansion Proposal				53,000.00
Total for 67000 Winter Fair Expenses	\$96,417.27			\$204,389.58
80000 Prior Year Operating Expense Adjustment	43,984.15	-100.00%	-43,984	0.00
80010 Prior Year General Expense Adjustments	13.00	-100.00%	-13	0.00
Total for 80000 Prior Year Operating Expense	\$43,997.15			\$0.00
85900 Other Cash Over/Under	-255.69	-100.00%	256	0.00
Total for 85000 Cash Shortages & Overages	-\$255.69			\$0.00
Payroll Expenses		-100.00%	0	0
Employee Reimbursements	0.00	-100.00%	0	0.00
Taxes	57.01	-100.00%	-57	0.00
Wages	457.88	-100.00%	-458	0.00
Total for Payroll Expenses	\$514.89			\$0.00
Total for Expenses	\$1,445,682.51			\$1,544,117.31
Net Operating Income	-\$68,236.84			-\$5,367.96
Other Income				
49600 Auction Revenues				
49605 JLA Revenues				
49705 JLA Add-ons	126,762.00	5%	6,338	133,100.10
49710 Veggie Auction Revenue	58,200.00	5%	2,910	61,110.00
49720 Veggie Add-ons	8,500.00	5%	425	8,925.00
49730 JLA Harvesting Fee's & Fine Processing	28,655.00	5%	1,433	30,087.75
49820 JLA Buyer Payments	1,100,382.19	5%	55,019	1,155,401.30
49910 Dairy Add-Ons	0.00	5%	0	0.00
Total for 49605 JLA Revenues	\$1,322,499.19			\$1,388,624.15
49700 JLA Miscellaneous Revenue				
49740 JLA BBQ Presale Income	11,900.00	5.00%	595	12,495.00
49750 JLA BBQ Presale Credit Card Income	3,580.00	5.00%	179	3,759.00
49760 JLA Other Revenue	1,500.00	5.00%	75	1,575.00

49800 JLA During Fair BBQ Income	4,680.00	5.00%	234	4,914.00
Total for 49700 JLA Miscellaneous Revenue	\$21,660.00			\$22,743.00
Total for 49600 Auction Revenues	\$1,344,159.19			\$1,411,367.15
49610 Auction Commission				
49611 Veggie Auction Commission	6,670.00	0.00%	0	6,670.00
49612 JLA Auction Commission	80,093.31	0.00%	0	80,093.31
Total for 49610 Auction Commission	\$86,763.31			\$86,763.31
Total for Other Income	\$1,430,922.50			\$1,498,130.46
Other Expenses				
95000 Junior Livestock Auction Expenses				
95100 JLA - Contracted Services	41,107.24	5.00%	2,055	43,162.60
95200 JLA - Supplies	11,565.79	5.00%	578	12,144.08
95400 JLA Scholarship Expense	2,000.00	5.00%	100	2,100.00
95500 JLA Seller Expenditures				
95500.4 JLA Seller Payments	1,286,170.19	5.00%	64,309	1,350,478.70
96000 JLA BBQ Expense	18,532.84	5.00%	927	19,459.48
Total for 95000 Junior Livestock Auction Expenses	\$1,359,376.06			\$1,427,344.86
Other Miscellaneous Expenditure	0.00	5.00%	0	0.00
Total for Other Expenses	\$1,359,376.06			\$1,427,344.86
Debt Payment Amount				\$61,739.84
Net Other Income	\$71,546.44			\$9,045.76
Net Income	\$3,309.60			\$3,677.80