



Wednesday, January 10, 2018

Mr. John Vasquez, Supervisor, District 4
Chair, Solano County Board of Supervisors
675 Texas Street, Ste 6500
Fairfield, California 94534

RE: Solano County Fair Association 2018 Budget Submission and Funding Request

Dear Chairperson Vasquez,

Please find attached the Solano County Fair Association's (SCFA) 2018 budget submission and funding request documents for the Board's consideration.

Please let me start by reiterating the SCFA's Mission Statement: *"To ensure a positive experience for the public by providing a year-round multi-purpose venue that showcases and celebrates the wide variety of resources and activities available to our diverse community."*

To that end, the SCFA is requesting the Board of Supervisors' continued support of and help in achieving the fulfillment of our ongoing mission. As you know, the SCFA has been a loyal and supportive partner of the County since 1949 – almost 70 years ago – in managing the Fairgrounds, producing the annual Youth Ag Day and County Fair activities, caring for the County's valuable property and operating a year-round, community focused events center.

2017 was a year of both accomplishments and challenges for the SCFA. We had another successful year for both our year-round facilities rental program and our Satellite Wagering facility operations, a great Youth Ag Day in March and a good County Fair in August. Our Ag Day event in March enjoyed continued robust participation by 3rd grade students from throughout the County. Unfortunately, our Fair in August did not enjoy the attendance we had both hoped and budgeted for. Despite that, we hosted a successful Junior Livestock Auction, accompanying Competitive Exhibits Programs, vibrant Cultural Pavilion activities and myriad of well-received entertainment choices for kids and adults. Perhaps of greater value in the long run, we've invested the time needed to take a hard, cold look at what "went right" and what "went wrong" with our 2017 County Fair. We're now utilizing these "lessons learned" to inform the planning and production of the 2018 Fair.

To round out 2017, just as we were poised to formulate and submit these 2018 budget documents for the Board's consideration, the SCFA was thrust into the role as a key participant in Solano County's emergency response to the disastrous October wild fires. Starting on Columbus Day, at the early morning request of the County's Office of Emergency Services, the

SCFA, in close collaboration with Solano County Sheriff's Office, Animal Control personnel and other local agencies, stood up and hosted what quickly grew into a sizeable, ad hoc "Large Animal Evacuation Center," utilizing our existing livestock complex on the north end of the grounds and the dilapidated (and soon-to-be-demolished) horse racing stabling facilities on the south end of the grounds. We eventually received, housed and cared for over 600 large (and small!) animals from Solano, Sonoma and Napa counties, while coordinating and facilitating the efforts of the 1,000+ volunteers that came from all over to simply do what they could do to help in a time of desperate need. In concert with this effort, we served as an initial "rally point" for PG&E emergency crews and as a regional staging/distribution center for FEMA's temporary housing resources. Last, hardly least, we were assisted in these efforts by our neighbors, friends and colleagues at the Dixon May Fair, who, despite being overwhelmed with their own human evacuation center operations, generously loaned us livestock panels needed to safely secure the evacuated animals in our livestock barns (and grass concert arena!) on the north end of the grounds.

2018 will be a year of transition for the SCFA, the Fairgrounds and the annual County Fair. In concert with our continued successful operations as a year-around event center, Satellite Wagering facility operator and producer of our annual Fair and Ag Day activities, our core organizational priority will be to continue the arduous work our Board and Staff commenced immediately after 2017's Fair to enable us to successfully "pivot" with the times and empower us to continue to successfully serve as both a valuable County and community asset, whether in times of celebration or disaster.

Already on the 2018 Fairground's Master Calendar is over 800 "activity" days. An "activity" day is a day where the Fairgrounds is in use by an outside party. That means already scheduled in 2018 there will be, on average, two or more outside party activities occurring every day. In addition to the above, we are actively seeking out and exploring new and potentially lucrative facility rental event opportunities, some of which may not come to fruition in 2018 (example: Cannabis Trade Shows). We are not showing revenues from these activities as it would be imprudent to do so at this time. In addition, we have engaged several new events for 2018, including a recently concluded "dinosaur" show, an upcoming multi-week "Lantern Festival" and a state-wide robotics competition in the spring, along with a state-wide "Boy Scout" activity in the fall. We're also in active conversations with an event producer who has expressed interest in a multi-day event rental in August.

On the longer-term front, we have been engaged by several entities who have expressed interest in long term facility use opportunities, for both existing and "new build" facilities. As it is likely that at least some of these opportunities would fall outside of the SCFA's traditional short-term rental programs, we are diligently working to encourage them to engage directly with County staff to continue the conversations. Finally, we're engaging with County staff to examine possibilities for the refurbishment and increase monetization of the electronic sign adjacent to I-80. As with some of the other activities described above, it is simply premature to "count the chickens before the eggs are hatched," as intriguing as some of these possibilities may be. A note with respect to 2019 – due to legislation signed into law in late 2017, it is very

likely that we, along with most other fairs in the state, will see a significant increase in annual funding. While the details and ultimately the specific funding amounts will be determined over the course of 2018, the impacts are expected to be significant going forward, both for us here and the California Fairs network. In addition to the new funding mechanism enacted in 2017, it is also likely that the California Department of Food and Agriculture may "reclassify" several fairs, including ours. Should that take place, it is likely that it will have a positive budgetary impact on us here, as our "current" classification was determined during an operational era that no longer pertains to our current reality, thus limiting our annual state allocation to an amount less than a future reclassification may entitle us to.

To conclude this section, as busy as 2018 is shaping up to be, I would be remiss to not single out our two showcase events that are the very heart and soul of our year-round operation. The 2018 Youth Ag Day is scheduled to take place on Tuesday, March 20th and the 2018 Solano County Fair is scheduled to take place Thursday, June 28th through Sunday, July 1st.

Our proposed 2018 budget represents a watershed moment in the SCFA's history. Over the past several years the County has experienced challenges in executing its plans to revitalize the Fairgrounds. This has rippled forward and become a stumbling block for the SCFA in ensuring the continued financial viability of the organization, as operational and business planning beyond the "immediate" has been difficult. The County, for entirely sensible reasons directly related to the overall revitalization efforts, has not made any substantive improvements to the Fairgrounds since 2003. Consequently, during this era of uncertainty, the SCFA has gradually depleted its reserve funds, not by operating imprudently, but simply by performing the most basic, albeit critical, facility and equipment "band aid" maintenance and repairs necessary to continue the fulfillment of our mission while the ongoing revitalization efforts continued. Unfortunately, with the current depleted state of those reserves, the SCFA is now faced with a simple, stark financial reality – barring the financial assistance proposed in our budget submission, the SCFA simply may not have the financial resources necessary to underwrite the production of our two annual showcase events, Youth Ag Day and the County Fair.

The SCFA's Board and Staff leadership have engaged in healthy, vigorous and often contentious internal discussions over the past several months to find a way forward through 2018 and the future. While not the only issue under discussion, these conversations have led us to identify possible short-term funding options beyond the SCFA's traditional revenue streams. SCFA is proposing to address what may be best characterized a "cash flow" issue with a multi-pronged approach:

1. The SCFA is respectfully requesting that the Board of Supervisors consider allowing \$100,000 of the \$1.7 million allocated in the County's 2017-18 budget for Fairgrounds facility's deferred maintenance, repairs and upgrades, to be used by SCFA for facility operations in 2018.
2. Further, with the Board of Supervisor's approval, SCFA will seek to obtain an additional \$100,000 secured line of credit from the California Fair Services Authority (CFSA).

3. Finally, and while not strictly a 2018 "cash flow" issue, the SCFA additionally requests that the Board of Supervisors direct County staff to actively engage with the SCFA's staff to begin the process of identifying, scoping and undertaking the specific projects the balance of the \$1.7 million allocation will be used to address.

By the end of 2018, with this additional funding secured, it is anticipated that SCFA would have the flexibility to either repay the CFSA line of credit entirely or leave all, or a portion of those funds, as a reserve with which to continue into 2019.

The SCFA's Board and Staff are confident that this proposed investment in our collective future will allow us – the County of Solano and the Solano County Fair Association – to ensure that the next 70 years will be highlighted by the SCFA's continued service to the citizens and diverse communities of Solano County. There is much challenging work yet to be done to achieve this goal, but the philosophical and financial foundations informing SCFA's proposed 2018 budget and funding request are a critical step toward making that future happen.

I am available at your convenience to answer any questions and/or provide any additional information you may require on this matter.

Thank you, and the entire Board of Supervisors, for your thoughtful consideration.

Respectfully submitted,



Stephen G. Hales
Chief Executive Officer & Secretary, Solano County Fair Association
and
General Manager, Solano County Fairgrounds

Solano County Fair Association

Reserve Summary

| Undesignated Reserves | Actual 2016 | Budget 2017 | Projected 2017 | Proposed 2018 |
|--|------------------------|------------------------|---------------------------|--------------------------|
| Beginning balance | 104,671 | 174,147 | 174,147 | 61,061 |
| Profit/(Loss) before depreciation | 183,437 | 559 | 10,666 | 16,829 |
| Less asset additions | (4,369) | - | (2,895) | |
| Change in restricted reserves | (16,417) | 3,000 | (25,349) | 20,216 |
| Reduction in parking improvement loan | (64,000) | (64,000) | (64,000) | (64,000) |
| Reduction in lease obligation | (29,175) | (31,508) | (31,508) | (34,029) |
| Undesignated reserve ending balance | 174,147 | 82,198 | 61,061 | 76 |

Solano County Fair Association

Restricted Reserve Summary

| Parking Restricted Reserves | Actual 2016 | Budget 2017 | Projected 2017 | Proposed 2018 |
|--|------------------------|------------------------|---------------------------|--------------------------|
| Beginning balance | 13,960 | 13,960 | 13,960 | 9,834 |
| Revenue: | | | | |
| Expenses: | | | 4,126 | |
| Restricted reserve ending balance | 13,960 | 13,960 | 9,834 | 9,834 |

| Fair Hands/ Mick Freese | Actual 2016 | Budget 2017 | Projected 2017 | Proposed 2018 |
|--|------------------------|------------------------|---------------------------|--------------------------|
| Beginning balance | 2,986 | 33,416 | 33,416 | 43,271 |
| Revenues | 30,430 | 5,000 | 11,699 | 10,575 |
| Expenses | | 12,000 | 1,844 | 1,985 |
| Restricted reserve ending balance | 33,416 | 26,416 | 43,271 | 51,861 |

| Ag Day Restricted Reserve | Actual 2016 | Budget 2017 | Projected 2017 | Proposed 2018 |
|--|------------------------|------------------------|---------------------------|--------------------------|
| Beginning balance | - | 3,848 | 3,848 | 3,848 |
| Profit/ (loss) | 3,848 | | | (3,806) |
| Restricted reserve ending balance | 3,848 | 3,848 | 3,848 | 42 |

| .33 Funds/ Capital/ Deferred Maint Reserve | Actual 2016 | Budget 2017 | Projected 2017 | Proposed 2018 |
|---|------------------------|------------------------|---------------------------|--------------------------|
| Beginning balance | 42,621 | 17,397 | 17,397 | 40,454 |
| Revenues | 8,022 | 4,000 | 39,932 | |
| Expenses | 33,246 | | 16,875 | 25,000 |
| Restricted reserve ending balance | 17,397 | 21,397 | 40,454 | 15,454 |

| Racing Facilities Capital Reserve | Actual 2016 | Budget 2017 | Projected 2017 | Proposed 2018 |
|--|------------------------|------------------------|---------------------------|--------------------------|
| Beginning balance | 8,421 | 10,669 | 10,669 | 8,775 |
| Revenues | 9,215 | | | |
| Expenses | 6,967 | | 1,894 | |
| Restricted reserve ending balance | 10,669 | 10,669 | 8,775 | 8,775 |

| Jr Livestock Auction Restricted Reserve | Actual 2016 | Budget 2017 | Projected 2017 | Proposed 2018 |
|--|------------------------|------------------------|---------------------------|--------------------------|
| Beginning balance | 8,055 | 13,170 | 13,170 | 11,627 |
| Profit/ (loss) | 5,115 | | (1,543) | |
| Restricted reserve ending balance | 13,170 | 13,170 | 11,627 | 11,627 |

| Total Restricted Reserves | Actual 2016 | Budget 2017 | Projected 2017 | Proposed 2018 |
|---|------------------------|------------------------|---------------------------|--------------------------|
| Beginning balance | 76,043 | 88,612 | 88,612 | 113,961 |
| Revenues | 56,630 | 9,000 | 50,088 | 6,769 |
| Expenses | 40,213 | 12,000 | 24,739 | 26,985 |
| Total restricted reserves ending balance | 92,460 | 85,612 | 113,961 | 93,745 |

Change in restricted reserves: \$ (3,000) \$ 25,349 \$ (20,216)

SOLANO COUNTY FAIR ASSOCIATION 2018 BUDGET

| | Summary | | | |
|---|------------------|------------------|-------------------|----------------------------|
| | Actual 2016 | Budget 2017 | Projected 2017 | Proposed Budget 2018 |
| Revenues | | | | |
| Operating revenues | | | | |
| Admissions to grounds | 204,212 | 214,700 | 155,592 | 175,900 |
| Fair parking, RV space rental | 98,080 | 99,700 | 84,187 | 88,500 |
| Fair concessions/ carnival | 167,309 | 166,935 | 144,038 | 137,500 |
| Commercial space | 48,295 | 44,000 | 39,550 | 34,000 |
| Entry Fees | 10,407 | 10,000 | 9,233 | 9,250 |
| Facility rentals revenue | 938,143 | 870,200 | 915,821 | 1,051,000 |
| Satellite wagering | 563,190 | 513,800 | 535,606 | 524,000 |
| Lease revenue | 748,995 | 752,214 | 769,394 | 790,318 |
| Sign revenue | 128,237 | 120,000 | 116,600 | 125,000 |
| Sponsorship/ silent auction revenue | 119,613 | 94,200 | 85,252 | 89,500 |
| Atlas Fire LAE- donations/ reimb. | - | - | 123,000 | - |
| Miscellaneous | 5,452 | 5,000 | 3,528 | 3,000 |
| State allocation | 32,487 | 32,487 | 30,552 | 32,487 |
| Other non-operating revenue | 12,216 | 29,240 | 28,794 | - |
| County Contributions | - | - | - | 100,000 |
| Interest revenue | 2,417 | 100 | 750 | 300 |
| .33 funds | 44,469 | 40,356 | 39,932 | 37,500 |
| Total Revenues | 3,123,520 | 2,992,932 | 3,081,830 | 3,198,255 |
| Expenses | | | | |
| Wages/ payroll tax | 1,047,469 | 1,044,020 | 1,043,342 | 1,120,681 |
| Payroll accrued | (16,762) | 6,000 | 6,000 | 6,000 |
| Workers' comp/health/vacation accrual | 174,398 | 184,013 | 201,490 | 190,131 |
| Pension expense | 159,117 | 163,279 | 144,333 | 153,300 |
| Professional services | 399,932 | 374,401 | 311,344 | 357,252 |
| Supplies and expenses | 92,160 | 105,750 | 105,179 | 110,250 |
| Utilities, water, and garbage | 273,117 | 273,398 | 320,122 | 334,935 |
| Equipment maintenance | 39,170 | 33,500 | 56,847 | 49,600 |
| Liability Insurance | 85,437 | 89,100 | 94,656 | 115,314 |
| Dues, permits, assessments | 109,141 | 104,607 | 98,871 | 114,296 |
| Buildings and grounds | 46,706 | 46,450 | 59,477 | 54,200 |
| Advertising/ promotions | 92,857 | 95,300 | 93,438 | 102,100 |
| Travel, training & meetings | 28,062 | 32,440 | 27,074 | 30,950 |
| Directors' expense | 18,596 | 21,500 | 22,386 | 28,000 |
| Equipment rental | 163,535 | 167,150 | 161,101 | 186,679 |
| Entertainment- stages, grounds | 106,984 | 105,700 | 104,780 | 117,000 |
| Premiums | 32,601 | 33,800 | 30,240 | 32,850 |
| Bank and credit card fees | 13,177 | 11,800 | 11,660 | 12,160 |
| Bad debt/ cash short/ (over) | 35 | - | 299 | - |
| Equipment (non capitalized) | 17,697 | 3,500 | 8,630 | 7,800 |
| Special projects | 21,111 | 64,240 | 36,936 | 28,200 |
| Atlas Fire LAE expenses | - | - | 109,742 | 10,758 |
| Donated services & sponsor expenses | 19,835 | 11,600 | 3,181 | 3,000 |
| Interest expense | 20,825 | 20,825 | 18,492 | 15,971 |
| Total Expenses | 2,945,198 | 2,992,373 | 3,069,621 | 3,181,426 |
| Jr. Livestock Auction Profit/ (loss) | 5,115 | | (1,543) | |
| Profit/(Loss) before depreciation: | 183,437 | 559 | 10,666 | 16,829 |
| Capital Expense: | 4,369 | - | 2,895 | - |

SOLANO COUNTY FAIR ASSOCIATION 2018 BUDGET

| | Fair | | | |
|---------------------------------------|----------------|----------------|-------------------|----------------------------|
| | Actual 2016 | Budget 2017 | Projected 2017 | Proposed Budget 2018 |
| Revenues | | | | |
| Operating revenues | | | | |
| Admissions to grounds | 204,212 | 214,700 | 155,592 | 175,900 |
| Fair parking, RV space rental | 98,080 | 99,700 | 84,187 | 88,500 |
| Fair concessions/ carnival | 167,309 | 166,935 | 144,038 | 137,500 |
| Commercial space | 48,295 | 44,000 | 39,550 | 34,000 |
| Entry Fees | 10,407 | 10,000 | 9,233 | 9,250 |
| Facility rentals revenue | | | | |
| Satellite wagering | | | | |
| Lease revenue | | | | |
| Sign revenue | | | | |
| Sponsorship/ silent auction revenue | 88,463 | 66,200 | 52,548 | 59,500 |
| Atlas Fire LAE- donations/ reimb. | | | | |
| Miscellaneous | 5,150 | 5,000 | 3,528 | 3,000 |
| State allocation | | | | |
| Other non-operating revenue | | | | |
| County Contributions | | | | |
| Interest revenue | | | | |
| .33 funds | | | | |
| Total Revenues | 621,916 | 606,535 | 488,676 | 507,650 |
| Expenses | | | | |
| Wages/ payroll tax | 151,442 | 175,703 | 213,572 | 212,735 |
| Payroll accrued | | | | |
| Workers' comp/health/vacation accrual | 12,319 | 9,331 | 17,301 | 23,607 |
| Pension expense | 5,057 | 7,149 | 4,571 | 5,800 |
| Professional services | 167,706 | 156,788 | 148,782 | 148,802 |
| Supplies and expenses | 24,640 | 33,375 | 30,412 | 32,700 |
| Utilities, water, and garbage | 19,576 | 22,400 | 19,476 | 20,000 |
| Equipment maintenance | 151 | - | - | - |
| Liability Insurance | 3,496 | 3,600 | 2,856 | 3,250 |
| Dues, permits, assessments | 3,412 | 3,214 | 2,047 | 2,075 |
| Buildings and grounds | 14,305 | 15,550 | 15,489 | 14,250 |
| Advertising/ promotions | 81,170 | 81,300 | 79,031 | 73,350 |
| Travel, training & meetings | 14,004 | 15,950 | 11,905 | 13,100 |
| Directors' expense | 9,583 | 10,500 | 11,391 | 12,000 |
| Equipment rental | 137,784 | 139,100 | 128,697 | 123,229 |
| Entertainment- stages, grounds | 106,984 | 105,700 | 104,780 | 117,000 |
| Premiums | 32,601 | 33,800 | 30,240 | 32,850 |
| Bank and credit card fees | 4,366 | 4,400 | 3,120 | 3,250 |
| Bad debt/ cash short/ (over) | 31 | - | - | - |
| Equipment (non capitalized) | 4,047 | - | 1,191 | 1,300 |
| Special projects | | | | |
| Atlas Fire LAE expenses | | | | |
| Donated services & sponsor expenses | 1,470 | 1,600 | 3,181 | 3,000 |
| Interest expense | | | | |
| Total Expenses | 794,142 | 819,460 | 828,042 | 842,298 |

Jr. Livestock Auction Profit/ (loss)

| | | | | |
|---|------------------|------------------|------------------|------------------|
| Profit/(Loss) before depreciation: | (172,226) | (212,925) | (339,367) | (334,648) |
|---|------------------|------------------|------------------|------------------|

Capital Expense:

SOLANO COUNTY FAIR ASSOCIATION 2018 BUDGET

| | Ag Day | | | |
|---------------------------------------|----------------|----------------|-------------------|----------------------------|
| | Actual 2016 | Budget 2017 | Projected 2017 | Proposed Budget 2018 |
| Revenues | | | | |
| Operating revenues | | | | |
| Admissions to grounds | | | | |
| Fair parking, RV space rental | | | | |
| Fair concessions/ carnival | | | | |
| Commercial space | | | | |
| Entry Fees | | | | |
| Facility rentals revenue | | | | |
| Satellite wagering | | | | |
| Lease revenue | | | | |
| Sign revenue | | | | |
| Sponsorship/ silent auction revenue | 31,150 | 28,000 | 32,704 | 30,000 |
| Atlas Fire LAE- donations/ reimb. | | | | |
| Miscellaneous | | | | |
| State allocation | | | | |
| Other non-operating revenue | | | | |
| County Contributions | | | | |
| Interest revenue | | | | |
| .33 funds | | | | |
| Total Revenues | 31,150 | 28,000 | 32,704 | 30,000 |
| Expenses | | | | |
| Wages/ payroll tax | 6,339 | 7,482 | 7,998 | 8,720 |
| Payroll accrued | | | | |
| Workers' comp/health/vacation accrual | 295 | 348 | 446 | 486 |
| Pension expense | - | - | - | - |
| Professional services | - | 400 | 813 | 1,600 |
| Supplies and expenses | 6,805 | 5,800 | 7,865 | 7,800 |
| Utilities, water, and garbage | | | | |
| Equipment maintenance | | | | |
| Liability Insurance | | | | |
| Dues, permits, assessments | | | | |
| Buildings and grounds | 385 | 400 | 375 | 500 |
| Advertising/ promotions | 520 | - | 260 | 250 |
| Travel, training & meetings | 11,770 | 13,000 | 12,513 | 13,000 |
| Directors' expense | | | | |
| Equipment rental | 1,188 | 1,500 | 1,254 | 1,450 |
| Entertainment- stages, grounds | | | | |
| Premiums | | | | |
| Bank and credit card fees | | | | |
| Bad debt/ cash short/ (over) | | | | |
| Equipment (non capitalized) | - | - | - | - |
| Special projects | | | | |
| Atlas Fire LAE expenses | | | | |
| Donated services & sponsor expenses | | | | |
| Interest expense | | | | |
| Total Expenses | 27,302 | 28,930 | 31,524 | 33,806 |

Jr. Livestock Auction Profit/ (loss)

| | | | | |
|---|--------------|--------------|--------------|----------------|
| Profit/(Loss) before depreciation: | 3,848 | (930) | 1,180 | (3,806) |
|---|--------------|--------------|--------------|----------------|

Capital Expense:

SOLANO COUNTY FAIR ASSOCIATION 2018 BUDGET

| | Facility Rentals | | | |
|---------------------------------------|------------------|----------------|-------------------|----------------------------|
| | Actual 2016 | Budget 2017 | Projected 2017 | Proposed Budget 2018 |
| Revenues | | | | |
| Operating revenues | | | | |
| Admissions to grounds | | | | |
| Fair parking, RV space rental | | | | |
| Fair concessions/ carnival | | | | |
| Commercial space | | | | |
| Entry Fees | | | | |
| Facility rentals revenue | 938,143 | 870,200 | 915,821 | 1,051,000 |
| Satellite wagering | | | | |
| Lease revenue | | | | |
| Sign revenue | | | | |
| Sponsorship/ silent auction revenue | | | | |
| Atlas Fire LAE- donations/ reimb. | | | | |
| Miscellaneous | | | | |
| State allocation | | | | |
| Other non-operating revenue | | | | |
| County Contributions | | | | |
| Interest revenue | | | | |
| .33 funds | | | | |
| Total Revenues | 938,143 | 870,200 | 915,821 | 1,051,000 |
| Expenses | | | | |
| Wages/ payroll tax | 84,555 | 89,458 | 145,368 | 191,832 |
| Payroll accrued | | | | |
| Workers' comp/health/vacation accrual | 14,176 | 14,155 | 19,626 | 24,861 |
| Pension expense | 4,136 | 4,730 | 7,004 | 13,100 |
| Professional services | 93,600 | 84,624 | 70,213 | 85,950 |
| Supplies and expenses | 15,748 | 16,000 | 18,788 | 20,350 |
| Utilities, water, and garbage | 87,216 | 56,000 | 83,180 | 90,706 |
| Equipment maintenance | 239 | - | 1,302 | 1,500 |
| Liability Insurance | 2,225 | 4,500 | 3,300 | 3,500 |
| Dues, permits, assessments | 4,439 | 1,145 | 1,000 | 1,000 |
| Buildings and grounds | 4,386 | 3,000 | 16,400 | 10,750 |
| Advertising/ promotions | 1,007 | 1,500 | 574 | 15,000 |
| Travel, training & meetings | 87 | 500 | 124 | 250 |
| Directors' expense | | | | |
| Equipment rental | 15,651 | 14,500 | 24,695 | 53,500 |
| Entertainment- stages, grounds | | | | |
| Premiums | | | | |
| Bank and credit card fees | 3,034 | 1,900 | 2,774 | 2,950 |
| Bad debt/ cash short/ (over) | 13 | - | 251 | - |
| Equipment (non capitalized) | 7,585 | 3,000 | 3,171 | 3,000 |
| Special projects | | | | |
| Atlas Fire LAE expenses | | | | |
| Donated services & sponsor expenses | 18,365 | 10,000 | - | - |
| Interest expense | | | | |
| Total Expenses | 356,462 | 305,012 | 397,770 | 518,249 |

Jr. Livestock Auction Profit/ (loss)

| | | | | |
|---|----------------|----------------|----------------|----------------|
| Profit/(Loss) before depreciation: | 581,680 | 565,188 | 518,051 | 532,751 |
|---|----------------|----------------|----------------|----------------|

Capital Expense:

SOLANO COUNTY FAIR ASSOCIATION 2018 BUDGET

| | Satellite Wagering | | | |
|---------------------------------------|--------------------|----------------|-------------------|----------------------------|
| | Actual 2016 | Budget 2017 | Projected 2017 | Proposed Budget 2018 |
| Revenues | | | | |
| Operating revenues | | | | |
| Admissions to grounds | | | | |
| Fair parking, RV space rental | | | | |
| Fair concessions/ carnival | | | | |
| Commercial space | | | | |
| Entry Fees | | | | |
| Facility rentals revenue | | | | |
| Satellite wagering | 563,190 | 513,800 | 535,606 | 524,000 |
| Lease revenue | | | | |
| Sign revenue | | | | |
| Sponsorship/ silent auction revenue | | | | |
| Atlas Fire LAE- donations/ reimb. | | | | |
| Miscellaneous | | | | |
| State allocation | | | | |
| Other non-operating revenue | | | | |
| County Contributions | | | | |
| Interest revenue | | | | |
| .33 funds | | | | |
| Total Revenues | 563,190 | 513,800 | 535,606 | 524,000 |
| Expenses | | | | |
| Wages/ payroll tax | 152,000 | 142,678 | 145,505 | 153,940 |
| Payroll accrued | | | | |
| Workers' comp/health/vacation accrual | 36,129 | 34,927 | 32,229 | 32,830 |
| Pension expense | 26,055 | 25,700 | 23,091 | 22,000 |
| Professional services | 76,151 | 68,160 | 59,468 | 65,800 |
| Supplies and expenses | 12,400 | 13,500 | 12,625 | 13,250 |
| Utilities, water, and garbage | 50,170 | 55,000 | 55,399 | 58,129 |
| Equipment maintenance | - | - | 2,000 | 2,000 |
| Liability Insurance | | | | |
| Dues, permits, assessments | 4,127 | 3,219 | 2,250 | 17,000 |
| Buildings and grounds | 6,222 | 6,000 | 9,677 | 10,000 |
| Advertising/ promotions | 10,160 | 12,500 | 13,573 | 13,500 |
| Travel, training & meetings | 603 | 500 | 507 | 1,000 |
| Directors' expense | | | | |
| Equipment rental | 774 | 1,000 | - | 500 |
| Entertainment- stages, grounds | | | | |
| Premiums | | | | |
| Bank and credit card fees | | | | |
| Bad debt/ cash short/ (over) | (9) | - | 48 | - |
| Equipment (non capitalized) | 1,370 | - | 1,611 | 1,500 |
| Special projects | | | | |
| Atlas Fire LAE expenses | | | | |
| Donated services & sponsor expenses | | | | |
| Interest expense | | | | |
| Total Expenses | 376,152 | 363,184 | 357,983 | 391,449 |

Jr. Livestock Auction Profit/ (loss)

| | | | | |
|---|----------------|----------------|----------------|----------------|
| Profit/(Loss) before depreciation: | 187,038 | 150,616 | 177,623 | 132,551 |
|---|----------------|----------------|----------------|----------------|

Capital Expense:

SOLANO COUNTY FAIR ASSOCIATION 2018 BUDGET

| | Leases | | | |
|---------------------------------------|----------------|----------------|-------------------|----------------------------|
| | Actual 2016 | Budget 2017 | Projected 2017 | Proposed Budget 2018 |
| Revenues | | | | |
| Operating revenues | | | | |
| Admissions to grounds | | | | |
| Fair parking, RV space rental | | | | |
| Fair concessions/ carnival | | | | |
| Commercial space | | | | |
| Entry Fees | | | | |
| Facility rentals revenue | | | | |
| Satellite wagering | | | | |
| Lease revenue | 748,995 | 752,214 | 769,394 | 790,318 |
| Sign revenue | | | | |
| Sponsorship/ silent auction revenue | | | | |
| Atlas Fire LAE- donations/ reimb. | | | | |
| Miscellaneous | | | | |
| State allocation | | | | |
| Other non-operating revenue | | | | |
| County Contributions | | | | |
| Interest revenue | | | | |
| .33 funds | | | | |
| Total Revenues | 748,995 | 752,214 | 769,394 | 790,318 |
| Expenses | | | | |
| Wages/ payroll tax | 326 | 614 | 111 | 538 |
| Payroll accrued | | | | |
| Workers' comp/health/vacation accrual | 15 | 29 | 6 | 30 |
| Pension expense | | | | |
| Professional services | 2,000 | 2,000 | - | - |
| Supplies and expenses | - | - | - | - |
| Utilities, water, and garbage | 40,532 | 43,498 | 41,802 | 43,900 |
| Equipment maintenance | - | - | 85 | - |
| Liability Insurance | | | | |
| Dues, permits, assessments | 81,909 | 83,204 | 81,909 | 82,221 |
| Buildings and grounds | 2,258 | 1,000 | 2,125 | 2,200 |
| Advertising/ promotions | | | | |
| Travel, training & meetings | | | | |
| Directors' expense | | | | |
| Equipment rental | 2,878 | 2,900 | 2,500 | 2,500 |
| Entertainment- stages, grounds | | | | |
| Premiums | | | | |
| Bank and credit card fees | | | | |
| Bad debt/ cash short/ (over) | | | | |
| Equipment (non capitalized) | | | | |
| Special projects | | | | |
| Atlas Fire LAE expenses | | | | |
| Donated services & sponsor expenses | | | | |
| Interest expense | 20,825 | 20,825 | 18,492 | 15,971 |
| Total Expenses | 150,742 | 154,070 | 147,030 | 147,360 |

Jr. Livestock Auction Profit/ (loss)

| | | | | |
|---|----------------|----------------|----------------|----------------|
| Profit/(Loss) before depreciation: | 598,253 | 598,144 | 622,364 | 642,958 |
|---|----------------|----------------|----------------|----------------|

Capital Expense:

SOLANO COUNTY FAIR ASSOCIATION 2018 BUDGET

| | Electronic Sign | | | |
|---------------------------------------|-----------------|----------------|-------------------|----------------------------|
| | Actual 2016 | Budget 2017 | Projected 2017 | Proposed Budget 2018 |
| Revenues | | | | |
| Operating revenues | | | | |
| Admissions to grounds | | | | |
| Fair parking, RV space rental | | | | |
| Fair concessions/ carnival | | | | |
| Commercial space | | | | |
| Entry Fees | | | | |
| Facility rentals revenue | | | | |
| Satellite wagering | | | | |
| Lease revenue | | | | |
| Sign revenue | 128,237 | 120,000 | 116,600 | 125,000 |
| Sponsorship/ silent auction revenue | | | | |
| Atlas Fire LAE- donations/ reimb. | | | | |
| Miscellaneous | | | | |
| State allocation | | | | |
| Other non-operating revenue | | | | |
| County Contributions | | | | |
| Interest revenue | | | | |
| .33 funds | | | | |
| Total Revenues | 128,237 | 120,000 | 116,600 | 125,000 |
| Expenses | | | | |
| Wages/ payroll tax | 301 | 614 | 355 | 1,938 |
| Payroll accrued | | | | |
| Workers' comp/health/vacation accrual | 14 | 29 | 20 | 108 |
| Pension expense | | | | |
| Professional services | 2,476 | 1,441 | 2,441 | 2,500 |
| Supplies and expenses | 102 | 200 | 15 | 100 |
| Utilities, water, and garbage | 36,438 | 51,000 | 54,822 | 56,000 |
| Equipment maintenance | - | - | 380 | 1,000 |
| Liability Insurance | | | | |
| Dues, permits, assessments | 1,124 | 1,125 | 1,299 | 1,300 |
| Buildings and grounds | 1,771 | 2,500 | 1,171 | 1,500 |
| Advertising/ promotions | - | - | - | - |
| Travel, training & meetings | 115 | 140 | 75 | 100 |
| Directors' expense | | | | |
| Equipment rental | 1,155 | 2,000 | - | 1,000 |
| Entertainment- stages, grounds | | | | |
| Premiums | | | | |
| Bank and credit card fees | | | | |
| Bad debt/ cash short/ (over) | - | - | - | - |
| Equipment (non capitalized) | 844 | - | - | - |
| Special projects | | | | |
| Atlas Fire LAE expenses | | | | |
| Donated services & sponsor expenses | | | | |
| Interest expense | | | | |
| Total Expenses | 44,340 | 59,049 | 60,578 | 65,546 |

Jr. Livestock Auction Profit/ (loss)

| | | | | |
|---|---------------|---------------|---------------|---------------|
| Profit/(Loss) before depreciation: | 83,897 | 60,951 | 56,022 | 59,454 |
|---|---------------|---------------|---------------|---------------|

Capital Expense:

SOLANO COUNTY FAIR ASSOCIATION 2018 BUDGET

| | Admin | | | |
|---------------------------------------|----------------|----------------|-------------------|----------------------------|
| | Actual 2016 | Budget 2017 | Projected 2017 | Proposed Budget 2018 |
| Revenues | | | | |
| Operating revenues | | | | |
| Admissions to grounds | | | | |
| Fair parking, RV space rental | | | | |
| Fair concessions/ carnival | | | | |
| Commercial space | | | | |
| Entry Fees | | | | |
| Facility rentals revenue | | | | |
| Satellite wagering | | | | |
| Lease revenue | | | | |
| Sign revenue | | | | |
| Sponsorship/ silent auction revenue | | | | |
| Atlas Fire LAE- donations/ reimb. | | | | |
| Miscellaneous | | | | |
| State allocation | | | | |
| Other non-operating revenue | | | | |
| County Contributions | | | | |
| Interest revenue | | | | |
| .33 funds | | | | |
| Total Revenues | - | - | - | - |
| Expenses | | | | |
| Wages/ payroll tax | 276,371 | 273,501 | 277,090 | 265,680 |
| Payroll accrued | (16,762) | 6,000 | 6,000 | 6,000 |
| Workers' comp/health/vacation accrual | 37,282 | 58,303 | 67,604 | 45,008 |
| Pension expense | 59,723 | 61,000 | 64,570 | 62,000 |
| Professional services | 41,863 | 45,000 | 22,093 | 49,100 |
| Supplies and expenses | 8,493 | 8,775 | 9,870 | 9,600 |
| Utilities, water, and garbage | | | | |
| Equipment maintenance | 425 | 500 | 480 | 600 |
| Liability Insurance | 79,715 | 81,000 | 88,500 | 108,564 |
| Dues, permits, assessments | 11,527 | 10,100 | 10,100 | 10,400 |
| Buildings and grounds | - | - | 177 | - |
| Advertising/ promotions | - | - | - | - |
| Travel, training & meetings | 514 | 1,500 | 1,650 | 3,000 |
| Directors' expense | 9,014 | 11,000 | 10,995 | 16,000 |
| Equipment rental | 639 | 650 | 455 | 500 |
| Entertainment- stages, grounds | | | | |
| Premiums | | | | |
| Bank and credit card fees | 5,777 | 5,500 | 5,766 | 5,960 |
| Bad debt/ cash short/ (over) | - | - | - | - |
| Equipment (non capitalized) | 1,360 | - | 1,060 | 1,500 |
| Special projects | | | | |
| Atlas Fire LAE expenses | | | | |
| Donated services & sponsor expenses | | | | |
| Interest expense | - | - | - | - |
| Total Expenses | 515,940 | 562,829 | 566,410 | 583,912 |

Jr. Livestock Auction Profit/ (loss)

| | | | | |
|---|-----------|-----------|-----------|-----------|
| Profit/(Loss) before depreciation: | (515,940) | (562,829) | (566,410) | (583,912) |
|---|-----------|-----------|-----------|-----------|

Capital Expense:

SOLANO COUNTY FAIR ASSOCIATION 2018 BUDGET

| | Maint | | | |
|---------------------------------------|----------------|----------------|-------------------|----------------------------|
| | Actual 2016 | Budget 2017 | Projected 2017 | Proposed Budget 2018 |
| Revenues | | | | |
| Operating revenues | | | | |
| Admissions to grounds | | | | |
| Fair parking, RV space rental | | | | |
| Fair concessions/ carnival | | | | |
| Commercial space | | | | |
| Entry Fees | | | | |
| Facility rentals revenue | | | | |
| Satellite wagering | | | | |
| Lease revenue | | | | |
| Sign revenue | | | | |
| Sponsorship/ silent auction revenue | | | | |
| Atlas Fire LAE- donations/ reimb. | | | | |
| Miscellaneous | | | | |
| State allocation | | | | |
| Other non-operating revenue | | | | |
| County Contributions | | | | |
| Interest revenue | | | | |
| .33 funds | | | | |
| Total Revenues | - | - | - | - |
| Expenses | | | | |
| Wages/ payroll tax | 322,702 | 301,420 | 196,112 | 222,861 |
| Payroll accrued | | | | |
| Workers' comp/health/vacation accrual | 71,719 | 64,450 | 61,068 | 59,221 |
| Pension expense | 57,617 | 57,000 | 38,193 | 42,000 |
| Professional services | - | - | - | - |
| Supplies and expenses | 20,204 | 23,950 | 20,996 | 21,600 |
| Utilities, water, and garbage | 39,185 | 45,500 | 65,443 | 66,200 |
| Equipment maintenance | 36,636 | 30,000 | 48,000 | 40,000 |
| Liability Insurance | | | | |
| Dues, permits, assessments | 2,604 | 2,600 | 266 | 300 |
| Buildings and grounds | 17,380 | 18,000 | 14,000 | 15,000 |
| Advertising/ promotions | | | | |
| Travel, training & meetings | 679 | 850 | 300 | 500 |
| Directors' expense | | | | |
| Equipment rental | 3,468 | 5,500 | 3,500 | 4,000 |
| Entertainment- stages, grounds | | | | |
| Premiums | | | | |
| Bank and credit card fees | | | | |
| Bad debt/ cash short/ (over) | | | | |
| Equipment (non capitalized) | 1,725 | - | 1,205 | - |
| Special projects | | | | |
| Atlas Fire LAE expenses | | | | |
| Donated services & sponsor expenses | | | | |
| Interest expense | | | | |
| Total Expenses | 573,920 | 549,270 | 449,083 | 471,682 |

Jr. Livestock Auction Profit/ (loss)

| | | | | |
|---|-----------|-----------|-----------|-----------|
| Profit/(Loss) before depreciation: | (573,920) | (549,270) | (449,083) | (471,682) |
|---|-----------|-----------|-----------|-----------|

Capital Expense:

SOLANO COUNTY FAIR ASSOCIATION 2018 BUDGET

| | Guest Safety | | | |
|---------------------------------------|----------------|----------------|-------------------|----------------------------|
| | Actual 2016 | Budget 2017 | Projected 2017 | Proposed Budget 2018 |
| Revenues | | | | |
| Operating revenues | | | | |
| Admissions to grounds | | | | |
| Fair parking, RV space rental | | | | |
| Fair concessions/ carnival | | | | |
| Commercial space | | | | |
| Entry Fees | | | | |
| Facility rentals revenue | | | | |
| Satellite wagering | | | | |
| Lease revenue | | | | |
| Sign revenue | | | | |
| Sponsorship/ silent auction revenue | | | | |
| Atlas Fire LAE- donations/ reimb. | | | | |
| Miscellaneous | | | | |
| State allocation | | | | |
| Other non-operating revenue | | | | |
| County Contributions | | | | |
| Interest revenue | | | | |
| .33 funds | | | | |
| Total Revenues | - | - | - | - |
| Expenses | | | | |
| Wages/ payroll tax | 53,432 | 52,550 | 57,231 | 62,437 |
| Payroll accrued | | | | |
| Workers' comp/health/vacation accrual | 2,448 | 2,441 | 3,190 | 3,980 |
| Pension expense | 6,529 | 7,700 | 6,904 | 8,400 |
| Professional services | 16,137 | 15,988 | 7,534 | 3,500 |
| Supplies and expenses | 3,768 | 4,150 | 4,608 | 4,850 |
| Utilities, water, and garbage | | | | |
| Equipment maintenance | 1,718 | 3,000 | 4,600 | 4,500 |
| Liability Insurance | | | | |
| Dues, permits, assessments | | | | |
| Buildings and grounds | - | - | 63 | - |
| Advertising/ promotions | | | | |
| Travel, training & meetings | 291 | - | - | - |
| Directors' expense | | | | |
| Equipment rental | - | - | - | - |
| Entertainment- stages, grounds | | | | |
| Premiums | | | | |
| Bank and credit card fees | | | | |
| Bad debt/ cash short/ (over) | | | | |
| Equipment (non capitalized) | 765 | 500 | 392 | 500 |
| Special projects | | | | |
| Atlas Fire LAE expenses | | | | |
| Donated services & sponsor expenses | | | | |
| Interest expense | | | | |
| Total Expenses | 85,088 | 86,329 | 84,522 | 88,167 |

Jr. Livestock Auction Profit/ (loss)

| | | | | |
|---|-----------------|-----------------|-----------------|-----------------|
| Profit/(Loss) before depreciation: | (85,088) | (86,329) | (84,522) | (88,167) |
|---|-----------------|-----------------|-----------------|-----------------|

Capital Expense:

SOLANO COUNTY FAIR ASSOCIATION 2018 BUDGET

| | Other Sources | | | |
|---------------------------------------|----------------|----------------|-------------------|----------------------------|
| | Actual 2016 | Budget 2017 | Projected 2017 | Proposed Budget 2018 |
| Revenues | | | | |
| Operating revenues | | | | |
| Admissions to grounds | | | | |
| Fair parking, RV space rental | | | | |
| Fair concessions/ carnival | | | | |
| Commercial space | | | | |
| Entry Fees | | | | |
| Facility rentals revenue | | | | |
| Satellite wagering | | | | |
| Lease revenue | | | | |
| Sign revenue | | | | |
| Sponsorship/ silent auction revenue | | | | |
| Atlas Fire LAE- donations/ reimb. | - | - | 123,000 | - |
| Miscellaneous | 302 | - | - | - |
| State allocation | 32,487 | 32,487 | 30,552 | 32,487 |
| Other non-operating revenue | 12,216 | 29,240 | 28,794 | - |
| County Contributions | | | | |
| Interest revenue | 2,417 | 100 | 750 | 300 |
| .33 funds | 44,469 | 40,356 | 39,932 | 37,500 |
| Total Revenues | 91,890 | 102,183 | 223,028 | 70,287 |
| Expenses | | | | |
| Wages/ payroll tax | | | | |
| Payroll accrued | | | | |
| Workers' comp/health/vacation accrual | | | | |
| Pension expense | | | | |
| Professional services | | | | |
| Supplies and expenses | | | | |
| Utilities, water, and garbage | | | | |
| Equipment maintenance | | | | |
| Liability Insurance | | | | |
| Dues, permits, assessments | | | | |
| Buildings and grounds | | | | |
| Advertising/ promotions | | | | |
| Travel, training & meetings | | | | |
| Directors' expense | | | | |
| Equipment rental | | | | |
| Entertainment- stages, grounds | | | | |
| Premiums | | | | |
| Bank and credit card fees | | | | |
| Bad debt/ cash short/ (over) | | | | |
| Equipment (non capitalized) | | | | |
| Special projects | 21,111 | 64,240 | 36,936 | 28,200 |
| Atlas Fire LAE expenses | - | - | 109,742 | 10,758 |
| Donated services & sponsor expenses | | | | |
| Interest expense | | | | |
| Total Expenses | 21,111 | 64,240 | 146,678 | 38,958 |

Jr. Livestock Auction Profit/ (loss)

| | | | | |
|---|---------------|---------------|---------------|---------------|
| Profit/(Loss) before depreciation: | 70,779 | 37,943 | 76,350 | 31,329 |
|---|---------------|---------------|---------------|---------------|

Capital Expense: