

Solano County Fair Association

# Organizational Change Update

Supplemental to SCFA's 2019 Business Plan

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# SCFA ORGANIZATIONAL CHANGE UPDATE

## OVERVIEW

2019 was a year in transition for the Solano County Fair Association (SCFA). SCFA's cash position had seen a steady decline for several years, and the existing financial reporting system was not providing needed management or oversight information for SCFA Board, staff, and Solano County officials.

SCFA Board and staff committed to a process that would allow for immediate change to systems and procedures, while also committing to a full 12-month financial cycle analysis that would account for any seasonal variations or individual event driven dynamics. The focus of the efforts was to improve SCFA's financial position and organizational efficiency.

## FINDINGS

The 2019 financial cycle analysis found that efforts to advance change or increase efficiency focused on four components of SCFA. Those components are:

- Human Resources
- Internal Cost Controls
- Financial Reporting
- Organizational Culture & Structure

## HUMAN RESOURCES

It was found that basic Human Resource functions were not adhered to on a consistent basis resulting in a lack of compliance as well as unanticipated related labor costs.

### Background

The former SCFA CalPERS enrollment compliance system was reliant on:

- the employee, whether prospective, new hire, or existing, providing informed and accurate CalPERS related information.
- Operations Management, rather than Administration / HR Staff, to make the initial determination of, or to monitor changes to, employee benefit eligibility status.

Efforts to ensure SCFA compliance with CalPERS Enrollment Requirements have been focused on three categories: Prospective Employees, New Hires, and Existing Employees

### ACTION TAKEN - Level One - Prospective Employee

SCFA's existing employment application was reviewed and updated. The new application form has an expanded and more prominent section that addresses any current or past affiliation with CalPERS.

Having any CalPERS related information (are past employers a known participant in the CalPERS system?) on the initial application provides another document that SCFA can cross-check against subsequent forms to help ensure proper CalPERS enrollment.

## **ACTION TAKEN - Level Two - New Hires**

### **Revised SCFA Employment Forms**

The former SCFA CalPERS enrollment compliance system only utilized CalPERS form PERS-EAMD-139(317) NOTICE OF EXCLUSION FROM CalPERS MEMBERSHIP. This form does not address a potential past CalPERS affiliation.

Recently, SCFA staff was provided by Auditor-Controller Office (ACO) staff, County form PERS 139 - NOTICE OF EXCLUSION FROM PERS MEMBERSHIP. The County form captures more needed and relevant information. SCFA is now using both the CalPERS and the County forms in the New Hire process.

### **New SCFA New Hire Procedures**

SCFA has instituted an additional new hire procedure step. All new hires names and their social security numbers are submitted to ACO staff to be cross-checked in the CalPERS system to check for any past or current CalPERS affiliation. This step must be made with the cooperation of ACO as SCFA does not have direct access to the CalPERS system.

## **ACTION TAKEN - Existing Employees**

### **Internal Employee Benefit Eligibility Status Monitoring.**

Under the prior SCFA enrollment compliance system an internal spread sheet was used to monitor benefit eligible employee work hours. Unfortunately, employees who were, at hire, initially classified as not eligible for benefits, were not monitored in the same fashion.

This bifurcation in the internal employee monitoring system did not always capture benefit related changes to non-benefit eligible employees.

SCFA now monitors all SCFA employees to ensure that all benefit thresholds are respected and adhered to.

An internal SCFA review found several current SCFA employees whose benefit eligibility status needed updating and adjusting.

## **Existing Employee Status and Information Update Interviews**

On August 15, 2019 SCFA held an organizational wide team meeting. One of the meeting agenda items discussed was the need to update both personnel information as well as job descriptions. SCFA Administration / HR staff will be conducting individual interviews with each SCFA employee to update key information including reviewing benefit eligibility status.

It is intended that the Employee Update Interviews will become an annual event.

## **Recruitment for a dedicated HR position**

In July of 2019, SCFA began a recruitment process for a position dedicated to HR activities. Over 30 resumes were received. Of those resumes received eleven applicants were contacted by email, emphasizing that this would be a part-time position, and invited to interview. Four applicants responded to the interview invitation. Three qualified candidates actually interviewed.

Through the interview process it became clear that SCFA current wage scale was not sufficient even for those seeking part time employment.

Unable to fill the position the recruitment process was suspended pending additional funding for the new position.

## **Conclusions**

With the already implemented, as well as the ongoing HR procedure changes, SCFA is confident that past occurrences of non-compliance with CalPERS Enrollment Requirements will not be repeated. Now, at all levels of employment or hiring process, Administration / HR staff are involved and are monitoring any questions of benefit eligibility. This is a departure from the old system where benefit eligibility was only reviewed on a case by case basis and misinformation was sometimes given by underinformed non-Administration / HR staff.

It is important to note that, even with the current staffing levels, SCFA management and staff are committed, and have the staff bandwidth, to meet a standard of full compliance with CalPERS Enrollment Requirements. At each level of the employment process, (prospective employee, new hire, and existing employee) SCFA has inserted new or revised forms and procedures that specifically address CalPERS membership thresholds.

Perhaps, more importantly, the philosophy of compliance with personnel related rules and regulations is now demanded by the new SCFA management as a core business value. There is no compromise accepted in the compliance standards. Turning a blind eye to compliance is no longer accepted as a cost savings method.

## INTERNAL COST CONTROL METHODS

Past SCFA cost control methods were based on static annual budget figures that were dependent on the accuracy of the initial revenue and expense projections. This method was rooted in the old SCFA business model where the majority of annual revenue came from live horse racing held during the annual Solano County Fair.

Without the predictable live horse racing revenue stream, the existing cost control methods of the old SCFA business model proved to be ineffective. While annual budgeted expense amounts were still adhered to, they were rarely adjusted to account for variations in corresponding revenue streams. Additionally, expenses were allocated to multiple internal accounts to take advantage of various internal revenue streams.

The net effect was that SCFA consistently had to dip into reserves to cover the difference between annual revenue and expenses.

The new, post-live horse racing, SCFA business model has evolved into a retail model, adaptable to a variable and volatile income stream. Effective cost control methods for the new SCFA business model required changes to:

- Annual budgeting format
- Establishing budget coordinated profit margins
- Internal SCFA Purchasing Procedures
- Adjustment to SCFA Scheduled Work Week

### Definitions Used:

**Secure Revenue Stream** – A revenue stream that is not impacted by event attendance, weather, or other non-controllable, variable conditions. For SCFA, the Lease revenue is considered a secure revenue stream.

**Non-Secure Revenue Stream** – Any revenue stream that could be impacted by market conditions or immediate market demands including event attendance, weather, or other non-controllable conditions.

**Primary Revenue Stream** – A revenue stream that SCFA has direct influence over. Examples are a SCFA produced event where SCFA controls the price of admission, parking etc. For non-SCFA produced events a primary revenue stream would be charges for buildings and grounds or other charges that are not impacted by individual event dynamics.

**Secondary Revenue Stream** – A revenue stream that SCFA participates in but is dependent on external factors. An example would be a SCFA parking operation where all

the gross parking proceeds go to SCFA, but the parking revenue is directly dependent on the attendance of a non-SCFA produced event. The outside promoter controls the elements of the event that drive attendance. The success and profitability of SCFA's parking operation is directly dependent on the success of the individual event.

## **Background**

In 2019, better than 70% of SCFA's gross income was non-secure, and a significant portion of that income that could be defined as a secondary revenue stream.

### **ACTION TAKEN – New Annual Budgeting Format**

The 2020 SCFA budget presentation format was changed to reflect the new SCFA business model. The budget figures represent anticipated revenue and expenses, but more importantly the figures represent needed profit margins required to fulfill SCFA financial obligations and stated mission goals.

The value of the new budget format is not in its ability to accurately predict annual revenue and expenses, but rather in its ability to allow for continuing adjustments based on market conditions and demands.

### **ACTION TAKEN - Establishing budget coordinated profit margins**

Because the majority of SCFA's revenue stream is non-secure all budgeted expenses figures are relative to actual revenue received. Increases in revenue activity will mean increases in related expenses, but newly embedded profit margins will help protect overall profitability. The new budget format with the embedded profit margins, is designed to allow for change and signals when needed revenue is required to cover any potential additional expenses.

### **ACTION TAKEN / PENDING - Internal SCFA Purchasing Procedures**

Existing SCFA purchasing procedures allow for individual SCFA departments to have budgetary authority with budgetary control over purchases for their respective department. Each SCFA department manager acts as a purchasing agent for his/her department for supplies and services which fall under his/her area of expertise.

Past practices have tied this departmental purchasing authority to fixed annual budget figures. Maintaining needed profit margins are not included in existing purchasing policy.

SCFA Policy Committee will be reviewing needed changes to SCFA's Procurement Policy and will be making recommendations to the SCFA Board. In the interim, SCFA staff has established updated procedures for the bidding of SCFA Facility Rental events, recognizing SCFA profit centers and protecting SCFA profit margins.

## **ACTION TAKEN - Adjustment to SCFA Scheduled Work Week**

Labor costs are SCFA's single biggest expense. A significant part of SCFA's labor costs are driven by onsite activities that transpire between Thursdays and Mondays. Existing SCFA scheduled work weeks begin on Saturday and end on the following Friday. The existing schedule format makes tracking labor costs associated with Thursday through Monday events difficult because work weeks, and associated payrolls, split SCFA's most intense activity periods.

To not interfere with SCFA employee take home pay, changes to SCFA's scheduled work week will not occur until May 2020. At that time the SCFA work week will be adjusted to begin on Wednesday and end on the following Tuesday. The new SCFA work week will capture the busiest workdays in one weekly schedule making controlling SCFA labor costs a more efficient exercise.

### **Conclusions:**

Moving forward SCFA overall profitability will improve. The initial goal is for SCFA to have, on an annual basis, a Net Operating Position figure that represents 10% of total revenue. A 10% Net Operating Position figure will allow for annual contributions to SCFA's Reserve Fund, SCFA's Capital Improvement Fund, and SCFA's Unfunded Benefit/Pension Obligation fund.

## **FINANCIAL REPORTING**

SCFA's financial reporting system was not efficient or effective as a management tool and did not provide easily understood financial documents for SCFA Board, or Solano County officials.

## **ACTION TAKEN – Monthly Operating Reports that include overhead costs allocated to all SCFA departments.**

Working closely with Solano County's Office of Auditor-Controller, SCFA implemented an overhead cost allocation system in late 2018. That system has been monitored throughout 2019 and adjustments have been made that are reflected in the SCFA 2020 proposed budget. (Please see 2020 Budget Report for details.)

## **ACTION TAKEN – Exploring other software options for financial reporting.**

Currently, SCFA financial reporting is dependent on its internal accounting software, (Sage 300), an external payroll service (Benefit Mall), and a series of internally produced spreadsheets. The various components of this system are not integrated and are labor intensive. SCFA staff will work closely with County Auditor's Office to explore other financial reporting software that could integrate the various financial reporting functions now done by standalone components.

## **ACTION TAKEN – Moving from a Biennial to an Annual Audit**

Currently, Solano County's Office of the Auditor-Controller conducts a biennial audit of SCFA's financial statements. SCFA has requested, and the County Auditor Office has agreed, to move to an annual audit. This move will allow SCFA more timely feedback, as well as needed post audit adjustments, resulting in SCFA's financial reports being more accurate.

### **Conclusions:**

With the introduction of, and subsequent adjustments to, the cost allocation system, SCFA is now able to produce financial statements that can be used as management tools while also providing clear financial information for policy makers.

The change to an annual audit format will allow for more timely input from the County Auditor's Office.

## **Organizational Structure & Culture**

The new SCFA Organizational Culture is one that is focused on transparency and serving the citizens of Solano County. While SCFA has always been structured as a non-profit it has not always followed the traditional non-profit model.

### **ACTION TAKEN** – Re-establishing SCFA's volunteer base

SCFA Board has taken steps to strengthen SCFA's volunteer base utilizing community outreach efforts and offering local non-profits the opportunity to pay some SCFA fees through providing volunteer time in lieu of cash payments.

### **ACTION TAKEN** – Updating SCFA Job Descriptions & Organizational Chart

There is an ongoing effort to review and amend the existing organizational chart as well as updating current SCFA job descriptions. Many of the existing SCFA job descriptions are hold overs from the old SCFA business model. The duties and responsibilities of many of the old positions have been consolidated into fewer positions. Currently it is not unusual for a single SCFA position to have duties and responsibilities that were formerly handled by multiple positions.

SCFA has a very low personnel turn-over rate. This loyal workforce has served SCFA well. One side effect of having longevity in the workplace is that organizations become dependent on the people holding the position and not on the position itself. SCFA finds itself in that position and has acknowledged that a succession planning strategy needs to be formulated.

### **Conclusions**

SCFA Board and staff are intent on establishing a traditional non-profit structure that is deeply connected to the Solano County community, provides volunteer opportunities for those that wish to serve, and provides real value as an agent of the County of Solano.





# SOLANO COUNTY FAIR ASSOCIATION 2020 PROPOSED BUDGET

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## **Solano County Fair Association 2020 Proposed Budget**

Budget Background and Narrative .....	1-7
Summary of Revenue and Expenses – All Operations .....	8
Detail of Revenue and Expenses – Annual Solano County Fair.....	9
Detail of Revenue and Expenses – Annual Solano County Youth Ag Day .....	10
Detail of Revenue and Expenses – Facility Rentals .....	11
Detail of Revenue and Expenses – Solano Race Place .....	12
Detail of Revenue and Expenses – Leases.....	13
Detail of Revenue and Expenses – Electronic Sign.....	14
Detail of Revenue and Expenses – Administration .....	15
Detail of Revenue and Expenses – Maintenance .....	16
Detail of Revenue and Expenses – Guest Safety .....	17
Detail of Revenue and Expenses – Emergency Response/Other .....	18

## **SUMMARY:**

The Solano County Fair Association (SCFA) operates on a calendar year budget. The SCFA 2020 budget was approved by the SCFA's Board of Directors at its meeting on March 25, 2020 and is forwarded to the Board of Supervisors for its concurrence and approval.

The proposed 2020 budget addresses the anticipated operations of the annual Solano County Fair from June 18 to June 21, 2020, the annual Youth Ag Day on March 17, 2020, year-round operation and rental of the Fairgrounds, The Solano Race Place satellite wagering facility, the electronic billboard, management of several property leases, and on-going preparations for future emergency response demands.

## **FINANCIAL IMPACT:**

The SCFA is an enterprise fund and must operate within the operating revenues generated by the annual Solano County Fair, year-round activities, and other available resources. The SCFA budget does not impact the County General Fund.

## **BUDGET DISCUSSION:**

### **Fairgrounds Facility Information:**

- 5 major buildings containing a combined total of 61,400 square feet of event space
- 5 paved acres inside the ground
- On-site parking for up to 5,600 vehicles
- Outdoor Arena with lawn seating for 4,000 plus 1,000 permanent bleacher seats
- Livestock Barns including three show / sales rings and an office trailer
- 34-site RV Park located on grounds with an additional 80 sites available for special events

### **SCFA Financial Reporting Structure**

**Financial Reports / Overhead Cost Allocation**– SCFA's financial activity is divided into 10 departments for reporting purposes. Three departments are allocated to overhead and their combined costs make up the "Overhead Costs". Overhead Costs are proportionally allocated amongst the remaining seven revenue producing departments identified on SCFA financial statements as the *Overhead Cost Allocation*.

#### **The Source Overhead Cost Allocation Departments are:**

- Administration
- Maintenance
- Guest Safety

#### **The Revenue Producing Departments are:**

- Annual Solano County Fair
- Solano County Youth Ag Day
- SCFA Facility Rentals
- Solano Race Place
- Leases
- Electronic Sign
- Emergency Response / Other

**The Current Cost Allocation Distribution Ratio:**

• Facility Rentals	55.0%
• Electronic Billboard	1.5%
• Leases	3.5%
• Solano County Youth Ag Day	2.0%
• Solano Race Place	15.0%
• Annual Solano County Fair	22.0%
• Emergency Response / Other	<u>1.0%</u>
Total	100.0%

**Proposed 2020 Financial Reporting Changes / Adjustments**

**Background** – Proposed changes or adjustments to SCFA’s 2020 Financial Reporting Format are driven by the need to standardize expenditure allocations, to account for known or anticipated expense increases, and to harmonize with the Overhead Cost Allocation system that was introduced in 2019.

Individual costs that could not be accurately allocated to a specific SCFA department were moved to the Administration (Admin) or Maintenance (Maint) departments so those charges could be allocated within the Overhead Cost Allocation process.

**2020 Proposed Changes****Revenue**

The State of California derived revenue has been moved to the Admin Department. Please see notes in the Administration Department recap. .33 Funds have been moved to Solano Race Place revenue.

**Expenses**

- Charges for landline and cellphone services are moved from expense account *Supplies and Expenses* to expense account *Utilities*.
- Charges for alarm system are moved from expense account *Professional Services* to expense account *Utilities*. These are expensed directly to individual departments.
- Electrical charges are directly allocated to individual departments as SCFA has recently installed electrical sub-meters that allow for specific and accurate electrical cost allocations.
- Natural Gas charges are also directly allocated to individual departments.
- Water charges have been moved to the Maint. department as they do not have the same extensive sub-metering as the electric charges do. These charges will be allocated through the Overhead Cost Allocation system.
- The entire cost of Liability Insurance has been moved to Admin to be expensed through the Overhead Cost Allocation system.
- The Liability Insurance total amount has been increased to reflect the announced rate increase.
- The total amount for Worker’s Compensation insurance has been increased to reflect the announced rate increase.
- The *Travel / Ag Day Buses* account is re-titled *Ag Day Buses* and will now be used exclusively for Ag Day Bus expenses.
- Travel costs have been moved from the *Travel / Ag Day Buses* expense account to the *Training, Seminars, Meals, Incidentals* expense account.
- The *Training, Seminars, Meals, Incidentals* account is re-titled *Travel, Training, Seminars, Meals* and will be used to capture all onsite and offsite related activity.

- Unless specific to an individual department, all training costs, both required and discretionary, are now reflected in Admin so that they can be expensed through the Overhead Cost Allocation system.
- Charges for software subscriptions are moved from expense account *Dues, Permits, Assessments* to account *Equipment (non-capitalized)*. Software subscriptions are relatively new and could also be expensed under *Supplies and Expenses*.
- The department *Other* is re-titled *Emergency Response / Other* so that actual emergency response costs as well as emergency response preparation expenses can be tracked.
- The Depreciation Cost Allocation line is moved below the Net Operational Position. Due to relatively recent demolition activity much of what makes up SCFA's depreciation schedule is no longer relevant.
- Below the Net Operating Position there have been three *Post Operational Allocation* lines added. Those lines are:
  - SCFA Reserve Fund
  - Capital Improvements
  - Unfunded Benefit/Pension Obligation

These activities are placed below the *Net Operating Position* as decisions on any potential *Post Operational Allocations* will be determined by the SCFA Board as part of their year-end review.

## **2020 SCFA Department Synopses**

### **Administration**

**Overview** – Items recorded as Administration (Admin) expense reflect operational activity that supports the entire SCFA operation. This includes maintaining regular office hours, supporting day-to-day interactions with the public, and providing daily administrative resources for the rest of SCFA's operation.

All business support activities including, Human Resources, Finance, Payroll, Contract Development, Business Development, are captured as an Admin expense.

As noted earlier, the entire liability insurance cost is expensed in Admin and then distributed via the Overhead Cost Allocation system. All organization-wide training expenses are handled using the same methodology. Labor costs associated with training activities are expensed through the corresponding employee department.

<b>Personnel</b>	Executive Director	1.00 FTE
	Operations Manager	1.00 FTE
	Accounting Staff II	1.00 FTE
	Administrative Assistant / Receptionist I	0.37 FTE
	Facility Rental / Event Coordinator I	0.75 FTE
	Administrative Assistant / Receptionist I	0.20 FTE

**Administration Revenue** – Funding from the State of California and interest income have been moved from the *Emergency Response / Other* department to *Administration*. At present these funds are used to support activities that are captured as Admin expenses.

Included in these funds are \$50,000 in anticipated new revenue as a result of new state dedicated funding (AB 1499).

**Administration Expenses** – 2020 Admin -*Wages/Payroll Tax* account reflects an increase over 2019 due to filling a vacant position. A decrease in 2020 Admin-*Professional Services* vs. 2019 Admin-*Professional Services* is due to the elimination of the corresponding contracted Admin position.

*Admin-Travel, Training, Seminars, Meals* includes all organization wide training needs including mandated harassment training, funding for a 2020 SCFA Strategic Planning Session and attending the annual Western Fairs Association annual conference.

## Maintenance

<b>Personnel</b>	Event Services / Maintenance Lead	1.00 FTE
	Event Services / Maintenance Staff II (Landscaping)	1.00 FTE
	Event services / Maintenance Staff I (General)	1.00 FTE

**Maintenance Revenue** – None

**Maintenance Expenses** – Maintenance expenses reflect direct costs associated with the care and maintenance of the fairgrounds compound. Any Maintenance crew costs incurred by other departments are expensed to that department and are included in that department's wage expense. An additional \$10,000 in annual labor costs has been budgeted to account for unanticipated fairgrounds maintenance or repair.

All fairgrounds related water and sewer charges are expensed to Maintenance and distributed through the Cost Allocation System.

## Guest Safety

<b>Personnel</b>	Guest Services / Admissions / Parking Lead	.10 FTE
	Guest Service Staff	.75 FTE
	Guest Service Staff	.40 FTE
	Guest Service Staff	.34 FTE

**Guest Safety Revenue** – None

**Guest Safety Expenses** – Guest Safety labor associated costs reflect the staffing levels needed to maintain current fairgrounds operational hours. Expanded hours such as holidays and extended horse racing schedules are included in budgeted amounts.

## Annual Solano County Fair

**Personnel** – No personnel report to *Annual Solano County Fair* as a home department.

**Fair Revenue** – Revenues for the 2020 Annual Solano County Fair are projected to increase approximately eight percent over 2019 figures. The increase in funds are projected to come from an increase in fair patron spending, a slight increase in vendor commercial space fees, and an increase in both Fair Sponsorship and In-Kind Sponsorship.

**Fair Expenses** – 2020 Solano County Fair expenses are projected to remain relatively stable as compared to 2019 figures.

## Solano County Youth Ag Day

**Personnel** – No personnel report to *Youth Ag Day* as a home department.

**Ag Day Revenue** – Ag Day donations are projected to increase to \$50,000 in 2020. The anticipated increase reflects a new out-reach strategy designed to highlight the tremendous benefit Youth Ag Day provides to Solano County’s 3<sup>rd</sup> graders.

**Ag Day Expenses** – Each Ag Day has approximately 160 hours of SCFA staff time (Maintenance, Parking, Guest Safety, and Janitorial) in actual pre-event set-up, event day work, and post event strike.

Each Ag Day is supported by over 100 volunteers contributing over 500 total volunteer hours for this event alone.

## Facility Rentals (Year-Round Events)

**Personnel** – No Personnel report to *Facility Rentals* as a home department.

**Facility Rental Revenue** – 2020 Facility Rental Revenue is projected to be similar to 2019 actuals.

**Facility Rental Expenses** – Facility Rental Expenses are projected to be in line with 2019 expenses except for labor and associated costs. The projected labor cost has been reduced to reflect newly established profit margins. Existing contacts may hinder immediate application of new profit margins possibly precluding a positive Operating Position.

## Emergency Response / Other

**Personnel** – No Personnel report to *Emergency Response / Other* as a home department.

**Emergency Response / Other Revenue** – The 2020 SCFA budget does not include any anticipated revenue for *Emergency Response / Other*. Revenue would only occur should SCFA facilities be activated in response to an emergency.

**Emergency Response / Other Expenses** – The *Emergency Response / Other* expenses are \$1,000 in potential *Buildings and Grounds* expenses, \$500 for emergency response training, and \$11,602 in Overhead Cost allocation.

## Solano Race Place Revenue (Satellite Wagering)

<b>Personnel</b>	Satellite Wagering Facility Manager	1.00 FTE
	Satellite Wagering Lead	1.00 FTE
	Satellite Wagering Staff II	1.00 FTE
	Satellite Wagering Staff I	0.43 FTE
	Satellite Wagering Staff II	0.60 FTE

**Solano Race Place Revenue** – Race Place revenue consists of two distinct revenue streams: on-site produced revenue and off-site track commissions. 2020 Race Place Revenue projections reflect both revenue streams to be consistent with 2019 totals. .33 Funds have been moved to Race Place Revenue as this funding stream exists only because of the ongoing Race Place operation.

Raising the current admission price from \$5 to \$6 is being considered and, if implemented, would offset much of Race Place’s projected annual deficit.

**Solano Race Place Expenses** – 2020 projected Race Place expenses are projected to remain consistent with 2019 totals except for the decreased labor costs. 2020 budgeted labor costs reflect minimum staffing levels with an additional 200 hours allocated to cover sick and vacation leaves.

## **Leases**

**Personnel** – No Personnel report to *Leases* as a home department.

**Lease Revenue** – Projected lease revenue figures are provided by County of Solano staff. Revenue figures reflect any increase in current lease agreements.

**Lease Expenses** - \$5,000 in *County Services* reflects anticipated processing fees charged by County of Solano. *Dues, Permits and Assessments* expenses are a landscaping assessment that the fairgrounds participate in. The *Equipment Rental* charges are for the Gem & Mineral porta-potty and hand wash station.

## **Electronic Sign**

**Personnel** – No Personnel report to *Electronic Sign* as a home department.

**Electronic Sign Revenue** – Electronic Billboard revenue is projected to be a conservative \$90,000 in 2020. Currently, annual contracts result in an ongoing 70% booking level. There are existing opportunities for additional annual ad commitments, but any additional annual commitments might preclude space availability for shorter terms users as well as promoting onsite events.

**Electronic Sign Expenses** – Electronic Billboard expenses remain somewhat consistent with previous years when anticipated increased utility costs and allocation cost changes are factored in. Labor costs reflect the management of sign time, the posting of the ads, correspondence with potential advertisers, and occasional ad layout adjustments.

## **Employee Positions**

In 2019, 3.6 positions were either eliminated or duties/responsibilities shifted to another position. The 2020 budget continues the downsizing trend. The 2019 SCFA budget had 24 positions reflecting 14.9 FTE. The 2020 SCFA budget reflects a reduction to 18 positions reflecting 12.89 FTE.

## **Cost of Living Adjustments (COLAs)**

There are no Cost of Living Adjustments included in the 2020 budget.

## **Merit / Parity Salary Adjustments (M/PSAs)**

There are no Merit / Parity Salary Adjustments included in the 2020 budget.

## **Payroll Taxes and Employee Benefits**

**Payroll Taxes** - SCFA has completed and made a timely filing on all required (state and federal), payroll tax reporting forms. SCFA has made all necessary payroll tax related payments.

**Employee Benefits** – All employee benefits are calculated, reconciled, and recorded with each SCFA payroll period. The outstanding vacation benefit liability is reflected on SCFA's Balance Sheet, under both Current Liabilities and Non-Current Liabilities, as Compensated Absences.



## **Public Employees Retirement System (PERS)**

The estimated Pension Expense calculated for 2020 used the most current rates as provided by the County. The budget amount reflected as a Pension Expense includes not only current PERS liability, but also debt service payments against County Pension Obligation Bonds (POB) and the County's Unfunded Actuarial Liability (UAL).

For 2019, the total Pension Expense breakdown is as follows:

### **Normal Cost (Current PERS Liability)**

With every payroll SCFA remits to Solano County the current portion of SCFA's PERS liability. In 2019, that rate was 10.24% for the first half of the year and 10.681% for the second half of the year. The total amount paid for the current portion of the SCFA's 2019 PERS liability was \$64,683.

### **POB Debt Service**

Additionally, each pay period SCFA remits to the County its share of the Pension Obligation Bonds (POB) liability by applying the POB rate as determined by the County Pension Advisory Committee to SCFA's PERS wages. The POB rate for the first half of 2019 was 1.543% and 1.525% for the second half of 2019. The total amount for 2019 that SCFA paid towards its share of the 2019 POB liability was \$9,490.

### **UAL Debt Service**

Along with the POB debt service payments, SCFA also remits to the County its share of the UAL liability. The UAL rate for the first half of 2019 was 12.699% and 14.59% for the second half of 2019. The total amount paid in 2019 towards SCFA's portion of the UAL liability was \$84,288.

### **Additional Long-term PERS Liability Payments**

The long-term PERS' liability is also addressed as a Post-Operational Allocation. The 2020 budget projects an additional \$30,000 to be applied towards the long-term pension liability.

## **Discretionary Wages Budget**

There are no discretionary wage funds included in the 2020 budget.

## **SCFA General Fund Reserve Policy**

SCFA has an established General Fund Reserve Policy that is intended as additional insurance against disasters, emergencies and unforeseen expenditures. Under the Reserve Policy SCFA strives to maintain a General Fund reserve equal to 10% of annual budgeted General Fund expenditures. The 2020 SCFA budget anticipates making a \$30,000 contribution toward the Reserve Policy funding goal.

## **SCFA Capital Improvement Fund**

Part of SCFA's core mission is to use, manage and maintain the Fairgrounds Property. In 2019, SCFA assessed the Fairgrounds buildings and grounds. Based on that assessment, SCFA submitted a funding proposal to the State of California for building improvement funds available under SB 5. SCFA's application was well received but did not make the final funding list. The application was re-submitted for the second round of funding. At the time of this report the selection of final funding candidates had not been determined.

In addition to attempting to secure outside funding, SCFA's 2020 budget forecasts \$30,000 becoming available for the SCFA Capital Improvement Fund.

Solano County Fair Association <i>Proposed 2020 Budget</i>	Summary		
	2019 Year End	2019 Budget	2020 Proposed Budget
<b>Operating Revenues</b>			
Fair Gate Admissions	-	-	-
Fair Parking / RV Space Rental	113,919	5,000	74,051
Fair Concessions / Carnival	72,342	-	83,085
Fair Commercial Space	14,055	-	16,000
Fair Entry Fees	9,040	9,000	9,200
Facility Rental	1,153,574	1,206,000	1,153,574
Satellite Wagering	568,089	550,000	566,800
Lease revenue	825,947	816,907	843,371
Sign Revenue	88,146	110,000	90,000
Sponsorship	50,689	42,000	86,000
Sponsorship In-Kind	4,199	3,500	23,200
Donations / Reimbursements	6,688	-	-
Gain (Loss) on sale of an Asset	-	-	-
Miscellaneous	2,376	-	2,100
State Apportionment	32,487	32,487	82,487
Other Non-Operating Revenue	-	-	-
Interest Revenue	4,815	500	4,500
.33 Funds	37,994	41,000	37,500
<b>Total Operating Revenue</b>	<b>2,984,359</b>	<b>2,816,394</b>	<b>3,071,868</b>
<b>Operating Expenses</b>			
Wages/Payroll Tax	1,086,873	842,607	1,034,149
Payroll Accrued	10,093	-	-
Workers' Comp/Health/Comp Absences	188,005	180,001	155,548
Pension Expense	158,462	154,300	154,980
Professional Services	369,473	233,000	240,501
Supplies and Expenses	131,204	72,500	94,034
Utilities	286,612	275,000	349,244
Equipment Maintenance	43,715	45,000	47,500
Liability Insurance	120,783	112,364	135,216
Dues, Permits, Assessments	85,242	110,000	85,572
Buildings and Grounds	86,714	224,000	64,800
Advertising/Promo/Publications	38,757	40,000	56,628
Ag Day Buses	24,251	17,700	22,100
Travel, Training, Seminars, Meals	3,459	300	9,350
Directors' Expense	-	8,000	8,000
Equipment Rental	124,493	75,000	119,700
Entertainment-Stages and ground	6,450	25,000	25,000
Premiums	28,717	30,350	30,000
Bank Charges, Credit Card Fees	11,450	10,500	11,550
Cash Short/(over), bad debt	1,074	-	-
Equipment (non capitalized)	17,547	10,000	14,785
County Services	-	-	67,000
Special Projects / Capital Improvement	-	-	-
Unfunded Benefit/Pension Obligation	-	100,000	-
Donated Services/Sponsor Expenses	31,523	23,000	31,429
Interest Expense	13,249	19,000	10,308
Overhead Cost allocation	(1)	-	0
<b>Total Operating Expenses</b>	<b>2,868,145</b>	<b>2,607,622</b>	<b>2,767,395</b>
<b>Net Operating Position</b>	<b>116,214</b>	<b>208,772</b>	<b>304,473</b>
<b>Post Operational Allocations</b>			
SCFA Reserve Fund	TBD	-	30,000
Capital Improvements	TBD	-	30,000
Unfunded Benefit/Pension Obligation	TBD	-	30,000
Depreciation Cost Allocation	178,539	-	124,979
<b>Net Organizational Position</b>	<b>(62,325)</b>	<b>208,772</b>	<b>89,494</b>

Solano County Fair Association <i>Proposed 2020 Budget</i>	Annual Solano County Fair		
	2019 Year End	2019 Budget	2020 Proposed Budget
<b>Operating Revenues</b>			
Fair Gate Admissions	-	-	-
Fair Parking / RV Space Rental	113,919	5,000	74,051
Fair Concessions / Carnival	72,342	-	83,085
Fair Commercial Space	14,055	-	16,000
Fair Entry Fees	9,040	9,000	9,200
Facility Rental			
Satellite Wagering			
Lease revenue			
Sign Revenue			
Sponsorship	7,970	17,000	36,000
Sponsorship In-Kind	-	-	19,000
Donations / Reimbursements			
Gain (Loss) on sale of an Asset			
Miscellaneous	2,376	-	2,100
State Apportionment			
Other Non-Operating Revenue			
Interest Revenue			
.33 Funds			
<b>Total Operating Revenue</b>	<b>219,701</b>	<b>31,000</b>	<b>239,436</b>
<b>Operating Expenses</b>			
Wages/Payroll Tax	157,280	52,963	157,280
Payroll Accrued	-	-	-
Workers' Comp/Health/Comp Absences	8,478	2,855	9,196
Pension Expense	-	-	-
Professional Services	99,866	19,950	52,158
Supplies and Expenses	18,138	6,485	16,534
Utilities	17,862	5,350	18,037
Equipment Maintenance	-	-	-
Liability Insurance	10,946	300	540
Dues, Permits, Assessments	3,055	3,175	1,000
Buildings and Grounds	914	4,300	2,000
Advertising/Promo/Publications	16,617	13,350	27,500
Ag Day Buses	961	2,500	-
Travel, Training, Seminars, Meals	1,941	-	500
Directors' Expense	-	1,000	1,000
Equipment Rental	39,670	12,900	40,000
Entertainment-Stages and ground	6,450	25,000	25,000
Premiums	28,717	30,350	30,000
Bank Charges, Credit Card Fees	886	350	1,000
Cash Short/(over), bad debt	1,123	-	-
Equipment (non capitalized)	280	450	1,085
County Services	-	-	-
Special Projects / Capital Improvement	-	-	-
Unfunded Benefit/Pension Obligation	-	-	-
Donated Services/Sponsor Expenses	-	3,000	-
Interest Expense	-	-	-
Overhead Cost allocation	226,501	-	255,241
<b>Total Operating Expenses</b>	<b>639,685</b>	<b>184,278</b>	<b>638,071</b>
<b>Net Operating Position</b>	<b>(419,984)</b>	<b>(153,278)</b>	<b>(398,635)</b>
<b>Post Operational Allocations</b>			
SCFA Reserve Fund			
Capital Improvements			
Unfunded Benefit/Pension Obligation			
Depreciation Cost Allocation	39,279	-	27,495
<b>Net Organizational Position</b>	<b>(459,263)</b>	<b>(153,278)</b>	<b>(426,130)</b>

Solano County Fair Association <i>Proposed 2020 Budget</i>	Annual Solano County Youth Ag Day		
	2019 Year End	2019 Budget	2020 Proposed Budget
<b>Operating Revenues</b>			
Fair Gate Admissions			
Fair Parking / RV Space Rental			
Fair Concessions / Carnival			
Fair Commercial Space			
Fair Entry Fees			
Facility Rental			
Satellite Wagering			
Lease revenue			
Sign Revenue			
Sponsorship	42,719	25,000	50,000
Sponsorship In-Kind	4,199	3,500	4,200
Donations / Reimbursements			
Gain (Loss) on sale of an Asset			
Miscellaneous			
State Apportionment			
Other Non-Operating Revenue			
Interest Revenue			
.33 Funds			
<b>Total Operating Revenue</b>	<b>46,918</b>	<b>28,500</b>	<b>54,200</b>
<b>Operating Expenses</b>			
Wages/Payroll Tax	16,193	16,148	3,445
Payroll Accrued	-	-	-
Workers' Comp/Health/Comp Absences	938	870	202
Pension Expense	-	-	-
Professional Services	5,110	1,600	750
Supplies and Expenses	6,464	7,675	6,250
Utilities	366	-	235
Equipment Maintenance	-	-	-
Liability Insurance	2,375	-	-
Dues, Permits, Assessments	-	-	-
Buildings and Grounds	-	300	300
Advertising/Promo/Publications	818	250	3,000
Ag Day Buses	20,314	12,200	22,000
Travel, Training, Seminars, Meals	-	-	-
Directors' Expense	-	-	-
Equipment Rental	1,106	1,450	1,450
Entertainment-Stages and ground	-	-	-
Premiums	-	-	-
Bank Charges, Credit Card Fees	33	-	50
Cash Short/(over), bad debt	-	-	-
Equipment (non capitalized)	-	100	100
County Services	-	-	-
Special Projects / Capital Improvement	-	-	-
Unfunded Benefit/Pension Obligation	-	-	-
Donated Services/Sponsor Expenses	-	-	-
Interest Expense	-	-	-
Overhead Cost allocation	20,591	-	23,204
<b>Total Operating Expenses</b>	<b>74,308</b>	<b>40,593</b>	<b>60,986</b>
<b>Net Operating Position</b>	<b>(27,390)</b>	<b>(12,093)</b>	<b>(6,786)</b>
<b>Post Operational Allocations</b>			
SCFA Reserve Fund			
Capital Improvements			
Unfunded Benefit/Pension Obligation			
Depreciation Cost Allocation	3,571	-	2,500
<b>Net Organizational Position</b>	<b>(30,961)</b>	<b>(12,093)</b>	<b>(9,286)</b>

Solano County Fair Association <i>Proposed 2020 Budget</i>	Facility Rentals		
	2019 Year End	2019 Budget	2020 Proposed Budget
<b>Operating Revenues</b>			
Fair Gate Admissions			
Fair Parking / RV Space Rental			
Fair Concessions / Carnival			
Fair Commercial Space			
Fair Entry Fees			
Facility Rental	1,153,574	1,206,000	1,153,574
Satellite Wagering			
Lease revenue			
Sign Revenue			
Sponsorship			
Sponsorship In-Kind			
Donations / Reimbursements			
Gain (Loss) on sale of an Asset			
Miscellaneous			
State Apportionment			
Other Non-Operating Revenue			
Interest Revenue			
.33 Funds			
<b>Total Operating Revenue</b>	<b>1,153,574</b>	<b>1,206,000</b>	<b>1,153,574</b>
<b>Operating Expenses</b>			
Wages/Payroll Tax	201,977	181,435	120,148
Payroll Accrued	-	-	-
Workers' Comp/Health/Comp Absences	22,250	20,582	10,011
Pension Expense	5,985	11,100	-
Professional Services	123,453	83,950	102,497
Supplies and Expenses	48,685	17,260	31,719
Utilities	84,433	80,300	84,471
Equipment Maintenance	2,609	1,200	2,600
Liability Insurance	46,849	3,500	4,000
Dues, Permits, Assessments	2,674	1,900	2,674
Buildings and Grounds	23,622	26,300	23,000
Advertising/Promo/Publications	11,309	13,600	14,000
Ag Day Buses	301	250	-
Travel, Training, Seminars, Meals	-	-	-
Directors' Expense	-	-	-
Equipment Rental	70,559	50,933	70,550
Entertainment-Stages and ground	-	-	-
Premiums	-	-	-
Bank Charges, Credit Card Fees	2,690	3,950	3,000
Cash Short/(over), bad debt	(52)	-	-
Equipment (non capitalized)	10,180	3,850	8,000
County Services	-	-	-
Special Projects / Capital Improvement	-	-	-
Unfunded Benefit/Pension Obligation	-	-	-
Donated Services/Sponsor Expenses	22,335	-	21,429
Interest Expense	-	-	-
Overhead Cost allocation	566,254	-	638,102
<b>Total Operating Expenses</b>	<b>1,246,113</b>	<b>500,110</b>	<b>1,136,200</b>
<b>Net Operating Position</b>	<b>(92,539)</b>	<b>705,890</b>	<b>17,374</b>
<b>Post Operational Allocations</b>			
SCFA Reserve Fund			
Capital Improvements			
Unfunded Benefit/Pension Obligation			
Depreciation Cost Allocation	98,196	-	68,738
<b>Net Organizational Position</b>	<b>(190,735)</b>	<b>705,890</b>	<b>(51,364)</b>

Solano County Fair Association <i>Proposed 2020 Budget</i>	Solano Race Place		
	2019 Year End	2019 Budget	2020 Proposed Budget
<b>Operating Revenues</b>			
Fair Gate Admissions			
Fair Parking / RV Space Rental			
Fair Concessions / Carnival			
Fair Commercial Space			
Fair Entry Fees			
Facility Rental			
Satellite Wagering	568,089	550,000	566,800
Lease revenue			
Sign Revenue			
Sponsorship			
Sponsorship In-Kind			
Donations / Reimbursements			
Gain (Loss) on sale of an Asset			
Miscellaneous			
State Apportionment			
Other Non-Operating Revenue			
Interest Revenue			
.33 Funds			37,500
<b>Total Operating Revenue</b>	<b>568,089</b>	<b>550,000</b>	<b>604,300</b>
<b>Operating Expenses</b>			
Wages/Payroll Tax	215,782	191,358	195,068
Payroll Accrued	-	-	-
Workers' Comp/Health/Comp Absences	43,777	48,713	40,717
Pension Expense	38,889	35,000	41,577
Professional Services	63,848	65,800	58,000
Supplies and Expenses	10,884	7,700	7,900
Utilities	39,741	43,835	47,663
Equipment Maintenance	847	1,500	1,500
Liability Insurance	18,102	-	-
Dues, Permits, Assessments	18,416	11,400	19,000
Buildings and Grounds	11,834	10,000	10,000
Advertising/Promo/Publications	9,885	12,800	11,500
Ag Day Buses	10	400	-
Travel, Training, Seminars, Meals	-	300	300
Directors' Expense	-	-	-
Equipment Rental	-	500	500
Entertainment-Stages and ground	-	-	-
Premiums	-	-	-
Bank Charges, Credit Card Fees	-	-	-
Cash Short/(over), bad debt	3	-	-
Equipment (non capitalized)	430	1,600	900
County Services	-	-	-
Special Projects / Capital Improvement	-	-	-
Unfunded Benefit/Pension Obligation	-	-	-
Donated Services/Sponsor Expenses	-	-	-
Interest Expense	-	-	-
Overhead Cost allocation	154,433	-	174,028
<b>Total Operating Expenses</b>	<b>626,881</b>	<b>430,906</b>	<b>608,653</b>
<b>Net Operating Position</b>	<b>(58,792)</b>	<b>119,094</b>	<b>(4,353)</b>
<b>Post Operational Allocations</b>			
SCFA Reserve Fund			
Capital Improvements			
Unfunded Benefit/Pension Obligation			
Depreciation Cost Allocation	26,781	-	18,747
<b>Net Organizational Position</b>	<b>(85,573)</b>	<b>119,094</b>	<b>(23,100)</b>

Solano County Fair Association <i>Proposed 2020 Budget</i>	Leases		
	2019 Year End	2019 Budget	2020 Proposed Budget
<b>Operating Revenues</b>			
Fair Gate Admissions			
Fair Parking / RV Space Rental			
Fair Concessions / Carnival			
Fair Commercial Space			
Fair Entry Fees			
Facility Rental			
Satellite Wagering			
Lease revenue	825,947	816,907	843,371
Sign Revenue			
Sponsorship			
Sponsorship In-Kind			
Donations / Reimbursements			
Gain (Loss) on sale of an Asset			
Miscellaneous			
State Apportionment			
Other Non-Operating Revenue			
Interest Revenue			
.33 Funds			
<b>Total Operating Revenue</b>	<b>825,947</b>	<b>816,907</b>	<b>843,371</b>
<b>Operating Expenses</b>			
Wages/Payroll Tax	-	-	-
Payroll Accrued	-	-	-
Workers' Comp/Health/Comp Absences	-	-	-
Pension Expense	-	-	-
Professional Services	-	-	-
Supplies and Expenses	-	-	-
Utilities	17,586	43,900	19,525
Equipment Maintenance	-	-	-
Liability Insurance	5,243	-	-
Dues, Permits, Assessments	55,848	82,225	55,848
Buildings and Grounds	694	2,500	2,500
Advertising/Promo/Publications	-	-	-
Ag Day Buses	-	-	-
Travel, Training, Seminars, Meals	-	-	-
Directors' Expense	-	-	-
Equipment Rental	1,308	2,500	2,500
Entertainment-Stages and ground	-	-	-
Premiums	-	-	-
Bank Charges, Credit Card Fees	-	-	-
Cash Short/(over), bad debt	-	-	-
Equipment (non capitalized)	-	-	-
County Services	-	-	5,000
Special Projects / Capital Improvement	-	-	-
Unfunded Benefit/Pension Obligation	-	-	-
Donated Services/Sponsor Expenses	-	-	-
Interest Expense	13,249	19,000	10,308
Overhead Cost allocation	36,034	-	40,606
<b>Total Operating Expenses</b>	<b>129,962</b>	<b>150,125</b>	<b>136,288</b>
<b>Net Operating Position</b>	<b>695,985</b>	<b>666,782</b>	<b>707,083</b>
<b>Post Operational Allocations</b>			
SCFA Reserve Fund			
Capital Improvements			
Unfunded Benefit/Pension Obligation			
Depreciation Cost Allocation	6,249	-	4,374
<b>Net Organizational Position</b>	<b>689,736</b>	<b>666,782</b>	<b>702,709</b>

Solano County Fair Association <i>Proposed 2020 Budget</i>	Electronic Sign		
	2019 Year End	2019 Budget	2020 Proposed Budget
<b>Operating Revenues</b>			
Fair Gate Admissions			
Fair Parking / RV Space Rental			
Fair Concessions / Carnival			
Fair Commercial Space			
Fair Entry Fees			
Facility Rental			
Satellite Wagering			
Lease revenue			
Sign Revenue	88,146	110,000	90,000
Sponsorship			
Sponsorship In-Kind			
Donations / Reimbursements			
Gain (Loss) on sale of an Asset			
Miscellaneous			
State Apportionment			
Other Non-Operating Revenue			
Interest Revenue			
.33 Funds			
<b>Total Operating Revenue</b>	<b>88,146</b>	<b>110,000</b>	<b>90,000</b>
<b>Operating Expenses</b>			
Wages/Payroll Tax	2,883	2,414	2,687
Payroll Accrued	-	-	-
Workers' Comp/Health/Comp Absences	162	130	157
Pension Expense	-	-	-
Professional Services	534	2,500	500
Supplies and Expenses	306	75	300
Utilities	46,384	45,000	51,861
Equipment Maintenance	-	500	500
Liability Insurance	5,243	-	-
Dues, Permits, Assessments	250	1,225	750
Buildings and Grounds	1,571	1,500	1,500
Advertising/Promo/Publications	-	-	500
Ag Day Buses	-	50	-
Travel, Training, Seminars, Meals	-	-	50
Directors' Expense	-	-	-
Equipment Rental	-	1,000	200
Entertainment-Stages and ground	-	-	-
Premiums	-	-	-
Bank Charges, Credit Card Fees	346	-	500
Cash Short/(over), bad debt	-	-	-
Equipment (non capitalized)	86	-	200
County Services	-	-	-
Special Projects / Capital Improvement	-	-	-
Unfunded Benefit/Pension Obligation	-	-	-
Donated Services/Sponsor Expenses	9,188	-	10,000
Interest Expense	-	-	-
Overhead Cost allocation	15,443	-	17,403
<b>Total Operating Expenses</b>	<b>82,396</b>	<b>54,394</b>	<b>87,107</b>
<b>Net Operating Position</b>	<b>5,750</b>	<b>55,606</b>	<b>2,893</b>
<b>Post Operational Allocations</b>			
SCFA Reserve Fund			
Capital Improvements			
Unfunded Benefit/Pension Obligation			
Depreciation Cost Allocation	2,678	-	1,875
<b>Net Organizational Position</b>	<b>3,072</b>	<b>55,606</b>	<b>1,018</b>



Solano County Fair Association <i>Proposed 2020 Budget</i>	Administration		
	2019 Year End	2019 Budget	2020 Proposed Budget
<b>Operating Revenues</b>			
Fair Gate Admissions			
Fair Parking / RV Space Rental			
Fair Concessions / Carnival			
Fair Commercial Space			
Fair Entry Fees			
Facility Rental			
Satellite Wagering			
Lease revenue			
Sign Revenue			
Sponsorship			
Sponsorship In-Kind			
Donations / Reimbursements			
Gain (Loss) on sale of an Asset			
Miscellaneous			
State Apportionment			82,487
Other Non-Operating Revenue			-
Interest Revenue			4,500
.33 Funds			
<b>Total Operating Revenue</b>	-	-	<b>86,987</b>
<b>Operating Expenses</b>			
Wages/Payroll Tax	328,891	265,715	361,765
Payroll Accrued	10,093	-	-
Workers' Comp/Health/Comp Absences	73,010	68,565	61,240
Pension Expense	70,845	66,000	75,617
Professional Services	49,362	55,700	25,821
Supplies and Expenses	21,225	9,096	8,931
Utilities	13,097	-	27,153
Equipment Maintenance	2,453	500	2,500
Liability Insurance	14,742	108,564	129,076
Dues, Permits, Assessments	4,696	9,825	6,000
Buildings and Grounds	3,962	-	4,000
Advertising/Promo/Publications	128	-	128
Ag Day Buses	2,665	2,200	-
Travel, Training, Seminars, Meals	1,518	-	8,000
Directors' Expense	-	7,000	7,000
Equipment Rental	341	500	500
Entertainment-Stages and ground	-	-	-
Premiums	-	-	-
Bank Charges, Credit Card Fees	7,495	6,200	7,000
Cash Short/(over), bad debt	-	-	-
Equipment (non capitalized)	1,362	2,900	3,000
County Services	-	-	62,000
Special Projects / Capital Improvement	-	-	-
Unfunded Benefit/Pension Obligation	-	100,000	-
Donated Services/Sponsor Expenses	-	20,000	-
Interest Expense	-	-	-
Overhead Cost allocation	(605,888)	-	(702,744)
<b>Total Operating Expenses</b>	<b>(3)</b>	<b>722,765</b>	<b>86,987</b>
<b>Net Operating Position</b>	<b>3</b>	<b>(722,765)</b>	<b>-</b>
<b>Post Operational Allocations</b>			
SCFA Reserve Fund			
Capital Improvements			
Unfunded Benefit/Pension Obligation			
Depreciation Cost Allocation	-	-	-
<b>Net Organizational Position</b>	<b>3</b>	<b>(722,765)</b>	<b>-</b>

Solano County Fair Association <i>Proposed 2020 Budget</i>	Maintenance		
	2019 Year End	2019 Budget	2020 Proposed Budget
<b>Operating Revenues</b>			
Fair Gate Admissions			
Fair Parking / RV Space Rental			
Fair Concessions / Carnival			
Fair Commercial Space			
Fair Entry Fees			
Facility Rental			
Satellite Wagering			
Lease revenue			
Sign Revenue			
Sponsorship			
Sponsorship In-Kind			
Donations / Reimbursements			
Gain (Loss) on sale of an Asset			
Miscellaneous			
State Apportionment			
Other Non-Operating Revenue			
Interest Revenue			
.33 Funds			
<b>Total Operating Revenue</b>	-	-	-
<b>Operating Expenses</b>			
Wages/Payroll Tax	122,756	104,422	134,499
Payroll Accrued	-	-	-
Workers' Comp/Health/Comp Absences	37,151	36,769	30,557
Pension Expense	37,293	35,200	30,798
Professional Services	2,339	-	775
Supplies and Expenses	20,703	20,273	20,000
Utilities	65,245	56,615	98,299
Equipment Maintenance	33,911	36,800	36,800
Liability Insurance	6,020	-	800
Dues, Permits, Assessments	303	250	300
Buildings and Grounds	29,849	15,100	20,000
Advertising/Promo/Publications	-	-	-
Ag Day Buses	-	100	100
Travel, Training, Seminars, Meals	-	-	-
Directors' Expense	-	-	-
Equipment Rental	3,806	5,217	4,000
Entertainment-Stages and ground	-	-	-
Premiums	-	-	-
Bank Charges, Credit Card Fees	-	-	-
Cash Short/(over), bad debt	-	-	-
Equipment (non capitalized)	635	600	1,000
County Services	-	-	-
Special Projects / Capital Improvement	-	-	-
Unfunded Benefit/Pension Obligation	-	-	-
Donated Services/Sponsor Expenses	-	-	-
Interest Expense	-	-	-
Overhead Cost allocation	(360,012)	-	(377,928)
<b>Total Operating Expenses</b>	<b>(1)</b>	<b>311,346</b>	<b>-</b>
<b>Net Operating Position</b>	<b>1</b>	<b>(311,346)</b>	<b>-</b>
<b>Post Operational Allocations</b>			
SCFA Reserve Fund			
Capital Improvements			
Unfunded Benefit/Pension Obligation			
Depreciation Cost Allocation	-	-	-
<b>Net Organizational Position</b>	<b>1</b>	<b>(311,346)</b>	<b>-</b>

Solano County Fair Association <i>Proposed 2020 Budget</i>	Guest Safety		
	2019 Year End	2019 Budget	2020 Proposed Budget
<b>Operating Revenues</b>			
Fair Gate Admissions			
Fair Parking / RV Space Rental			
Fair Concessions / Carnival			
Fair Commercial Space			
Fair Entry Fees			
Facility Rental			
Satellite Wagering			
Lease revenue			
Sign Revenue			
Sponsorship			
Sponsorship In-Kind			
Donations / Reimbursements			
Gain (Loss) on sale of an Asset			
Miscellaneous			
State Apportionment			
Other Non-Operating Revenue			
Interest Revenue			
.33 Funds			
<b>Total Operating Revenue</b>	-	-	-
<b>Operating Expenses</b>			
Wages/Payroll Tax	40,845	27,614	59,257
Payroll Accrued	-	-	-
Workers' Comp/Health/Comp Absences	2,224	1,488	3,468
Pension Expense	5,450	7,000	6,988
Professional Services	223	3,500	-
Supplies and Expenses	4,198	3,936	2,400
Utilities	-	-	2,000
Equipment Maintenance	3,895	4,500	3,600
Liability Insurance	6,020	-	800
Dues, Permits, Assessments	-	-	-
Buildings and Grounds	455	-	500
Advertising/Promo/Publications	-	-	-
Ag Day Buses	-	-	-
Travel, Training, Seminars, Meals	-	-	-
Directors' Expense	-	-	-
Equipment Rental	-	-	-
Entertainment-Stages and ground	-	-	-
Premiums	-	-	-
Bank Charges, Credit Card Fees	-	-	-
Cash Short/(over), bad debt	-	-	-
Equipment (non capitalized)	341	500	500
County Services	-	-	-
Special Projects / Capital Improvement	-	-	-
Unfunded Benefit/Pension Obligation	-	-	-
Donated Services/Sponsor Expenses	-	-	-
Interest Expense	-	-	-
Overhead Cost allocation	(63,653)	-	(79,513)
<b>Total Operating Expenses</b>	<b>(2)</b>	<b>48,538</b>	<b>-</b>
<b>Net Operating Position</b>	<b>2</b>	<b>(48,538)</b>	<b>-</b>
<b>Post Operational Allocations</b>			
SCFA Reserve Fund			
Capital Improvements			
Unfunded Benefit/Pension Obligation			
Depreciation Cost Allocation	-	-	-
<b>Net Organizational Position</b>	<b>2</b>	<b>(48,538)</b>	<b>-</b>

Solano County Fair Association <i>Proposed 2020 Budget</i>	Emergency Response / Other		
	2019 Year End	2019 Budget	2020 Proposed Budget
<b>Operating Revenues</b>			
Fair Gate Admissions			
Fair Parking / RV Space Rental			
Fair Concessions / Carnival			
Fair Commercial Space			
Fair Entry Fees			
Facility Rental			
Satellite Wagering			
Lease revenue			
Sign Revenue			
Sponsorship			
Sponsorship In-Kind			
Donations / Reimbursements	6,688		
Gain (Loss) on sale of an Asset			
Miscellaneous			
State Apportionment	32,487	32,487	-
Other Non-Operating Revenue			-
Interest Revenue	4,815	500	-
.33 Funds	37,994	41,000	-
<b>Total Operating Revenue</b>	<b>81,984</b>	<b>73,987</b>	<b>-</b>
<b>Operating Expenses</b>			
Wages/Payroll Tax	266	538	-
Payroll Accrued	-	-	-
Workers' Comp/Health/Comp Absences	15	29	-
Pension Expense	-	-	-
Professional Services	24,738	-	-
Supplies and Expenses	601	-	-
Utilities	1,898	-	-
Equipment Maintenance	-	-	-
Liability Insurance	5,243	-	-
Dues, Permits, Assessments	-	-	-
Buildings and Grounds	13,813	164,000	1,000
Advertising/Promo/Publications	-	-	-
Ag Day Buses	-	-	-
Travel, Training, Seminars, Meals	-	-	500
Directors' Expense	-	-	-
Equipment Rental	7,703	-	-
Entertainment-Stages and ground	-	-	-
Premiums	-	-	-
Bank Charges, Credit Card Fees	-	-	-
Cash Short/(over), bad debt	-	-	-
Equipment (non capitalized)	4,233	-	-
County Services	-	-	-
Special Projects / Capital Improvement	-	-	-
Unfunded Benefit/Pension Obligation	-	-	-
Donated Services/Sponsor Expenses	-	-	-
Interest Expense	-	-	-
Overhead Cost allocation	10,296	-	11,602
<b>Total Operating Expenses</b>	<b>68,806</b>	<b>164,567</b>	<b>13,102</b>
<b>Net Operating Position</b>	<b>13,178</b>	<b>(90,580)</b>	<b>(13,102)</b>
<b>Post Operational Allocations</b>			
SCFA Reserve Fund			
Capital Improvements			
Unfunded Benefit/Pension Obligation			
Depreciation Cost Allocation	1,785	-	1,250
<b>Net Organizational Position</b>	<b>11,393</b>	<b>(90,580)</b>	<b>(14,352)</b>