

**MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS
OF THE NAPA COUNTY FAIR ASSOCIATION
THURSDAY, JANUARY 11, 2018**

STAFF PRESENT: CEO Carlene Moore

1. CALL TO ORDER

A regular meeting of the Board of Directors of the Napa County Fair Association was held Thursday, January 11, 2018, in the Tucker Room at the fairgrounds with the following directors present: Chairperson Karan Schlegel, Directors Bob Beck, Dana Cole, Bob Fiddaman, Gary Heitz, and Ricky Hurtado. The meeting was called to order at 5:40 pm by Chairperson Schlegel.

2. ADJOURN TO CLOSED SESSION

- a. Public Employee Performance Evaluation
Title: Chief Executive Officer

CONVENE TO OPEN SESSION TO REPORT FROM CLOSED SESSION

The board reconvened in open session at 6:05 pm. Chairperson Schlegel reported that no reportable action was taken and the item is being continued at the conclusion of the open session.

3. PUBLIC COMMENT

Fred Ireland, David Shadd, Vernon Pride.

4. CONSENT CALENDAR

- a. Minutes of the special meeting held on December 14, 2017
b. Financial Report of December 2017
c. Correspondence
d. Annual Resolutions
 i. Local Agency Investment Fund Signature Authorization
 ii. Bank of the West Signature Authorization
 iii. Volunteer Workers' Compensation Insurance
 iv. Contract Delegation of Authority
 v. Visa Credit Card Purchases
e. 2018 Calendar of Board Meetings
f. Board Self-Assessment

Motion by Fiddaman, second by Cole to approve consent calendar as presented. Motion passed unanimously, 6-0-0.

5. DISCUSSION OF ITEMS REMOVED FROM THE CONSENT CALENDAR

None

6. STRATEGIC GOALS

To create a unique, relevant, annual fair that is owned with pride by the community as “our county fair.”

a. Fair Redevelopment Update

Staff report: CEO Moore. Continued work on the plan and attempts to secure a carnival for the future.

To create a master plan of the facility and programs that strategically develops our business enterprises.

To develop a top-ranked RV Park destination that delivers the Napa Valley experience.

To perform as, and be recognized as, the community’s number one event center and ranked in the North Bay Area’s top ten.

b. Potential Joint Powers Authority (JPA) Formation for Fairgrounds Operations and Management;
Impacts of JPA Formation on Napa County Fair Association:

Director report: Fiddaman. A brief recap of the meeting requested by the board and attended by Director Fiddaman and CEO Moore with County executives to express the board’s sense of urgency for resolution to this matter.

Board discussion: Beck.

Public comment: None.

7. ADMINISTRATIVE ITEMS

a. Budget: 2018 Operating budget

Staff report: CEO Moore

Public comment: Richard Spittler, Ira Warm, Scott Atkinson

Board discussion: Beck, Fiddaman, Cole, Heitz, Hurtado, Schlegel

Motion by Beck, second by Hurtado for a continued resolution of the existing budget until presentation of the final 2018 Operating budget at the February regular meeting. Motion passed unanimously, 6-0-0.

b. CEO Report

i. WFA Convention

CEO Moore reported on her and staffs’ recent attendance at the WFA Conference, including her hosting of two sessions for the industry, the upcoming CFA planning session to focus on new fair funding expenditure policies, and our Achievement Award recognition earned.

ii. The CEO also reported that the CDFFA Deferred Maintenance projects are moving forward, with job walks scheduled and bid packets issued.

Motion by Fiddaman, second by Cole to adjourn to the continuance of the closed session at 7:36 pm. Motion passed unanimously, 6-0-0.

8. CLOSED SESSION (Continued)

a. Public Employee Performance Evaluation

Title: Chief Executive Officer

The board reconvened in Open Session at 8:14 pm. Chairperson Schlegel reported that no reportable action was taken and the item is being continued to the next regular meeting.

9. ADJOURNMENT

Motion by Heitz, second by Cole to adjourn at 8:16 pm. Motion passed unanimously, 6-0-0.

Certified to be a true and correct copy.

Carlene Moore
Chief Executive Officer

Date

Karan Schlegel
Chairperson

Date

DRAFT

Napa County Fair Association
SUMMARY OF OPERATIONS
 January 31, 2018

	Budget 2018	Current Mo. 2018	Current YTD 1/31/2018	Prior YTD 1/31/2017
Revenues				
General/Overhead	0	800	800	13,722
Fair	0	0	0	0
Speedway	0	0	0	0
Golf Course	0	0	0	686
RV Park	0	19,906	19,906	15,241
Events Center	0	10,953	10,953	6,926
Disaster Support	0	8,858	8,858	0
Total Revenues	0	40,516	40,516	36,575
Expenses				
General/Overhead	0	18,325	18,325	34,080
Fair	0	8,727	8,727	5,986
Speedway	0	2,724	2,724	1,489
Golf Course	0	3,195	3,195	8,056
RV Park	0	6,944	6,944	13,493
Events Center	0	13,581	13,581	6,879
Disaster Support	0	0	0	0
Total Expenses	0	53,496	53,496	69,983
Net Gain/(Loss) Operations				
General/Overhead	0	(17,525)	(17,525)	(20,358)
Fair	0	(8,727)	(8,727)	(5,986)
Speedway	0	(2,724)	(2,724)	(1,489)
Golf Course	0	(3,195)	(3,195)	(7,370)
RV Park	0	12,962	12,962	1,748
Events Center	0	(2,628)	(2,628)	47
Disaster Support	0	8,858	8,858	0
	0	(12,980)	(12,980)	(33,408)
State Allocations	0	0	0	0
Other Allocations	0	0	0	5,249
Net Income	0	(12,980)	(12,980)	(28,159)
Depreciation	0	0	0	9,438
Net Gain/(Loss) after Depreciation	0	(12,980)	(12,980)	(37,597)
Resulting Net Gain/(Loss) AFTER Allocation of General/Overhead Expense				
General/Overhead	0	0	0	0
Fair	0	(12,057)	(12,057)	(9,854)
Speedway	0	(4,477)	(4,477)	(3,525)
Golf Course	0	(6,875)	(6,875)	(11,645)
RV Park	0	9,106	9,106	(2,731)
Events Center	0	(7,535)	(7,535)	(5,654)
Disaster Support	0	8,858	8,858	0



A Tradition of Stewardship
A Commitment to Service



FOR IMMEDIATE RELEASE

January 24, 2018

Media Contact: Kristi Jourdan, Public Information Officer

Email: Kristi.Jourdan@countyofnapa.org

Phone: 707-253-4111

Napa County Fairgrounds talks continue
Napa County, City of Calistoga partner to find resolution

NAPA – Negotiations between Napa County and the City of Calistoga about the future of the Napa County Fairgrounds remain ongoing.

Napa County contracts with the Napa County Fair Association, a nonprofit corporation, to manage the land, buildings, and events at the fairgrounds, which are located in Calistoga. The current contract will expire on Dec. 31, 2018.

Various issues, including the recent fires, have impacted the discussion as the county expects to receive less general revenue because of a decline in property, sales, and transient occupancy taxes while experiencing increased expenses for the fire recovery efforts.

“The City of Calistoga and the County continue to work closely together to find a resolution that is in the best interest of Calistoga residents,” said District 3 Supervisor Diane Dillon.

“The City remains engaged with the County in developing a plan for future operation of the Fairgrounds. The opportunity to have an active role in the management of this property within the heart of our community is critical to the future of Calistoga.” – Chris Canning, Mayor City of Calistoga

As discussions continue to progress, all options are being explored and additional time is needed. There is no discussion (agendized item) scheduled for January 30th on this matter. Prior to our 2X2 meeting last Friday, we had been indicating that it was going to be an agenda item on January 30th.

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The Board of Supervisors and staff of Napa County are dedicated to preserving and sustaining Napa County for present and future generations as a community with generous open space, a thriving agricultural industry and a quality human and natural environment. Visit us on the web at countyofnapa.org. Follow us on social media – Twitter: [@countyofnapa](https://twitter.com/countyofnapa) Facebook [Napa County, California](https://www.facebook.com/countyofnapa).

Board of Supervisors

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Brad Wagenknecht, Chair

District 2
Ryan Gregory, Vice Chair

District 3
Diane Dillon

District 4
Alfredo Pedroza

District 5
Belia Ramos

County Executive Officer
Minh C. Tran

City Council

Chris Canning, Mayor

Michael Dunsford, Vice Mayor

Gary Kraus

James Barnes

Irais Lopez-Ortega

City Manager
Dylan Feik

**SUMMARY OF THE SPECIAL MEETING OF THE BOARD OF DIRECTORS
OF THE NAPA COUNTY FAIR ASSOCIATION
THURSDAY, FEBRUARY 1, 2018**

STAFF PRESENT: CEO Carlene Moore

OTHERS PRESENT: Becky Bailey-Findley, CFSA, Facilitator

Following is a summary of the board's Special Meeting held on Thursday, February 1, 2018, in the Board House at the Napa Valley Expo with the following directors present: Chairperson Karan Schlegel, Directors Bob Beck, Dana Cole, Bob Fiddaman, Gary Heitz, and Ricky Hurtado. The meeting was called to order at 1:05 pm by Chairperson Schlegel. Official minutes will be presented at the March 8, 2018 regular board meeting.

Chairperson Schlegel introduced Becky Bailey-Findley, Executive Director of California Fair Services Authority who served as planning meeting facilitator. Public comment was heard from Kerri Hammond-Abreu.

Bailey-Findley reviewed that the purpose of the meeting was to identify short and long term planning goals for the success of the Napa County Fair Association and opened with asking the board members to share their expectations for the planning session and what they hoped to accomplish during the time. Public was invited to comment. Most expectations fell into the categories of defining what 2018 looks like, a sense of urgency, and with a governance change on the horizon, where does NCFA go from here. A complete list will be included in the meeting minutes.

The board assessed current conditions including identifying what they felt they know, don't know, and critical issues needing further direction.

Things we know include that the governance change request (JPA) is on hold at this time by the County and City, our contract with the County expires 12/31/18, the Land Tenure Agreement between the County and State expires in 2024, our plans are underway to reopen the golf course on April 1. A full list will be included in the meeting minutes.

Things we don't know include a complete understanding of why the JPA has been delayed, if the County wants NCFA to continue on as a caretaker while they pursue other options (beyond current contract), if all current uses will continue under the new governance structure, if the County and City understand the consequences of a facility shutdown. A full list will be included in the meeting minutes.

Critical issues identified for needing further direction include formalization of the wind down date, critical timeline currently operating under without full knowledge of County and City plans, how to keep the fairgrounds in the public domain, and impacts of uncertainty of future on current employees. A full list will be included in the meeting minutes.

WHERE DO WE WANT TO GO?

The group discussed short-term (2018) and long-term (2019 & beyond) planning and developed points to keep in consideration while developing and carrying out plans, including: NCFA will no longer manage/operate the facility beyond 12/31/18, urgent need for transition planning by 7/1/18, long term belief in the fairgrounds as a public place of cultural, social, and economic benefit for the community, preservation of open green space is important, and the County Fair should be preserved as an annual event of community celebration. The board then drafted position statements on these points. The position statements will be presented at the March regular meeting for review and adoption.

MOVING FORWARD – SHORT AND LONG TERM PLAN NEXT STEPS

The board identified a variety of action steps to be taken to continue moving plans forward, both short and long term. The list will be presented at the March meeting.

The meeting ended at 7:55 pm.

For the period of January 1, 2018 to December 31, 2018	SUMMARY				
	Actual	Actual	Actual	Estimated	Proposed
	2014	2015	2016	2017	2018
TOTAL NET RESOURCES, January 1					
Unrestricted Net Position Available for Operations	\$58,905	\$61,893	\$12,882	\$112,096	\$331,642
Unrestricted Net Position - Pension	\$0	\$0	\$0	(\$297,653)	(\$297,653)
Temporarily Restricted Net Position	\$0	\$0	\$9,069	\$1,786	\$30,000
Restricted Net Position	0	0	0	0	0
Investment in Capital Assets, Net of Related Debt	906,624	1,334,048	1,295,356	1,330,784	1,279,261
Prior Year Audit Adjustment(s)	477,356	(259)	(1)	0	0
Subtotal (Total Net Position)	1,442,885	1,395,682	1,317,305	1,147,013	1,343,249
OPERATION REVENUES					
Administration	(21,783)	57,352	89,514	20,486	99,824
Fair	380,163	346,612	395,710	405,192	307,200
Speedway	137,343	113,732	79,804	195,779	150,540
Golf Course	198,797	185,847	119,996	72,127	109,900
RV Park	379,211	437,597	525,634	518,776	521,908
Events Center	148,633	179,071	138,858	150,782	175,500
Emergency Response	0	127,260	(7,133)	69,141	16,275
TOTAL REVENUES	1,222,363	1,447,470	1,342,384	1,432,283	1,381,147
OPERATION EXPENSES					
Administration	290,589	329,254	354,803	302,150	101,736
Fair	363,332	419,662	423,777	462,721	482,476
Speedway	85,495	67,981	51,154	73,845	131,712
Golf Course	200,776	204,669	190,950	150,559	204,943
RV Park	140,363	129,521	150,763	132,611	265,812
Events Center	111,651	174,830	111,840	121,849	200,958
Emergency Response	0	118,191	149	9,611	0
TOTAL EXPENSES	1,192,205	1,444,108	1,283,435	1,253,346	1,387,638
NET GAIN / (LOSS) OPERATIONS					
Administration	(312,372)	(271,902)	(265,289)	(281,664)	(1,912)
Fair	16,831	(73,050)	(28,067)	(57,529)	(175,276)
Speedway	51,848	45,751	28,651	121,934	18,828
Golf Course	(1,980)	(18,822)	(70,954)	(78,432)	(95,043)
RV Park	238,848	308,076	374,872	386,165	256,096
Events Center	36,982	4,241	27,018	28,933	(25,458)
Emergency Response	0	9,069	(7,282)	59,530	16,275
TOTAL NET POSITION FROM OPERATIONS:	30,158	3,362	58,949	178,937	(6,491)
OTHER REVENUES					
State (Local/Base) Allocations:	30,000	30,000	38,190	38,190	
Other (Flex Capital, Perf Rating)	50,000		49,873	2,419	
Capital Project Reimbursement Funds			94,628	10,249	60,362
OTHER EXPENSES					
Depreciation Expense	112,199	111,738	117,231	113,253	112,138
Pension Expense			2,951		
NET POSITION (after State Allocations and Depreciation)	\$ (2,041)	\$ (78,376)	\$ 121,457	\$ 116,542	\$ (58,267)
TOTAL NET POSITION DECEMBER 31:					
Unrestricted Net Position Available for Operations	534,220	12,882	112,096	331,642	325,151
Unrestricted Net Position - Pension		0.00	(297,653)	(297,653)	(297,653)
Temporarily Restricted Net Position	0	\$9,069	1,786	30,000	0
Restricted Net Position	0	0	0	0	0
Investment in Capital Assets	906,624	1,295,356	1,330,784	1,279,261	1,391,146
Subtotal	\$1,440,844	\$1,317,306	\$1,147,013	\$1,343,249	\$1,418,644
Reserve Percentage	44.8%	0.9%	8.7%	28.9%	23.4%



Annual Operating Budget: Fiscal Year 2018

Position or Expense Category	% of full time	Budget	Mission Programs							Support Function	Total
			FAIR	SPEEDWAY	GOLF COURSE	RV PARK	EVENTS CENTER	DISASTER SUPPORT	Administration		
Personnel											
Full Time											
Enter Fringe Rate for FT Staff Here:	51.0%										
			%	%	%	%	%	%	%		
Chief Executive Officer	100%	\$ 108,056	25%	10%	15%	15%	10%		25%	100%	
Programs Assistant (bilingual)	100%	\$ 39,520	5%	5%		30%	50%		10%	100%	
Programs Coordinator	100%	\$ 52,000	100%							100%	
Facilities Service Technician	100%	\$ 52,000	23%	17%	15%	20%	25%			100%	
Janitor	100%	\$ 38,400	5%	5%	13%	27%	50%			100%	
Total Full Time Salaries/Wages		\$ 289,976	\$ 94,870	\$ 23,542	\$ 29,000	\$ 48,832	\$ 62,766	\$ -	\$ 30,966	100%	
Total Full Time Fringe		\$ 147,783	\$ 48,349	\$ 11,998	\$ 14,780	\$ 24,887	\$ 31,988	\$ -	\$ 15,781	100%	
Part Time											
Enter Fringe Rate for PT Staff Here:	14.2%										
			%	%	%	%	%	%	%		
Host(ess)		\$ 31,944				100%				100%	
Clerk		\$ 35,805			100%					100%	
Accounting Clerk		\$ 8,320						100%		100%	
Irrigation Technician		\$ 9,360			100%					100%	
Greenskeeper		\$ 40,000			100%					100%	
Mechanic		\$ 3,100			100%					100%	
Special Events Servers		\$ 8,850	24%	76%						100%	
Special Events Guest Services		\$ 3,300	71%	29%						100%	
Special Events Facility Attendant		\$ -					100%			100%	
Special Events Logistics		\$ 12,800	100%							100%	
Special Events Entry Clerk		\$ -	100%							100%	
Special Events Parking Attendant		\$ 1,875	100%							100%	
Special Events Cashier		\$ 1,185	100%							100%	
Total Part Time Salaries/Wages		\$ 156,539	\$ 20,327	\$ 7,683	\$ 88,265	\$ 31,944	\$ -	\$ -	\$ 8,320	100%	
Total Part Time Fringe		\$ 22,150	\$ 2,876	\$ 1,087	\$ 12,489	\$ 4,520	\$ -	\$ -	\$ 1,177	100%	
TOTAL SALARIES/WAGES		\$ 446,515	\$ 115,197	\$ 31,225	\$ 117,265	\$ 80,776	\$ 62,766	\$ -	\$ 39,286		
TOTAL FRINGE		\$ 169,933	\$ 51,226	\$ 13,085	\$ 27,269	\$ 29,407	\$ 31,988	\$ -	\$ 16,959		
TOTAL PERSONNEL COSTS		\$ 616,448	\$ 166,423	\$ 44,309	\$ 144,535	\$ 110,183	\$ 94,753	\$ -	\$ 56,245		
# of Full Time Equivalents (FTEs)			1.58	0.37	0.43	0.92	1.35	0.00	0.35	5.00	
% of all FTEs			32%	7%	9%	18%	27%	0%	7%	100%	

Non-Personnel / OTPS

Specific Expenses										
Advertising & Marketing	\$ -					\$ -	\$ -	\$ -	\$ -	0%
<i>Collateral</i>	\$ 1,500	\$ 1,500								100%
<i>Print</i>	\$ 6,455	\$ 300		\$ 1,155	\$ 5,000					100%
<i>Digital</i>	\$ 4,560	\$ 4,500			\$ 60					100%
<i>Social Media</i>	\$ 500	\$ 500								100%
<i>Radio</i>	\$ 10,250	\$ 10,250								100%
<i>Television</i>	\$ 5,500	\$ 5,500								100%
<i>Creative Design</i>	\$ 500	\$ 500								100%
<i>Signs & Banners</i>	\$ 800	\$ 800								100%
<i>Yellow Pages</i>	\$ 1,193	\$ -				\$ 1,193				100%
Artists & Performers	\$ 93,300	\$ 93,300								100%
Service Fees: Bank, Credit Card	\$ 23,109	\$ 1,359		\$ 3,000	\$ 16,750	\$ 2,000				100%
Professional Development	\$ 4,500							\$ 4,500		100%
Decorations	\$ 500	\$ 500								100%
Dues & Subscriptions	\$ 400			\$ 400						100%
<i>Microsoft Exchange</i>	\$ 916	\$ 538		\$ 186	\$ 96	\$ 96				100%
<i>Antivirus</i>	\$ 600	\$ -		\$ 300	\$ 300					100%
<i>Project Management</i>	\$ 240	\$ 240								100%
<i>ShoWorks</i>	\$ 350	\$ 350								100%
<i>Zapplication</i>	\$ 1,500	\$ 1,500								100%
<i>Trade Association</i>	\$ 1,150	\$ 150			\$ 1,000					100%
Equipment Rental	\$ -									0%
<i>Admissions Equipment</i>	\$ 400	\$ 400								100%
<i>Mowers</i>	\$ 4,909	\$ -		\$ 4,909						100%
<i>Golf Carts</i>	\$ 8,357	\$ 250		\$ 8,107						100%
<i>Scissor Lift</i>	\$ 1,000	\$ 1,000								100%
<i>Portapotties</i>	\$ 2,200	\$ 2,200								100%
<i>Portable Radios</i>	\$ -	\$ -								0%
<i>Light Towers</i>	\$ 1,000	\$ 1,000								100%
<i>Portable Fence</i>	\$ -	\$ -								0%
<i>Furnishings</i>	\$ 5,000	\$ 5,000								100%
Internet & Website	\$ -									0%
<i>Internet</i>	\$ 2,639			\$ 1,319	\$ 1,319					100%
<i>Domain Registrations</i>	\$ 221	\$ 50	\$ 30	\$ 30	\$ 61			\$ 50		100%
<i>Web Development</i>	\$ 300				\$ 300					100%
<i>Web Hosting</i>	\$ 900				\$ 900					100%
Interest Expense	\$ 357				\$ 357					100%
Licenses & Permits	\$ 5,351	\$ 1,890	\$ 710	\$ 261	\$ 2,400	\$ 90				100%
Depreciation	\$ 112,138	\$ -	\$ 38,309	\$ 6,340	\$ 18,902	\$ 19,569	\$ -	\$ 29,018		100%
COGS	\$ 30,200	\$ 1,000	\$ 13,700	\$ 3,500	\$ 1,000	\$ 11,000				100%
Recognition & Awards	\$ 1,300	\$ 800						\$ 500		100%
Program Expense - Volunteers	\$ 2,000	\$ 2,000								100%
Program Expense - Other (facility)	\$ 27,800	\$ 5,500		\$ 10,800	\$ 1,500	\$ 10,000				100%
Postage & Shipping	\$ 1,250	\$ 250				\$ 1,000				100%
Professional Services & Fees	\$ 1,900	\$ 1,900								100%

Financial Review Services	\$ 6,500							\$ 6,500	100%
Legal	\$ 10,000							\$ 10,000	100%
Information Technology Support	\$ 500				\$ 500				100%
Cal Fire Work Crews	\$ 1,575			\$ 1,575					100%
Public Relations & Marketing Director	\$ 17,500	\$ 5,500						\$ 12,000	100%
Photographer	\$ 1,700	\$ 1,700							100%
Videographer	\$ -	\$ -							0%
Strategic Planning Facilitator	\$ 3,000	\$ -						\$ 3,000	100%
Public Works	\$ 2,000	\$ 2,000							100%
Sound, Lights, Stage	\$ 9,250	\$ 9,250							100%
Activity Coordinators	\$ 7,500	\$ 7,500							100%
Judges	\$ 1,200	\$ 1,200							100%
Pest Control	\$ 1,140							\$ 1,140	100%
Flush Station	\$ 1,800				\$ 1,800				100%
Janitorial & Refuse	\$ -								0%
Electrician	\$ 3,000	\$ 3,000							100%
Designer Stipend	\$ 21,000	\$ 21,000							100%
Food Purveyor	\$ 25,000	\$ 25,000							100%
Public Safety	\$ -								0%
Security Guards	\$ 4,900	\$ 4,900							100%
Police Services	\$ 7,500	\$ 7,500							100%
Ambulance/First Aid	\$ 800	\$ 800							100%
Trolley	\$ 2,000	\$ 2,000							100%
Supplies	\$ 9,646	\$ 2,375	\$ 5,771		\$ 1,500				100%
Office Expense	\$ -								0%
Phone	\$ 1,500				\$ 1,500				100%
Satellite Television	\$ 918			\$ 918					100%
Travel & Transportation	\$ 3,650	\$ 3,650.00							100%
Utilities	\$ 74,000		\$ 5,000.00	\$ 5,000.00	\$ 50,000.00	\$ 14,000.00			100%
Program Expense (Equipment)	\$ 2,000			\$ 2,000					100%
Forklift	\$ 6,000						\$ 6,000		100%
Forklift Rotator	\$ 7,595							\$ 7,595.00	100%
Program Expense (carnival)	\$ 40,000	\$ 40,000.00							100%
Total Specific Expenses	\$ 640,219	\$ 282,402	\$ 63,520	\$ 49,801	\$ 105,245	\$ 64,948	\$ -	\$ 74,303	100%
Shared Expenses (allocated by FTE)									
Insurance - Unemployment	\$ 2,000	\$ 632	\$ 148	\$ 172	\$ 368	\$ 540		\$ 140	100%
Dues & Subscriptions	\$ -								0%
Time Keeping Software	\$ 953	\$ 301	\$ 71	\$ 82	\$ 175	\$ 257		\$ 67	100%
Shared Expenses (allocated by other method)		%	%	%	%	%	%	%	
Service Fees: Bank, Credit Card	\$ 1,000	10%	25%	10%	25%	30%			100%
Dues & Subscriptions	\$ 631	10%	25%	10%	25%	30%			100%
Microsoft Exchange	\$ 372	10%	25%	10%	25%	30%			100%
Antivirus	\$ 1,200	10%	25%	10%	25%	30%			100%
Dropbox	\$ 900	10%	25%	10%	25%	30%			100%
Constant Contact	\$ 2,400	10%	25%	10%	25%	30%			100%
Adobe	\$ 180	10%	25%	10%	25%	30%			100%
Trade Association	\$ 2,050	10%	25%	10%	25%	30%			100%
Chamber	\$ 460	10%	25%	10%	25%	30%			100%
PCI Compliance	\$ 1,300	10%	25%	10%	25%	30%			100%
Equipment Rental		10%	25%	10%	25%	30%			100%
Copier	\$ 2,016	10%	25%	10%	25%	30%			100%
Postge Meter	\$ 694	10%	25%	10%	25%	30%			100%
ATM Router	\$ 216	10%	25%	10%	25%	30%			100%
Mower	\$ 12,000	10%	25%	10%	25%	30%			100%
Insurance		10%	25%	10%	25%	30%			100%
Personal Property/BI	\$ 600	10%	25%	10%	25%	30%			100%
General Liability	\$ 35,001	10%	25%	10%	25%	30%			100%
Property	\$ 3,000	10%	25%	10%	25%	30%			100%
Internet & Website		16%	26%	5%	31%	21%			100%
Internet	\$ 1,344	16%	26%	5%	31%	21%			100%
Web Hosting	\$ 3,600	10%	25%	10%	25%	30%			100%
Interest Expense	\$ 909	10%	25%	10%	25%	30%			100%
Licenses & Permits	\$ 706	10%	25%	10%	25%	30%			100%
Program Expense - Volunteers		16%	26%	5%	31%	21%			100%
Program Expense - Other (facility)	\$ 4,800	16%	26%	5%	31%	21%			100%
Postage & Shipping	\$ 1,500	10%	25%	10%	25%	30%			100%
Professional Services & Fees		10%	25%	10%	25%	30%			100%
Weed Abatement	\$ 2,500	10%	25%	10%	25%	30%			100%
Payroll Processing	\$ 2,280	10%	25%	10%	25%	30%			100%
Accounting Processing	\$ 7,420	10%	25%	10%	25%	30%			100%
Public Safety	\$ -	10%	25%	10%	25%	30%			100%
AED Maintenance	\$ 400	10%	25%	10%	25%	30%			100%
Hood & Ansul Service	\$ 1,000	10%	25%	10%	25%	30%			100%
Fire Extinguisher Service	\$ 1,000	10%	25%	10%	25%	30%			100%
Supplies	\$ 7,500	10%	25%	10%	25%	30%			100%
Office Expense		10%	25%	10%	25%	30%			100%
Phone	\$ 2,000	10%	25%	10%	25%	30%			100%
Travel & Transportation	\$ 7,176	10%	25%	10%	25%	30%			100%
Utilities	\$ 50,000	16%	26%	5%	31%	21%			100%
Water	\$ 22,000	16%	26%	5%	31%	21%			100%
Sewer	\$ 27,000	16%	26%	5%	31%	21%			100%
Electric/Gas	\$ 5,000	16%	26%	5%	31%	21%			100%
Trash Removal	\$ 28,000	16%	26%	5%	31%	21%			100%
Total Shared Expenses	\$ 243,109	\$ 33,652	\$ 62,192	\$ 16,948	\$ 69,285	\$ 60,826	\$ -	\$ 207	100%
Total Non-Personnel / OTPS Costs	\$ 883,328	\$ 316,054	\$ 125,712	\$ 66,748	\$ 174,530	\$ 125,773	\$ -	\$ 74,510	100%

Total Budget by Program/Function	\$ 1,499,776	\$ 482,476	\$ 170,021	\$ 211,283	\$ 284,714	\$ 220,527	\$ -	\$ 130,755	\$ 1,499,776
Percentage of Total Expenses	100%	32%	11%	14%	19%	15%	0%	9%	100%

DRAFT - FOR DISCUSSION PURPOSES ONLY



Annual Operating Budget: Fiscal Year 2018

Revenue Source	Total	Mission Programs						Support Functions	
		FAIR	SPEEDWAY	GOLF COURSE	RV PARK	EVENTS CENTER	DISASTER SUPPORT	Administration	Fundraising
REVENUES									
Contributions & Support									
Foundations									
Corporations									
Calistoga TID: Fireworks	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calistoga Chamber of Commerce: Ch	\$ 7,500	\$ 7,500							
Arts Council Napa Valley: ENGAGE	\$ 1,050	\$ 1,050							
Erin Martin Designs: in-kind	\$ 16,000	\$ 16,000							
Other/general: EAF, Blast, CCF	\$ 13,000	\$ 13,000							
Individual contributions									
Board members	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Annual appeal	\$ 8,000								\$ 8,000
Other/general	\$ 15,000			\$ 15,000					
Government grants/contracts									
County of Napa: Visitor Management	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City of Calistoga: Christmas Faire	\$ 1,500	\$ 1,500							
City of Calistoga: Parade	\$ 7,500	\$ 7,500							
CDFA: Allocation	\$ 38,190							\$ 38,190	
CDFA: Training	\$ 2,419							\$ 2,419	
UVWMA: Recycling	\$ 12,395							\$ 12,395	
Earned Revenue									
Interest	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ -
Ticket Fees (admissions)	\$ 132,500	\$ 132,500							
Consulting Fees	\$ 25,200							\$ 25,200	
Advertising Revenue	\$ 5,400			\$ 5,400					
Sponsorship	\$ 17,000	\$ 17,000							
Other/general	\$ 9,908			\$ 3,000	\$ 6,908				
Facility Rental Fees	\$ 225,182		\$ 46,307			\$ 153,000	\$ 16,275	\$ 9,600	
Equipment Rental Fees				\$ 15,000					
Utility Reimbursement	\$ 30,178		\$ 26,658			\$ 2,500		\$ 1,020	
Concessions	\$ 62,185	\$ 5,000	\$ 47,185	\$ 10,000					
Overnight Camping Fees	\$ 545,390		\$ 30,390		\$ 515,000				
Participation Fees	\$ 87,900	\$ 26,400		\$ 61,500					
Parking Fees	\$ 3,000	\$ 3,000							
Sales: Alcohol, Novelties	\$ 56,750	\$ 36,750				\$ 20,000			
Total Revenue by Program/Function	\$ 1,366,147	\$ 307,200	\$ 150,540	\$ 109,900	\$ 521,908	\$ 175,500	\$ 16,275	\$ 91,224	\$ 8,600

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EXPENSES										
Personnel:										
<i>Full Time</i>										
Salaries/Wages	\$ 289,976	\$ 94,870	\$ 23,542	\$ 29,000	\$ 48,832	\$ 62,766	\$ -	\$ 30,966	\$ -	
Fringe	\$ 147,783	\$ 48,349	\$ 11,998	\$ 14,780	\$ 24,887	\$ 31,988	\$ -	\$ 15,781	\$ -	
<i>Part Time</i>										
Salaries/Wages	\$ 156,539	\$ 20,327	\$ 7,683	\$ 88,265	\$ 31,944	\$ -	\$ -	\$ 8,320	\$ -	
Fringe	\$ 22,150	\$ 2,876	\$ 1,087	\$ 12,489	\$ 4,520	\$ -	\$ -	\$ 1,177	\$ -	
Total Personnel	\$ 616,448	\$ 166,423	\$ 44,309	\$ 144,535	\$ 110,183	\$ 94,753	\$ -	\$ 56,245	\$ -	
Other Than Personal Service (OTPS):										
<i>Direct Expenses</i>										
Total Direct OTPS	\$ 640,219	\$ 282,402	\$ 63,520	\$ 49,801	\$ 105,245	\$ 64,948	\$ -	\$ 74,303	\$ -	
<i>Shared Expenses</i>										
Total Shared OTPS	\$ 243,109	\$ 33,652	\$ 62,192	\$ 16,948	\$ 69,285	\$ 60,826	\$ -	\$ 207	\$ -	
Total Expenses by Program/Function	\$ 1,499,776	\$ 482,476	\$ 170,021	\$ 211,283	\$ 284,714	\$ 220,527	\$ -	\$ 130,755	\$ -	
Revenues Less Expenses	\$ (133,629)	\$ (175,276)	\$ (19,481)	\$ (101,383)	\$ 237,194	\$ (45,027)	\$ 16,275	\$ (39,531)	\$ 8,600	

Expenses include Depreciation of \$ 112,137.99
Revenues Less Expenses AFTER Depre \$ (21,490.68)

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