

SONOMA COUNTY FAIR & EXPOSITION INC, a public charity non profit
2026 BUDGET, excluding capital expenditures

line	note	GL Account Masked	GL Account Description	Dept	2023 Full Year Actual	2024 Full Year Actual	2025 YTD Dec Pre Audit (3.19)	2026 Annual Budget
1			# of FAIR DAYS		11	11	9	10
2			# of HORSE RACE DAYS		7 live + 2 simu	10 live + 4 simu	0	0
3								
4			FAIR REVENUES					
5		REVENUES Fair	Fair Admissions		2,180,693	2,164,571	1,429,881	1,450,000
6		REVENUES Fair	Fair Attractions		229,166	400,075	208,572	512,500
7		REVENUES Fair	Fair Carnival		820,814	763,303	698,522	700,000
8		REVENUES Fair	Fair Commercial Exhibits		324,151	207,487	210,170	210,000
9		REVENUES Fair	Fair Concessions		1,422,294	1,366,027	1,010,695	1,090,000
10		REVENUES Fair	Fair Exhibits		96,408	146,077	194,341	184,600
11		REVENUES Fair	Fair Sponsorship		432,042	363,627	396,600	395,750
12		REVENUES Fair	Fair Parking		703,149	690,338	490,141	459,000
13		REVENUES Fair	Fair Miscellaneous		94,444	78,439	131,422	168,500
14		REVENUES Fair	Fair Racing		1,124,968	1,283,243	163,863	0
15			TOTAL FAIR REVENUES		7,428,130	7,463,186	4,934,208	5,170,350
16			INTERIM REVENUES					
17		REVENUES Interim	Interim		2,045,649	1,950,175	2,128,352	2,148,100
18		REVENUES Interim	Interim Events		0	0	61,110	61,100
19		REVENUES Interim	Interim Parking		274,036	537,277	499,227	440,000
20		REVENUES Interim	Interim RV Park		998,077	971,545	814,793	890,000
21			TOTAL INTERIM REVENUE		3,317,761	3,458,998	3,503,482	3,539,200
22			TOTAL OPERATING REVENUE		10,745,892	10,922,183	8,437,691	8,709,550
23								
24			FAIR EXPENSES					
25		EXPENSES Fair	Fair Admissions Temp Labor		62,295	71,610	47,057	52,926
26		EXPENSES Fair	Fair Admissions		0	0	0	0
27		EXPENSES Fair	Fair Attendance Temp Labor		12,078	13,472	7,657	6,610
28		EXPENSES Fair	Fair Attendance		449,996	425,195	368,102	391,500
29		EXPENSES Fair	Fair Attractions Temp Labor		39,989	32,740	46,923	44,233
30		EXPENSES Fair	Fair Attractions		715,547	827,443	535,224	668,700
31		EXPENSES Fair	Fair Publicity Temp Labor		420	0	0	0
32		EXPENSES Fair	Fair Publicity		353,993	318,444	304,136	226,500
33		EXPENSES Fair	Fair Commercial Exhibits		747	472	1,766	2,000
34		EXPENSES Fair	Fair Concessions Temp Labor		4,898	3,863	1,991	2,950
35		EXPENSES Fair	Fair Concessions		3,861	625	61,195	113,500
36		EXPENSES Fair	Fair Exhibits Perm Labor		345,141	319,849	362,236	404,138
37		EXPENSES Fair	Fair Exhibits Temp Labor		186,344	312,612	305,826	306,114
38		EXPENSES Fair	Fair Exhibits		139,616	175,904	163,454	157,050
39		EXPENSES Fair	Fair Hall of Flowers Temp Labor		97,239	104,971	85,490	87,218
40		EXPENSES Fair	Fair Hall of Flowers		289,651	141,394	131,502	122,500
41		EXPENSES Fair	Fair Premiums		270,990	281,161	289,813	286,250
42		EXPENSES Fair	Fair Parking Temp Labor		109,986	127,319	116,092	107,300
43		EXPENSES Fair	Fair Parking		0	12,610	0	0
44		EXPENSES Fair	Fair Miscellaneous		100,062	110,262	238,104	160,500
45		EXPENSES Fair	Fair Racing Temp Labor		371,041	524,506	2,785	0
46		EXPENSES Fair	Fair Racing		714,220	720,222	110,018	1,500
47			TOTAL FAIR EXPENSES		4,268,114	4,524,672	3,179,369	3,141,489

2024 actual vs 2023 actual	2025 actual vs 2024 actual	2026 budget vs 2025 actual	2026 budget vs 2024 actual
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Variance		Variance		Variance		Variance	
2024 vs 2023	% of P/Y	2025 vs 2024	% of P/Y	2026 vs 2025	% of P/Y	2026 vs 2024	% of P/Y
(16,122)	-0.7%	(734,690)	-33.9%	20,119	1.4%	(714,571)	-33.0%
170,909	74.6%	(191,503)	-47.9%	303,928	145.7%	112,425	28.1%
(57,512)	-7.0%	(64,780)	-8.5%	1,478	0.2%	(63,303)	-8.3%
(116,664)	-36.0%	2,683	1.3%	(170)	-0.1%	2,513	1.2%
(56,267)	-4.0%	(355,332)	-26.0%	79,305	7.8%	(276,027)	-20.2%
49,669	51.5%	48,264	33.0%	(9,741)	-5.0%	38,523	26.4%
(68,415)	-15.8%	32,973	9.1%	(850)	-0.2%	32,123	8.8%
(12,812)	-1.8%	(200,196)	-29.0%	(31,141)	-6.4%	(231,338)	-33.5%
(16,005)	-16.9%	52,984	67.5%	37,078	28.2%	90,061	114.8%
158,275	14.1%	(1,119,380)	-87.2%	(163,863)	-100.0%	(1,283,243)	-100.0%
35,055	0.5%	(2,528,977)	-33.9%	236,142	4.8%	(2,292,836)	-30.7%
(95,474)	-4.7%	178,177	9.1%	19,748	0.9%	197,925	10.1%
-	#DIV/0!	61,110	#DIV/0!	(10)	0.0%	61,100	#DIV/0!
263,241	96.1%	(38,050)	-7.1%	(59,227)	-11.9%	(97,277)	-18.1%
(26,531)	-2.7%	(156,752)	-16.1%	75,207	9.2%	(81,545)	-8.4%
141,236	4.3%	44,485	1.3%	35,718	1.0%	80,202	2.3%
176,292	1.6%	(2,484,493)	-22.7%	271,859	3.2%	(2,212,633)	-20.3%
9,315	15.0%	(24,553)	-34.3%	5,869	12.5%	(18,684)	-26.1%
-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	0	#DIV/0!
1,394	11.5%	(5,815)	-43.2%	(1,047)	-13.7%	(6,862)	-50.9%
(24,801)	-5.5%	(57,093)	-13.4%	23,398	6.4%	(33,695)	-7.9%
(7,249)	-18.1%	14,183	43.3%	(2,690)	-5.7%	11,493	35.1%
111,896	15.6%	(292,219)	-35.3%	133,476	24.9%	(158,743)	-19.2%
(420)	-100.0%	-	#DIV/0!	-	#DIV/0!	0	#DIV/0!
(35,550)	-10.0%	(14,308)	-4.5%	(77,636)	-25.5%	(91,944)	-28.9%
(275)	-36.8%	1,294	274.2%	234	13.3%	1,528	323.7%
(1,035)	-21.1%	(1,872)	-48.5%	959	48.2%	(913)	-23.6%
(3,236)	-83.8%	60,570	9695.0%	52,305	85.5%	112,875	18067.0%
(25,292)	-7.3%	42,387	13.3%	41,902	11.6%	84,289	26.4%
126,268	67.8%	(6,786)	-2.2%	288	0.1%	(6,498)	-2.1%
36,288	26.0%	(12,449)	-7.1%	(6,404)	-3.9%	(18,854)	-10.7%
7,732	8.0%	(19,481)	-18.6%	1,728	2.0%	(17,753)	-16.9%
(148,257)	-51.2%	(9,892)	-7.0%	(9,002)	-6.8%	(18,894)	-13.4%
10,171	3.8%	8,652	3.1%	(3,563)	-1.2%	5,089	1.8%
17,333	15.8%	(11,228)	-8.8%	(8,792)	-7.6%	(20,019)	-15.7%
12,610	#DIV/0!	(12,610)	-100.0%	-	#DIV/0!	(12,610)	-100.0%
10,199	10.2%	127,842	115.9%	(77,604)	-32.6%	50,239	45.6%
153,465	41.4%	(521,722)	-99.5%	(2,785)	-100.0%	(524,506)	-100.0%
6,002	0.8%	(610,204)	-84.7%	(108,518)	-98.6%	(718,722)	-99.8%
256,558	6.0%	(1,345,304)	-29.7%	(37,880)	-1.2%	(1,383,183)	-30.6%

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CAPITAL EXPENDITURES					2026 Annual Budget
	CAPITAL PROJECTS	proposed project costs		489,500	
	& EQUIPMENT	approved by Fair Board of Directors		194,500	approved
	see details below	less internal labor to be allocated from P&L		(18,500)	approved
	starting line 105	additional expenditures	approved	176,000	approved
		deferred / pending future ability		290,000	
		less internal labor to be allocated from P&L		(5,000)	
		additional expenditures	deferred	285,000	
capital projects - internal - detail of requests for approval					
	ACCESS IMPROVEMENTS				
3	Brookwood Parking Lot	Extenal Labor		35,000	pending future review
	CAPITAL IMPROVEMENTS				
1	Mexican Village Roof	Materials		125,000	pending future review
		Extenal Labor		130,000	pending future review
		Internal Labor		5,000	pending future review
1	HOF South Wall	Materials		25,000	approved
		Internal Labor		16,000	approved
1	Racing Grandstands	Materials		10,000	approved
		Extenal Labor		6,000	approved
		Internal Labor		2,500	approved
	Grace Lot				pending future review
	Other parking lots				pending future review
	EQUIPMENT PURCHASES				
1	Maintenance Equip	Materials		100,000	approved
1	Maintenance Equip	Materials		175,000	approved
		program funding*		(140,000)	approved
					This expendtiure has been approved for FY26 should staff determine current equipment is no longer serviceable
					This expenditure was approved for FY26 should "Carl Moyer" grant funding become available. The current prediction for FY26 is that grant funding will not be made available

133																	
134	REPORT OF FUND RESOURCES, FUND USES, & FUND CHANGE					2023 Full Year Actual	2024 Full Year Actual	2025 YTD Dec Pre Audit (3.19)	2026 Annual Budget								
135										Variance 2024 vs 2023	% of P/Y	Variance 2025 vs 2024	% of P/Y	Variance 2026 vs 2025	% of P/Y	Variance 2026 vs 2024	% of 2024
136		RESOURCES															
137	line 15	fair revenue	7,428,130	7,463,186	4,934,208	5,170,350	35,055	0.5%	(2,528,977)	-33.9%	236,142	4.8%	(2,292,836)	-30.7%			
138	line 21	interim revenue	3,317,761	3,458,998	3,503,482	3,539,200	141,236	4.3%	44,485	1.3%	35,718	1.0%	80,202	2.3%			
139	line 75	restricted funds, net revenue	19,444	(608)	98,540	48,000	(20,052)	-103.1%	99,148	-16313.9%	(50,540)	-51.3%	48,608	-7998.0%			
140		Operating Revenues per Reserve table	10,765,336	10,921,575	8,536,231	8,757,550	156,240	1.5%	(2,385,345)	-21.8%	221,319	2.6%	(2,164,025)	-19.8%			
141	line 207	Other non op activity, net revenue	277,638	330,507	272,472	76,200	52,869	19.0%	(58,035)	-17.6%	(196,272)	-72.0%	(254,307)	-76.9%			
142	line 208	Capital contributions	663,274	25,000	5,000	-	(638,274)	-96.2%	(20,000)	-80.0%	(5,000)	-100.0%	(25,000)	-100.0%			
143		Total Resources	11,706,248	11,277,083	8,813,703	8,833,750	(429,166)	-3.7%	(2,463,380)	-21.8%	20,047	0.2%	(2,443,333)	-21.7%			
144		USES															
145	line 47	fair expenses	4,268,114	4,524,672	3,179,369	3,141,489	256,558	6.0%	(1,345,304)	-29.7%	(37,880)	-1.2%	(1,383,183)	-30.6%			
146	line 57	interim expenses	1,776,675	1,798,171	1,214,424	1,269,985	21,496	1.2%	(583,746)	-32.5%	55,561	4.6%	(528,186)	-29.4%			
147	line 62	maint OH	3,484,199	3,485,730	3,617,578	3,623,761	1,531	0.0%	131,848	3.8%	6,183	0.2%	138,031	4.0%			
148	line 67	admin OH	1,731,848	1,797,220	1,762,744	1,736,165	65,373	3.8%	(34,476)	-1.9%	(26,579)	-1.5%	(61,055)	-3.4%			
149		Operating Expenses per Reserve table	11,260,837	11,605,794	9,774,115	9,771,400	344,957	3.1%	(1,831,679)	-15.8%	(2,715)	0.0%	(1,834,394)	-15.8%			
150	line 204+205+206	deprec, pension, OPEB	381,869	59,904	410,442	0	(321,965)	-84.3%	350,538	585.2%	(410,442)	-100.0%	(59,904)	-100.0%			
151	line 229	capital expenditures	1,282,162	168,744	12,054	176,000	(1,113,418)	-86.8%	(156,690)	-92.9%	163,946	1360.1%	7,256	4.3%			
152		Total Uses	12,924,868	11,834,442	10,196,612	9,947,400	(1,090,426)	-8.4%	(1,637,831)	-13.8%	(249,212)	-2.4%	(1,887,042)	-15.9%			
153		CHANGE IN NET ASSETS (FUND)	(1,218,620)	(557,360)	(1,382,909)	(1,113,650)	661,260	-54.3%	(825,549)	148.1%	269,259	-19.5%	(556,290)	99.8%			
154																	
155	line 90	net income (loss)	63,542	(388,616)	(1,370,854)	(937,650)	(452,158)	-711.6%	(982,239)	252.8%	433,204	-31.6%	(549,034)	141.3%			
156	line 151	capital expenditures	(1,282,162)	(168,744)	(12,054)	(176,000)	1,113,418	-86.8%	156,690	-92.9%	(163,946)	1360.1%	(7,256)	4.3%			
157		CHANGE IN NET ASSETS (FUNDS)	(1,218,620)	(557,360)	(1,382,909)	(1,113,650)	661,260	-54.3%	(825,549)	148.1%	269,259	-19.5%	(556,290)	99.8%			
158																	
159			% of total	% of total	% of total	% of total											
160		ACTIVITIES by % of total RESOURCES															
161		fair revenue	63.5%	66.2%	56.0%	58.5%											
162		interim revenue	28.3%	30.7%	39.8%	40.1%											
163		restricted funds, net revenue	0.2%	0.0%	1.1%	0.5%											
164		other non op, net	5.7%	0.2%	0.1%	0.0%											
165		capital contributions	2.4%	2.9%	3.1%	0.9%											
166		ACTIVITIES by % of total USES															
167		fair expenses	33.0%	38.2%	31.2%	31.6%	note:										
168		interim expenses	13.7%	15.2%	11.9%	12.8%	*1-1-2025 FAIR shifted the Interim work crew to a shared Maint / Interim work crew										
169		maint OH	27.0%	29.5%	35.5%	36.4%	and expensed to Maintenance OH										
170		admin OH	13.4%	15.2%	17.3%	17.5%											
171		deprec, pension, OPEB	3.0%	0.5%	4.0%	0.0%											
172		capital expenditures	9.9%	1.4%	0.1%	1.8%											
173																	
174							Variance 2024 vs 2023	% of P/Y	Variance 2025 vs 2024	% of P/Y	Variance 2026 vs 2025	% of P/Y	Variance 2026 vs 2024	% of 2024			
175	line 15 or line 137	Fair Revenue	7,428,130	7,463,186	4,934,208	5,170,350	35,055	0.5%	(2,528,977)	-33.9%	236,142	4.8%	(2,292,836)	-30.7%			
176	line 31 or line 145	Fair Expenses	4,268,114	4,524,672	3,179,369	3,141,489	256,558	6.0%	(1,345,304)	-29.7%	(37,880)	-1.2%	(1,383,183)	-30.6%			
177		net Fair contribution toward OH and other*	3,160,016	2,938,513	1,754,840	2,028,861	(221,503)	-7.0%	(1,183,673)	-40.3%	274,021	15.6%	(909,652)	-31.0%			
178		profitability Fair Ops*	42.5%	39.4%	35.6%	39.2%											
179																	
180	line 21 or line 138	Interim Revenue	3,317,761	3,458,998	3,503,482	3,539,200	141,236	4.3%	44,485	1.3%	35,718	1.0%	80,202	2.3%			
181	line 57 or line 146	Interim Expense	1,776,675	1,798,171	1,214,424	1,269,985	21,496	1.2%	(583,746)	-32.5%	55,561	4.6%	(528,186)	-29.4%			
182		net Interim contribution toward OH and other*	1,541,086	1,660,827	2,289,058	2,269,215	119,740	7.8%	628,231	37.8%	(19,843)	-0.9%	608,388	36.6%			
183		profitability of Interim Ops*	46.4%	48.0%	65.3%	64.1%											
184																	
185		*excludes labor allocation from maint OH & admin OH to these activities															
186																	

							2024 vs 2023	% of P/Y	2025 vs 2024	% of P/Y	2026 vs 2025	% of P/Y	2026 vs 2024	% of 2024
190		RESERVE TABLE	OPERATING REVENUES											
191		ACTIVITY	Fair programs	7,428,130	7,463,186	4,934,208	5,170,350						(2,292,836)	-30.7%
192			Interim events and use licensings	3,317,761	3,458,998	3,503,482	3,539,200	141,236	-4.3%	44,485	-1.3%	35,718	80,202	2.3%
193			Restricted fund net activities (JLA, Scholarships)	19,444	(608)	98,540	48,000	(20,052)	103.1%	99,148	16313.9%	(50,540)	48,608	-7998.0%
194		1	Total Operating Revenues	10,765,336	10,921,575	8,536,231	8,757,550	156,240	-1.5%	(2,385,345)	21.8%	221,319	(2,164,025)	-19.8%
195			OPERATING EXPENSES											
196			Fair programs	(4,268,114)	(4,524,672)	(3,179,369)	(3,141,489)	(256,558)	-6.0%	1,345,304	29.7%	37,880	1,383,183	-30.6%
197			Interim events and use licensings	(1,776,675)	(1,798,171)	(1,214,424)	(1,269,985)	(21,496)	-1.2%	583,746	32.5%	(55,561)	528,186	-29.4%
198			Overhead, Maintenance	(3,484,199)	(3,485,730)	(3,617,578)	(3,623,761)	(1,531)	0.0%	(131,848)	-3.8%	(6,183)	(138,031)	4.0%
199			Overhead, Administration	(1,731,848)	(1,797,220)	(1,762,744)	(1,736,165)	(65,373)	-3.8%	34,476	1.9%	26,579	61,055	-3.4%
200			Billed Expenses, net of collections	0	0	0	0	0	-87.5%	(0)	100.0%	-	#DIV/0!	-100.0%
201		2	Total Operating Expenses	(11,260,837)	(11,605,794)	(9,774,115)	(9,771,400)	(344,957)	-3.1%	1,831,679	15.8%	2,715	1,834,394	-15.8%
202			Net Operating Loss	(495,501)	(684,219)	(1,237,885)	(1,013,850)	(188,718)	-38.1%	(553,666)	-80.9%	224,035	(329,631)	48.2%
203			NON OPERATING REVENUE (EXPENSE)											
204	breakdown of line 89 comes from GL detail	(A) 2	Depreciation (A)	(749,318)	(776,987)	(736,209)	0	(27,669)	-3.7%	40,778	5.2%	736,209	776,987	-100.0%
205		(A) 2	Pension Adjustments (A)	117,168	327,190	34,656	0	210,022	-179.2%	(292,534)	89.4%	(34,656)	(327,190)	-100.0%
206		(A) 2	OPEB Adjustments (A)	250,281	389,893	291,111	0	139,612	-55.8%	(98,782)	25.3%	(291,111)	(389,893)	-100.0%
207		1	Other Non Op Net Revenue (Expense)	277,638	330,507	272,472	76,200	52,869	-19.0%	(58,035)	17.6%	(196,272)	(254,307)	-76.9%
208		1	Capital Contributions	663,274	25,000	5,000	0	(638,274)	96.2%	(20,000)	80.0%	(5,000)	(25,000)	-100.0%
209	agrees to 89		Non Op Profit (Loss)	559,043	295,603	(132,970)	76,200							
210	agrees to 90		NET INCOME (LOSS)	63,542	(388,616)	(1,370,854)	(937,650)	(452,158)	711.6%	(982,239)	-252.8%	433,204	(549,034)	141.3%
211														
212		1	total revenues (incl net non-op & contrib)	11,706,248	11,277,083	8,813,703	8,833,750	(429,166)	3.7%	(2,463,380)	21.8%	20,047	(2,443,333)	-21.7%
213		2	total expense (incl deprec, pension, OPEB)	(11,642,706)	(11,665,698)	(10,184,557)	(9,771,400)	(22,992)	-0.2%	1,481,141	12.7%	413,157	1,894,298	-16.2%
214			capital expenditures	(1,282,162)	(168,744)	(12,054)	(176,000)	1,113,418	86.8%	156,690	92.9%	(163,946)	(7,256)	4.3%
215			net increase (decrease) to net assets / funds	(1,218,620)	(557,360)	(1,382,909)	(1,113,650)	661,260	54.3%	(825,549)	-148.1%	269,259	(556,290)	99.8%
216														
217		RESERVE TABLE	NET ASSETS											
218		NET ASSETS	Beginning net assets, all	15,793,206	14,574,586	14,185,970	12,815,116	(1,218,620)	7.7%	(388,616)	2.7%	(1,370,854)	(1,759,470)	-12.1%
219			Net Income (Loss)	63,542	(388,616)	(1,370,854)	(937,650)	(452,158)	711.6%	(982,239)	-252.8%	433,204	(549,034)	141.3%
220			Capital additions	(1,282,162)	(168,744)	(12,054)	(176,000)	1,113,418	86.8%	156,690	92.9%	(163,946)	(7,256)	4.3%
221			Ending Net Aseets, all	14,574,586	14,185,970	12,815,116	11,877,466	(388,616)	2.7%	(1,370,854)	9.7%	(937,650)	(2,308,504)	-16.3%

[illegible]

(A) *non cash items have not been historically budgeted*

245																		
246	LABOR SUMMARY REPORT				2023 Full Year Actual	2024 Full Year Actual	2025 YTD Dec Pre Audit (3.19)	2026 Annual Budget										
247									Variance 2024 vs 2023	% of P/Y	Variance 2025 vs 2024	% of P/Y	Variance 2026 vs 2025	% of P/Y	Variance 2026 vs 2024	% of 2024		
248					** we did not have a COO in interim in most of 2025													
249	LABOR				** 1/1/25 we shifted interim work crew to shared maint/interim crew													
250	RECAP																	
251	line 36	TOTAL LABOR COSTS - wages, taxes, and benefits																
252	line 49	PERM - county employees																
253	line 59	FAIR ops				345,141	319,849	362,236	404,138	(25,292)	-7.3%	42,387	13.3%	41,902	11.6%	84,289	26.4%	
254	line 64	INTERIM ops				1,039,660	1,075,727	403,796	530,084	**	36,066	3.5%	(671,931)	-62.5%	126,288	31.3%	(545,643)	-50.7%
255	from GL details	MAINT OH				1,931,828	1,864,368	2,224,738	2,174,213	(67,459)	-3.5%	360,370	19.3%	(50,525)	-2.3%	309,845	16.6%	
256		ADMIN OH				878,661	796,152	746,938	775,882	(82,509)	-9.4%	(49,214)	-6.2%	28,944	3.9%	(20,270)	-2.5%	
257		HARVEST FAIR (wages only) billed/recovered				15,745	19,390	14,016	12,737	3,645	23.2%	(5,375)	-27.7%	(1,279)	-9.1%	(6,653)	-34.3%	
258						4,211,035	4,075,486	3,751,724	3,897,054	(135,549)	-3.2%	(323,762)	-7.9%	145,330	3.9%	(178,432)	-4.4%	
259		filled FTE average for year				24.4	22.1	19.9	20.0									
260	from GL details	average cost per FTE at FGS				172,583	184,411	188,529	194,853									
261	from GL details	WAGES PORTION				2,335,053	2,374,054	2,186,159	2,256,263	% of comp	% of comp	% of comp	% of comp	comment - 2025 quite possible a tax is miscoded to				
262	from GL details	TAXES & WC PORTION				523,091	449,907	353,478	467,219	22.4%	19.0%	16.2%	20.7%	a benefit account somewhere in the				
263		BENEFITS PORTION				1,352,890	1,251,525	1,212,087	1,173,572	57.9%	52.7%	55.4%	52.0%	GL detail, or payoffs upon retirement				
264		combined total				4,211,035	4,075,486	3,751,724	3,897,054			comment		are distorting wages and benefits				
265																		
266	TEMP - temporary, part time, seasonal																	
267	lines 25,27,29,31,34,37,39,42,45	FAIR ops				884,291	1,191,093	613,820	607,351	306,803	34.7%	(577,274)	-48.5%	(6,469)	-1.1%	(583,742)	-49.0%	
268	lines 50 + 53 + 55	INTERIM ops				261,971	261,421	280,927	249,001	(549)	-0.2%	19,505	7.5%	(31,926)	-11.4%	(12,420)	-4.8%	
269	line 60	MAINT OH				304,752	313,178	211,008	253,450	8,426	2.8%	(102,170)	-32.6%	42,442	20.1%	(59,728)	-19.1%	
270	line 65	ADMIN OH				21,902	101,981	98,005	83,488	80,079	365.6%	(3,976)	-3.9%	(14,517)	-14.8%	(18,493)	-18.1%	
271	from GL details	VETS OPS billed/recovered				326,520	329,182	363,926	378,269	2,662	0.8%	34,745	10.6%	14,343	3.9%	49,087	14.9%	
272	from GL details	HARVEST FAIR billed/recovered				16,518	9,450	14,041	13,623	(7,069)	-42.8%	4,591	48.6%	(418)	-3.0%	4,174	44.2%	
273						1,815,953	2,206,305	1,581,727	1,585,182	390,352	21.5%	(624,578)	-28.3%	3,455	0.2%	(621,122)	-28.2%	
274		# of total employees				384	403	267	note									
275																		
276		Combined Total Labor Expense				6,026,988	6,281,790	5,333,451	5,482,236	254,803	4.2%	(948,340)	-15.1%	148,785	2.8%	(799,554)	-12.7%	
277																		
278																		
279	Cost impact of LWO over City Santa Rosa min hourly wage rate						40,000	195,000	200,000									
280	6 months for 2024; 12 months thereafter - excludes VETS billed/recovered impact																	
281	per separate wage and hours analysis of minimum rates and impact to above minimum highly rate increases																	
282																		
283	note: small increase in people anticipated to reduce OT & DT hours, similar or slight decrease in total hours anticipated																	