



To: SMCEC Board of Directors

From: Tim D. Smith, Chief Operating Officer

CC: Chris Carpenter, SVP & General Manager
Dana Stoehr, Chief Operating Officer

Date: October 28, 2015

Subject: **2016 Preliminary Annual Forecast and Capital Budget Highlights**

Executive Summary

The financial worksheets (Power Point Presentation) reflect actual data from 2012, 2013 and 2014 respectively, as well as the 2015 original budget, 2015 outlook and projections for 2016. The outlook budget reflects 9 months actual through September 2015 and 3 months plan. The 2016 budget is compared to the 2015 outlook budget for the purpose of this presentation. The following highlights financial projections, assumptions and ending with items that may impact the 2016 Annual Forecast and Capital Budget.

Revenues:

- 📊 Total 2016 revenues of \$12,433,000 are \$883,848 or 7.1% over 2015 outlook.
 - Facility revenues reflect the re-allocation of parking revenues to its own department
 - Building rentals are up \$159,854 or 10.5% and reflects new rates where applicable
 - Other Facility related income is expected to increase 1-2%
 - Projected Event Bookings for 2016 attached for your review
 - Food and Beverage revenues up 5.8%, concessions and catering revenues reviewed in detail with staff
 - Jockey Club
 - Handle down 3.0%
 - Attendance down 1.0%
 - Average bet level at \$461.25, no change from 2015
 - Total income up \$65,001 or 2.3%
 - Fair revenues up \$209,184 or 10.6%
 - \$2.00 general admission increase of \$148,278
 - Other revenue sources up 10.0-15.0%

- Parking and RV reflect full year of monthly parking (\$44K per month)
 - Partial revenue split in Facilities, all Parking department income as of October 2015 in new department
 - No projected increase in parking rates for 2016
 - RV & Storage income up 8.0%
- Other Income reflects the cell tower (\$53K) and minimal interest income

Cost of Sales

- Food and beverage cost of sales increased dramatically in 2015 (drought related) and reflects an overall increase of \$38,000 or 4.8%. For 2016, wholesale prices appear to have stabilized

Payroll and Related

- Includes wages, benefits (H & W), pension, taxes, SDI and outside agencies (temp staff)
 - Increase of \$593,187 or 10.9% over 2015 outlook
- Assumptions
 - 5.0% merit pool non-union staff
 - Additional adjustments for:
 - Maintenance staff
 - Parkers
 - Flaggers
 - Fair Temps (all classes)
 - Bonus pool provision similar to amount paid last year
 - 4-5% contracted pay increases for Teamsters, Unite 2 and SEIU
 - Union H & W capped at 10.0%
 - Non-Union Medical 5.0%
 - Increase Employee cap to \$1,500 from \$1,300 (<10 staff)
 - Actual premium costs available 1-2 weeks
 - Non Union dental and vision, no change for 2016
 - New positions –Administration –full year
 - COO (Started September 2015)
 - IT Tech (Started November 2015)
 - Purchasing Manager (Planned to start November 2015)
 - No other significant staffing changes foreseen in 2016

Supplies and Services

- Departmental expenses (flat) up \$31,522 or .08%
 - Sales and Marketing and Parking are new departments previously combined with Facilities resulting in variances from 2015 outlook
 - Administration reflects reduction in legal fees from 2015
 - No major increases in utility costs
 - Fair up \$65,312 or 5.5% for additional windy boards, barricades and trailer rental for admissions (not to use SMCEC cash room-security reasons)
 - Remaining departments up 3-4% in general

Advertising and Promotion

- Overall expenses up \$13,138 or 3.2%
 - Jockey Club reflects print media for racing
 - Fair reflects outdoor, radio and print
 - Sales and Marketing, new department reflects web advertising, direct mail and agency fees

Special Projects

- Overall expenses up \$109,000 or 29.5% from 2015 outlook, many projects did not occur and similar levels are projected in 2016
- Non capital and considered extraordinary expenses, department specific
 - Maintenance \$230,000 placeholder (G/L 533.000) includes
 - Asphalt repairs
 - General Facility repairs
 - Barn
 - Entrance Gates
 - Jockey Club \$90,000 (G/L 659.904)
 - Table refinish
 - TV projector replacement
 - Surveillance upgrades
 - Cabinets
 - Administration \$50,000 (G/L 514.001)
 - Non capital equipment FF & E replacement
- Additional direction may come from SMCEC Facility Committee on Special Projects

Capital Expenses

- Depreciation expense of \$321,000 up \$74,000 or 8.4% and reflects the following additions
 - Provisions for capital equipment purchases \$321,000:
 - IT \$195,000
 - Network expansion
 - PC and equipment replacement
 - Server upgrades
 - Camera network
 - Wi-Fi upgrades
 - Maintenance \$100,000
 - Placeholder for equipment
 - Fair \$26,000
 - Grid system for displays
 - Fountains (current ones over 20 years old)
 - Provisions for leasehold improvements
 - \$200,000 placeholder
- Additional direction may come from SMCEC Facility Committee on capital and leasehold projects

- Total capital of \$521,000 and \$84,000 for equipment purchases under \$5,000 funded from forecasted \$960,000 gross operating profit

Operating Profit

- Projected operating profit of \$960,000 up \$99,000 or 10.4% from 2015 outlook (net of revenues less operating expenses)
- Basic net cash flow to fund proposed capital projects

Net Profit or (Loss)

- Loss of \$10,000 or \$25,000 ahead of 2015 outlook


Potential impacts to 2016 Budget

- Medical premiums for Non Union staff
- Construction/project costs due to local economic growth
- Ability to recruit /retention-labor costs and competition
- Fair dates overlap other events
- Funding sources for unforeseen or major leasehold improvements
- Regional economic conditions, lower attendance for show producers/costs
- Ability to grow week day business, capital improvements needed
- Satellite Wagering trends
- Extension of existing SMCEC lease agreement with San Mateo County

Prior to the SMCEC Board meeting scheduled for October 28, 2015, staff will provide a formal presentation and budget and once approved to be presented to the San Mateo County Board of Supervisors on November 17, 2015.

Staff will be happy to answer any questions you may have.

Respectfully submitted,



Tim D. Smith
Chief Operating Officer

Attachments:

Financial Consolidated Summary and Departmental Schedules
2016 Event Booking Calendar
2008-2016 Trend of Operations
2016 Annual Forecast-Monthly



San Mateo County Event Center
2016 Annual Forecast and Capital Budget
Departmental Financial Schedules
October 28, 2015



Tim D. Smith
Chief Operating Officer



San Mateo County Event Center
2016 Annual Forecast and Capital Budget
Index

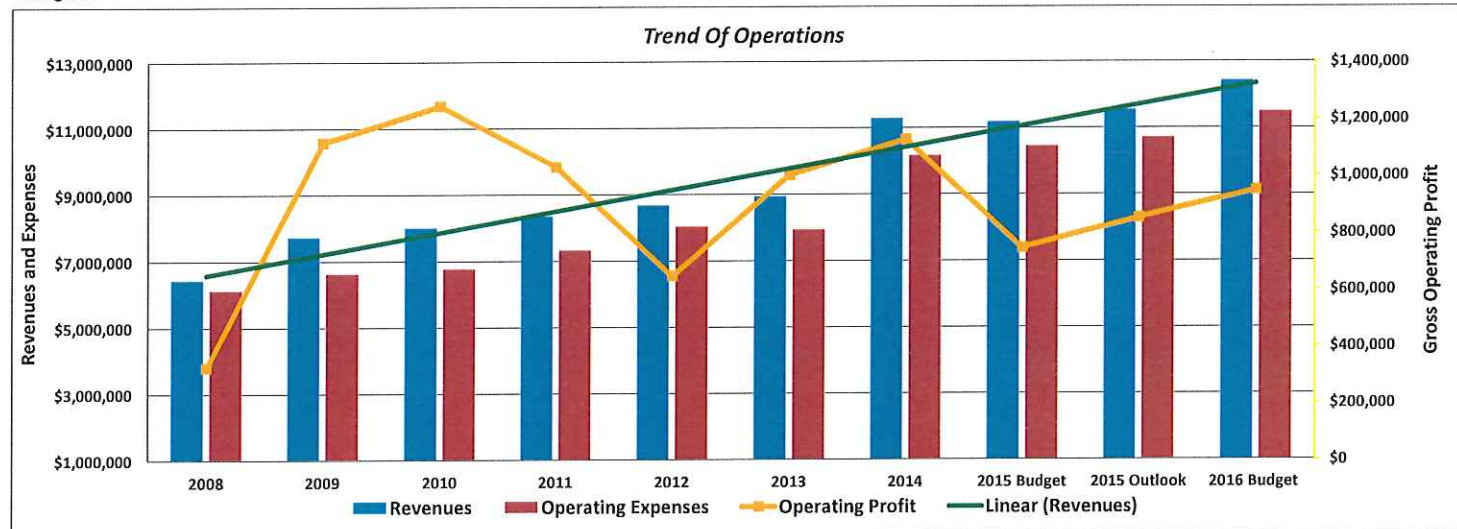
Description	Pages (s)
Consolidated Summary	
Revenues and Expenses	1
Departmental Operating Expenses	
Cost of Sales	2
Payroll and Related	2
Supplies and Services	2
Advertising and Promotion	3
Special Projects	3
Capital Expenses	3
Departmental Margins	4
 Departmental Schedules - Profit (Loss)	
Facilities	5-7
Food and Beverage	8-10
Jockey Club	11-12
Fair-Consolidated Summary	13
Fair Schedules	14-23
Parking and RV	24
Other Income	25
Administration	26-27
Sales and Marketing	28
Maintenance	29-31
Capital Expenses	32



San Mateo County Event Center
2016 Annual Forecast and Capital Budget

Consolidated Summary

Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
	2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Revenues								
Facilities	\$4,015,870	\$3,954,462	\$4,013,621	\$4,054,880	\$3,434,000	\$2,683,000	(\$751,000)	-21.9%
Food and Beverage	\$0	\$0	\$2,320,473	\$2,346,857	\$2,371,000	\$2,508,000	\$137,000	5.8%
Jockey Club	\$3,104,407	\$3,062,178	\$2,965,163	\$2,852,609	\$2,859,000	\$2,924,000	\$65,001	2.3%
Fair	\$1,523,309	\$1,872,709	\$1,930,125	\$1,876,300	\$1,972,153	\$2,185,000	\$212,847	10.8%
Parking and RV	\$0	\$0	\$0	\$0	\$857,000	\$2,071,000	\$1,214,000	141.7%
Other Income	\$50,837	\$62,667	\$67,506	\$66,696	\$66,000	\$72,000	\$5,999	9.1%
Total Income	\$8,694,423	\$8,952,015	\$11,296,887	\$11,197,342	\$11,559,153	\$12,443,000	\$883,848	7.1%
Departmental Operating Expenses								
Cost of Sales	\$0	\$0	\$818,221	\$663,390	\$798,000	\$836,000	\$38,000	4.8%
Payroll and Related	\$3,621,027	\$3,799,049	\$4,747,291	\$5,276,402	\$5,430,356	\$6,023,543	\$593,187	10.9%
Supplies and Services	\$3,163,338	\$3,222,836	\$3,889,866	\$3,654,953	\$3,820,688	\$3,852,210	\$31,522	0.8%
Advertising and Promotion	\$366,473	\$387,831	\$390,076	\$407,722	\$398,110	\$411,247	\$13,138	3.3%
Special Projects	\$898,029	\$541,993	\$325,702	\$450,000	\$261,000	\$370,000	\$109,000	41.8%
Total Operating Expenses	\$8,048,866	\$7,951,710	\$10,171,156	\$10,452,467	\$10,708,153	\$11,493,000	\$784,847	6.8%
Gross Operating Profit	\$645,557	\$1,000,306	\$1,125,731	\$744,875	\$851,000	\$950,000	\$99,000	10.4%
Capital Expenses	\$893,791	\$1,047,141	\$922,629	\$1,010,595	\$886,000	\$960,000	\$74,000	8.4%
Net Profit (Loss)	(\$248,235)	(\$46,835)	\$203,102	(\$265,720)	(\$35,000)	(\$10,000)	\$25,000	-250.0%
Margin %	-2.9%	-0.5%	1.8%	-2.4%	-0.3%	-0.1%	0.2%	-0.7%





San Mateo County Event Center
2016 Annual Forecast and Capital Budget

Consolidated Summary

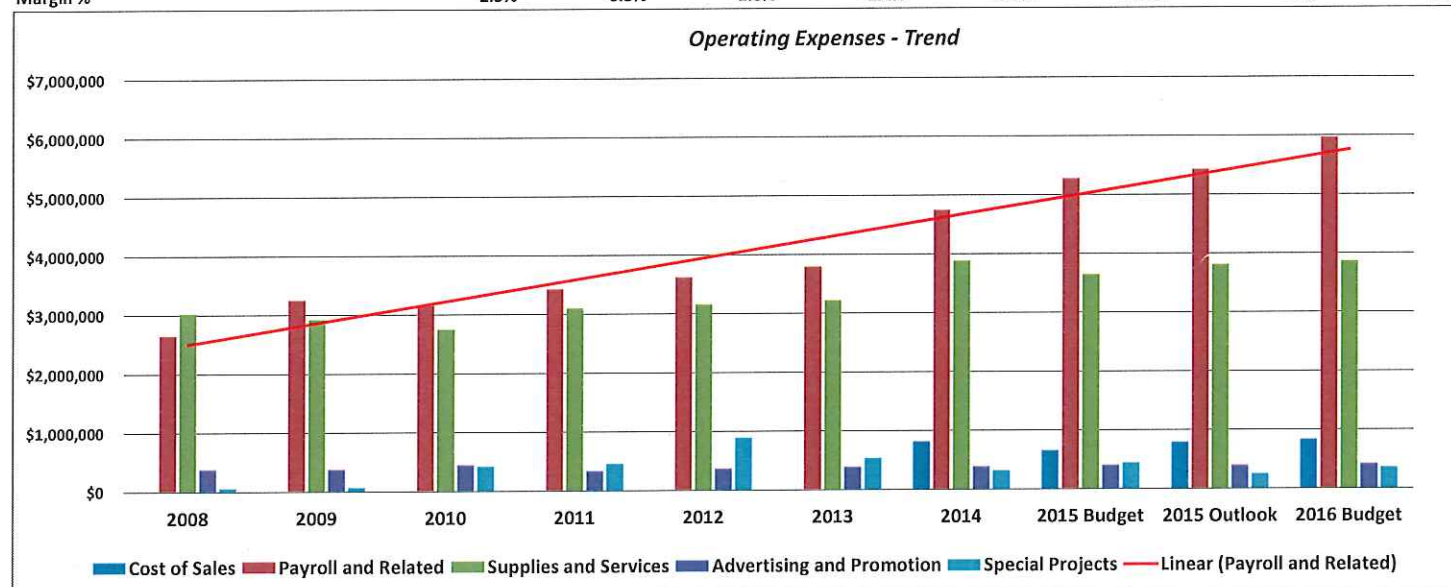
Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
	2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Departmental Operating Expenses								
Cost of Sales								
Food and Beverage	\$0	\$0	\$818,221	\$663,390	\$798,000	\$836,000	\$38,000	4.8%
Total Cost of Sales	\$0	\$0	\$818,221	\$663,390	\$798,000	\$836,000	\$38,000	4.5%
Payroll & Related								
Facilities	\$463,569	\$469,234	\$497,593	\$628,647	\$222,000	\$247,751	\$25,751	11.6%
Food and Beverage	\$0	\$5,968	\$816,241	\$1,086,694	\$1,136,000	\$1,171,168	\$35,169	3.1%
Jockey Club	\$871,721	\$873,955	\$876,232	\$865,792	\$875,000	\$836,000	(\$39,000)	-4.5%
Fair	\$343,029	\$374,049	\$359,391	\$377,898	\$341,356	\$408,777	\$67,421	19.8%
Parking and RV	\$0	\$0	\$0	\$0	\$179,000	\$341,500	\$162,500	90.8%
Administration	\$918,900	\$967,102	\$1,039,645	\$1,173,708	\$1,342,000	\$1,658,347	\$316,347	23.6%
Sales and Marketing	\$0	\$0	\$0	\$0	\$164,000	\$174,000	\$10,000	6.1%
Maintenance	\$1,023,808	\$1,108,742	\$1,158,189	\$1,143,663	\$1,171,000	\$1,186,000	\$15,000	1.3%
Total Payroll & Related	\$3,621,027	\$3,799,049	\$4,747,291	\$5,276,402	\$5,430,356	\$6,023,543	\$593,187	9.8%
Supplies & Services								
Facilities	\$469,708	\$429,967	\$489,840	\$437,207	\$387,002	\$400,680	\$13,679	3.5%
Food and Beverage	\$0	\$3,638	\$278,504	\$277,822	\$339,000	\$365,999	\$27,000	8.0%
Jockey Club	\$564,332	\$525,774	\$560,769	\$547,000	\$474,000	\$481,377	\$7,377	1.6%
Fair	\$1,069,248	\$1,155,786	\$1,242,297	\$1,218,991	\$1,177,687	\$1,242,999	\$65,312	5.5%
Parking and RV	\$0	\$0	\$0	\$0	\$45,000	\$60,500	\$15,500	34.4%
Administration	\$459,327	\$470,302	\$662,040	\$442,540	\$710,000	\$588,653	(\$121,346)	-17.1%
Sales and Marketing	\$0	\$0	\$0	\$0	\$8,000	\$18,000	\$10,000	125.0%
Maintenance	\$600,722	\$637,368	\$656,415	\$731,393	\$680,000	\$694,000	\$14,000	2.1%
Total Supplies & Services	\$3,163,338	\$3,222,836	\$3,889,866	\$3,654,953	\$3,820,688	\$3,852,210	\$31,522	0.8%



San Mateo County Event Center
2016 Annual Forecast and Capital Budget

Consolidated Summary

Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
	2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Promotion & Advertising								
Facilities	\$63,583	\$41,289	\$54,921	\$65,131	\$0	\$0	\$0	0.0%
Jockey Club	\$42,467	\$47,442	\$40,305	\$50,000	\$48,000	\$50,000	\$2,001	4.2%
Fair	\$260,422	\$299,100	\$294,850	\$292,591	\$313,110	\$337,247	\$24,137	7.7%
Sales and Marketing	\$0	\$0	\$0	\$0	\$37,000	\$24,000	(\$13,000)	-35.1%
Total Promotion & Advertising	\$366,473	\$387,831	\$390,076	\$407,722	\$398,110	\$411,247	\$13,138	3.2%
Special Projects								
Maintenance	\$898,029	\$541,993	\$325,702	\$345,000	\$229,000	\$230,000	\$1,000	0.4%
Jockey Club	\$0	\$0	\$0	\$105,000	\$32,000	\$90,000	\$58,000	181.3%
Administration	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	100.0%
Total Special Projects	\$898,029	\$541,993	\$325,702	\$450,000	\$261,000	\$370,000	\$109,000	29.5%
Capital Expenses								
Capital & Other Expenses	\$893,791	\$1,047,141	\$922,629	\$1,010,595	\$886,000	\$960,000	\$74,000	8.4%
Total Capital Expenses	\$893,791	\$1,047,141	\$922,629	\$1,010,595	\$886,000	\$960,000	\$74,000	7.7%
Total Expenses	\$8,942,658	\$8,998,851	\$11,093,785	\$11,463,062	\$11,594,153	\$12,453,000	\$858,847	6.9%
Net Profit (Loss)	(\$248,235)	(\$46,835)	\$203,102	(\$265,720)	(\$35,000)	(\$10,000)	\$25,000	-250.0%
Margin %	-2.9%	-0.5%	1.8%	-2.4%	-0.3%	-0.1%	0.2%	-0.7%

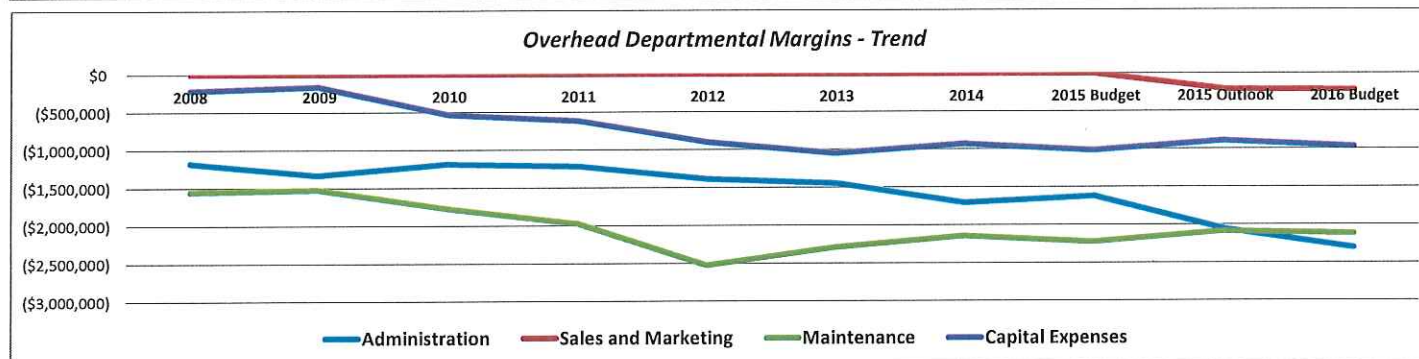
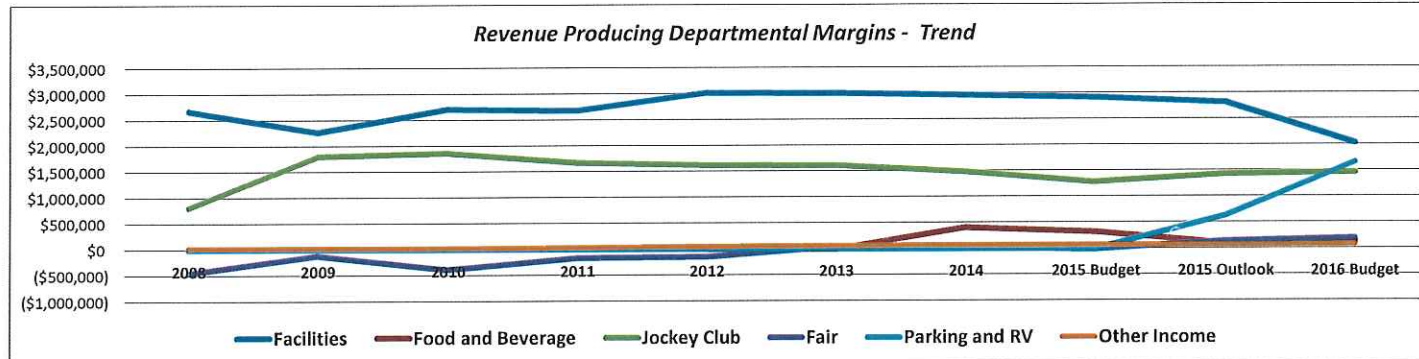




San Mateo County Event Center
2016 Annual Forecast and Capital Budget

Consolidated Summary

Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
	2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Departmental Margins								
Facilities	\$3,019,010	\$3,013,971	\$2,971,267	\$2,923,895	\$2,824,998	\$2,034,569	(\$790,430)	-28.0%
Food and Beverage	\$0	(\$9,606)	\$407,508	\$318,951	\$98,000	\$134,832	\$36,832	37.6%
Jockey Club	\$1,625,886	\$1,615,008	\$1,487,857	\$1,284,817	\$1,430,000	\$1,466,623	\$36,623	2.6%
Fair	(\$149,390)	\$43,774	\$33,587	(\$13,180)	\$140,000	\$195,976	\$55,977	40.0%
Parking and RV	\$0	\$0	\$0	\$0	\$633,000	\$1,669,000	\$1,036,000	163.7%
Other Income	\$50,837	\$62,667	\$67,506	\$66,696	\$66,000	\$72,000	\$5,999	9.1%
Administration	(\$1,378,227)	(\$1,437,405)	(\$1,701,686)	(\$1,616,248)	(\$2,052,000)	(\$2,297,000)	(\$245,000)	11.9%
Sales and Marketing	\$0	\$0	\$0	\$0	(\$209,000)	(\$216,000)	(\$7,000)	3.3%
Maintenance	(\$2,522,559)	(\$2,288,103)	(\$2,140,307)	(\$2,220,056)	(\$2,080,000)	(\$2,110,000)	(\$30,001)	1.4%
Capital Expenses	(\$893,791)	(\$1,047,141)	(\$922,629)	(\$1,010,595)	(\$886,000)	(\$960,000)	(\$74,000)	8.4%
Total Margins	(\$248,235)	(\$46,835)	\$203,102	(\$265,720)	(\$35,000)	(\$10,000)	\$25,000	-250.0%





**San Mateo County Event Center
2016 Annual Forecast and Capital Budget**

Facilities

Account #	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
Revenues									
481.000	Rental of Buildings	1,327,511	1,363,947	1,452,340	1,724,350	1,519,986	1,679,840	159,854	10.5%
481.001	Rental - Expo Hall	-	-	-	-	-	-	-	0.0%
481.002	Rental - Rebates	-	-	-	-	-	-	-	0.0%
482.000	Rental of Grounds	-	750	-	-	-	-	-	0.0%
483.000	Equipment Rental	176,493	180,853	175,223	240,522	183,484	448,639	265,155	144.5%
483.001	Rental - Sound System	16,815	14,350	12,550	-	12,275	12,275	-	0.0%
484.000	Concession Revenue	5,000	7,950	-	-	-	-	-	0.0%
484.001	Concession % - CTC	253,614	269,968	3,977	-	(500)	-	500	-100.0%
484.002	Concession % - Other	11,217	7,000	(1,418)	-	2,738	-	(2,738)	-100.0%
484.003	Catering % - CTC	32,368	30,291	605	-	315	-	(315)	-100.0%
484.004	Catering % - Other	3,492	7,780	6,014	-	1,711	-	(1,711)	-100.0%
485.000	Recovered Expenses	2,114	15,689	35,542	-	54,057	-	(54,057)	-100.0%
485.001	Recovered Labor	299,016	296,293	332,675	280,276	310,095	223,012	(87,083)	-28.1%
485.002	Recovered Utilities	-	-	-	20,765	-	-	-	0.0%
485.003	Recovered Trash	11,295	12,360	19,805	14,474	8,030	4,030	(4,000)	-49.8%
485.004	Recovered Damages	11,481	24,500	3,910	-	4,295	-	(4,295)	-100.0%
485.005	Recovered Equipment	51,347	17,281	34,695	925	22,261	15,115	(7,146)	-32.1%
485.006	Recovered Security/Law Enforcement	100,402	83,640	92,909	34,200	57,003	103,008	46,005	80.7%
486.000	Parking Revenue	-	-	(10)	-	-	-	-	0.0%
486.001	Patron Parking	1,310,742	1,281,759	1,327,603	1,405,560	836,456	-	(836,456)	-100.0%
486.002	Exhibitor Parking	74,006	77,812	86,583	48,000	51,809	-	(51,809)	-100.0%
486.003	Tail Gating Permits	26,195	25,792	30,026	24,000	19,357	-	(19,357)	-100.0%
486.004	Monthly Parking Contracts	-	-	-	-	-	-	-	0.0%
487.000	RV Parking / Camping	42,725	63,390	108,866	52,000	120,614	-	(120,614)	-100.0%
487.001	Storage Lot - Storage	28,380	50,702	60,755	48,000	37,977	-	(37,977)	-100.0%
488.000	Miscellaneous Charges	-	-	-	-	26	0	(26)	-100.0%
488.001	Wireless Internet Fees	48,594	30,526	51,955	41,708	33,630	37,140	3,510	10.4%
488.002	Electrical Service Commission	55,774	41,664	65,683	48,000	43,975	43,410	(565)	-1.3%
488.003	Computer/Phone (CCPI)	-	-	-	-	-	-	-	0.0%
488.004	Fire Department Fees	24,599	20,829	24,553	15,375	19,505	26,925	7,420	38.0%
488.005	Business License Fees	23,495	22,190	21,042	16,275	20,465	20,465	-	0.0%
488.006	CFSA Insurance	3,384	2,977	2,105	800	2,713	2,713	-	0.0%
488.007	EMT Fees	26,550	30,675	34,308	13,650	34,445	34,445	-	0.0%
488.008	Miscellaneous Fees	8,266	2,159	394	-	174	174	-	0.0%
488.009	ATM Fees	26,527	33,892	34,144	26,000	33,004	31,809	(1,195)	-3.6%
490.000	Prior Year Revenue Adjustment	14,467	(62,557)	(3,213)	-	4,102	-	(4,102)	-100.0%
Total Income		4,015,870	3,954,462	4,013,621	4,054,880	3,434,000	2,683,000	(751,000)	-21.9%

Tim D. Smith
Chief Operating Officer



**San Mateo County Event Center
2016 Annual Forecast and Capital Budget**

Facilities

Account #	Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Departmental Operating Expenses									
Payroll & Related									
591.000	Salaries & Wages - Permanent	241,136	252,936	269,097	319,922	127,249	165,790	38,541	30.3%
591.001	Salaries & Wages - Temporary	-	-	15,268	24,000	9,031	-	(9,031)	-100.0%
591.002	Salaries & Wages - Overtime	80	-	-	-	-	-	-	0.0%
591.003	Parking Lot - Cashier	-	-	-	-	-	-	-	0.0%
591.004	Parking Lot - Sellers	46,295	37,233	32,652	47,250	10	-	(10)	-100.0%
591.005	Parking Lot - Parkers	73,160	73,984	72,873	84,000	-	-	-	0.0%
591.006	Box Office Wages	-	-	-	-	-	-	-	0.0%
591.100	Employee Benefits	1,489	916	69	-	-	-	-	0.0%
591.101	Benefits - Pension	29,485	32,616	32,967	36,000	28,876	32,192	3,316	11.5%
591.102	Benefits - Other	25,276	25,155	28,443	29,273	33,520	21,349	(12,171)	-36.3%
591.201	Payroll Taxes	26,960	27,831	30,451	34,515	2,736	14,115	11,379	416.0%
591.301	Workers Compensation Insurance	19,687	18,562	15,775	23,687	19,416	14,305	(5,110)	-26.3%
591.302	Payroll Outside Agency	-	-	-	30,000	1,163	-	(1,163)	-100.0%
Total Payroll & Related		463,569	469,234	497,593	628,647	222,000	247,751	25,751	11.6%
Supplies and Services									
592.000	Professional Services	-	-	4,949	155,748	-	-	-	0.0%
592.001	Professional Services-Other	135,688	132,328	151,245	-	131,248	134,411	3,163	2.4%
592.002	Pro Services - Marketing	-	144	-	-	(4)	-	4	-100.0%
592.003	Use account 595.009	-	-	-	-	-	-	-	0.0%
593.000	Employee Meals	3,896	4,401	4,403	2,400	685	685	-	0.0%
593.001	Office Supplies	-	-	-	3,600	1,287	1,287	-	0.0%
594.000	Miscellaneous	559	162	268	1,200	1,143	1,143	-	0.0%
594.001	Printing and Stationery	-	-	-	1,200	2,891	2,891	-	0.0%
595.000	Outside Services	875	-	-	-	-	-	-	0.0%
595.001	Equipment Rentals	67,908	69,143	51,869	66,477	49,421	51,315	1,894	3.8%
595.002	Security/Law Enforcement	96,127	88,287	93,369	88,130	48,985	48,985	-	0.0%
595.003	Insurance	3,698	2,669	2,276	4,276	3,321	3,321	-	0.0%
595.004	Fire Department Fees	15,384	23,487	27,881	26,976	22,772	22,772	-	0.0%
595.005	Business License Fees	23,700	18,865	21,966	20,675	24,482	24,482	-	0.0%
595.007	EMT's	25,185	29,379	30,940	27,710	26,525	27,166	641	2.4%
595.008	Other Fees	49,838	35,625	61,160	-	73,048	81,025	7,977	10.9%
595.009	IT Installation/Support (Shows)	4,608	2,565	2,185	4,800	1,200	1,199	(1)	0.0%
596.000	Parking	535	-	-	-	-	-	-	0.0%
596.001	Parking Equipment	18,200	4,814	4,290	3,600	-	-	-	0.0%
596.002	Other Parking Expenses	14,516	14,430	30,927	28,615	-	-	-	0.0%
596.003	Parking - Signs	8,992	3,669	2,112	1,800	-	-	-	0.0%
Total Supplies and Services		469,708	429,967	489,840	437,207	387,002	400,680	13,679	3.5%

Tim D. Smith
Chief Operating Officer



San Mateo County Event Center
2016 Annual Forecast and Capital Budget

Facilities

Account #	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
	Promotion & Advertising								
597.000	Marketing & Advertising Other	1,276	39	7,816	-	-	-	-	0.0%
597.001	Print Media	37,409	29,757	36,059	36,000	-	-	-	0.0%
597.002	Travel and Entertainment	2,648	1,808	131	9,600	-	-	-	0.0%
597.003	Registration/Seminars/Memberships	6,744	2,458	4,013	2,400	-	-	-	0.0%
597.004	Web Advertising	2,946	4,166	5,975	14,400	-	-	-	0.0%
597.005	Hospitality	12,561	3,062	926	2,731	-	-	-	0.0%
	Total Promotion & Advertising	63,583	41,289	54,921	65,131	-	-	-	0.0%
	Total Departmental Expenses	996,860	940,491	1,042,354	1,130,985	609,002	648,432	39,430	6.5%
	Departmental Profit (Loss)	3,019,010	3,013,971	2,971,267	2,923,895	2,824,998	2,034,569	(790,430)	-28.0%
	Margin %	75.2%	76.2%	74.0%	72.1%	82.3%	75.8%	-6.4%	-0.1%



San Mateo County Event Center
2016 Annual Forecast and Capital Budget



Food and Beverage

Account #	Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Revenues-Concessions									
440.100	Food-Concessions	-	-	272,552	296,896	332,799	338,458	5,659	1.7%
440.101	Beverage-Concessions	-	-	158,240	174,000	187,547	194,923	7,376	3.9%
440.102	Beverge-Alcoholic-Concessions	-	-	201,531	228,000	194,679	198,867	4,188	2.2%
440.200	Food-Jockey Club General Admissions	-	-	131,501	135,592	139,927	140,853	926	0.7%
440.201	Food-Jockey Club-Restaurant	-	-	64,649	81,000	71,766	71,766	0	0.0%
440.202	Beverage-Jockey Club	-	-	82,719	60,000	90,285	92,168	1,882	2.1%
440.203	Beverage-Jockey Club Alcohol	-	-	96,956	108,000	128,012	130,665	2,653	2.1%
440.300	Food - Fair	-	-	20,395	25,000	21,010	35,000	13,990	66.6%
440.301	Beverage - Fair	-	-	11,598	15,000	20,536	45,000	24,464	119.1%
440.302	Beverage - Alcoholic - Fair	-	-	218,092	215,087	247,829	264,694	16,865	6.8%
440.303	Coffee Cart	-	-	-	-	2,112	3,600	1,488	70.5%
440.304	Vending Machines	-	-	-	-	3,447	3,447	-	0.0%
440.400	Concessions - Sub Contractor Sales	-	-	-	259,635	153,837	170,714	16,877	11.0%
440.401	Sub Contractor - Non Fair	-	-	191,708	-	2,600	2,600	-	0.0%
440.402	Sub Contractor - SWF	-	-	-	-	-	-	-	0.0%
Total Concessions Income		-	-	1,449,942	1,598,210	1,596,386	1,692,755	96,369	6.0%
Revenues-Catering									
445.100	Catering - Food	-	-	692,483	493,850	393,602	406,998	13,396	3.4%
445.101	Catering - Beverage	-	-	22,191	24,000	67,996	76,653	8,657	12.7%
445.102	Catering - Beverage - Alcoholic	-	-	50,064	48,000	196,628	212,250	15,622	7.9%
445.103	Supplemental Fee	-	-	39,518	36,000	55,475	57,454	1,979	3.6%
445.202	Sub Contractor - SWF	-	-	-	-	-	-	-	0.0%
445.400	Sub Contractor Sales	-	-	-	-	-	-	-	0.0%
445.401	Sub Contractor - Non Fair	-	-	4,888	24,000	6,000	6,000	-	0.0%
445.403	Sub Contractor - Fair	-	-	-	-	-	-	-	0.0%
446.000	Other Income	-	-	345	62,797	65	65	-	0.0%
446.001	Rebates & Discounts	-	-	-	-	(3,956)	-	3,956	-100.0%
446.002	Equipment Rental Income	-	-	-	-	-	-	-	0.0%
446.003	Labor Charges	-	-	33,211	30,000	40,824	37,845	(2,979)	-7.3%
447.000	Linen Charges	-	-	10,517	12,000	3,900	3,900	-	0.0%
448.000	Food Buy - All	-	-	17,100	18,000	14,081	14,081	-	0.0%
449.000	Health Department Permits	-	-	214	-	-	-	-	0.0%
Total Catering Income		-	-	870,531	748,647	774,614	815,245	40,631	5.2%
Total Food & Beverage Income		-	-	2,320,473	2,346,857	2,371,000	2,508,000	137,000	5.8%



San Mateo County Event Center
2016 Annual Forecast and Capital Budget



Food and Beverage

Account #	Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Cost of Sales									
644.100	Product - Food - Concessions	-	-	155,304	150,066	213,196	220,337	7,141	3.3%
644.101	Product - Food - Catering	-	-	297,327	218,400	173,594	174,602	1,008	0.6%
644.200	Product - Beverages - Concessions	-	-	42,444	36,000	44,387	45,515	1,128	2.5%
644.201	Product - Beverages - Catering	-	-	18,558	18,000	17,843	17,843	-	0.0%
644.300	Product - Beverages - Alcoholic - Concessions	-	-	100,489	96,000	120,527	127,914	7,387	6.1%
644.301	Product - Beverages - Alcoholic - Catering	-	-	27,700	3,000	72,027	83,846	11,819	16.4%
644.400	Product - Food - Jockey Club	-	-	146,887	115,524	109,177	109,177	-	0.0%
644.401	Product - Beverage - Jockey Club	-	-	8,815	8,400	14,518	20,589	6,070	41.8%
644.402	Product - Beverage - Alcoholic - Jockey Club	-	-	20,696	18,000	32,730	36,178	3,448	10.5%
644.500	Product - Spoilage - Concessions	-	-	-	-	-	-	-	0.0%
644.501	Product - Spoilage - Catering	-	-	-	-	-	-	-	0.0%
Total Cost of Sales		-	-	818,221	663,390	798,000	836,000	38,000	4.8%
Gross Margin		-	-	1,502,252	1,683,467	1,573,000	1,672,000	99,000	6.3%
Payroll & Related									
641.000	Salaries & Wages - Permanent	-	5,526	241,347	492,897	448,938	525,648	76,709	17.1%
642.000	Salaries & Wages - Temporary	-	-	448,514	124,354	314,364	265,277	(49,087)	-15.6%
642.002	Salaries & Wages - Overtime	-	-	-	-	4,000	4,000	-	0.0%
642.100	Employee Benefits	-	-	-	-	-	97,287	97,287	100.0%
642.101	Benefits - Pension	-	-	6,009	52,857	21,022	21,462	441	2.1%
642.102	Benefits - Other	-	-	40,492	66,000	106,835	97,287	(9,548)	-8.9%
642.200	Payroll Taxes	-	153	53,118	65,580	59,159	60,812	1,653	2.8%
642.300	Workers Compensation Insurance	-	289	26,761	45,006	36,720	42,916	6,196	16.9%
642.301	Payroll Outside Agency	-	-	-	240,000	144,962	56,481	(88,481)	-61.0%
Total Payroll & Related		-	5,968	816,241	1,086,694	1,136,000	1,171,168	35,169	3.1%
Supplies & Services									
643.000	Professional Services	-	-	-	44,663	653	653	-	0.0%
643.001	Professional Services-Other	-	1,898	77,121	20,520	40,062	40,737	675	1.7%
643.002	Professional Services-Consulting	-	-	-	-	-	-	-	0.0%
645.000	Supplies & Expense	-	-	8,263	6,000	1,384	-	(1,384)	-100.0%
645.100	Paper Supplies	-	-	7,983	7,200	91,260	95,700	4,440	4.9%
645.101	Ice / CO 2	-	-	11,508	14,400	8,613	8,613	-	0.0%
645.200	Cleaning Supplies	-	-	16,064	12,000	20,593	20,593	-	0.0%
645.300	Office Supplies	-	-	5,331	4,800	3,909	3,909	-	0.0%
645.301	Printing and Stationery	-	-	1,269	1,200	4,460	4,736	276	6.2%
645.302	Computer Maintenance / Internet	-	-	15,988	12,200	9,032	9,032	-	0.0%
645.303	Bank Charges/Fees	-	-	1,066	2,400	3,832	3,832	-	0.0%



San Mateo County Event Center
2016 Annual Forecast and Capital Budget



Food and Beverage

Account #	Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
645.304	Postage	-	-	265	1,200	155	155	-	0.0%
645.305	Telephone	-	-	-	-	1,270	1,270	-	0.0%
645.306	Dues & Subscriptions	-	-	335	1,200	812	812	-	0.0%
645.307	Taxes, Licenses, Royalty Fees	-	-	12,343	12,000	8,792	8,792	-	0.0%
645.308	Exterminating	-	-	-	-	1,150	4,801	3,651	317.5%
645.400	Utility Expense	-	-	-	-	-	-	-	0.0%
645.500	Hood Cleaning	-	-	-	-	-	3,600	3,600	100.0%
646.000	Equipment Rental	-	-	28,876	36,000	43,874	43,874	-	0.0%
646.100	Linen & Cleaning Expense	-	-	1,936	6,000	10,200	12,000	1,800	17.6%
646.101	Linen - Catering	-	-	22,791	14,400	13,863	14,163	301	2.2%
646.200	Uniform Expense	-	-	15,618	9,600	11,103	11,302	199	1.8%
647.000	Advertising Expense	-	431	4,642	17,889	101	101	-	0.0%
647.100	Gifts	-	-	226	600	316	316	-	0.0%
647.101	Decorations	-	-	-	3,600	2,606	2,606	-	0.0%
647.200	Employee Meals	-	-	3,606	3,600	12,912	12,912	-	0.0%
647.300	Promotional Expense	-	-	2,004	2,400	-	-	-	0.0%
647.301	Complimentary Meals / Tastings	-	-	2,549	3,600	-	-	-	0.0%
647.400	Travel & Training	-	1,309	466	2,400	1,710	1,810	100	5.8%
648.000	Equipment Expense	-	-	1,515	10,750	-	-	-	0.0%
648.001	Smallwares	-	-	19,639	10,200	10,992	11,029	37	0.3%
648.002	Equipment - SWF	-	-	1,404	-	-	-	-	0.0%
648.003	Equipment - Non Fair	-	-	76	-	12,571	12,571	-	0.0%
648.004	Equipment - Replacement	-	-	6,371	6,000	9,801	12,301	2,500	25.5%
648.005	Equipment - Repairs & Maintenance	-	-	9,524	6,000	13,948	20,948	7,000	50.2%
649.000	Miscellaneous Expenses	-	-	-	5,000	1,798	2,834	1,036	57.6%
649.001	Cash over/short	-	-	(278)	-	(2,769)	-	2,769	-100.0%
Total Supplies & Services		-	3,638	278,504	277,822	339,000	365,999	27,000	8.0%
Total Expenses		-	9,606	1,094,744	1,364,516	1,475,000	1,537,168	62,168	4.2%
Departmental Profit (Loss)		-	(9,606)	407,508	318,951	98,000	134,832	36,832	37.6%
Margin %		0.0%	0.0%	17.6%	20.0%	6.1%	8.0%	1.8%	0.3%
Food Cost %		0.0%	0.0%	50.2%	46.6%	60.3%	52.6%	-7.6%	-0.1%
Beverage Cost %		0.0%	0.0%	27.1%	20.9%	25.3%	27.3%	2.0%	0.1%
Labor %		0.0%	0.0%	35.2%	15.7%	21.6%	46.7%	25.1%	1.2%



San Mateo County Event Center
2016 Annual Forecast and Capital Budget



Jockey Club

Account #	Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Revenues									
459.010	General Admissions	587,495	564,620	516,251	563,915	495,535	506,000	10,465	2.1%
459.011	Upgraded Admissions	129,082	113,441	91,081	103,380	103,794	107,700	3,906	3.8%
459.020	Track Commissions	1,292,854	1,338,851	1,217,848	1,203,448	1,144,636	1,177,089	32,453	2.8%
459.021	ADW Fees	583,226	533,334	673,733	541,015	643,653	653,022	9,369	1.5%
459.030	Program Sales	15,865	14,591	11,766	-	9,986	10,106	119	1.2%
459.031	Racing Digest Sales	5,259	3,528	3,168	-	3,058	3,083	25	0.8%
459.032	Triangle Turf Sales	1,688	3,204	2,384	-	2,634	2,659	25	0.9%
459.033	Jack's Card Sales	2,947	-	-	-	-	-	-	0.0%
459.034	Daily Racing Forms	281,334	284,665	286,194	326,061	299,271	302,290	3,019	1.0%
459.035	Foreign Supplement	1,682	2,436	2,543	-	2,002	2,017	15	0.7%
459.036	Night Lines	32,007	32,706	27,021	-	24,457	24,757	300	1.2%
459.040	Concessions	49,458	46,460	1,550	-	-	-	-	0.0%
459.060	Novelties and Souvenirs	725	691	688	673	592	596	4	0.7%
459.070	Comcheck/ATM	42,084	44,186	41,378	40,926	36,411	36,711	300	0.8%
459.071	Lottery	78,600	79,467	89,567	73,191	92,971	97,971	5,000	5.4%
459.090	Other Income	100	-	(7)	-	-	-	-	0.0%
Total Income		3,104,407	3,062,178	2,965,163	2,852,609	2,859,000	2,924,000	65,001	2.3%
Payroll & Related									
659.100	Salaries & Wages - Manager	82,680	83,260	85,398	88,000	81,819	88,091	6,272	7.7%
659.101	Salaries & Wages - Assistant Managers	59,838	53,297	63,809	60,000	60,951	64,108	3,157	5.2%
659.102	Salaries & Wages - Admissions - FT (Teamsters)	153,836	158,741	136,193	127,320	145,407	137,506	(7,901)	-5.4%
659.103	Salaries & Wages - Admissions - PT (Teamsters)	32,579	26,321	40,603	38,004	32,816	36,956	4,140	12.6%
659.104	Salaries & Wages - Janitors - FT	135,205	135,080	133,218	123,000	112,912	116,666	3,754	3.3%
659.105	Salaries & Wages - Janitors - PT	67,221	77,423	70,386	75,000	84,575	36,950	(47,625)	-56.3%
659.106	Salaries & Wages - Security - FT	74,967	73,377	70,765	69,983	73,461	76,361	2,900	3.9%
659.107	Salaries & Wages - Security - PT	22,478	24,812	19,508	39,912	21,414	21,954	540	2.5%
659.108	Salaries & Wages-Assistant Managers-Overtime	-	-	-	-	200	1,500	1,300	650.0%
659.109	Salaries & Wages -Admissions-Overtime	-	-	-	-	200	1,500	1,300	650.0%
659.110	Salaries & Wages-Janitors-Overtime	-	-	-	-	300	900	600	200.0%
659.111	Salaries & Wages-Security-Overtime	-	-	-	-	300	900	600	200.0%
659.150	Benefits	133,428	131,480	150,685	134,436	146,685	135,790	(10,895)	-7.4%
659.151	Benefits - Pension	30,542	29,317	30,548	30,000	29,353	31,316	1,963	6.7%
659.200	Payroll Taxes	45,457	48,133	48,978	47,523	46,329	44,629	(1,699)	-3.7%
659.300	Workers Compensation	33,490	32,713	26,142	32,614	38,278	40,872	2,594	6.8%
659.301	Payroll Outside Agency	-	-	-	-	-	-	-	0.0%
Total Payroll & Related		871,721	873,955	876,232	865,792	875,000	836,000	(39,000)	-4.5%



San Mateo County Event Center
2016 Annual Forecast and Capital Budget



Jockey Club

Account #	Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Supplies &Services									
659.400	Travel, Training & Entertainment	328	-	563	500	199	199	-	0.0%
659.500	Employee Meals	-	-	-	-	-	-	-	0.0%
659.600	Professional Fees-Legal	51,499	51,768	48,597	48,000	-	-	-	0.0%
659.601	Professional Fees-Other	-	-	-	4,000	3,971	3,971	-	0.0%
659.602	Printing and Stationery	-	-	-	600	317	317	-	0.0%
659.603	Equipment Rentals	-	-	-	-	10,335	10,335	-	0.0%
659.604	Telephone	-	-	-	1,200	235	235	-	0.0%
659.605	Internet	-	-	-	6,400	3,803	3,803	-	0.0%
659.606	Postage	-	-	-	300	104	104	-	0.0%
659.607	Dues and Subscriptions	-	-	-	300	5,629	5,629	(1)	0.0%
659.800	Office Supplies	75,034	67,483	59,853	57,600	27,723	27,723	-	0.0%
659.801	Programs, Racing Forms & Concessions	285,298	277,552	317,086	300,000	285,002	288,977	3,975	1.4%
659.802	Lottery	72,517	72,996	80,558	72,000	87,429	90,831	3,402	3.9%
659.803	Utilities	30,000	30,000	30,000	30,000	30,000	30,000	-	0.0%
659.804	Miscellaneous	-	-	-	3,600	9,150	9,151	1	0.0%
659.805	CHRB/CARF/Impact Fees	17,045	21,590	21,590	22,500	-	-	-	0.0%
659.900	Construction Debt Repayment	10,137	1,029	-	-	-	-	-	0.0%
659.901	Uniforms	-	-	-	-	-	-	-	0.0%
659.902	Cash over/short	-	-	-	-	(6)	(6)	-	0.0%
659.903	Repairs	22,473	3,355	2,522	-	10,108	10,108	-	0.0%
Total Supplies & Services		564,332	525,774	560,769	547,000	474,000	481,377	7,377	1.6%
Promotion & Advertising									
659.700	Publicity & Marketing Other	42,467	47,442	40,305	-	6,821	8,822	2,001	29.3%
659.701	Print Media	-	-	-	22,000	20,465	20,465	-	0.0%
659.702	TV and Radio	-	-	-	22,000	20,713	20,713	-	0.0%
659.703	Web Advertising	-	-	-	6,000	-	-	-	0.0%
Total Promotion & Advertising		42,467	47,442	40,305	50,000	48,000	50,000	2,001	4.2%
Special Projects									
659.904	Special Projects	-	-	-	105,000	32,000	90,000	58,000	181.3%
Total Special Projects		-	-	-	105,000	32,000	90,000	58,000	181.3%
Total Departmental Expenses		1,478,521	1,447,170	1,477,306	1,567,792	1,429,000	1,457,377	28,377	2.0%
Departmental Profit (Loss)		1,625,886	1,615,008	1,487,857	1,284,817	1,430,000	1,466,623	36,623	2.6%
Departmental Margin		52.4%	52.7%	50.2%	45.0%	50.0%	50.2%	56.3%	1.1%
Handle		\$62,823,132	\$62,774,267	\$58,322,129	\$49,882,655	\$56,580,350	\$54,882,940	(\$1,697,411)	-3.0%
Attendance		152,920	145,428	132,087	120,200	122,668	118,988	(3,680)	-3.0%
Handle Per Person		\$410.82	\$431.65	\$441.54	\$415.00	\$461.25	\$461.25	\$0.00	0.0%

Fair Consolidated Summary

Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
	2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Revenues								
Admissions	563,420	699,041	718,440	720,000	779,570	927,848	148,278	19.0%
Commercial Space Rentals	155,302	186,089	186,327	185,000	182,338	192,000	9,662	5.3%
Concessions	383,200	496,572	440,824	429,000	528,596	555,000	26,405	5.0%
Exhibits	47,350	53,541	87,114	51,000	53,837	57,000	3,163	5.9%
Fair Events (Self promoted)	-	-	10,360	-	-	-	-	0.0%
Miscellaneous	374,037	437,466	487,060	491,300	427,812	453,151	25,339	5.9%
Total Fair Revenues	1,523,309	1,872,709	1,930,125	1,876,300	1,972,153	2,185,000	212,847	10.8%
Operating Expenses								
Payroll & Related								
Administration and Marketing	8,893	13,294	11,319	165,650	176,715	177,777	1,062	0.6%
Fair Events (Self Promoted)	-	-	588	-	-	-	-	0.0%
Attendance Operations - Fair	108,159	127,935	124,519	77,012	55,983	58,000	2,016	3.6%
Miscellaneous Fair Expense	15,231	15,889	14,663	16,740	12,791	23,000	10,209	79.8%
Exhibits Expense	182,405	185,517	185,954	87,528	67,371	121,000	53,630	79.6%
Fair Entertainment Expense	28,341	31,414	22,348	30,968	28,496	29,000	504	1.8%
Total Payroll and Related	343,029	374,049	359,391	377,898	341,356	408,777	67,421	19.8%
Supplies & Services								
Administration and Marketing	79,436	117,868	109,598	118,735	133,425	163,000	(269)	-100.0%
Fair Events (Self Promoted)	-	-	53,689	-	269	-	29,575	22.2%
Attendance Operations - Fair	221,221	234,947	246,428	247,079	249,365	257,000	7,635	3.1%
Miscellaneous Fair Expense	84,972	72,893	80,321	101,413	84,251	87,000	2,750	3.3%
Premium (Cash Awards/Prizes) Expense	60,579	56,776	67,088	68,500	55,667	58,000	2,333	4.2%
Exhibits Expense	126,166	149,720	162,527	156,118	137,530	142,000	4,470	3.3%
Fair Entertainment Expense	496,874	523,582	522,646	527,146	517,180	536,000	18,819	3.6%
Total Supplies and Services	1,069,248	1,155,786	1,242,297	1,218,991	1,177,687	1,242,999	36,007	3.1%
Promotion & Advertising								
Administration and Marketing	260,422	299,100	294,850	292,591	313,110	337,247	24,137	7.7%
Total Promotion & Advertising	260,422	299,100	294,850	292,591	313,110	337,247	60,144	19.2%
Total Fair Expenses	1,672,699	1,828,935	1,896,538	1,889,480	1,832,153	1,989,023	84,281	4.6%
Departmental Profit (Loss)	(149,390)	43,774	33,587	(13,180)	140,000	195,976	144,425	103.2%
Margin %	-9.8%	2.3%	1.7%	-0.7%	7.1%	9.0%	1.9%	0.3%
Attendance				125,000	120,646	130,000	9,354	7.8%

Fair

Account #	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
Fair-Revenues									
Fair-Admissions Revenue									
410.001	Regular Fair Admission	494,681	633,703	575,531	575,000	625,719	750,920	125,201	20.0%
410.002	Advance Admission Sales	32,925	32,874	46,372	110,000	41,864	48,144	6,280	15.0%
410.003	Discount Admission Sales	-	-	60,632	-	72,458	83,326	10,869	15.0%
410.004	Participant Tickets	3,796	3,672	3,455	-	195	224	29	15.0%
410.005	Concert Admissions	32,018	28,792	32,450	35,000	39,334	45,234	5,900	15.0%
410.006	Picnics/Parties	-	-	-	-	-	-	-	0.0%
Subtotal		563,420	699,041	718,440	720,000	779,570	927,848	148,278	19.0%
Fair-Commercial Space Rentals Revenue									
415.001	Inside Space Rental	109,995	142,925	143,308	145,000	140,319	147,880	7,561	5.4%
415.002	Outside Space Rental	43,608	41,164	41,619	40,000	40,069	42,072	2,003	5.0%
415.003	Special Days Booth Rental	1,700	2,000	1,400	-	1,950	2,048	98	5.0%
Subtotal		155,302	186,089	186,327	185,000	182,338	192,000	9,662	5.3%
Fair-Concession Revenue									
421.001	Carnival Revenue	165,068	227,910	222,765	220,000	279,751	293,714	13,963	5.0%
421.002	Carnival - Pre Sale	17,616	19,768	19,668	19,000	25,866	27,159	1,293	5.0%
422.000	Food Concessions	148,092	182,306	198,392	190,000	222,979	234,128	11,149	5.0%
422.001	Concessions - Ovations	52,424	66,588	-	-	-	-	-	0.0%
423.000	Non Food Concessions	-	-	-	-	-	-	-	0.0%
Subtotal		383,200	496,572	440,824	429,000	528,596	555,000	26,405	5.0%
Fair-Exhibit Revenue									
431.000	Entry Fees	24,130	28,729	32,838	30,000	36,888	39,203	2,315	6.3%
431.001	Horse Show Entries	-	295	-	-	-	-	-	0.0%
431.002	Horse Show Lab Testing Fees	-	-	-	-	-	-	-	0.0%
432.000	Sponsored & Donated Awards	10,891	10,787	12,925	11,000	12,259	12,872	613	5.0%
433.000	Exhibit Guide Revenue	-	-	-	-	-	-	-	0.0%
434.000	Art Show Sales	5,695	10,079	7,375	8,000	152	160	8	5.0%
434.001	Literary Arts - Anthology Book Sales	820	550	714	-	330	346	16	5.0%
435.000	Entry Processing Fees	382	665	-	-	479	503	24	5.0%
436.000	Livestock Bedding Fees	2,970	-	-	1,000	50	53	3	5.0%
436.001	Livestock Insurance	2,399	2,384	2,170	1,000	3,555	3,733	178	5.0%
437.000	Lock Sales - Livestock	64	52	168	-	125	131	6	5.0%
438.000	SNAP-ED Grant	-	-	30,924	-	-	-	-	0.0%
Subtotal		47,350	53,541	87,114	51,000	53,837	57,000	3,163	5.9%

Fair

Account #	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
Fair-Non Fair Events (Self Promoted)									
461.000	Admissions	-	-	10,213	-	-	-	-	0.0%
462.000	Booth Space	-	-	45	-	-	-	-	0.0%
463.000	Concessions	-	-	-	-	-	-	-	0.0%
464.000	Parking	-	-	-	-	-	-	-	0.0%
465.000	Sponsors/Donations	-	-	-	-	-	-	-	0.0%
466.000	Other	-	-	102	-	-	-	-	0.0%
Subtotal		-	-	10,360	-	-	-	-	0.0%
Fair-Miscellaneous Fair Revenue									
471.000	Parking	177,235	209,750	225,430	225,000	215,115	228,486	13,371	6.2%
471.001	Participant Parking	-	20	-	-	-	-	-	0.0%
472.000	Fair Program Revenue	-	-	-	-	-	-	-	0.0%
473.000	Utility Fee Reimbursement	5,200	5,050	4,915	5,000	4,965	5,213	248	5.0%
473.001	Health Department Permits - Fair	3,038	3,234	3,852	3,500	8,667	9,100	433	5.0%
473.002	CFSA Insurance - Fair	707	3,054	3,865	3,800	2,809	2,949	140	5.0%
477.000	RV Parking/Camping	14,675	15,350	15,245	15,000	14,950	15,698	748	5.0%
478.000	Other - Ticket Fees	13,182	15,014	11,702	14,000	(1,292)	-	1,292	-100.0%
478.001	Merchandise Program	-	5,064	3,413	-	22	-	(22)	-100.0%
479.000	Sponsorships	160,000	180,930	218,638	225,000	182,576	191,705	9,129	5.0%
Subtotal		374,037	437,466	487,060	491,300	427,812	453,151	25,339	5.9%
Total Fair Revenues		1,523,309	1,872,709	1,930,125	1,876,300	1,972,153	2,185,000	212,847	10.8%

Fair

Account #	Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Fair-Administration and Marketing									
Payroll & Related									
541.000	Salaries & Wages - Permanent	-	-	-	126,844	96,815	153,957	57,142	59.0%
541.001	Salaries & Wages - Temporary	7,617	11,796	10,105	14,000	43,962	-	(43,962)	-100.0%
541.002	Salaries & Wages - Overtime	-	-	-	-	500	-	(500)	-100.0%
541.100	Employee Benefits	-	-	-	-	60	-	(60)	-100.0%
541.101	Benefits - Pension	-	-	-	7,000	8,376	2,402	(5,974)	-71.3%
541.102	Benefits - Other	-	-	-	6,000	8,528	1,350	(7,178)	-84.2%
541.200	Payroll Taxes	865	879	815	4,071	11,004	11,892	889	8.1%
541.300	Workers Comp Insurance	412	619	399	7,735	7,469	8,174	705	9.4%
Total Publicity and Marketing		8,893	13,294	11,319	165,650	176,715	177,777	1,062	0.6%
Supplies and Services									
542.000	Professional Services	-	-	3,390	107,000	-	25,000	25,000	100.0%
542.001	Pro Services - Fair	76,562	115,645	95,710	-	118,846	122,984	4,137	3.5%
542.002	Pro Services - Non Fair	-	-	-	-	8,150	8,394	244	3.0%
543.000	Supplies & Expense	2,874	2,223	10,498	11,735	6,429	6,622	193	3.0%
547.002	Coloring / Autograph Book	-	-	-	-	-	-	-	0.0%
Total Supplies and Services		79,436	117,868	109,598	118,735	133,425	163,000	29,575	22.2%
Advertising and Promotions									
544.000	Advertising	-	-	-	207,141	-	-	-	0.0%
544.001	Ads - Fair - TV	79,912	53,045	28,457	-	70,940	77,426	6,485	9.1%
544.002	Ads - Fair - Radio	44,512	61,948	70,875	-	73,776	78,941	5,164	7.0%
544.003	Ads - Fair - Print (inc newspapers)	21,204	40,350	32,548	-	32,147	34,397	2,250	7.0%
544.004	Ads - Fair - On Line	4,850	4,765	17,736	-	19,236	20,582	1,346	7.0%
544.005	Ads - Fair - Static (Billboards)	38,022	48,108	56,524	-	64,900	69,443	4,543	7.0%
544.006	Ads - Fair - Other	1,000	1,739	1,791	-	970	1,038	68	7.0%
544.500	Advertising - Rental	75	-	-	-	-	-	-	0.0%
545.000	Promotional Expense	-	46	1,798	2,000	-	-	-	0.0%
545.001	Promo - Lunches	192	165	40	-	4,257	4,556	298	7.0%
545.002	Promo - Other - Fair	807	125	62	-	592	633	41	7.0%
545.500	Promo - Rental	-	-	-	-	-	-	-	0.0%
546.000	Public Relations Expense	3,581	10,792	13,993	12,500	3,427	3,667	240	7.0%
546.001	Holiday Party	7,305	8,310	10,555	-	-	-	-	0.0%
547.000	Pre Fair Events	163	1,020	797	16,000	-	-	-	0.0%
547.001	Kick Off Party	16,235	17,289	15,342	-	22,607	24,189	1,582	7.0%
547.003	Promotional Booths	997	1,207	-	-	-	-	-	0.0%
547.004	"Swag" Giveaways	-	95	471	-	-	-	-	0.0%
548.000	Sponsorship Expense	51,567	60,098	51,185	64,950	30,257	32,375	2,118	7.0%
548.001	Sponsor Expense - Expo Center	-	-	2,673	-	-	-	-	0.0%
549.000	Credit for Promotional Expense	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	-	0.0%
Total Advertising and Promotions		260,422	299,100	294,850	292,591	313,110	337,247	24,137	7.7%
Total Fair-Administration and Marketing		348,751	430,262	415,766	576,976	623,250	678,024	54,773	8.8%

Fair

Account #	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
Fair-Events Expenses (Self Promoted)									
Payroll and Related									
551.000	Salaries & Wages	-	-	551	-	-	-	-	0.0%
551.100	Employee Benefits	-	-	-	-	-	-	-	0.0%
551.200	Payroll Taxes	-	-	42	-	-	-	-	0.0%
551.300	Workers Compensation Insurance	-	-	(5)	-	-	-	-	0.0%
Total Payroll and Related		-	-	588	-	-	-	-	0.0%
Supplies and Services									
552.000	Supplies & Expense	-	-	50,939	-	269	-	(269)	-100.0%
553.000	Entertainment	-	-	2,750	-	-	-	-	0.0%
554.000	Miscellaneous	-	-	-	-	-	-	-	0.0%
Total Supplies and Services		-	-	53,689	-	269	-	(269)	-100.0%
Total Fair-Events Expenses (Self Promoted)		-	-	54,277	-	269	-	(269)	-100.0%

Fair

Account #	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
Fair-Attendance Expenses									
Payroll and Related									
561.000	Salaries & Wages - Permanent	45,425	46,867	49,247	-	6,772	6,975	203	3.0%
561.001	Salaries & Wages - Temp - Admissions	16,640	27,986	22,811	28,976	17,597	18,125	528	3.0%
561.002	Salaries & Wages - Temp - Janitorial	17,224	18,809	18,217	20,617	19,498	20,083	585	3.0%
561.003	Salaries & Wages - Temp - Guest Services	3,826	5,523	3,714	3,888	5,823	5,998	175	3.0%
561.004	Salaries & Wages - Temp - Receptionists	5,874	6,826	6,017	10,920	334	344	10	3.0%
561.005	Salaries & Wages - Temp - Other Fair	-	1,790	4,454	-	993	1,023	30	3.0%
561.100	Employee Benefits	267	188	87	1,000	-	-	-	0.0%
561.101	Benefits - Pension	2,271	2,334	2,513	2,116	350	360	10	3.0%
561.102	Benefits - Other	5,866	4,417	5,212	-	882	908	26	3.0%
561.200	Payroll Taxes	6,323	7,864	8,038	3,596	1,992	2,052	60	3.0%
561.300	Workers Compensation Insurance	4,443	5,330	4,210	5,899	1,741	2,130	389	22.4%
Total Payroll and Related		108,159	127,935	124,519	77,012	55,983	58,000	2,016	3.6%
Supplies and Services									
562.000	Professional Services - Contracts	141,505	147,984	172,049	172,250	180,826	186,251	5,425	3.0%
563.000	Supplies & Expense	97	322	-	-	-	-	-	0.0%
563.001	Tickets	19,864	29,862	23,235	23,235	14,730	15,171	442	3.0%
563.002	Hand washing Stations	-	-	-	-	-	-	-	0.0%
563.003	Badges	7,971	4,633	4,790	4,790	-	-	-	0.0%
563.004	Signs	3,942	3,989	4,581	4,270	1,072	1,104	32	3.0%
563.005	Equipment Rental	21,344	16,264	19,754	19,754	24,317	25,047	730	3.0%
563.006	Fencing	-	7,781	9,388	9,385	-	-	-	0.0%
563.007	Lodging	-	-	122	121	5,451	5,615	164	3.0%
563.008	Meals - Catering	3,354	2,596	1,474	1,473	522	538	16	3.0%
563.009	Clothing - Uniforms	11,646	15,101	7,273	7,276	11,633	11,982	349	3.0%
563.010	Office Supplies/Equipment	1,961	3,643	2,272	2,175	2,016	2,076	60	3.0%
563.011	Printing	177	815	211	250	8,222	8,469	247	3.0%
563.012	Junior Fair board	196	13	119	100	96	253	157	163.6%
563.013	Guest Services Expenses	-	1,384	28	-	175	180	5	3.0%
564.000	Other	492	562	999	-	237	245	7	3.0%
565.000	Parties/Picnics for Public	-	-	-	-	-	-	-	0.0%
566.000	General Fair Decorations	8,671	-	133	2,000	68	70	2	3.0%
Total Supplies and Services		221,221	234,947	246,428	247,079	249,365	257,000	7,635	3.1%
Total Fair-Attendance Operations		329,380	362,881	370,947	324,091	305,348	315,000	9,651	3.2%

Fair

Account #	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
Fair-Miscellaneous Expenses									
Payroll and Related									
571.000	Parking Lot - Salaries & Wages	15,231	15,889	14,663	16,740	12,791	21,000	8,209	64.2%
571.100	Benefits	-	-	-	-	-	-	-	0.0%
571.200	Payroll Taxes	-	-	-	-	-	2,000	2,000	100.0%
571.300	Workers Compensation Insurance	-	-	-	-	-	-	-	0.0%
Total Payroll and Related		15,231	15,889	14,663	16,740	12,791	23,000	10,209	79.8%
Supplies and Services									
572.000	Program Expense	12,194	7,358	7,619	8,000	-	-	-	0.0%
573.000	Utility Fees	42,028	28,782	30,000	30,000	30,316	31,225	909	3.0%
574.000	Taxes, WC, Benefits	2,175	2,632	2,217	2,863	1,827	1,881	55	3.0%
575.000	Travel - Fair Specific	-	1,198	776	-	1,236	1,273	37	3.0%
576.000	Fair Store Expense	-	-	2,221	2,500	-	222	222	100.0%
577.000	Parking Expenses other than Salaries	-	-	-	-	-	-	-	0.0%
578.000	Permits & Insurance	5,424	7,739	7,151	8,000	8,468	8,722	254	3.0%
579.000	Commercial & Concession Expense	278	1,224	3,914	4,000	-	-	-	0.0%
579.001	Tent & Booth Rental	14,000	13,854	14,087	35,000	25,443	26,206	763	3.0%
579.002	Wages - Commercial & Concessions	3,374	4,517	1,028	5,450	1,894	1,951	57	3.0%
579.003	Com & Concessions - Pro Services	5,500	5,590	11,310	5,600	15,068	15,520	452	3.0%
Total Supplies and Services		84,972	72,893	80,321	101,413	84,251	87,000	2,750	3.3%
Total Miscellaneous Fair Expenses		100,203	88,782	94,984	118,153	97,042	110,000	12,958	13.4%

Fair

Account #	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
Fair-Premium (Cash Awards & Prizes)									
Supplies and Services									
581.000	Cash Awards	51,303	50,090	55,091	57,000	49,127	51,092	1,965	4.0%
582.000	Trophies, medals and ribbons	6,661	4,624	11,622	10,000	6,197	6,551	354	5.7%
582.001	Ribbons/Trophies - Horse Show	906	632	375	-	293	305	12	4.0%
583.000	Sponsored Cash Awards	-	-	-	-	50	52	2	4.0%
584.000	Sponsored Trophies, medals and ribbons	1,709	1,430	-	1,500	-	-	-	0.0%
584.001	Sponsored - Horse Show	-	-	-	-	-	-	-	0.0%
585.000	Other	-	-	-	-	-	-	-	0.0%
Total Fair-Premium Expenses		60,579	56,776	67,088	68,500	55,667	58,000	2,333	4.2%

Fair

Account #	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
Fair-Exhibits Expenses									
Payroll and Related									
631.000	Wages - Permanent	77,355	79,009	83,207	-	11,426	27,000	15,574	136.3%
631.001	Wages - Temporary	-	-	-	-	3,000	22,000	19,000	633.3%
631.002	Wages - Agriculture	-	-	-	-	-	-	-	0.0%
631.003	Wages - Floral Arts	12,547	12,364	12,487	12,250	12,063	12,000	(63)	-0.5%
631.004	Wages - Home Arts	8,230	8,522	9,007	8,710	8,780	10,000	1,220	13.9%
631.005	Wages - Culinary Arts	8,035	7,469	7,990	9,000	7,708	9,000	1,293	16.8%
631.006	Wages - Fine Arts	-	-	250	-	-	8,000	8,000	100.0%
631.007	Wages - Youth Exhibits	8,643	9,026	2,533	2,000	858	3,000	2,143	249.9%
631.008	Wages - Youth Livestock	4,261	4,625	2,309	1,800	3,884	2,500	(1,384)	-35.6%
631.009	Wages - Professional Gardens	-	-	-	-	-	-	-	0.0%
631.010	Wages - Other Exhibits	-	-	423	-	-	-	-	0.0%
631.011	Wages - Entries	18,668	20,135	20,484	20,250	2,642	2,722	79	3.0%
631.012	Wages - Sustainable Living	1,681	1,530	2,145	2,000	2,880	2,000	(880)	-30.6%
631.013	Wages - Horse Show	-	-	-	-	1,200	1,236	36	3.0%
631.014	Wages - Technology	-	-	915	1,080	2,170	10,000	7,830	360.8%
631.100	Employee Benefits	434	249	116	-	120	126	6	5.0%
631.101	Benefits - Pension	15,445	15,791	17,076	12,000	2,395	2,515	120	5.0%
631.102	Benefits - Other	9,163	8,459	9,973	5,897	1,292	1,357	65	5.0%
631.200	Payroll Taxes	10,668	10,896	11,221	7,402	5,377	5,646	269	5.0%
631.300	Workers Compensation	7,275	7,443	5,817	5,139	1,575	1,899	324	20.6%
Total Exhibits		182,405	185,517	185,954	87,528	67,371	121,000	53,630	79.6%
Supplies and Services									
632.000	Judges - Exhibits	-	-	-	-	-	-	-	0.0%
632.002	Judges - Agriculture	50	50	50	50	50	52	2	3.0%
632.003	Judges - Floral Arts	1,035	1,080	820	1,000	900	927	27	3.0%
632.004	Judges - Home Arts	1,145	1,540	1,520	1,700	1,385	1,427	42	3.0%
632.005	Judges - Culinary Arts	1,705	1,815	1,918	1,000	1,445	1,488	43	3.0%
632.006	Judges - Fine Arts	1,025	975	650	500	1,440	1,483	43	3.0%
632.007	Judges - Youth Exhibits	1,850	475	500	750	700	721	21	3.0%
632.008	Judges - Youth Livestock	4,106	4,502	4,361	4,500	4,006	4,126	120	3.0%
632.009	Judges - Gardens	50	50	-	50	-	-	-	0.0%
632.010	Judges - Other	-	1,300	-	100	-	-	-	0.0%
632.011	Judges - New Technology	150	-	-	300	-	-	-	0.0%
632.012	Judges - Sustainable Living	175	75	-	200	200	206	6	3.0%
632.013	Judges - Horse Show	635	309	457	500	350	361	11	3.0%
632.014	Judges - Piano Competition	-	-	1,200	1,200	1,200	1,236	36	3.0%
633.000	Professional Services	-	-	-	-	-	-	-	0.0%
633.001	Pro Services - Entries	-	-	-	-	-	-	-	0.0%
633.002	Pro Services - Agriculture	-	-	-	-	-	-	-	0.0%
633.003	Pro Services - Floral Arts	-	-	-	-	-	-	-	0.0%
633.004	Pro Services - Home Arts	-	-	150	-	-	-	-	0.0%

Fair

Account #	Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
633.005	Pro Services - Culinary Arts	-	-	60	-	-	-	-	0.0%
633.006	Pro Services - Fine Arts	9,800	11,000	11,000	12,000	12,000	12,360	360	3.0%
633.007	Pro Services - Youth Exhibits	-	-	7,000	7,000	7,000	7,210	210	3.0%
633.008	Pro Services - Youth Livestock	9,029	8,600	6,950	8,700	7,301	7,520	219	3.0%
633.009	Pro Services - Sustainable Living	4,500	4,500	4,700	4,500	4,500	4,635	135	3.0%
633.010	Pro Services - Set Up	-	-	-	-	-	-	-	0.0%
633.012	Pro Services - New Technology	7,600	7,500	7,500	7,500	7,500	7,725	225	3.0%
633.013	Pro Services - Horse Show	400	1,600	2,051	1,600	-	-	-	0.0%
633.014	Pro Services - Piano Contest	600	600	650	700	650	670	20	3.0%
634.000	Supplies & Expense	-	648	(46)	-	-	-	-	0.0%
634.001	Sup & Exp - Entry Processing	7,528	4,940	4,718	4,168	2,242	2,309	67	3.0%
634.002	Sup & Exp - Agriculture	20	-	-	-	-	-	-	0.0%
634.003	Sup & Exp - Floral Arts	1,020	587	737	1,000	956	985	29	3.0%
634.004	Sup & Exp - Home Arts	467	-	387	500	596	614	18	3.0%
634.005	Sup & Exp - Culinary Arts	894	1,134	1,174	1,200	1,911	1,968	57	3.0%
634.006	Sup & Exp - Fine Arts	4,823	4,631	3,749	3,500	4,937	5,085	148	3.0%
634.007	Sup & Exp - Youth Exhibits	661	1,065	1,852	1,850	1,998	2,058	60	3.0%
634.008	Sup & Exp - Youth Livestock	14,263	14,955	5,549	5,500	31,705	32,656	951	3.0%
634.009	Sup & Exp - Gardens	-	-	-	-	-	-	-	0.0%
634.010	Sup & Exp - Other	1,259	1,508	1,416	1,500	1,001	1,031	30	3.0%
634.011	Sup & Exp - Special Contests	1,000	1,200	-	-	-	-	-	0.0%
634.012	Sup & Exp - Sustainable Living	432	216	108	200	102	106	3	3.0%
634.013	Sup & Exp - Horse Show	796	1,761	676	750	1,337	1,377	40	3.0%
634.014	Sup & Exp - Technology	381	549	52	10,100	-	-	-	0.0%
635.000	Tent & Booth Rental	29,068	27,694	45,053	50,000	12,678	13,058	380	3.0%
636.000	Decorations	847	2,756	(50)	1,000	14,000	14,420	420	3.0%
636.001	Fair Signs & Banners	-	-	-	-	578	940	362	62.7%
637.000	Exhibit Guidebook	9,071	6,171	7,377	7,500	6,079	6,262	182	3.0%
637.001	Coloring Contest Book	-	-	1,290	-	-	-	-	0.0%
638.000	Other	-	-	144	-	285	294	9	3.0%
638.001	Art Show - Payment to Seller	4,574	8,076	5,980	7,000	2,656	2,736	80	3.0%
638.002	SNAP-ED Program	-	-	27,118	-	24	24	0	0.1%
638.003	Investment in Durable Goods	5,207	25,858	3,705	6,500	3,818	3,933	115	3.0%
Total Supplies and Services		126,166	149,720	162,527	156,118	137,530	142,000	4,470	3.3%
Total Fair-Exhibit Expenses		308,571	335,237	348,482	243,646	204,900	263,000	58,100	28.4%

Fair

Account #	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
Fair-Entertainment Expenses									
Payroll and Related									
661.000	Salaries & Wages	15,609	18,390	13,434	19,200	17,073	17,585	512	3.0%
661.001	Costume Characters	1,784	1,981	1,613	2,100	1,928	1,985	58	3.0%
661.002	Fair Contests	3,762	2,419	832	1,275	2,268	2,336	68	3.0%
661.100	Benefits	4,360	5,481	4,307	5,481	5,460	5,273	(187)	-3.4%
661.200	Payroll Taxes	1,603	1,855	1,330	1,727	1,768	1,821	53	3.0%
661.300	Workers Compensation Insurance	1,222	1,287	832	1,185	-	-	-	0.0%
Total Payroll and Related		28,341	31,414	22,348	30,968	28,496	29,000	504	1.8%
Supplies and Services									
662.000	Professional Services	42,125	63,615	70,500	155,500	76,362	67,651	(8,710)	-11.4%
662.001	Sound	58,039	42,500	42,500	-	8,928	9,195	268	3.0%
662.002	Light	41,860	47,042	46,500	-	45,500	46,865	1,365	3.0%
663.000	Supplies & Expense	19,280	14,112	12,444	11,646	10,852	11,178	326	3.0%
665.000	Grounds Acts & Entertainment	148,545	166,143	161,733	170,000	191,461	200,000	8,539	4.5%
666.000	Grandstand Entertainment	187,025	189,000	188,969	190,000	183,000	200,000	17,000	9.3%
667.000	Other	-	1,170	-	-	1,078	1,110	32	3.0%
Total Supplies and Services		496,874	523,582	522,646	527,146	517,180	536,000	18,819	3.6%
Total Fair-Entertainment Expenses		525,215	554,996	544,994	558,114	545,677	565,000	19,323	3.5%



San Mateo County Event Center
2016 Annual Forecast and Capital Budget

Parking and RV

Account #	Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Revenues									
492.001	Patron Parking	-	-	-	-	447,096	1,331,779	884,683	197.9%
492.002	Exhibitor Parking	-	-	-	-	4,986	-	(4,986)	-100.0%
492.003	Tail Gating Permits	-	-	-	-	2,960	-	(2,960)	-100.0%
492.004	Monthly Parking Contracts	-	-	-	-	339,400	534,996	195,596	57.6%
492.005	RV Parking	-	-	-	-	35,073	119,850	84,777	241.7%
492.006	Storage Lot	-	-	-	-	19,595	84,375	64,780	330.6%
492.007	Miscellaneous Income	-	-	-	-	7,890	-	(7,890)	-100.0%
Total Income		-	-	-	-	857,000	2,071,000	1,214,000	141.7%
Payroll & Related									
598.001	Wages - Permanent	-	-	-	-	-	-	-	0.0%
598.002	Wages - Temporary	-	-	-	-	35,746	68,141	32,395	90.6%
598.003	Wages - Overtime	-	-	-	-	115,038	226,200	111,162	96.6%
598.004	Benefits - Pension	-	-	-	-	1,500	1,500	-	0.0%
598.005	Benefits - Other	-	-	-	-	-	756	756	100.0%
598.006	Payroll Taxes	-	-	-	-	8,919	7,970	(949)	-10.6%
598.007	Workers Compensation Insurance	-	-	-	-	15,149	22,632	7,483	49.4%
598.008	Payroll Outside Agency	-	-	-	-	2,648	14,301	11,653	440.1%
Total Payroll & Related		-	-	-	-	179,000	341,500	162,500	90.8%
Supplies and Services									
598.010	Professional Services	-	-	-	-	25,380	-	(25,380)	-100.0%
598.011	Equipment Rentals	-	-	-	-	-	48,500	48,500	100.0%
598.012	Equipment	-	-	-	-	12,658	-	(12,658)	-100.0%
598.013	Miscellaneous Expense	-	-	-	-	84	6,000	5,916	7019.1%
598.014	Printing and Stationery	-	-	-	-	2,143	-	(2,143)	-100.0%
598.015	Telephone	-	-	-	-	-	-	-	0.0%
598.016	Signage	-	-	-	-	4,127	-	(4,127)	-100.0%
598.017	Office Supplies	-	-	-	-	-	2,400	2,400	100.0%
598.018	Uniforms	-	-	-	-	596	600	4	0.6%
598.019	Cash Over (Short)	-	-	-	-	12	3,000	2,989	25987.0%
Total Supplies and Services		-	-	-	-	45,000	60,500	15,500	34.4%
Total Departmental Expenses		-	-	-	-	224,000	402,000	178,000	79.5%
Departmental Profit (Loss)		-	-	-	-	633,000	1,669,000	1,036,000	163.7%
Margin %		0.0%	0.0%	0.0%	0.0%	73.9%	80.6%	6.7%	0.1%



San Mateo County Event Center
2016 Annual Forecast and Capital Budget

Other Income

Account #	Account Description	2015 Annual Forecast			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
Revenues									
495.100	Interest Earnings	-	-	-	12,000	12	-	(12)	-100.0%
495.101	Interest - County and State Pools	11,175	8,478	8,670	-	11,460	12,019	559	4.9%
495.102	Interest - CD's	2,420	661	(47)	-	89	89	-	0.0%
495.103	Interest - Other	2,156	2,047	2,652	-	-	-	-	0.0%
496.000	Sponsorships - Non Fair	250	250	3,924	2,500	3,791	3,791	-	0.0%
498.000	Other	996	1,120	258	-	(2,407)	2,993	5,400	-224.3%
498.001	Cell Phone Tower Commission	33,840	50,110	51,563	52,196	53,109	53,109	-	0.0%
498.002	Credit Card Fees	-	-	486	-	(52)	-	52	-100.0%
499.999	Revenue Clearing	-	-	-	-	-	-	-	0.0%
Total Income		50,837	62,667	67,506	66,696	66,000	72,000	5,999	9.1%



**San Mateo County Event Center
2016 Annual Forecast and Capital Budget**

Administration

Account #	Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Payroll & Related									
501.000	Salaries & Wages - Permanent	636,681	675,049	717,973	815,268	906,339	1,149,116	242,777	26.8%
502.000	Salaries & Wages - Temporary	8,259	6,400	473	4,950	26,121	26,474	353	1.4%
502.002	Salaries & Wages - Overtime	-	-	-	-	-	3,500	3,500	100.0%
503.000	Compensated Absences Expense	26,432	12,944	48,354	34,706	45,000	45,000	-	0.0%
503.100	Employee Benefits	-	-	-	-	332	-	(332)	-100.0%
503.101	Benefits - Pension	118,865	116,376	107,312	84,000	85,229	105,606	20,377	23.9%
503.102	Benefits - Other	48,316	72,615	85,473	128,977	153,369	196,352	42,983	28.0%
503.200	Payroll Taxes	46,836	48,545	52,184	62,747	70,664	90,200	19,537	27.6%
503.300	Workers Comp	33,513	35,171	27,877	43,060	47,436	42,098	(5,338)	-11.3%
503.301	Payroll Outside Agency	-	-	-	-	7,510	-	(7,510)	-100.0%
Total Payroll & Related		918,900	967,102	1,039,645	1,173,708	1,342,000	1,658,347	316,347	23.6%
Supplies & Services									
504.000	Professional Services-Legal	87,679	92,128	234,726	15,000	183,420	94,205	(89,215)	-48.6%
504.001	Professional Services-Other	-	-	-	17,700	69,312	24,000	(45,312)	-65.4%
505.000	Meeting Expenses	2,362	15,118	5,276	5,000	1,169	6,000	4,831	413.3%
506.000	Traveling - Training Employees	20,206	30,447	27,097	33,000	10,913	6,000	(4,913)	-45.0%
506.001	Travel & Entertainment - GM	15,920	10,885	21,079	17,000	3,167	6,000	2,833	89.5%
506.002	Travel & Entertainment - Board	3,362	2,581	3,159	-	492	2,400	1,908	388.2%
507.000	Admin - Supplies & Expense	-	4,502	3,195	-	539	-	(539)	-100.0%
507.001	Office Supplies	29,258	26,071	35,545	31,800	31,463	36,000	4,537	14.4%
507.002	Equipment Rentals	18,271	9,386	11,224	12,000	9,007	10,200	1,193	13.2%
507.003	Printing and Stationery	9,696	-	3,699	9,000	4,946	6,000	1,054	21.3%
507.004	Computer Equipment (hardware/software)	16,861	29,471	50,619	32,300	88,760	90,000	1,240	1.4%
507.005	Employee Meals	-	-	-	1,800	465	600	135	29.0%
507.006	Employee Relations (Holiday Party)	-	-	-	6,500	11,352	-	(11,352)	-100.0%
508.000	Telephone & Postage	265	421	55	-	-	-	-	0.0%



**San Mateo County Event Center
2016 Annual Forecast and Capital Budget**

Administration

Account #	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
508.001	Telephone	22,614	30,488	31,688	30,000	34,448	36,000	1,552	4.5%
508.002	Internet	18,891	19,978	22,203	9,600	48,171	60,000	11,829	24.6%
508.003	Postage	9,365	5,763	10,235	9,000	6,712	1,200	(5,512)	-82.1%
509.000	Dues & Subscriptions	16,671	16,191	15,732	17,000	17,507	14,400	(3,107)	-17.7%
510.000	Insurance	-	-	22	-	-	-	-	0.0%
510.001	General Liability Insurance	88,717	78,490	79,227	86,763	78,371	83,653	5,283	6.7%
510.002	Auto Insurance	8,314	6,803	5,554	5,682	3,698	6,000	2,302	62.3%
510.003	Insurance - Other	10,294	17,383	11,969	14,185	9,302	7,200	(2,102)	-22.6%
511.000	Miscellaneous	-	35	10	-	(638)	6,000	6,638	-1039.9%
511.001	Bank Fees	5,247	5,838	12,497	24,000	13,064	7,356	(5,707)	-43.7%
511.002	Payroll Fees	1,191	1,335	2,869	12,000	7,256	9,000	1,744	24.0%
511.003	Finance Charges	884	500	3,953	-	2,624	2,400	(224)	-8.5%
511.004	Credit Card Fees	24,995	36,927	38,063	24,000	37,527	30,244	(7,283)	-19.4%
512.000	Unemployment Insurance	26,684	7,479	7,399	10,000	4,495	9,000	4,505	100.2%
513.000	Audit Expense	19,000	19,210	21,987	19,210	32,422	30,000	(2,422)	-7.5%
514.000	Bad Debt Expense	2,579	2,872	2,961	-	40	4,795	4,755	11887.5%
Total Supplies & Services		459,327	470,302	662,040	442,540	710,000	588,653	(121,346)	-17.1%
Special Projects									
514.001	Special Projects	-	-	-	-	-	50,000	50,000	100.0%
Total Special Projects		-	-	-	-	-	50,000	50,000	100.0%
Total Departmental Expenses		1,378,227	1,437,405	1,701,686	1,616,248	2,052,000	2,297,000	245,000	11.9%



**San Mateo County Event Center
2016 Annual Forecast and Capital Budget**

Sales and Marketing

Account #	Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Payroll & Related									
600.001	Wages - Permanent	-	-	-	-	139,605	135,264	(4,341)	-3.1%
600.002	Wages - Temporary	-	-	-	-	-	-	-	0.0%
600.003	Wages - Overtime	-	-	-	-	-	-	-	0.0%
600.004	Benefits - Pension	-	-	-	-	1,747	6,396	4,650	266.2%
600.005	Benefits - Other	-	-	-	-	5,559	16,145	10,586	190.4%
600.006	Payroll Taxes	-	-	-	-	15,320	10,424	(4,896)	-32.0%
600.007	Workers Compensation Insurance	-	-	-	-	1,769	5,770	4,001	226.2%
600.008	Payroll Outside Agency	-	-	-	-	-	-	-	0.0%
Total Payroll & Related		-	-	-	-	164,000	174,000	10,000	6.1%
Supplies & Services									
600.021	Dues and Subscriptions	-	-	-	-	420	2,400	1,980	471.4%
600.022	Seminars and Registrations	-	-	-	-	2,965	3,600	635	21.4%
600.023	Travel Expenses	-	-	-	-	3,067	6,000	2,933	95.6%
600.024	Printing and Stationery	-	-	-	-	300	1,200	900	300.0%
600.025	Office Supplies	-	-	-	-	75	300	225	300.0%
600.026	Postage	-	-	-	-	75	300	225	300.0%
600.027	Telephone	-	-	-	-	300	1,200	900	300.0%
600.028	Miscellaneous	-	-	-	-	150	600	450	300.0%
600.029	Meeting Expenses	-	-	-	-	648	2,400	1,752	270.4%
Total Supplies & Services		-	-	-	-	8,000	18,000	10,000	125.0%
Advertising and Promotion									
600.010	Print Media	-	-	-	-	28,856	18,000	(10,856)	-37.6%
600.011	Web Advertising	-	-	-	-	2,605	-	(2,605)	-100.0%
600.012	Outdoor Billboards	-	-	-	-	-	-	-	0.0%
600.013	Radio and TV	-	-	-	-	-	-	-	0.0%
600.014	Other Advertising	-	-	-	-	3,851	-	(3,851)	-100.0%
600.015	Agency Fees	-	-	-	-	-	-	-	0.0%
600.016	Direct Mail	-	-	-	-	-	-	-	0.0%
600.017	Public Relations - Publicity	-	-	-	-	158	-	(158)	-100.0%
600.018	Other Selling Aids	-	-	-	-	-	-	-	0.0%
600.019	Entertainment	-	-	-	-	1,529	6,000	4,471	292.4%
600.020	Production Costs	-	-	-	-	-	-	-	0.0%
Total Advertising and Promotion		-	-	-	-	37,000	24,000	(10,856)	-29.3%
Total Departmental Expenses		-	-	-	-	209,000	216,000	9,144	4.4%



San Mateo County Event Center
2016 Annual Forecast and Capital Budget

Maintenance

Account Number	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
Payroll & Related									
521.000	Salaries & Wages- Permanent	730,362	779,454	808,194	772,600	786,422	789,531	3,109	0.4%
521.001	Compensated Absences Expense	-	-	-	-	-	-	-	0.0%
522.000	Salaries & Wages - Temporary	3,956	-	-	1,500	282	-	(282)	-100.0%
522.002	Salaries & Wages - Overtime	-	-	-	-	2,000	28,000	26,000	1300.0%
522.100	Employee Benefits	-	-	-	-	-	66	66	100.0%
522.101	Benefits - Pension	84,565	87,622	90,965	104,704	84,118	85,753	1,635	1.9%
522.102	Benefits - Other	112,203	142,321	164,288	165,000	193,241	178,212	(15,029)	-7.8%
522.200	Payroll Taxes	54,170	59,534	63,926	59,219	61,440	62,340	901	1.5%
522.300	Workers Compensation Insurance	38,551	39,811	30,816	40,640	43,497	42,098	(1,399)	-3.2%
522.301	Payroll Outside Agency	-	-	-	-	-	-	-	0.0%
Total Payroll & Related		1,023,808	1,108,742	1,158,189	1,143,663	1,171,000	1,186,000	15,000	1.3%
Supplies & Services									
523.000	Professional Services	22,566	15,645	12,552	26,393	4,451	4,585	133	3.0%
523.001	Pro Services - Landscaping	-	-	128	-	-	6,000	6,000	100.0%
523.002	Pro Services - Other	9,363	13,294	17,042	-	15,786	7,710	(8,076)	-51.2%
524.000	Rent - Land & Buildings	-	-	-	-	-	-	-	0.0%
525.000	Equipment Rentals	1,662	2,847	1,329	5,000	-	1,668	1,668	100.0%
527.000	Temporary Electrical	-	-	-	-	-	-	-	0.0%
528.000	Utilities	-	-	3,299	-	-	-	-	0.0%
528.001	Power	248,825	280,709	332,680	375,000	326,353	329,750	3,398	1.0%
528.002	Water	61,534	73,028	57,396	58,000	51,567	49,391	(2,176)	-4.2%
528.003	Gas-Other	8,130	6,561	10,350	12,000	10,977	10,549	(428)	-3.9%
529.000	Equipment Repairs & Maintenance	178	-	1,567	-	837	862	25	3.0%
529.001	Fuel & Oil	15,604	30,893	12,497	12,000	11,573	11,753	180	1.6%
529.002	Miscellaneous	25,607	24,748	25,077	12,000	2,300	2,369	69	3.0%
529.003	Equipment Rentals	654	130	3,212	6,000	15,492	15,956	465	3.0%
529.004	Kitchen Equipment	415	4,050	-	-	1,166	1,200	35	3.0%
529.005	Printing and Stationery	-	-	-	6,000	1,145	1,179	34	3.0%
529.006	Telephone	-	-	-	600	136	141	4	3.0%
529.007	Postage	-	-	-	600	-	-	-	0.0%
529.008	Vehicles	-	-	-	6,000	10,253	10,435	182	1.8%



San Mateo County Event Center
2016 Annual Forecast and Capital Budget

Maintenance

Account Number	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
529.009	Office Supplies	-	-	-	3,600	600	618	18	3.0%
529.010	Dues and Subscriptions	-	-	-	2,400	309	318	9	3.0%
529.011	Travel & Employee Training	-	-	-	6,000	5,159	5,314	155	3.0%
530.000	Maintenance Supplies and Expenses	-	-	-	-	410	422	12	3.0%
530.001	Building Supplies	57,988	47,164	28,801	30,000	15,081	15,534	452	3.0%
530.002	Electrical Supplies	14,461	6,968	3,722	9,600	11,436	11,779	343	3.0%
530.003	Plumbing Supplies	9,168	3,921	3,472	9,600	10,840	11,120	280	2.6%
530.004	Janitorial Supplies	36,630	28,657	41,023	45,600	43,890	44,720	829	1.9%
530.005	Landscaping	13,475	15,246	2,037	6,000	3,093	3,186	93	3.0%
530.006	Tools & Equipment	3,234	3,262	9,770	6,000	14,292	14,721	429	3.0%
530.007	Maintenance Contracts	12,822	11,166	16,319	6,000	16,426	16,918	493	3.0%
530.008	Floor Covering Supplies	-	-	-	6,000	8,294	8,543	249	3.0%
530.009	Air Conditioning and Refrigeration	-	-	-	6,000	15,243	15,701	457	3.0%
530.010	Equipment Repair and Maintenance	-	-	-	-	8,146	8,275	129	1.6%
530.011	Uniforms	-	-	-	-	16	3,000	2,984	19130.8%
531.000	Trash Removal	58,405	69,080	74,144	75,000	74,728	80,283	5,556	7.4%
Total Supplies & Services		600,722	637,368	656,415	731,393	680,000	694,000	14,000	2.1%



San Mateo County Event Center
2016 Annual Forecast and Capital Budget

Maintenance

Account Number	Account Description	Actual			2015		2016 Budget	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook		\$ Amount	% Change
Special Projects									
533.000	Special Repairs	-	-	-	-	28,094	230,000	201,906	718.7%
533.001	Expo Hall Upgrades - 2013/2014	-	14,457	38,043	245,000	-	-	-	0.0%
533.002	Admin Office - 2013	13,124	134,648	978	-	-	-	-	0.0%
533.003	Barn Improvements - 2014	-	0	-	-	157,900	-	(157,900)	-100.0%
533.004	Asphalt Repairs - 2013/2014	25,848	22,696	48,833	100,000	-	-	-	0.0%
533.005	Re-roof Sequoia - 2014	1,571	-	15,725	-	25,000	-	(25,000)	-100.0%
533.006	New Facility Signage - 2013	129,486	-	-	-	-	-	-	0.0%
533.007	Meeting Pavillion Restrooms - 2013	3,749	-	-	-	-	-	-	0.0%
533.008	Facility Entrance Signage - 2013/2014	214,045	1,469	-	-	-	-	-	0.0%
533.009	Expo Hall Restrooms - 2013	646	-	-	-	59	-	(59)	-100.0%
533.010	Expo Hall Sound System - 2013	-	-	-	-	-	-	-	0.0%
533.011	Meeting Pavillion Sound System - 2013	4,827	-	-	-	-	-	-	0.0%
533.012	Re-roof Admin/Gutters - 2014	6,641	-	30,691	-	-	-	-	0.0%
533.013	Pedestrian Entrances - Expo/Fiesta - 201	9,146	12,319	-	-	-	-	-	0.0%
533.014	Security Camera's - 2013/2014	177,777	24,861	15,175	-	-	-	-	0.0%
533.015	Lighting Retro fit - 2013	7,387	781	-	-	-	-	-	0.0%
533.016	Solar Upgrades - 2013	-	-	-	-	-	-	-	0.0%
533.017	Fiesta Hall Upgrades - 2013	-	27,729	-	-	12,216	-	(12,216)	-100.0%
533.018	Storm Drain / Sewer 2013	-	33,590	500	-	-	-	-	0.0%
533.019	Barn / Wash Racks - 2013	2,750	17,871	-	-	-	-	-	0.0%
533.020	Cypress Hall Repairs/Upgrades - 2013 / 2	44,896	161,049	3,632	-	-	-	-	0.0%
533.021	Parking Lot Infrastructure - 2014	25,843	69,046	58,266	-	-	-	-	0.0%
533.022	Jockey Club Lighting - 2014	4,856	21,383	17,571	-	5,731	-	(5,731)	-100.0%
533.023	Vault Room - 2014	2,138	-	25,149	-	-	-	-	0.0%
533.024	Expo Cafe - 2014	211,262	-	18,716	-	-	-	-	0.0%
533.025	Food Service / Concession Stands - 2014	12,037	94	52,424	-	-	-	-	0.0%
Total Special Projects		898,029	541,993	325,702	345,000	229,000	230,000	1,000	0.4%
Total Departmental Expenses		2,522,559	2,288,103	2,140,307	2,220,056	2,080,000	2,110,000	30,001	1.4%



San Mateo County Event Center
2015 Annual Forecast and Capital Budget

Capital and Other Expenses

Account #	Account Description	Actual			2015		2016	Increase (Decrease) from Outlook	
		2012	2013	2014	Budget	Outlook	Budget	\$ Amount	% Change
Capital Expenses									
723.000	Equipment - under \$5,000	108,623	77,174	52,601	41,000	136,806	84,000	(52,806)	-38.6%
800.000	Prior Year Expense Adjustments	(32,608)	(22,920)	9,272	-	8,624	-	(8,624)	-100.0%
850.000	Cash over/short - Jockey Club	74	(84)	(1,194)	-	149	-	(149)	-100.0%
850.001	Cash +/- - Fair	1,081	1,748	2,786	-	1,178	-	(1,178)	-100.0%
850.002	Cash +/- Event Center	(867)	(194)	651	-	1,629	-	(1,629)	-100.0%
850.003	Cash +/- CTC	82	(75)	(5,265)	-	(1,692)	-	1,692	-100.0%
900.000	Depreciation Expense	760,604	761,835	726,374	969,595	739,305	876,000	136,695	18.5%
940.100	Food Service Acquisition	-	214,157	137,403	-	-	-	-	0.0%
945.000	Feasibility Study	56,802	15,500	-	-	-	-	-	0.0%
Total Departmental Expenses		893,791	1,047,141	922,629	1,010,595	886,000	960,000	74,000	8.4%