SAN MATEO COUNTY
EVENTCENTER
ON THE SAN FRANCISCO PENINSULA

November 17, 2020

TO: San Mateo County, Board of Supervisors

FROM: Dana Stoehr, CEO and Diane Baumann, Controller

RE: 2021 Proposed Budget

Recommendations: Approve a resolution accepting the 2021 budget of the San Mateo County Exposition and Fair Association as presented.

Background and Highlights: At the Board Meeting on October 28, 2020, the Board reviewed and approved the proposed budget.

Budgeted 2021 total operating revenue of $7,482,720 and represents a 14% or $1,233,809 decrease compared to 2020 revised estimated budget forecast. COVID-19 has decimated most of the events industry, a fundamental way the Association generates revenues to be self-supporting. However, unlike many venues, San Mateo County leadership consistently found needs that could be met by the Event Center during this crisis. The Event Center, in turn, offered its services and staff and provided resources to the County at lower than market rates, saving considerable dollars to San Mateo citizens. We are thankful for the collaborative relationship we have with San Mateo County leadership. SMCEC has taken a very conservative approach to 2021 revenue estimation as we live through these unprecedented times.

Event Sales and Services revenue is projected to decrease by 46% or $2,323,823 compared to the 2020 revised forecast due to existing contracts that have been executed versus expected new business during 2021. We do not anticipate seeing an upturn in events until the 4th quarter of 2021.

Food and Beverage revenue is projected to increase 80% or $419,687 compared to the 2020 revised forecast due to existing 2021 end of year contracts that have been executed and the beginning of a return to normal operations over the 4th quarter of 2021.

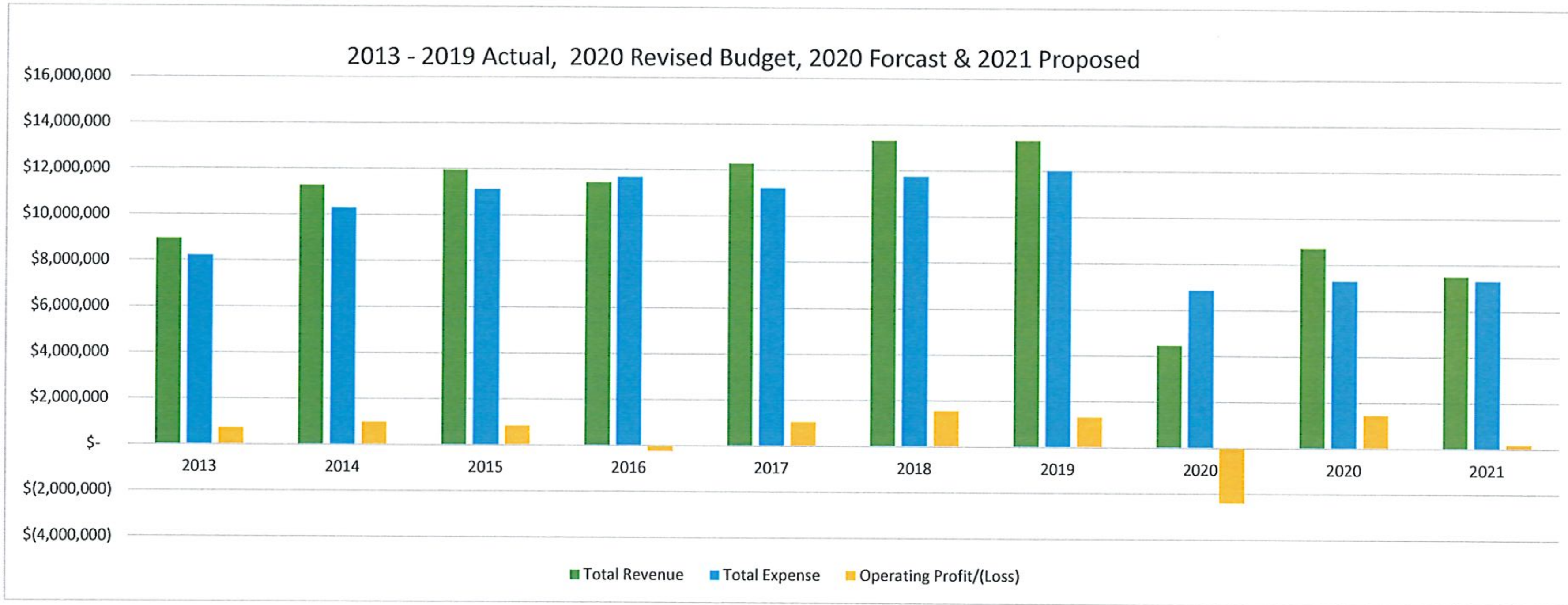
Fair revenue is expected to decrease by 52% or $1,107,124 compared to 2019, as we did not host the 2020 Fair due to the pandemic. The Association plans to host a June 2021 modified Fair in compliance with COVID-19 health guidance, with expected lower attendance, also due to the pandemic.

Satellite wagering revenue is projected to increase by 12% or $233,319 compared to 2020 due to a decrease in expenses with onsite attendance limitations and an increase in offsite advance-deposit wagering. We anticipate this trend will continue through 2021. While we show a projected increase for 2021, we incorporated an overall downward trend in satellite wagering revenue projections representing a 15% decrease or $382,631 compared to 2019 revenues.

Other 2021 departmental expenses are projected to be minimal as the staff has continually been instructed to seek out cost-saving measures within each department.

We want to thank our SMCEC Board of Directors, management, and staff for their support and contributions to the 2021 budget and their dedication and hard work, during the pandemic.

Most importantly, we want to thank the Board of Supervisors and the County Manager's office for their distinguished leadership, support, and guidance during this pandemic, saving many lives by their actions. We are proud to support the County with their COVID-19 response services and any emergency affecting San Mateo County citizens.



	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Proposed 2021
Total Revenue	$ 8,952,015	$ 11,286,527	$ 11,963,610	$ 11,450,271	$ 12,273,519	$ 13,304,897	$ 13,329,474	$ 4,457,745	$ 8,716,526	$ 7,482,720
Total Expense	$ 8,237,015	$ 10,313,134	$ 11,125,145	$ 11,689,163	$ 11,232,086	$ 11,761,066	$ 12,022,605	$ 6,858,579	$ 7,285,631	$ 7,311,959
Operating Profit/(Loss)	$ 715,000	$ 973,393	$ 838,465	$ (238,892)	$ 1,041,433	$ 1,543,831	$ 1,306,869	$ (2,400,834)	$ 1,430,895	$ 170,760

2021 Operating Budget By Department

	Actual 2018	Actual 2019	Revised Budget 2020	Forecast 2020	Proposed 2021	
Revenue						
Event Sales & Service	$ 5,361,352	$ 5,851,172	$ 2,564,664	$ 4,966,956	$ 2,643,133	-46.79%
Food and Beverage	$ 3,034,069	$ 2,788,118	$ 410,588	$ 522,675	$ 942,362	80.30%
Jockey Club	$ 2,614,291	$ 2,487,781	$ 589,409	$ 1,871,831	$ 2,105,150	12.46%
Fair	$ 2,138,717	$ 2,138,941	$ -	$ 21,886	$ 1,031,818	4614.52%
Other Revenue	$ 156,467	$ 63,461	$ 893,084	$ 95,134	$ 132,980	39.78%
Covid Response				1,238,044	$ 627,277	-49.33%
Total Revenue	$ 13,304,897	$ 13,329,474	$ 4,457,745	$ 8,716,526	$ 7,482,720	-14.15%
Departmental Expenses						
Event Sales & Service	$ 1,701,487	$ 1,778,238	$ 568,723	$ 1,383,285	$ 1,114,842	-19.41%
Food and Beverage	$ 1,737,273	$ 1,627,879	$ 467,102	$ 837,750	$ 653,874	-21.95%
Jockey Club	$ 1,461,513	$ 1,478,900	$ 471,234	$ 965,494	$ 756,782	-21.62%
Fair	$ 2,063,254	$ 2,085,784	$ 251,581	$ 345,281	$ 875,978	153.70%
Administration	$ 2,052,071	$ 2,053,686	$ 2,932,156	$ 1,370,399	$ 1,573,693	14.83%
Maintenance	$ 2,452,836	$ 2,605,964	$ 1,574,045	$ 2,080,588	$ 1,745,888	-11.28%
Other	$ 9,570	$ (29,671)	$ -	$ 280,531	$ 470,902	67.86%
Equipment & Improvements	$ 283,062	$ 421,824	$ 593,738	$ 236,794	$ 120,000	-49.32%
Total Expenses	$ 11,761,064	$ 12,022,605	$ 6,858,579	$ 7,285,631	$ 7,311,959	-1.28%
Operating Profit (Loss)	$ 1,543,833	$ 1,306,870	$ (2,400,834)	$ 1,430,895	$ 170,760	-80.06%

San Mateo County Event Center

2021 Proposed Budget - Recap

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Proposed 2021
REVENUES:					
Other Funding - Pandemic Related				991,083	132,830
Fair Admissions to Grounds	851,892	830,870	-	-	325,000
Fair Commercial Space	122,415	123,138	-	-	50,000
Fair Carnival	217,205	250,408	-	-	142,018
Fair Concessions	410,503	346,525	-	-	125,000
Fair Exhibits	59,774	55,232	-	-	52,300
Miscellaneous Fair	476,928	532,769	-	21,886	337,500
Covid Response - County of San Mateo				246,961	494,447
Satellite Wagering	2,614,291	2,487,781	589,409	1,871,831	2,105,150
Event Sales & Service	5,361,352	5,851,172	2,564,664	4,966,956	2,643,133
Food Service - ESS	3,034,069	2,788,118	410,588	522,675	942,362
Prior Year Revenue Adjustments	31,016	(69,808)	-	(44,955)	0
Other Operating Revenue	125,451	133,270	893,084	140,089	132,980
TOTAL OPERATING REVENUES	13,304,897	13,329,474	4,457,745	8,716,526	7,482,720
EXPENDITURES:					
Administration	2,052,071	2,053,686	2,932,156	1,370,399	1,573,693
Maintenance & General Operations	2,452,836	2,605,964	1,574,045	2,080,588	1,745,888
Fair Administration & Marketing	733,112	639,205	209,981	244,391	290,814
Fair Attendance Operations	299,412	367,592	12,600	2,797	243,179
Miscellaneous Fair	127,381	127,736	6,500	20,315	53,001
Fair Premiums / Awards	57,129	62,676	0	0	30,000
Fair Exhibits	196,107	202,126	10,000	37,778	106,158
Fair Entertainment	650,113	686,450	12,500	40,000	152,825
Covid Response - County of San Mateo				235,201	470,902
Event Sales and Services Expenses	1,701,487	1,778,238	568,723	1,383,285	1,114,842
Food Service - ESS	1,737,273	1,627,879	467,102	837,750	653,874
Satellite Wagering	1,461,513	1,478,900	471,234	965,494	756,782
Equipment and Improvements	283,062	421,824	593,738	236,794	120,000
Prior Year Expense Adjustments	(1,421)	(22,137)	0	46,119	0
Cash (over/under)	10,992	(7,533)	0	(789)	0
Other Operating Expense					
TOTAL OPERATING EXPENDITURES	11,761,066	12,022,605	6,858,579	7,285,631	7,311,959
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION	1,543,831	1,306,870	(2,400,834)	1,430,895	170,760

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2495 S. Delaware Street
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Revenues

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Proposed 2021
310.000 Other Funding					
State Funding - Major Maintenance	$ -	$ -	$ -	$ 27,567.60	
State Funding - Other	$ -	$ -	$ -	$ 149,000.00	$ 132,830.00
CFSA Revenue Protection Insuance	$ -	$ -	$ -	$ 106,822.82	
PPP Grant	$ -	$ -	$ -	$ 707,693.00	
Total:	**$ -**	**$ -**	**$ -**	**$ 991,083.42**	**$ 132,830.00**
410.000 Fair Admissions Revenue:					
Regular Fair Admissions	$ 658,274.00	$ 588,606.00	$ -	$ -	$ 250,000.00
Advance Admission Sales	$ 79,079.20	$ 94,767.90	$ -	$ -	$ 50,000.00
Discount Admission Sales	$ 50,743.75	$ 45,548.05	$ -	$ -	$ 25,000.00
Participant Tickets	$ 790.00	$ -	$ -	$ -	
Concert Tickets	$ 63,005.00	$ 101,948.30	$ -	$ -	
Parties/Picnics for Public	$ -	$ -	$ -	$ -	
Total:	**$ 851,891.95**	**$ 830,870.25**	**$ -**	**$ -**	**$ 325,000.00**
415.000 Fair Commercial Space Rental					
Inside Space Rental	$ 78,625.00	$ 73,752.50	$ -	$ -	$ 27,500.00
Outside Space Rental	$ 43,790.00	$ 49,385.00	$ -	$ -	$ 22,500.00
Special Days Booth Rental	$ -	$ -	$ -	$ -	
Total:	**$ 122,415.00**	**$ 123,137.50**	**$ -**	**$ -**	**$ 50,000.00**
420.000 Fair Concessions Revenue					
Carnival Revenue	$ 217,204.87	$ 250,407.73	$ -	$ -	$ 125,000.00
Carnival - Pre Sale	$ 65,940.00	$ 18,007.30	$ -	$ -	$ 17,017.83
Food Concessions	$ 344,563.40	$ 328,517.59	$ -	$ -	$ 125,000.00
Total:	**$ 627,708.27**	**$ 596,932.62**	**$ -**	**$ -**	**$ 267,017.83**
430.000 Fair Exhibits Revenue					
Entry Fees	$ 33,556.00	$ 133.00	$ -	$ -	$ 32,000.00
Horse Show Entries	$ 595.00	$ 5,670.00	$ -	$ -	$ -
Horse Show Lab Testing Fees	$ 25.00	$ 24,380.00	$ -	$ -	$ -
Sponsored & Donated Awards	$ 14,377.67	$ 17,123.50	$ -	$ -	$ 17,500.00
Exhibit Guide Revenue	$ -	$ -	$ -	$ -	$ -
Art Show Sales	$ 8,315.00	$ -	$ -	$ -	$ -
Literary Arts - Anthology Book Sales	$ -	$ -	$ -	$ -	$ -
Entry Processing Fees	$ -	$ 6,210.58	$ -	$ -	$ 400.00
Lock Sales - Livestock	$ 245.00	$ -	$ -	$ -	$ -
Livestock Insurance	$ 2,660.00	$ 1,715.00	$ -	$ -	$ 2,400.00
Total:	**$ 59,773.67**	**$ 55,232.08**	**$ -**	**$ -**	**$ 52,300.00**
440.000 ESS - Food Service					
Food Concessions - Facility	$ 626,748.36	$ 711,731.20	$ 199,336.00	$ 216,486.49	$ 204,952.25
Vending Machines	$ 11,530.32	$ 6,956.92	$ 2,042.00	$ 3,042.00	$ 8,500.00
Sub Contractors	$ 361,824.21	$ 254,889.00	$ 10,643.00	$ 10,643.00	$ 5,000.00
Food & Beverage - Jockey Club	$ 384,409.99	$ 358,058.60	$ 60,438.00	$ 124,092.36	$ 200,000.00
Food & Beverage - Fair	$ 174,219.30	$ 142,571.12	$ -	$ -	$ 10,000.00
Catering - including all fees	$ 1,536,554.77	$ 1,304,634.49	$ 126,591.00	$ 153,061.27	$ 512,910.00
Buy Outs	$ 69,790.00	$ 160.83	$ -	$ -	$ -
Other Income	$ (131,007.54)	$ 9,115.77	$ -	$ 15,350.19	$ 1,000.00
Health Department Permits	$ 7,000.00	$ -	$ 11,538.00	$ -	
Total:	**$ 3,034,069.41**	**$ 2,788,117.93**	**$ 410,588.00**	**$ 522,675.31**	**$ 942,362.25**
460.000 Covid Response - San Mateo County					
Reimbursements				$ 246,960.97	$ 494,446.93
Total:				**$ 246,960.97**	**$ 494,446.93**

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	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Proposed 2021
470.000 Miscellaneous Fair Revenue					
Parking	$ 214,279.70	$ 254,259.00	$ -	$ -	$ 100,000.00
Fair Program Revenue	$ -	$ -	$ -	$ -	$ -
Utility Fee Reimbursement	$ 7,450.00	$ 1,300.00	$ -	$ -	$ 5,000.00
Permits & Insurance	$ 6,648.50	$ 8,970.00	$ -	$ 799.25	$ 5,000.00
RV Parking/Camping	$ 20,310.00	$ 13,555.00	$ -	$ -	$ 7,500.00
Other - Ticket Fees	$ 30,654.00	$ 46,544.90	$ -	$ 6,086.70	$ 20,000.00
Merchandise Store	$ -	$ -	$ -	$ -	$ -
Sponsorships	$ 197,586.00	$ 208,140.00	$ -	$ 15,000.00	$ 200,000.00
Total:	**$ 476,928.20**	**$ 532,768.90**	**$ -**	**$ 21,885.95**	**$ 337,500.00**
459.000 Satellite Wagering Facility:					
Admissions	$ 438,618.00	$ 411,703.00	$ 102,020.00	$ 194,128.25	$ 300,000.00
Track Commissions	$ 1,024,619.70	$ 887,767.23	$ 166,798.00	$ 368,485.94	$ 660,000.00
ADW Fees	$ 744,759.48	$ 794,565.89	$ 242,245.00	$ 1,180,183.12	$ 880,000.00
Publication Sales	$ 282,615.50	$ 257,226.63	$ 46,922.00	$ 89,710.73	$ 190,000.00
Novelties & Souvenirs	$ 444.54	$ 405.49	$ 45.00	$ 63.95	$ 150.00
ComCheck/ATM/Lottery	$ 123,234.20	$ 136,113.05	$ 31,379.00	$ 39,258.58	$ 75,000.00
Promotional & Ads	$ -	$ -	$ -	$ -	
Other Revenue	$ -	$ -	$ -	$ -	
Total:	**$ 2,614,291.42**	**$ 2,487,781.29**	**$ 589,409.00**	**$ 1,871,830.57**	**$ 2,105,150.00**
480.000 Event Sales & Service					
Rental of Buildings	$ 2,162,698.62	$ 2,061,787.02	$ 1,483,884.00	$ 3,010,175.75	$ 1,847,283.31
Rental Rebates	$ (234,950.25)	$ (173,982.65)	$ (47,244.00)	$ (52,981.50)	$ -
Equipment Rental	$ 208,672.91	$ 255,878.83	$ 51,596.00	$ 95,105.12	$ 37,579.00
Parking Revenue	$ 1,332,542.00	$ 1,569,232.44	$ 351,244.00	$ 431,401.00	$ 300,906.00
RV Parking - Camping	$ 121,890.00	$ 112,000.00	$ 18,911.00	$ 19,660.87	$ 5,000.00
Monthly Parking Contracts	$ 668,971.80	$ 929,263.09	$ 433,100.00	$ 749,600.00	$ 157,500.00
Recovered Expenses	$ 4,923.36	$ 46,826.64	$ -	$ 45,713.76	$ -
Labor	$ 552,332.53	$ 493,757.98	$ 125,484.00	$ 273,509.33	$ 201,039.33
Utilities	$ 84,120.00	$ 37,075.00	$ -	$ -	$ -
Trash	$ 35,993.65	$ 31,277.81	$ 2,750.00	$ 4,775.00	$ -
Damages	$ 11,232.55	$ 7,764.91	$ 250.00	$ 250.00	$ -
Equipment	$ 16,563.66	$ 29,752.92	$ 18,731.00	$ 71,036.50	$ -
Security	$ 210,404.14	$ 221,170.29	$ 68,691.00	$ 213,872.98	$ 71,734.96
Miscellaneous Charges - Commissions	$ -	$ -	$ -	$ -	
Electrical	$ 84,446.91	$ 79,168.80	$ 15,186.00	$ 18,752.44	$ 7,500.00
Internet Fees	$ 3,985.01	$ 82,798.75	$ 6,710.00	$ 47,760.00	$ 6,660.00
Fire Department Fees	$ 25,849.86	$ -	$ -	$ -	$ -
Business License Fees	$ 13,235.00	$ 10,565.00	$ 2,250.00	$ 2,250.00	$ -
CFSA Insurance	$ 3,378.30	$ 2,300.00	$ -	$ 397.00	$ -
EMT Fees	$ 40,100.00	$ 49,613.63	$ 32,887.00	$ 35,446.50	$ 7,930.00
ATM Fees	$ 14,962.00	$ 4,922.00	$ 234.00	$ 244.00	$ -
Miscellaneous Fees	$ -	$ -	$ -	$ (13.00)	$ -
Total:	**$ 5,361,352.05**	**$ 5,851,172.46**	**$ 2,564,664.00**	**$ 4,966,955.75**	**$ 2,643,132.60**
490.000 Prior Year Revenue Adjustment					
	$ 31,016.22	$ (69,808.26)	$ -	$ (44,954.96)	$ -
495.000 Other Operating Revenue					
Interest Earnings	$ 46,712.26	$ 59,596.56	$ -	$ 73,513.58	$ 60,000.00
Sponsorships - Non Fair	$ -	$ -	$ -	$ -	$ -
Other	$ 20,703.98	$ 7,888.08	$ 876,000.00	$ 4,425.41	$ 5,000.00
Cell Phone Tower Commission	$ 58,034.37	$ 65,785.05	$ 17,084.00	$ 62,150.00	$ 67,980.00
Revenue Clearing	$ -	$ -	$ -	$ -	
Total:	**$ 125,450.61**	**$ 133,269.69**	**$ 893,084.00**	**$ 140,088.99**	**$ 132,980.00**
Total Revenue:	**$ 13,304,896.80**	**$ 13,329,474.46**	**$ 4,457,745.00**	**$ 8,716,526.00**	**$ 7,482,719.61**

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Expenses

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Proposed 2021
500.000 Administration:					
Salaries & Wages - Full Time	$ 915,941.83	$ 901,246.46	$ 570,861.00	$ 646,567.63	$ 582,409.14
Salaries & Wages - Part Time	$ 2,775.00	$ 699.06	$ 10,000.00	$ 31,718.20	$ 75,000.00
Salaries & Wages - Overtime	$ 22,893.71	$ 14,570.53	$ 6,057.00	$ 10,770.87	$ 5,000.00
Payroll - Outside Agency	$ 8,023.87	$ 44,900.81	$ -	$ -	$ -
Compensated Absences Expense	$ 54,298.69	$ 56,434.71	$ 95,800.00	$ (255,470.94)	$ 10,000.00
Employee Benefits	$ 186,011.25	$ 179,207.19	$ 80,000.00	$ 130,513.02	$ 102,973.14
Payroll Taxes	$ 64,534.99	$ 60,961.11	$ 36,000.00	$ 49,462.42	$ 56,115.89
Workers Compensation	$ 46,694.56	$ 56,675.95	$ 25,000.00	$ 38,794.06	$ 39,444.55
Professional Services	$ 182,671.79	$ 139,386.93	$ 50,000.00	$ 149,886.56	$ 175,250.00
Meeting Expenses	$ 5,234.92	$ 3,670.57	$ 1,500.00	$ 1,230.85	$ 1,500.00
Traveling/Training	$ 64,820.10	$ 41,346.34	$ 22,734.00	$ 22,244.12	$ 20,000.00
Administration - Supplies & Expense	$ 103,581.04	$ 140,569.03	$ 60,000.00	$ 122,444.85	$ 125,000.00
Telephone & Postage	$ 87,315.79	$ 80,993.62	$ 40,000.00	$ 61,889.63	$ 80,000.00
Dues & Subscriptions	$ 24,541.75	$ 21,759.92	$ 10,000.00	$ 15,452.29	$ 20,000.00
Insurance	$ 139,292.45	$ 162,479.99	$ 100,000.00	$ 101,942.60	$ 139,000.00
Other Expenses	$ 14.00	$ 1,918.00	$ -	$ 18.36	
Bank Fees	$ 3,323.99	$ 3,161.01	$ 860.00	$ 2,596.05	$ 3,000.00
Payroll Fees	$ 28,827.16	$ 35,859.69	$ 9,812.00	$ 29,207.11	$ 18,000.00
Finance Charges	$ -	$ 5,138.67	$ 1,392.00	$ 1,850.37	$ 2,000.00
Merchant Acceptance Card Fees	$ 39,435.09	$ 40,377.26	$ 404.00	$ 12,087.66	$ 20,000.00
Unemployment Insurance	$ 45,242.70	$ 35,470.45	$ 1,705,836.00	$ 153,359.55	$ 75,000.00
Audit Expense	$ 26,399.98	$ 21,633.37	$ 5,900.00	$ 23,834.01	$ 24,000.00
Special Projects	$ -	$ -	$ 100,000.00	$ -	
Current Year Bad Debt Expense	$ 196.00	$ 5,225.00	$ -	$ 20,000.00	
Total:	**$ 2,052,070.66**	**$ 2,053,685.67**	**$ 2,932,156.00**	**$ 1,370,399.27**	**$ 1,573,692.72**
520.000 Maintenance & General Operations					
Salaries & Wages - Full Time	$ 1,025,465.09	$ 1,005,971.63	$ 731,461.00	$ 949,764.49	$ 824,080.26
Salaries & Wages - Part Time	$ -	$ (2,716.99)	$ -	$ -	
Salaries & Wages - Overtime	$ 59,772.84	$ 36,390.54	$ 3,950.00	$ 8,950.52	$ 10,000.00
Employee Benefits	$ 277,111.21	$ 294,974.45	$ 150,000.00	$ 272,228.10	$ 206,112.93
Payroll Taxes	$ 80,657.35	$ 77,972.28	$ 36,000.00	$ 72,656.98	$ 71,435.94
Workers Compensation Insurance	$ 54,701.08	$ 66,416.01	$ 65,000.00	$ 56,985.87	$ 49,564.82
Professional Services	$ 88,663.07	$ 82,012.49	$ 25,000.00	$ 42,948.54	$ 34,694.00
Maintenance - Admin Expenses	$ 16,259.42	$ 14,746.05	$ 4,510.00	$ 9,714.00	$ 10,000.00
Rent - Equipment	$ 7,372.79	$ 19,552.07	$ 3,124.00	$ 3,124.63	$ 5,000.00
Temporary Electrical	$ -	$ -	$ -	$ -	
Utilities	$ 436,763.45	$ 437,669.16	$ 250,000.00	$ 320,285.73	$ 375,000.00
Equipment Repairs & Maintenance	$ 81,021.18	$ 102,224.13	$ 50,000.00	$ 32,407.86	$ 50,000.00
Facilities Maintenance - Supplies & Exp.	$ 139,116.87	$ 99,397.60	$ 65,000.00	$ 78,875.54	$ 80,000.00
Trash Removal	$ 69,193.66	$ 59,916.71	$ 40,000.00	$ 18,154.02	$ 30,000.00
Total:	**$ 2,452,836.11**	**$ 2,605,964.27**	**$ 1,574,045.00**	**$ 2,080,588.36**	**$ 1,745,887.96**

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	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Proposed 2021
540.000 Fair Administration & Marketing					
Salaries & Wages - Full Time	$ 197,150.48	$ 132,374.86	$ 119,981.00	$ 123,887.53	$ 102,600.11
Salaries & Wages - Part Time	$ 5,491.00	$ 12,867.38	$ 5,000.00	$ 768.00	$ 14,500.00
Salaries & Wages - Overtime	$ 13,760.09	$ 7,863.62	$ -	$ 18.76	
Employee Benefits	$ 23,039.19	$ 27,333.20	$ 25,000.00	$ 29,120.58	$ 26,579.08
Payroll Taxes	$ 16,195.34	$ 11,534.44	$ 8,000.00	$ 9,477.40	$ 9,984.16
Workers Compensation Insurance	$ 10,306.33	$ 9,515.06	$ 8,000.00	$ 7,433.25	$ 7,026.01
Professional Services - Fair	$ 159,083.05	$ 162,106.65	$ 25,000.00	$ 52,596.25	$ 46,000.00
Supplies & Expense	$ 14,218.74	$ 3,586.70	$ 7,500.00	$ 3,939.19	$ 5,000.00
Advertising - Fair	$ 229,610.37	$ 211,125.31	$ -	$ 1,325.00	$ 88,125.00
Travel - Training	$ -	$ -	$ 3,500.00	$ -	$ -
Promotional	$ 5,752.13	$ 5,002.59	$ 5,500.00	$ 225.44	$ 1,000.00
Public Relations	$ 177.00	$ -	$ -	$ -	$ -
Pre Fair Events	$ 16,109.52	$ 11,678.54	$ 2,500.00	$ -	$ -
Sponsorship	$ 52,218.32	$ 54,216.34	$ -	$ 15,600.00	$ -
Credit for Promotional Expense	$ (10,000.00)	$ (10,000.00)	$ -	$ -	$ (10,000.00)
Total:	**$ 733,111.56**	**$ 639,204.69**	**$ 209,981.00**	**$ 244,391.40**	**$ 290,814.36**
550.000 Covid Response - County of San Mateo					
Salaries & Wages				$ 152,880.00	$ 305,760.00
Employee Benefits				$ 56,424.00	$ 112,848.00
Payroll Taxes				$ 13,224.12	$ 26,448.24
Workers Compensation Insurance				$ 9,172.80	$ 18,345.60
Supplies & Expense				$ 2,500.00	$ 5,000.00
Miscellaneous				$ 1,000.00	$ 2,500.00
Total:				**$ 235,200.92**	**$ 470,901.84**
560.000 Fair Attendance Operations					
Salaries & Wages - Full Time	$ -	$ 10,114.27	$ -	$ -	
Salaries & Wages - Part Time	$ 34,988.00	$ 19,067.13	$ -	$ -	$ 32,020.00
Employee Benefits	$ -	$ -	$ -	$ -	
Payroll Taxes	$ 2,709.93	$ 2,139.65	$ -	$ -	$ 2,449.53
Workers Compensation Insurance	$ -	$ -	$ -	$ -	$ 2,281.20
Professional Services - Contract	$ 155,691.70	$ 180,475.03	$ -	$ 2,500.00	$ 143,800.00
Supplies & Expense	$ 94,881.78	$ 143,249.75	$ 2,000.00	$ 296.60	$ 52,878.63
Other	$ 716.72	$ 4,936.00	$ 10,600.00	$ -	$ 5,750.00
Parties/Picnics for Groups	$ -	$ -	$ -	$ -	
Fair Decorations - General	$ 10,424.35	$ 7,610.21	$ -	$ -	$ 4,000.00
Total:	**$ 299,412.48**	**$ 367,592.04**	**$ 12,600.00**	**$ 2,796.60**	**$ 243,179.36**
570.000 Miscellaneous Fair Expense					
Parking Lot - Salaries & Wages	$ 19,980.14	$ 14,733.15	$ -	$ -	$ 10,560.00
Payroll Taxes, WC, Benefits	$ -	$ -	$ -	$ -	$ 1,441.44
Program Expense	$ 1,550.00	$ -	$ -	$ -	$ -
Utility Fees	$ 31,540.55	$ 32,294.26	$ 4,000.00	$ -	$ -
Travel - Fair Specific	$ -	$ -	$ -	$ -	$ -
Livestock Auction Expense	$ -	$ -	$ -	$ -	$ -
Permits & Insurance	$ 7,472.00	$ 1,510.25	$ 2,500.00	$ 20,000.00	$ 2,500.00
Merchant Card Acceptance Fees	$ 17,070.40	$ 17,481.59	$ -	$ 315.00	$ 8,500.00
Commercial & Concession Expense	$ -	$ 7,954.00	$ -	$ -	$ -
Tent & Booth Rental	$ 30,518.28	$ 35,562.30	$ -	$ -	$ 20,000.00
Wages	$ -	$ -	$ -	$ -	$ -
Pro Services	$ 19,250.00	$ 18,200.00	$ -	$ -	$ 10,000.00
Total:	**$ 127,381.37**	**$ 127,735.55**	**$ 6,500.00**	**$ 20,315.00**	**$ 53,001.44**
580.000 Fair Premium Expense (Prizes)					
Cash Awards	$ 50,061.00	$ 53,206.00	$ -	$ -	$ 25,000.00
Trophies, medals & ribbons	$ 5,219.28	$ 5,328.15	$ -	$ -	$ 2,500.00
Sponsored Cash Awards	$ -	$ -	$ -	$ -	
Sponsored trophies, medals & ribbons	$ 1,848.41	$ 4,141.83	$ -	$ -	$ 2,500.00
Other	$ -	$ -	$ -	$ -	
Total:	**$ 57,128.69**	**$ 62,675.98**	**$ -**	**$ -**	**$ 30,000.00**

San Mateo County EventCenter

2495 S. Delaware Street
San Mateo, CA 94403
(650) 574-4347

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Proposed 2021
590.000 Event Sales & Service Expense					
Salaries & Wages - Full Time	$ 565,724.88	$ 610,736.32	$ 404,294.00	$ 476,562.38	$ 474,023.73
Salaries & Wages - Part Time	$ 231,720.77	$ 296,294.75	$ 4,554.00	$ 251,448.25	$ 157,600.00
Employee Benefits	$ 115,142.57	$ 114,151.04	$ 27,309.00	$ 78,802.27	$ 66,761.88
Payroll Taxes	$ 58,935.18	$ 61,019.37	$ 14,001.00	$ 60,370.24	$ 53,059.45
Workers Compensation Insurance	$ 38,821.03	$ 58,835.30	$ 19,053.00	$ 47,349.21	$ 37,897.42
Professional Services	$ 54,482.82	$ 13,912.25	$ -	$ -	
Payroll Outside Agency	$ 329.55	$ -	$ -	$ -	
Supplies & Expense	$ 14,749.01	$ 4,292.84	$ 1,316.00	$ 2,292.77	$ 5,000.00
Other	$ 8,484.90	$ 3,900.36	$ 1,316.00	$ 5,640.47	$ 1,000.00
Merchant Acceptance Fees	$ 26,947.21	$ 22,511.49	$ 13,820.00	$ 19,254.45	$ 20,000.00
Outside Services	$ -	$ 3,160.93	$ -	$ -	
Equipment Rent	$ 45,321.39	$ 45,572.13	$ 2,222.00	$ 75,662.09	$ 30,000.00
Security/Law Enforcement	$ 174,551.78	$ 163,881.12	$ 20,550.00	$ 29,811.33	$ 60,000.00
Insurance	$ 3,035.00	$ 2,300.00	$ -	$ -	$ 1,500.00
Fire Department Fees	$ 17,202.79	$ -	$ -	$ -	$ -
Business License Fees	$ 13,155.00	$ 10,529.00	$ 600.00	$ 1,069.00	$ 5,000.00
EMT Services	$ 26,511.00	$ 39,413.75	$ 11,540.00	$ 11,540.25	$ 5,000.00
Show Janitorial - Reimbursable	$ 188,171.07	$ 170,257.74	$ 23,879.00	$ 52,976.03	$ 87,500.00
IT Installation/Support	$ 18,615.50	$ 53,238.00	$ -	$ -	$ -
Labor - Other	$ -	$ 4,981.50	$ -	$ -	$ -
Covid Expenses - Reimbursable	$ -	$ -	$ -	$ 247,790.47	$ 25,000.00
Parking	$ 50,710.35	$ 54,681.38	$ 22,398.00	$ 15,526.47	$ 25,000.00
Marketing & Advertising	$ 48,875.68	$ 44,569.00	$ 1,871.00	$ 7,189.56	$ 60,500.00
Total:	**$ 1,701,487.48**	**$ 1,778,238.27**	**$ 568,723.00**	**$ 1,383,285.24**	**$ 1,114,842.48**
630.000 Fair Exhibits (Competitive)					
Wages - Full Time	$ 513.50	$ 26,938.04	$ -	$ -	
Wages - Part Time	$ 80,883.27	$ 63,622.55	$ 10,000.00	$ 16,852.00	$ 47,950.00
Employee Benefits	$ 1,223.62	$ 1,851.24	$ -	$ 825.34	$ -
Payroll Taxes	$ 6,248.86	$ 6,930.78	$ -	$ 1,289.27	$ 3,668.18
Workers Compensation	$ 2,666.04	$ 1,733.78	$ -	$ -	$ 2,877.00
Judges	$ 21,620.92	$ 9,079.67	$ -	$ -	$ 8,475.00
Professional Services	$ 39,302.25	$ 39,821.24	$ -	$ 4,750.20	$ 18,600.00
Supplies & Expense	$ 20,390.68	$ 26,415.62	$ -	$ 8,132.14	$ 19,588.00
Tent & Booth Rental	$ 10,000.00	$ 15,167.00	$ -	$ -	$ -
Exhibit Guidebook	$ 6,501.85	$ 6,082.20	$ -	$ 5,929.43	$ 5,000.00
Other	$ 53.67	$ (0.45)	$ -	$ -	$ -
Art Show - Payment to Seller	$ 6,702.00	$ 4,484.00	$ -	$ -	$ -
Investment in Durable Goods - Special	$ -	$ -	$ -	$ -	$ -
Total:	**$ 196,106.66**	**$ 202,125.67**	**$ 10,000.00**	**$ 37,778.38**	**$ 106,158.18**

San Mateo County Event Center on the San Francisco Peninsula
2495 S. Delaware Street
San Mateo, CA 94403
(650) 574-4347

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Proposed 2021
640.000 Food Service - ESS					
Salaries & Wages - Full Time	$ 459,218.93	$ 468,417.25	$ 236,316.00	$ 435,184.39	$ 142,041.64
Wages - Part Time	$ 126,046.00	$ 113,283.65	$ 11,848.00	$ 92,264.31	$ 255,200.00
Wages - Overtime	$ 49,307.76	$ 36,502.09	$ 8,451.00	$ 9,209.79	$ -
Payroll - Outside Agency	$ 202,839.18	$ 166,569.01	$ 24,238.00	$ 25,065.48	$ -
Employee Benefits	$ 60,294.16	$ 46,271.63	$ 8,446.00	$ 54,014.17	$ 9,488.04
Payroll Taxes	$ 44,332.78	$ 50,182.25	$ 10,777.00	$ 41,597.36	$ 31,809.40
Workers Compensation Insurance	$ 30,976.47	$ 39,819.29	$ 41,007.00	$ 16,976.16	$ 23,834.50
Professional Services	$ 15,452.69	$ 15,632.65	$ 897.00	$ 1,900.26	$ 500.00
Product - Concessions	$ 210,599.27	$ 222,834.47	$ 51,856.00	$ 50,516.37	$ 55,000.00
Product - Jockey Club	$ 101,016.26	$ 95,674.57	$ 10,490.00	$ 20,370.99	$ 50,000.00
Product - Catering	$ 188,534.41	$ 164,064.86	$ 18,058.00	$ 16,827.34	$ 30,000.00
Supplies - Direct - Ice co2	$ 21,122.13	$ 11,604.79	$ 445.00	$ 2,734.48	$ 5,000.00
Supplies - Paper/Cleaning	$ 66,316.72	$ 76,112.60	$ 17,782.00	$ 18,912.76	$ 10,000.00
Supplies - All Other	$ 47,950.92	$ 53,587.31	$ 9,358.00	$ 27,053.37	$ 20,000.00
Equipment/Uniforms	$ 62,763.74	$ 34,537.92	$ 2,236.00	$ 5,786.27	$ 2,500.00
Advertising/Meals/Travel	$ 19,465.03	$ 6,152.55	$ 964.00	$ 1,086.75	$ 1,000.00
Equipment - Small wares	$ 26,666.77	$ 26,647.09	$ 8,933.00	$ 18,249.49	$ 15,000.00
Miscellaneous	$ 4,370.00	$ (15.00)	$ 5,000.00	$ -	$ 2,500.00
Cash Over/short	$ -	$ -	$ -	$ -	
Total	**$ 1,737,273.22**	**$ 1,627,878.98**	**$ 467,102.00**	**$ 837,749.74**	**$ 653,873.59**
659.000 Satellite Wagering Facility					
Labor Costs	$ 712,027.20	$ 746,609.84	$ 282,417.00	$ 476,197.54	$ 251,713.61
Employee Benefits	$ 189,011.98	$ 205,501.60	$ 46,124.00	$ 102,864.55	$ 83,368.65
Payroll Taxes	$ 53,348.43	$ 55,014.57	$ 13,423.00	$ 37,173.40	$ 21,773.23
Workers Compensation	$ 35,990.85	$ 50,001.09	$ 25,609.00	$ 29,155.61	$ 15,102.82
Travel, Training, Entertainment	$ 1,060.56	$ -	$ -	$ -	$ -
Management Time	$ -	$ -	$ -	$ -	$ -
Professional Services	$ 7,347.74	$ 7,869.25	$ 2,989.00	$ 108,450.10	$ 143,344.00
Publicity & Marketing	$ 24,646.00	$ 1,655.00	$ 170.00	$ 665.00	$ 1,000.00
Supplies & Expense - General	$ 32,711.88	$ 33,184.29	$ 8,193.00	$ 22,295.13	$ 20,000.00
Supplies & Expense - Forms	$ 255,758.64	$ 231,657.03	$ 40,734.00	$ 86,775.91	$ 115,828.52
Supplies & Expense - Lottery	$ 90,028.57	$ 86,126.92	$ 16,796.00	$ 35,186.50	$ 43,063.46
Supplies & Expense - Utilities	$ 33,999.96	$ 36,833.29	$ 8,499.00	$ 31,162.34	$ 30,000.00
Supplies & Expense - CHRB/CARF	$ 21,740.00	$ 21,740.00	$ 21,600.00	$ 21,955.00	$ 21,588.00
Miscellaneous	$ 579.00	$ -	$ -	$ -	
Prior Year Expenditure/Cash +/-	$ 659.28	$ -	$ -	$ -	
Equipment Replacement/Sinking Fund	$ 2,602.49	$ 2,707.41	$ 4,680.00	$ 13,613.26	$ 10,000.00
Total:	**$ 1,461,512.58**	**$ 1,478,900.29**	**$ 471,234.00**	**$ 965,494.35**	**$ 756,782.28**

San Mateo County
Event Center
on the San Francisco Peninsula
2495 S. Delaware Street
San Mateo, CA 94403
(650) 574-4347

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Proposed 2021
660.000 Fair Entertainment					
Salaries & Wages	$ 17,598.61	$ 2,275.50	$ -	$ -	$ -
Benefits	$ 4,140.19	$ (5.50)	$ -	$ -	$ -
Payroll Taxes	$ 1,242.05	$ 174.07	$ -	$ -	$ -
Workers Compensation Insurance	$ -	$ -	$ -	$ -	$ -
Professional Services	$ 143,025.00	$ 199,704.31	$ 9,000.00	$ 40,000.00	$ 57,825.00
Supplies & Expense	$ 17,842.08	$ 2,572.41	$ 3,500.00	$ -	
Grounds Acts & Entertainment	$ 200,875.00	$ 170,229.00	$ -	$ -	$ 20,000.00
Grandstand Entertainment	$ 265,390.00	$ 311,500.00	$ -	$ -	$ 75,000.00
Other	$ -	$ -	$ -	$ -	
Total:	**$ 650,112.93**	**$ 686,449.79**	**$ 12,500.00**	**$ 40,000.00**	**$ 152,825.00**
720.000 Equipment & Improvements					
Special Repairs	$ 116,738.10	$ 311,438.14	$ 150,000.00	$ 214,492.08	$ 100,000.00
Equipment	$ 166,323.94	$ 110,385.98	$ 2,738.00	$ 22,301.44	$ 20,000.00
Improvements - County Assets	$ -	$ -	$ 441,000.00	$ -	
Total:	**$ 283,062.04**	**$ 421,824.12**	**$ 593,738.00**	**$ 236,793.52**	**$ 120,000.00**
800.000 Prior Year Expense Adjustments	**$ (1,421.34)**	**$ (22,137.49)**	**$ -**	**$ 46,118.65**	**$ -**
850.000 Cash over/short	**$ 10,991.56**	**$ (7,533.21)**	**$ -**	**$ (788.71)**	**$ -**
Total Operating Revenues:	**$ 13,304,896.80**	**$ 13,329,474.46**	**$ 4,457,745.00**	**$ 8,716,526.00**	**$ 7,482,719.61**
Total Operating Expenses:	**$ 11,644,327.90**	**$ 11,711,166.48**	**$ 6,708,579.00**	**$ 7,285,630.64**	**$ 7,311,959.20**
Operating Profit/Loss	**$ 1,660,568.90**	**$ 1,618,307.98**	**$ (2,250,834.00)**	**$ 1,430,895.36**	**$ 170,760.42**
900.000 Depreciation Expense	**$ 867,478.72**	**$ 844,285.42**	**$ 666,541.00**	**$ 707,847.40**	**$ 226,756.29**
Profit/Loss	**$ 793,090.18**	**$ 774,022.56**	**$ (2,917,375.00)**	**$ 723,047.96**	**$ (55,995.87)**