SAN MATEO COUNTY
EVENTCENTER
ON THE SAN FRANCISCO PENINSULA

Memo

To: Board of Directors – San Mateo County Event Center

From: Diane Baumann, Controller and Dana Stoehr, CEO

Re: 2027 Budget Highlights

Date: October 22, 2026

The Finance Committee of the Board of Directors met on October 22, 2026 to review and recommend approval of the attached budget.

Background Summary

As always, this budget projects revenue conservatively and expenses generously. This budgeting strategy has been successful in past years, allowing the Association to adjust to changing needs throughout the year while adhering to the approved budget. We feel this budgeting strategy is prudent due to the uncertainty of event cancellations and weather-related impact on events.

Although this projected loss is concerning, historically our budgeting philosophy appears to work

2023 budget loss $706,140 ; actual profit $2,268,794
2024 budget profit $11,835; actual profit $2,073,265
2025 budget loss $814,415; actual profit $1,563,828
2026 budget loss $783,568; projected profit $1,438,306

The 2027 budget has no leasehold improvements to the property.

We are proposing to use reserves to fund equipment and improvements in 2027 in the amount of $1,468,182. Without those expenses, the budget shows an operating profit of $483,166 with no state funding.

When all improvements are capitalized and depreciation started, estimated depreciation will be $3,370,817 in 2027. For budget purposes, we are excluding depreciation as an operating expense.

The financial success of the past several years has led to the Association having substantial reserves ($25,336,312 or 192.33%) as of January 1, 2026. This budget shows the reinvestment of those funds into equipment and improvements to the grounds.

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SAN MATEO COUNTY
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HIGHLIGHTS OF THE 2027 PROPOSED BUDGET

Non-Operational Funding

AB 1499 (percentage of sales taxes paid for sales on Fairgrounds) from the State of California $250,000 - Anticipated based on history

Revenues:

Fair Revenues – $3,935,742 a 1.51% increase from 2026 $3,876,271 2026 was very successful fair financially and we are not budgeting for a substantial increase. A corporate buyout day was very successful in 2026 and is in negotiation for 2027 with an anticipated contract signing in November 2026.

Jockey Club (Satellite Wagering Facility) - $2,064,200 5.897% decrease from 2026 estimated revenue $2,193,558. – Horse Racing appears to have stabilized and is following a traditional rate of decline.

Event Sales & Service - $6,170,926 16.44% decrease from 2026 estimated $7,385,026. Uncertainty in events. We do not budget any funds for San Mateo County inclement weather shelter events ($184,212 in 2026)
Monthly parking contracts decreased due to the loss of Foster City School contract (vendor changed)

Culinary - $2,976,726 decrease 8.628% from 2026 $3,257,805. Decrease based on uncertainty of large show catering needs.
Corporate buyout day at the Fair posts to "catering – food" leading to the substantial increase from 2026 budget to actual 2026 and proposed 2027.

RV Park - $555,600 We are estimating a 30% occupancy rate goal and confirmed Fair time revenue.

Other Operating Revenue (cell phone tower commission, interest and rebates on credit purchases) $261,172 Decrease of 6.387% from 2026 $278,991. Investible funds spent on capital projects has led to a decrease in interest earnings.

Total Revenue: $15,964,366 Decrease of 6.793% - 2026 estimated operating revenue $17,127,946.

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Expenses:

Administration Expense – $2,840,666 .737% decrease from 2026 $2,861,764 - no strategic plan expenses; addition of full-time procurement and contract administration position, and part-time CEO administrative assistant, as well as increased legal fees

Maintenance Expense – $3,401,986 8.101% increase from 2026 $3,147,053 Increase for two contracted night watch positions

Fair Expenses - $2,946,950. 12.09% increase from 2026 $3,352,291.
Fair Admin & Marketing - Re-hire full time sponsorship position; full staffing of part-time fair positions; contracted services include Cal Expo Marketing Services
Fair Attendance Operations – includes the pass-through expenses (carnival, food) for the corporate buyout day;
Fair Entertainment Expense: Anticipate increase in sound and light expense (currently in RFP) increase grounds acts for programing in Redwood Hall.

Event Sales and Service $2,579,194 6.994% Increase from 2026 $2,410,598 – includes full staffing, benefits, increase in advertising

Culinary – $1,585,802 – 12.650% increase from 2026 $1,407,728 - Have new Culinary Manager and potential related staffing costs. All staffing costs are budgeted under payroll part time staff – temporary staffing agencies may be used during the year and would be expensed to payroll – outside agency and/or contracted services. Product – vending was not tracked separately until 2026.

Jockey Club (Satellite Wagering) $877,283 2.302% increase from 2026 $857,545.– increase in salaries and part time employees.
CARF dues increased substantially between 2024 and 2025 due to the loss of live racing in Northern California. CARF is instrumental as they are the contracting agency with the Mutuals (betting component)

RV Park - $297,136 - staffing; utilities; operating expenses -
Total Funds to construct the RV Park were 6.2 million from the Association and 1.0 million from the County of San Mateo to install the solar component. Although our proposed profit in 2027 is not significant we anticipate substantial increases in the future.

The RV Park also is an integral part of our resiliency center, allowing temporary facilities to have access to water, power and sewer during an emergency, as well as supporting our vendors during fair.

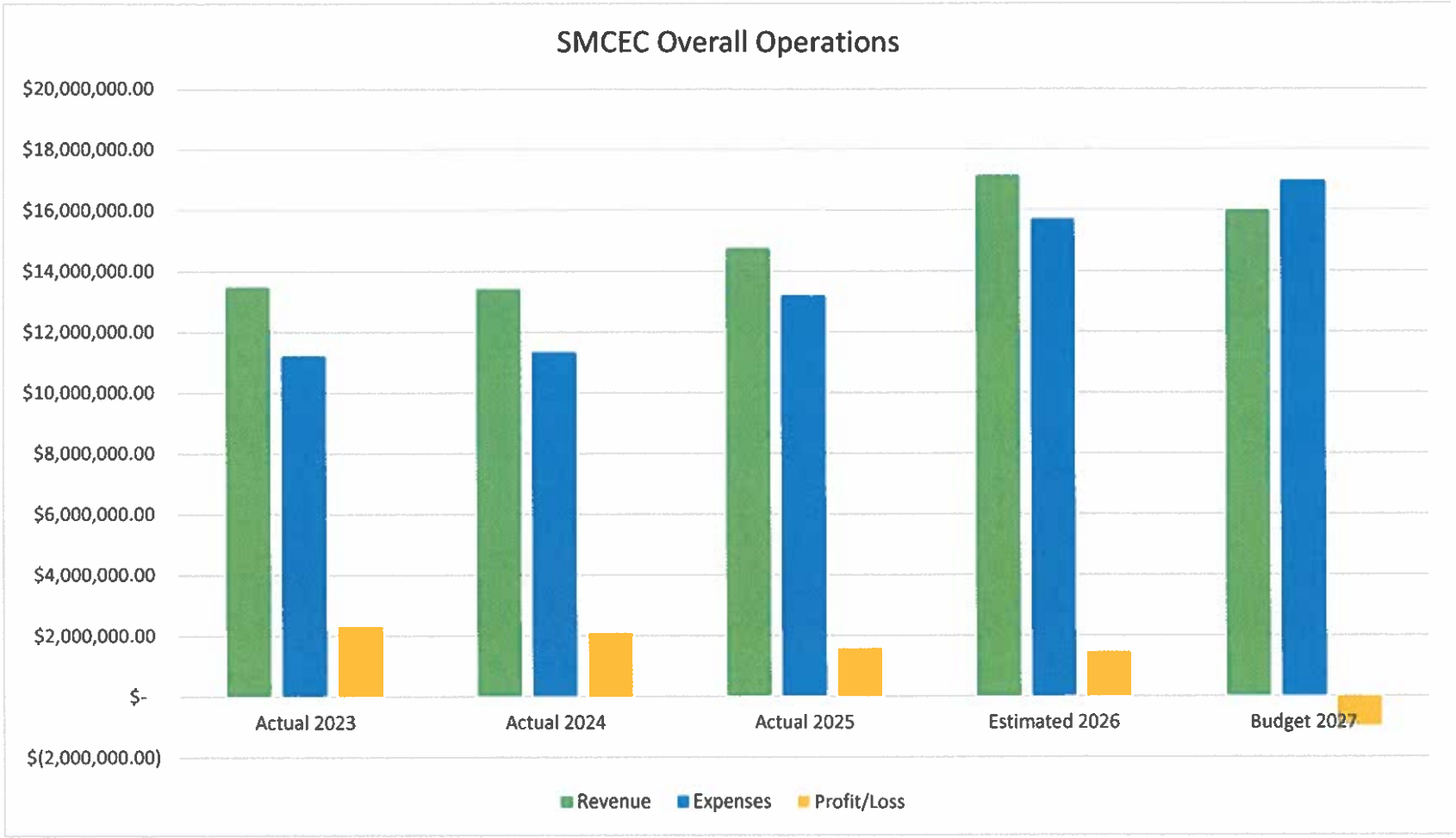
Non-Capitalized Equipment and Improvements - $1,468,182 includes equipment, asphalt repairs, life/safety system in Expo and Fiesta Halls; landscaping projects, carpet tiles in Event Pavillion; and small lighting projects.

Total Operating Expenses $16,949,382 - 8.029% increase from 2026 estimated expenses of $15,689,640.

General Comments – Items of Note

Price Lists- Building rents increase 5%; culinary food guarantees increase 20%; parking no discount for credit sales; no increase in Fair Admission prices or food concession percentages; no increase at Jockey Club - No increase in equipment rental prices.
Staff, benefits and taxes are over 6.5 million dollars. 38.84% of total budget.

	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Budget 2027
Revenue	$ 13,453,662.04	$ 13,397,727.71	$ 14,737,187.84	$ 17,127,945.99	$ 15,964,366.20
Expenses	$ 11,184,867.81	$ 11,324,462.34	$ 13,173,360.04	$ 15,689,639.84	$ 16,949,382.14
Profit/Loss	$ 2,268,794.23	$ 2,073,265.37	$ 1,563,827.80	$ 1,438,306.15	$ (985,015.93)



San Mateo County Event Center

2027 Proposed Budget - Recap

	Acct. No.	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Estimated 2026	Proposed 2027
REVENUES:							
Non Operational Funding		$1,166,777	$1,647,723	5,290,816	250,000	8,947,007	250,000
Fair Admissions to Grounds	41000	1,216,026	1,215,100	1,250,911	1,250,000	2,229,009	2,276,817
Fair Commercial Space	41500	101,355	108,922	161,963	135,000	91,225	90,000
Fair Carnival & Concessions	42100	715,840	724,186	753,478	745,350	967,212	945,350
Fair Competitive Exhibits	43000	29,212	31,072	29,101	28,500	35,382	31,575
Miscellaneous Fair	47000	459,278	600,633	517,316	550,000	553,444	592,000
Jockey Club (SWF)	45005	2,046,805	2,166,565	2,392,794	2,301,000	2,193,558	2,064,200
Event Sales & Service	48000	6,232,185	5,895,608	6,845,845	5,989,755	7,385,026	6,170,926
Culinary	44000	2,288,827	2,044,186	2,268,785	1,717,929	3,257,805	2,976,726
RV Park	46200				610,350	66,230	555,600
Prior Year Revenue Adjustments	49000	(24,255)	(18,857)	800	-	70,065	-
Other Operating Revenue	49500	388,389	630,312	516,195	287,307	278,991	261,172
TOTAL OPERATING REVENUES		13,453,662	13,397,728	14,737,188	13,615,191	17,127,946	15,964,366
EXPENDITURES:							
Administration	50000	2,232,317	2,312,666	2,329,739	2,368,782	2,861,764	2,840,666
Maintenance & General Operations	52000	2,300,950	2,419,359	2,946,478	3,182,829	3,147,053	3,401,986
Fair Administration & Marketing	54000	601,030	556,076	944,980	864,874	654,510	881,004
Fair Attendance Operations	56000	511,455	495,219	493,077	498,714	1,383,562	1,454,685
Miscellaneous Fair	57000	229,294	295,674	297,494	315,788	318,569	369,788
Fair Competitive Awards	58000	27,944	24,233	24,198	25,000	23,291	25,800
Fair Competitve Exhibits	63000	203,515	174,814	175,339	194,360	162,463	215,673
Fair Entertainment & Exhibits	66000	548,341	533,542	815,716	768,056	809,897	952,181
Event Sales and Services Expenses	64000	1,894,277	1,669,082	1,970,868	2,127,419	2,410,598	2,579,194
Culinary	65000	1,559,718	1,414,952	1,357,474	1,658,050	1,407,729	1,585,802
Jockey Club (SWF)	65005	782,184	756,248	827,370	864,386	857,545	877,283
RV Park	62000			6,604	551,249	149,436	297,136
Non Capitalized Improvements	72300	299,904	661,333	946,166	979,253	209,072	1,468,182
Prior Year Expense Adjustments	80000	(5,530)	10,549	38,103	-	1,260,558	-
Cash (over/under)	85000	(531)	715	(144)	0	33,594	-
TOTAL OPERATING EXPENDITURES		11,184,868	11,324,462	13,173,360	14,398,759	15,689,640	16,949,382
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		2,268,794	2,073,265	1,563,828	(783,568)	1,438,306	(985,016)

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Non Operational Funding						
State Funding	0.00	449,500.00	144,000.00	250,000.00	0.00	250,000.00
County Funding	838,017.26	1,198,222.74	5,146,815.94	0.00	8,947,007.03	
City Funding	328,760.00	0.00	0.00	0.00	0.00	
	1,166,777.26	**1,647,722.74**	**5,290,815.94**	**250,000.00**	**8,947,007.03**	**250,000.00**
Fair Admissions						
Regular Admissions	1,122,635.00	1,094,257.00	1,139,296.36	1,100,000.00	1,282,199.03	1,300,000.00
Advance Sale Admissions	93,391.00	120,388.00	111,614.54	150,000.00	128,321.09	130,000.00
Corporate Buyout					818,348.57	846,817.18
Discount Admissions	0.00	455.00	0.00	0.00	140.00	
	1,216,026.00	**1,215,100.00**	**1,250,910.90**	**1,250,000.00**	**2,229,008.69**	**2,276,817.18**
Fair Space Rental						
Inside Exhibit Spaces	43,105.26	53,922.37	93,650.00	75,000.00	45,725.00	45,000.00
Outside Exhibit Spaces	58,250.00	55,000.00	66,312.50	60,000.00	45,500.00	45,000.00
Special Days Exhibit Space	0.00	0.00	2,000.00	0.00	0.00	-
	101,355.26	**108,922.37**	**161,962.50**	**135,000.00**	**91,225.00**	**90,000.00**
Fair Concessions						
Carnival Revenue	286,202.00	335,448.00	364,129.10	350,000.00	471,637.75	460,000.00
Carnival - Pre Sale	73,356.50	50,229.00	17,250.00	25,000.00	23,436.00	25,000.00
Food & Beverage Concessions	355,883.22	338,139.21	371,743.97	370,000.00	471,777.96	460,000.00
Other Concessions	398.00	370.00	355.00	350.00	360.00	350.00
	715,839.72	**724,186.21**	**753,478.07**	**745,350.00**	**967,211.71**	**945,350.00**
Fair Competitive Exhibits						
Entry Fees	18,144.21	21,270.00	18,546.00	18,500.00	24,862.00	22,000.00
Exhibits - Donated Awards	5,089.00	5,097.00	4,348.00	4,000.00	4,725.26	4,000.00
Art & Literary Art Show Sales	3,543.90	2,494.87	4,000.00	4,000.00	3,065.00	3,000.00
Entry Processing Fees	275.00	250.00	275.00	250.00	75.00	75.00
Livestock Liability Insurance	2,065.00	1,960.00	1,785.00	1,750.00	2,555.00	2,500.00
Other Exhibit Revenue	95.00	0.00	147.00	0.00	100.00	-
	29,212.11	**31,071.87**	**29,101.00**	**28,500.00**	**35,382.26**	**31,575.00**
Miscellaneous Fair Revenue:						
Parking - Fair only	269,145.00	281,380.00	289,716.00	310,000.00	364,640.00	350,000.00

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Utility Reimbursment	25.00	4,225.00	5,775.00	5,500.00	9,000.00	7,500.00
Permits & Insurance	7,008.00	6,572.00	6,775.00	6,500.00	6,345.00	6,500.00
RV Parking - Stock Trucks	17,600.00	22,120.00	21,430.00	0.00	0.00	-
Ticket Fee Revenue	52,500.00	64,984.00	0.00	0.00	0.00	-
Fair - Merchandise Program	0.00	3,662.35	4,173.93	3,000.00	2,905.71	3,000.00
Sponsorship	113,000.00	217,690.00	189,446.35	225,000.00	170,553.00	225,000.00
	459,278.00	**600,633.35**	**517,316.28**	**550,000.00**	**553,443.71**	**592,000.00**
Jockey Club - Revenue						
Admissions	391,430.00	406,330.00	405,270.50	388,750.00	365,480.00	350,000.00
Track Commissions	576,110.30	634,700.54	615,638.13	565,000.00	554,251.49	525,000.00
ADW Fees	934,924.96	969,003.38	1,210,743.59	1,195,000.00	1,128,007.86	1,050,000.00
Publication Sales	133,280.06	143,205.93	148,142.91	140,000.00	136,238.79	130,000.00
Other Items Sold	298.29	287.35	224.97	250.00	203.87	200.00
ATM Revenue	10,761.00	13,038.00	12,774.00	12,000.00	9,376.00	9,000.00
	2,046,804.61	**2,166,565.20**	**2,392,794.10**	**2,301,000.00**	**2,193,558.01**	**2,064,200.00**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
ESS - Revenue						
Building Rental Fees	2,425,879.00	2,271,985.36	2,486,497.50	2,279,585.00	2,628,853.00	2,299,433.00
Rental Rebates/Sponsorships	(199,198.27)	(327,217.75)	(372,935.50)	(190,000.00)	(345,645.00)	(345,000.00)
Grounds Rental Fees	9,000.00	266,400.00	251,250.00	0.00	279,925.00	-
Equipment Rental Fees	244,115.50	261,077.96	349,707.50	244,460.00	419,487.83	310,317.14
Equipment Rent - Rebate	0.00	(10,750.00)	0.00	0.00	0.00	-
Recovered Expenses - Other	2,750.00	18,300.39	14,961.88	0.00	530.00	-
Recovered Janitorial Services	521,433.95	430,295.26	495,390.59	506,676.65	538,116.96	573,847.62
Recovered Utilities	17,890.00	16,570.00	18,500.00	0.00	18,375.00	15,000.00
Recovered Trash	57,514.00	35,000.00	37,300.00	37,300.00	40,300.00	40,050.00
Recovered Damages	3,025.45	1,005.00	8,274.41	290.00	7,535.28	2,295.00
Recovered Outsourced Equipment	29,200.00	5.00	11,095.00	21,000.00	0.00	-
Recovered Security / Law Enforcement	453,962.62	432,539.13	554,354.64	387,084.01	680,165.73	578,647.07
Recovered Labor	126,274.14	264,658.60	253,727.05	100,000.00	196,700.00	150,000.00
Recovered EMT Fees	50,338.89	56,548.18	58,720.11	45,000.00	58,564.93	58,000.00
Recovered Insurance Fees	745.00	640.00	710.00	0.00	0.00	
Patron Parking Fees	1,355,616.00	1,114,342.00	1,377,086.00	1,415,053.50	1,442,565.80	1,531,907.00
Exhibitor/Vendor Parking	8,650.00	2,100.00	720.00	0.00	0.00	-
Tailgating Permits - Youth Sports	38,996.00	46,527.00	64,150.00	75,000.00	119,915.00	100,000.00
Monthly Parking Contracts	492,352.50	699,190.00	805,419.00	807,896.00	886,241.00	469,360.00
RV Parking	9,650.00	6,260.00	8,711.01	0.00	4,207.00	-
Parking Buyouts/Storage	4,125.00	72,605.00	99,885.00	0.00	68,080.00	-
Miscellaneous Charges	83,471.36	0.00	427.00	0.00	4,021.97	1,135.00
IT Services	95,495.00	169,451.25	173,508.75	190,385.00	219,596.50	224,529.00
Electrical Services	44,272.48	51,348.76	111,437.50	60,000.00	111,760.00	150,000.00
Business License Fees	9,610.00	6,795.00	6,860.00	5,000.00	5,730.00	11,405.00
Miscellaneous Fees	342,485.10	9,932.00	30,087.83	5,025.00	0.00	-
ATM Revenue	4,531.00	0.00	0.00	0.00	0.00	-
	6,232,184.72	**5,895,608.14**	**6,845,845.27**	**5,989,755.16**	**7,385,026.00**	**6,170,925.83**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Culinary - Revenue						
Events - Food Sales	509,662.03	539,776.97	577,091.10	526,000.00	645,655.47	586,161.00
Events - Adult Beverage Sales	183,257.47	34,828.48	185,761.00	39,000.00	39,664.10	46,500.00
JC - Food Sales	103,961.70	126,643.93	142,246.69	137,400.00	95,777.86	67,000.00
JC - Adult Beverage Sales	57,604.56	48,075.04	56,591.54	57,000.00	46,687.79	88,000.00
Fair - Food Sales	0.00	11,292.95	0.00	0.00	0.00	-
Fair - Adult Beverage Sales	189,317.22	204,677.77	185,780.70	180,000.00	298,257.09	230,000.00
Vending Machine Sales	7,996.00	7,282.10	19,559.25	15,000.00	36,138.48	24,535.01
Events- Sub Contractor Sales	105,787.00	9,233.00	26,091.00	42,650.00	91,579.35	131,700.00
Catering - Food	232,696.68	213,608.38	173,486.34	151,846.25	801,639.05	765,989.60
Catering - Beverage	62,240.50	78,488.75	201,319.00	0.00	215,213.00	-
Catering - Adult Beverages	358,891.81	300,177.25	215,185.50	248,912.00	654,397.95	645,384.75
Catering - Suplemental Fee	128,216.30	142,448.51	148,770.83	110,950.29	143,144.53	211,396.11
Catering - Subcontractors	124,864.29	80,861.28	100,956.69	40,000.00	15,601.80	10,000.00
Other Revenue	9,639.70	23,314.72	15,970.19	5,000.00	7,349.15	5,000.00
Labor Charges	160,833.00	131,382.70	152,820.00	124,070.00	132,274.00	135,060.00
Linen Charges	417.00	436.69	175.00	100.00	450.00	-
Food Buyouts	53,442.22	91,657.04	68,411.86	40,000.00	33,675.16	30,000.00
Vendor / Show Coupons	0.00	0.00	(1,431.49)	0.00	0.00	-
Health Department Permit Revenue	0.00	0.00	0.00	0.00	300.00	-
	2,288,827.48	**2,044,185.56**	**2,268,785.20**	**1,717,928.54**	**3,257,804.78**	**2,976,726.47**
RV Park - Revenue						
RV Parking - Transit				325,600.00	30,045.40	525,600.00
RV Parking - Events				200,000.00	2,279.36	
RV Parking - Fair				20,000.00	33,905.00	30,000.00
RV Park - Campstore				54,750.00	0.00	-
RV Park - Other				10,000.00	0.00	-
				610,350.00	**66,229.76**	**555,600.00**

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San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Prior Year Revenue Adjustments	(24,255.21)	(18,856.85)	800.00	0.00	70,065.22	-
Other Operating Revenue						
Cell Phone Tower	73,201.80	75,397.86	77,659.80	78,807.48	79,989.60	81,171.72
Other Miscellaneous Income	5,572.14	26,935.89	29,631.55	5,000.00	33,527.13	25,000.00
Non Fair Sponsorships	0.00	0.00	0.00	0.00	250.00	-
Credit Card Fees	2,500.00	3,500.00	3,005.72	3,500.00	6,647.04	5,000.00
Interest Earnings	307,115.41	524,478.11	405,897.45	200,000.00	158,577.08	150,000.00
	388,389.35	**630,311.86**	**516,194.52**	**287,307.48**	**278,990.85**	**261,171.72**
Total Operating Revenue:	**13,453,662.04**	**13,397,727.71**	**14,737,187.84**	**13,004,841.18**	**17,061,716.23**	**15,964,366.20**

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San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Administration						
Payroll - Full Time Employees	946,398.62	1,040,038.24	905,508.65	926,960.00	931,261.00	1,192,250.01
Payroll - Part Time Employees	40,969.70	58,953.10	13,030.10	74,046.50	12,509.89	113,903.60
Payroll - Overtime	8,142.52	5,495.05	2,929.63	5,000.00	4,793.01	-
Compensated Leave Expense	40,818.74	(8,281.87)	24,410.67	34,117.57	49,080.46	33,126.57
Employees Pension	69,311.34	73,689.65	74,706.40	46,348.00	46,915.34	59,612.50
Employee Benefits	98,447.14	119,953.57	121,445.60	118,864.66	180,356.46	146,058.62
Employers Payroll Taxes	67,681.00	74,894.96	60,344.89	85,846.60	67,487.57	111,843.25
Workers Compensation Insurance	61,780.38	62,545.96	56,590.34	63,063.41	59,888.85	82,287.68
Contracted Services - Legal	34,958.50	14,852.25	81,573.47	67,000.00	72,365.55	131,500.00
Contracted Services - Other	2,954.60	14,631.74	141,193.46	23,500.00	533,616.02	70,000.00
Contracted Services - Financial	163,616.64	175,616.79	199,602.79	190,000.00	198,725.41	140,000.00
Contracted Services - IT	65,016.27	50,910.38	42,623.00	71,760.00	41,288.00	43,584.00
Meeting Expenses	13,126.23	4,062.61	3,711.74	7,500.00	5,989.99	7,500.00
Travel & Training	22,999.39	29,417.75	26,246.63	30,000.00	28,467.64	35,000.00
Marketing, PR & Sponsorships	26,120.71	10,968.59	7,009.55	7,500.00	6,939.82	7,500.00
Office Supplies & Expense	26,897.06	27,504.91	28,040.87	40,000.00	37,894.27	40,000.00
Equipment Rental	7,886.78	10,973.99	9,114.05	12,500.00	10,617.16	11,000.00
IT Expenses - non contracted	104,792.60	62,436.21	55,526.18	120,409.10	90,901.70	125,000.00
Miscellaneous Employee Expenses	7,693.86	19,340.14	21,803.57	28,000.00	30,463.41	30,000.00
Telephone, Postage, Internet	94,999.29	89,833.22	93,010.79	73,805.24	79,355.96	80,000.00
Dues & Subscriptions (non IT)	8,827.44	39,684.04	33,551.99	35,000.00	36,617.64	35,000.00
Business Insurance	201,220.12	217,583.34	225,259.36	215,561.00	257,633.28	260,000.00
Bank Fees	6,362.48	4,444.16	4,904.87	5,000.00	8,475.39	9,000.00
Payroll Administration Fees	46,069.81	25,327.95	27,871.89	30,000.00	30,244.09	30,000.00
CC Merchant Acceptance Fees	7,704.67	2,045.34	1,282.60	2,500.00	1,963.89	2,000.00
Unemployment Insurance	21,693.00	32,521.00	37,831.00	25,000.00	4,986.00	15,000.00
Audit Expense	31,300.00	32,750.00	25,300.00	23,500.00	22,000.00	23,500.00
Bad Debt - CC Chargebacks	4,528.00	20,472.48	5,314.93	6,000.00	10,926.41	6,000.00
	2,232,316.89	**2,312,665.55**	**2,329,739.02**	**2,368,782.08**	**2,861,764.21**	**2,840,666.23**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Maintenance						
Payroll - Full Time Employees	875,362.99	975,452.40	1,091,422.54	1,258,265.14	1,233,316.45	1,290,046.67
Payroll - Part Time Employees	0.00	23,892.60	128,112.04	29,700.00	120,133.75	67,440.00
Payroll - Overtime	21,626.95	16,399.69	22,681.73	25,000.00	35,490.74	
Emplolyees Pension	80,148.24	82,278.13	80,970.93	62,913.26	58,513.59	64,502.33
Employees Benefits	175,006.37	168,624.73	211,725.68	303,938.18	252,193.55	248,200.46
Employers Payroll Taxes	67,085.90	76,209.57	93,542.24	112,370.25	104,580.33	118,038.24
Workers Compensation Insurance	63,653.10	62,437.12	69,029.83	81,141.80	86,095.33	85,521.66
Contracted Services - Alarm	17,350.77	13,558.69	8,997.50	8,000.00	21,138.42	15,000.00
Contracted Services - Pest Control	15,906.00	15,836.00	19,785.15	17,500.00	17,160.65	17,500.00
Contracted Services - Janitorial	15,142.50	18,512.50	85,822.50	104,000.00	43,104.25	40,000.00
Contracted Services - Night Watch						251,236.80
Contracted Services - HVAC	35,978.61	26,053.82	43,133.36	30,000.00	27,664.00	30,000.00
Contracted Services - Other	136,889.63	83,746.93	95,498.71	29,500.00	67,933.34	69,000.00
Administration Expenses	9,707.04	9,299.75	15,105.56	15,000.00	12,841.27	15,000.00
Equipment Rental	741.22	3,654.52	3,413.20	5,000.00	4,213.87	5,000.00
Utilities - Power	439,663.79	484,483.53	489,473.60	550,000.00	475,811.94	500,000.00
Utilities - Water	77,394.09	88,516.58	108,671.38	100,000.00	103,347.73	105,000.00
Utilities - Sewer			26,830.27	100,000.00	71,915.65	80,000.00
Utilities - Other	55,955.58	43,479.86	37,824.25	43,000.00	41,719.95	43,000.00
Equipment Maintenance & Repairs	53,830.16	58,054.99	75,259.14	75,000.00	94,409.17	100,000.00
Building Maintenance Supplies	39,587.62	43,395.27	76,012.29	60,000.00	67,910.79	70,000.00
Janitorial Supplies	44,367.86	50,117.36	55,541.04	70,000.00	60,750.77	65,000.00
Tools & Equipment	1,646.60	231.58	1,010.25	2,500.00	6,448.76	7,500.00
Building Repairs	19,918.69	11,459.31	14,296.56	20,000.00	18,996.77	20,000.00
Emergency Repairs	10,765.00	17,479.01	25,146.46	10,000.00	51,450.00	25,000.00
Trash Removal	43,221.48	46,185.42	67,171.52	70,000.00	69,911.49	70,000.00
	2,300,950.19	**2,419,359.36**	**2,946,477.73**	**3,182,828.63**	**3,147,052.56**	**3,401,986.17**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Fair Administration & Marketing						
Payroll - Full Time Employees	163,602.97	158,580.60	358,983.02	329,755.20	173,828.20	275,048.04
Payroll - Part Time Employees	6,747.51	20,326.97	4,696.09	19,136.00	29,733.29	45,460.00
Payroll - Overtime	3,139.31	610.33	3,965.63	0.00	932.91	
Employees Pension	7,584.22	7,633.84	18,620.90	16,487.76	8,664.38	13,752.40
Employees Benefits	23,679.07	24,256.52	44,724.33	39,618.38	21,408.67	22,507.39
Employers Payroll Taxes	13,043.88	13,494.29	29,655.24	30,317.48	14,493.07	27,544.39
Workers Compensation Insurance	10,206.67	9,181.71	21,401.31	21,980.15	12,621.38	20,192.01
Contracted Services	44,893.88	40,987.50	69,932.75	42,622.50	80,597.34	157,500.00
Administration Expense	3,507.70	2,875.80	2,813.60	3,300.00	1,851.73	2,500.00
Marketing - Advertising	290,171.90	227,635.02	284,995.83	282,906.33	263,319.22	285,000.00
Travel and Training	8,370.18	5,907.25	5,635.25	4,000.00	4,946.91	5,000.00
Promotional	233.08	504.72	16,479.75	16,750.00	0.00	3,500.00
Public Relations Expense	2,879.46	2,578.32	2,850.30	3,000.00	17,404.15	3,000.00
Sponsorship Expense	32,970.00	41,503.48	80,225.86	55,000.00	24,708.29	30,000.00
Carnival Promo Credit	(10,000.00)	0.00	0.00	0.00	0.00	(10,000.00)
	601,029.83	**556,076.35**	**944,979.86**	**864,873.80**	**654,509.54**	**881,004.23**
Fair Attendance Operations						
Payroll - Part Time Employees	64,468.38	41,522.08	45,030.41	48,534.00	42,962.70	52,501.00
Employers Payroll Taxes	4,929.30	3,575.81	3,444.84	3,712.85	3,286.67	4,016.33
Workers Compensation Insurance	1,793.85	507.02	(460.83)	3,417.64	2,049.68	3,667.56
Contracted Services	230,737.90	271,124.50	314,585.18	295,500.00	412,502.25	353,500.00
Supplies & Expense	199,755.46	175,425.80	128,098.38	144,750.00	188,773.00	183,500.00
Other Expenses	1,739.75	1,164.40	460.37	500.00	2,224.34	2,500.00
Corporate Gathering Expenses					672,337.32	850,000.00
Decorations	8,029.89	1,899.52	1,918.35	2,300.00	59,425.75	5,000.00
	511,454.53	**495,219.13**	**493,076.70**	**498,714.49**	**1,383,561.71**	**1,454,684.89**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Miscellaneous Fair Expense						
Payroll	22,273.21	26,701.87	47,244.86	49,880.00	40,205.84	49,880.00
Employee Benefits	0.00	295.17	0.00	0.00	0.00	-
Employers Payroll Taxes	1,703.90	2,042.75	3,614.00	3,815.82	2,341.35	3,815.82
Workers Compensation Insurance	1,474.15	1,772.38	2,834.51	3,142.44	1,897.57	3,142.44
Utility Fees	19,175.00	22,954.89	20,825.00	22,000.00	35,766.80	35,000.00
Program	289.41	2,976.32	3,190.09	3,300.00	1,973.25	3,000.00
Contracted Services	0.00	29,600.00	44,600.00	50,000.00	43,378.00	70,000.00
Merchant Acceptance Fees	23,101.37	53,031.03	45,394.70	47,500.00	39,093.37	45,000.00
Programing - "Country Store"	0.00	8,000.00	8,000.00	8,000.00	12,000.00	12,000.00
Permits and Insurance	6,198.00	7,432.00	8,021.00	8,250.00	7,781.00	8,000.00
Exhibitors Expenses	155,079.13	140,867.28	113,769.90	119,900.00	134,132.00	139,950.00
	229,294.17	**295,673.69**	**297,494.06**	**315,788.26**	**318,569.18**	**369,788.26**
Competitive Exhibit Awards						
Cash Awards	19,685.00	15,625.00	16,675.00	17,000.00	16,530.00	18,000.00
Non Cash Awards	8,259.19	6,149.95	6,681.40	7,000.00	4,041.05	5,000.00
Sponsored Cash Awards	0.00	0.00	0.00	0.00	0.00	-
Sponsored Non Cash Awards	0.00	2,457.61	842.00	1,000.00	2,719.57	2,800.00
Other Awards Expenses	0.00	0.00	0.00	0.00	0.00	-
	27,944.19	**24,232.56**	**24,198.40**	**25,000.00**	**23,290.62**	**25,800.00**
Competitive Fair Exhibits						
Payroll - Part Time Employees	90,020.36	59,944.69	64,315.57	78,600.00	38,555.60	84,500.00
Employee Benefits	1,236.53	1,093.75	1,026.25	0.00	0.00	-
Employers Payroll Taxes	6,886.63	4,767.49	4,920.19	6,012.90	2,949.57	6,464.25
Workers Compensation Insurance	5,106.42	2,490.12	2,446.95	4,951.80	2,004.33	5,323.50
Judges Compensation	6,114.47	6,746.72	8,096.78	8,345.00	9,135.00	9,385.00
Contracted Services	48,614.86	59,250.32	60,298.66	61,250.00	65,139.31	65,800.00
Supplies & Expense	42,671.79	38,103.06	31,034.43	31,200.00	42,227.64	41,200.00
Exhibit Guidebook	0.00	230.21	0.00	500.00	0.00	500.00
Other Expenses	0.00	0.00	0.00	0.00	0.00	
Art Show - Payment to Sellers	2,864.00	2,188.00	3,200.00	3,500.00	2,452.00	2,500.00
Investment in Durable Goods	0.00	0.00	0.00	0.00	0.00	-
	203,515.06	**174,814.36**	**175,338.83**	**194,359.70**	**162,463.45**	**215,672.75**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Fair Entertainment Expense						
Payroll	12,772.79	7,562.90	16,341.21	13,800.00	37,473.90	26,000.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	-
Employers Payroll Taxes	0.00	0.00	1,241.45	1,055.70	1,432.03	1,989.00
Workers Compensation Insurance	0.00	90.01	735.23	869.40	888.57	1,638.00
Contracted Services	161,019.50	189,674.92	224,058.81	234,381.01	214,660.00	266,254.48
Supplies & Expense	13,681.56	12,476.10	23,614.65	17,950.00	16,818.61	21,300.00
Grounds Acts & Entertainment	173,742.73	155,938.20	220,124.31	200,000.00	187,378.03	260,000.00
Headline Entertainment	187,124.00	167,800.00	329,600.00	300,000.00	351,245.76	375,000.00
Other	0.00	0.00	0.00	0.00	0.00	
	548,340.58	**533,542.13**	**815,715.66**	**768,056.11**	**809,896.90**	**952,181.48**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
ESS - Expenses						
Payroll - Full Time Employees	315,976.17	377,879.51	445,607.59	617,375.47	559,088.98	707,235.44
Payroll - Part Time Employees	26,544.92	22,032.05	42,181.36	32,206.00	31,073.82	32,955.00
Payroll - Overtime	21,530.04	12,363.24	21,615.77	5,000.00	24,481.31	
Payroll - Parking Lots	281,976.56	208,917.17	192,447.38	171,600.00	235,873.69	205,920.00
Employee Benefits	83,373.93	89,773.03	107,594.04	170,843.99	143,493.67	175,121.82
Employers Payroll Taxes	48,935.97	46,978.68	53,513.28	69,611.51	64,022.66	80,157.04
Workers Compensation Insurance	42,750.84	33,739.79	33,289.37	51,734.43	53,278.33	59,604.96
Payroll - Outside Agency	100,602.20	17,192.33	18,141.50	5,000.00	14,150.00	15,000.00
Administrative Expenses	36,803.96	22,824.67	39,894.10	30,000.00	36,154.78	41,700.00
Signs and Banners	2,724.14	1,869.50	4,772.01	4,000.00	3,898.41	5,000.00
Equipment Rentals	59,578.67	3,429.85	7,535.31	10,000.00	30,879.21	20,000.00
Security - Law Enforcement	350,649.47	328,143.16	409,677.43	338,875.61	574,407.48	525,000.00
Fees and Insurance	10,275.00	7,254.00	7,494.00	8,000.00	8,260.00	8,500.00
EMT Fees	41,139.25	51,121.83	60,084.49	70,000.00	54,019.24	60,000.00
Show Janitorial	281,910.00	248,778.48	273,510.00	278,672.16	340,111.75	350,000.00
Electrical, IT and Other Labor	25,205.35	41,912.02	39,868.41	40,000.00	41,970.66	40,000.00
Trash and Damages	4,381.00	4,352.26	4,433.00	5,000.00	4,000.00	4,000.00
Recoverable Expenses	12,901.26	9,262.48	36,042.92	40,000.00	25,186.30	30,000.00
Parking Equipment	2,043.97	15,989.82	15,728.12	7,500.00	3,350.78	7,500.00
Parking Signs	6,687.69	9,637.25	4,119.54	5,000.00	5,544.98	5,000.00
Parking Uniforms	3,870.79	1,564.09	8,168.28	6,000.00	500.00	2,500.00
Parking - Contracted Services	23,564.75	10,825.88	7,835.54	0.00	9,203.44	10,000.00
Parking - Merchant Fees	33,368.58	35,645.94	59,768.87	55,000.00	113,571.47	115,000.00
Parking - Other Expenses	13,958.26	4,815.23	2,387.34	15,500.00	5,157.85	7,500.00
Marketing - Advertising	18,509.19	8,493.50	20,127.36	27,500.00	8,029.02	25,000.00
Travel, Training and Entertainment	14,062.07	9,824.96	8,420.42	8,000.00	4,156.73	9,000.00
Web Site	4,125.00	11,147.00	6,593.75	12,000.00	6,137.50	7,500.00
Public Relations - Sponsorships	1,008.49	16,456.68	10,971.35	12,500.00	2,500.00	12,500.00
Marketing - Dues, Phone, Printing	15,264.52	16,857.65	16,545.09	20,500.00	8,095.59	17,500.00
Marketing - Contracted Services	10,555.00	0.00	12,500.00	10,000.00	0.00	-
	1,894,277.04	**1,669,082.05**	**1,970,867.62**	**2,127,419.17**	**2,410,597.65**	**2,579,194.26**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Culinary Expenses						
Payroll - Full Time Employees	316,537.60	360,058.89	270,636.69	365,913.27	254,343.02	307,365.98
Payroll - Part Time Employees	136,317.86	96,554.97	119,095.85	303,105.00	95,496.37	303,105.00
Payroll - Overtime	24,737.09	25,539.18	15,059.89	5,000.00	10,634.61	
Employee Benefits	121,339.47	122,716.55	94,035.86	114,678.58	75,560.64	86,039.70
Employers Payroll Taxes	35,587.15	35,906.70	31,940.48	55,204.94	27,105.15	50,082.06
Workers Compensation Insurance	34,492.65	23,925.02	18,886.26	42,148.15	21,581.66	38,459.67
Payroll - Outside Agency	25,707.15	3,414.77	30,791.30	20,000.00	115,749.69	-
Contracted Services	173,233.50	118,844.44	161,702.71	7,500.00	127,405.95	7,500.00
Product - Food - Concessions	166,102.66	162,306.43	157,248.68	210,000.00	178,592.82	190,000.00
Product - Food - Catering	127,897.36	140,879.20	98,973.04	150,000.00	62,455.28	100,000.00
Product - Beverages - Concessions	28,040.82	22,761.63	48,381.60	50,000.00	68,752.74	75,000.00
Product - Beverage - Catering	37,799.74	46,848.09	40,356.98	50,000.00	74,733.79	80,000.00
Product - Adult Beverage - Concessions	100,991.77	45,687.49	28,873.05	50,000.00	5,879.95	35,000.00
Product - Adult Beverage - Catering	33,817.15	30,000.67	47,634.61	30,000.00	74,884.82	85,000.00
Product - Food - JC	34,264.34	42,939.83	33,463.52	40,000.00	31,939.97	35,000.00
Product - Beverage - JC	5,946.52	3,800.40	9,461.61	10,000.00	8,890.35	10,000.00
Product - Adult Beverage - JC	3,279.30	4,058.50	11,161.66	15,000.00	8,314.16	10,000.00
Product - Vending					9,137.51	12,500.00
Product - Spoilage	4,000.00	0.00	920.97	0.00	0.00	-
Supplies & Expenses	63,001.16	49,210.93	75,020.27	86,000.00	89,200.69	90,000.00
Supplies - Paper Products	28,002.29	12,938.84	18,689.37	10,000.00	9,212.67	10,000.00
Ice - CO2	4,742.00	3,290.80	2,020.15	2,500.00	2,623.05	2,750.00
Hood Cleaning	8,390.00	5,245.00	0.00	5,000.00	3,710.05	5,000.00
Linen & Equipment Rental	21,409.51	7,543.01	5,797.59	8,000.00	8,855.64	9,000.00
Promotional, Advertising & Travel	1,092.55	4,161.57	5,665.79	6,500.00	8,665.79	9,000.00
Equipment - New and Maintenance	20,284.41	47,863.03	31,655.84	20,000.00	34,002.16	35,000.00
Miscellaneous	2,704.00	(1,543.94)	0.00	1,500.00	0.00	
	1,559,718.05	**1,414,952.00**	**1,357,473.77**	**1,658,049.94**	**1,407,728.53**	**1,585,802.41**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Jockey Club- Expenses						
Payroll - JC - Full Time	216,716.03	193,572.93	203,161.20	184,858.70	219,180.00	232,856.50
Payroll - JC - Part Time	0.00	13,861.74	0.00	27,800.08	0.00	2,500.00
Payroll JC - OT	3,150.25	4,947.46	3,520.08	5,000.00	3,301.82	
JC Benefits - Pension	14,578.43	10,229.19	16,657.27	9,492.94	16,430.94	11,642.83
Employee Benefits	65,050.95	38,134.40	22,914.29	20,781.94	23,024.97	21,890.39
Employers Payroll Taxes	16,712.90	16,196.65	15,640.85	18,739.34	16,819.30	20,566.19
Workers Compensation Insurance	16,019.50	11,528.53	10,866.78	13,712.50	14,968.02	14,827.46
Travel, Training, Meals	0.00	0.00	0.00	0.00	0.00	-
Contracted Services	5,055.29	0.00	4,953.10	0.00	3,493.40	5,000.00
Administrative Expenses	20,235.19	20,168.44	17,514.52	19,000.00	15,319.64	17,000.00
Contracted Services - Janitorial	140,070.50	139,110.00	131,989.00	145,000.00	131,072.01	135,000.00
Contracted Services - Security	136,912.69	158,087.11	176,859.08	190,000.00	190,631.93	190,000.00
Advertising and Marketing	100.00	0.00	418.75	0.00	2,708.35	2,500.00
Programs - Racing Forms	124,968.97	128,819.34	130,674.98	135,000.00	130,594.91	132,500.00
Utilities	0.00	0.00	0.00	0.00	0.00	-
CARF Dues	21,592.00	21,592.00	90,000.00	90,000.00	90,000.00	90,000.00
Unforms	0.00	0.00	0.00	1,000.00	0.00	1,000.00
Special Repairs and Projects	1,021.71	0.00	2,200.00	4,000.00	0.00	
Total Expenses	**782,184.41**	**756,247.79**	**827,369.90**	**864,385.50**	**857,545.29**	**877,283.37**
RV Park - Expenses						
RV Park - Full Time Employees				161,606.17	33,256.08	63,481.60
RV Park - Part Time Employees				39,936.00	20,207.44	44,936.00
RV Park - Overtime				5,000.00	1,102.60	
RV Park - Benefits				35,894.87	12,662.35	19,504.44
RV Park - Payroll Taxes				17,578.14	4,141.94	8,992.24
RV Park - Workers Compensation				12,805.61	2,911.79	6,721.89
RV Park - Outside Services				36,000.00	0.00	36,000.00
RV Park - Utilities				130,000.00	30,424.45	60,000.00
RV Park - Operating Expenses				43,390.50	38,262.35	35,000.00
RV Park - Marketing				22,500.00	6,467.00	22,500.00
RV Park - Campstore				46,537.50	0.00	-
Total Expenses				**551,248.79**	**149,436.00**	**297,136.17**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Non Capitalized Improvements:						
Non Capitalized Improvements		11,711.26	2,961.14	0.00	0.00	
Expo Hall Upgrades		10,810.02		150,000.00	0.00	175,000.00
Cypress Hall		0.00	51,747.72	0.00	15,890.00	
Redwood Hall		0.00	8,091.77	0.00	0.00	
Asphault Repairs	53,841.14	199,060.55	96,463.42	100,000.00	0.00	150,000.00
Roofing Replacement - Repairs		149,739.70		0.00	52,700.00	
Landscaping Projects		885.30		250,000.00	0.00	300,000.00
Security Camera		0.00		100,000.00	0.00	
Lighting Retrofit	13,416.28	4,211.40		0.00	0.00	15,000.00
Fiesta Hall Upgrades	10,984.00	51,417.04	630,862.15	300,000.00	14,760.00	107,500.00
Administration Office		0.00		0.00	125.00	
Parking Lot	7,381.91	11,438.79		0.00	0.00	
Upgrades - IT	108,013.92	5,035.24		0.00	0.00	
PSC Building		3,221.29		0.00	0.00	
Generators		2,800.00		0.00	0.00	
Jockey Club	1,330.11	0.00	1,862.95	0.00	1,234.25	
Redwood Hall	29,154.48	0.00		0.00	0.00	
Event Pavilion						75,000.00
Door Replacement		48,938.00		0.00	0.00	
Equipment	75,781.95	162,064.41	154,176.85	79,252.82	124,362.33	645,681.91
	299,903.79	**661,333.00**	**946,166.00**	**979,252.82**	**209,071.58**	**1,468,181.91**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Budget Worksheet

	Annual 2023	Annual 2024	Annual 2025	Budget 2026	Estimated 2026	Proposed 2027
Prior Year Expense Adjustment	(5,530.38)	10,549.32	38,102.62	0.00	1,260,558.15	-
Cash over/short	(530.54)	715.05	(144.13)	0.00	33,594.48	-
Operational Funding	13,453,662.04	13,397,727.71	14,737,187.84	13,004,841.18	17,061,716.23	15,964,366.20
Operational Expenses	11,184,867.81	11,324,462.34	13,166,856.04	13,847,510.50	15,540,203.84	16,949,382.14
Operational Profit / Loss	2,268,794.23	2,073,265.37	1,570,331.80	(842,669.32)	1,521,512.39	(985,015.93)
Non Operational Funding	1,166,777.26	1,647,722.74	5,290,815.94	250,000.00	8,947,007.03	250,000.00
Depreciation Expense	226,221.59	304,507.96	607,121.82	1,236,078.24	1,230,104.45	3,370,817.68
Net Profit/Loss	3,209,349.90	3,416,480.15	6,254,025.92	(1,828,747.56)	9,238,414.97	(4,105,833.61)

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Full Time Positions on Roster for 2027
Filled, Vacant, and Proposed

ACCT. NO.	Expenditure Classification TITLE	Proposed Hiring/Anni Date	Total Number of Months	Pay Rate Amount	Per	Amount Budgeted Detail	Account Totals
501	**Administration**						
	CEO, DS	9/1/2015	12	10,551.69	pp	274,344	
	CAO, CK	4/16/1990	12	8,287.51	pp	215,475	
	I/T Manager , SP	4/1/2020	12	5,989.86	pp	155,736	
	Accounting Tech AP/AR VH	4/17/2019	12	48.19	Hour	100,235	
	Staff Accountant - Vacant	1/1/2027	12	46.88	Hour	97,510	
	Receptionist NR	11/28/2023	12	30.77	Hour	64,002	
	Procurement & Contract Admin	1/1/2027	12	50.00	Hour	104,000	
	Controller - Vacant	5/1/2027	7	5,500.00	PPP	77,000	
	Bonus Pool					54,415	
	Proposed Salary Increase					43,532	
	Overtime					6,000	
							1,192,250

Full Time Positions on Roster for 2027
Filled, Vacant, and Proposed

ACCT. NO.	Expenditure Classification TITLE	Proposed Hiring/Anni Date	Total Number of Months	Pay Rate Amount	Per	Amount Budgeted Detail	Account Totals
521	**Maintenance**						
	Facilities Superintendent - GO	8/24/2026	12	5,384.62	PPP	140,000	
	Faciliites Admin Assistant - IO	12/18/2024	12	2,746.73	ppp	71,415	
	Maint. Worker 3, CR	6/25/2007	12	49.81	hour	103,605	
	Maint Worker 2, VG	6/30/2008	12	37.86	hour	78,749	
	Maint Worker 1, MC	6/30/2008	12	33.59	hour	69,867	
	Maint. Worker 1, MaE	5/3/2016	12	36.79	hour	76,523	
	Maint. Worker 2, J P	5/15/2017	12	38.17	hour	79,394	
	Maint Worker 1, JD	10/2/2020	12	30.66	hour	63,773	
	Maint. Worker 1 - EF	9/26/2022	12	30.66	hour	63,773	
	Maint Worker 1 - DJ	11/11/2024	12	30.00	hour	62,400	
	Maint Woker 1 - JS	6/1/2023	12	28.08	hour	58,406	
	Maint Worker II - Plumber PM	4/27/2026	12	60.00	hour	124,800	
	Facility Electrician - CU	5/11/2026	12	67.30	hour	139,984	
	Maint Worker 1 - Vacant	1/1/2027	12	30.00	PPP	62,400	
	Bonus Pool					52,754	
	Proposed Salary Increase					42,204	
	Overtime					40,000	
							1,290,047

Full Time Positions on Roster for 2027
Filled, Vacant, and Proposed

ACCT. NO.	Expenditure Classification TITLE	Proposed Hiring/Anni Date	Total Number of Months	Pay Rate Amount	Per	Amount Budgeted Detail	Account Totals
540	**Fair Admin & Marketing**						
	Fair Operations Manager - J.A.	3/18/2018	12	5,812.03	ppp	156,925	
	Sponship Coordinator	1/1/2027	12	50.00	hour	104,000	
	Bonus Pool					7,846	
	Proposed Salary Increase					6,277	
	Overtime					-	
							275,048
590	**Event Sales & Services**						
	Dir of Events, Sales & Markting - SL	9/11/2015	12	6,273.06	ppp	163,100	
	Event Services Manager - EM	7/19/2021	12	4,631.86	ppp	120,428	
	Event Coordinator - KM	3/2/2021	12	33.98	hour	70,678	
	Marketing Assistant - KP	4/9/2024	12	31.83	hour	66,206	
	Sales & Exhibits Coordinator DT	12/6/2025	12	30.00	hour	62,400	
	Senior Event Coordinator - MAF	10/1/2026	12	38.00	hour	79,040	
	Assistant Parking Manager- MR	4/30/2025	12	3,169.23	ppp	82,400	
	Bonus Pool					32,213	
	Proposed Salary Increase					25,770	
	Overtime					5,000	707,235
620	RV Park						
	Assistant Parking Supervisor - RV SP	5/11/2206	12	28.00	Hour	58,240	
	Bonus Pool					2,912	
	Proposed Salary Increase					2,330	
							63,482

Full Time Positions on Roster for 2027
Filled, Vacant, and Proposed

ACCT. NO.	Expenditure Classification TITLE	Proposed Hiring/Anni Date	Total Number of Months	Pay Rate Amount	Per	Amount Budgeted Detail	Account Totals
640	**Culinary**						
	Culinary Services Manager - KL	9/16/2026	12	5,000.00	ppp	130,000	
	Concessions & Catering Lead - TG	6/1/2021	12	3,269.23	PPP	85,000	
	Concessions & Catering Lead - BDS	1/23/2026	12	30.00	Hour	62,400	
	Bonus Pool					13,870	
	Proposed Salary Increase					11,096	
	OT					5,000	
							307,366
659	**Satellite Wagering - Jockey Club**						
	Jockey Club Supervisor - PG	3/5/2021	12	2,775.99	ppp	72,176	
	JC Asst. Supervisor - RT	8/6/2021	12	33.85	hr.	51,791	
	Admissions UN2- DM	8/20/2008	12	29.00	hour	44,370	
	Admissions UN2- MC	4/5/2024	12	29.00		44,370	
	Bonus Pool					8,417	
	Proposed Salary Increase					6,733	
	OT					5,000	
							232,857
							4,068,284
				All Wages			4,958,905
				Taxes & Benefits			1,623,729
							6,582,633
				% of Total Budget			38.84%

Part Time Positions 2026

ACCT. NO.	Expenditure Classification / POSITION TITLE	# Employed Last Year	# Employed This Year	Length of Employment No.	Length of Employment Unit	Pay Rate Amount	Pay Rate Per Unit	Amount Budgeted Detail	Amount Budgeted Account Totals
502	**Administration**								
	Security Director	1	1	780		79.62		62,104	
	Safety Officer GJ	1	1	100		50.00		5,000	
	Admin Assistant to CEO	0	1	1040		45.00		46,800	
	Overtime							3,000	
									113,904
522	**Maintenance**								
	Production Worker DR	1	1	1200	hour	33.00	hour	39,600	
	Electrician Assistant - GM	1	1	750	hours	33.12	hour	24,840	
	Overtime							3,000	
									67,440
541.001	**Fair Administration**								
D - 600	Special Events Assistant	0	1	700	hours	25.00	hour	17,500	
	Special Events Assistant	1	1	1040	hours	24.00		24,960	
	Overtime							3,000	
									45,460
560	**Fair Attendance Ops**								
D - 701	Admissions Control	22	19	67	hours	25.00	hour	31,825	
D - 703	Guest Services	7	7	57	hours	24.00	hour	9,576	
D - 704	Receptionist	1	2	200	hours	25.00	hour	10,000	
D - 705	Other	0	1	50	hours	22.00	hour	1,100	
									52,501
570	**Miscellaneous Fair Expense**								
D - 220	Parking Lot	27	27	60	hours	24.00	hour	38,880	
D - 225	Set Up	5	10	50	hours	22.00	hour	11,000	
									49,880

Part Time Positions 2026

ACCT. NO.	Expenditure Classification / POSITION TITLE	# Employed Last Year	# Employed This Year	Length of Employment No.	Length of Employment Unit	Pay Rate Amount	Pay Rate Per Unit	Amount Budgeted Detail	Amount Budgeted Account Totals
62000	**RV Park**								
	RV Park Assistant	0	2	832	hours	24.00	hour	39,936	
	Overtime							5,000	
									44,936
630	**Fair Exhibits - Competitive**								
D - 880	Exhibits Super - Vacant	0	1	900	hours	35.00	hour	31,500	
	PT Exhibits Coordinator - Vac	0	1	200		30.00	hour	6,000	
D - 820	*Home Arts / Floral Arts*								
	Assistant # 1 - Home Arts	1	1	120	hours	20.00	hour	2,400	
	Assistant # 2 - Floral Arts	0	1	40	hours	20.00	hour	800	
D - 830	*Culinary Arts*								
	Super - W C	1	1	400	hours	25.00	hour	10,000	
	Assistant - Culinary		1	150		20.00		3,000	
D - 840	*Fine Arts / Literary Arts*								
	Fine Arts Assistant # 1	1	1	200		20.00		4,000	
	Fine Arts Assistant # 2	1	1	170		20.00		3,400	
	Fine Arts Assistant # 3	1	1	125		20.00		2,500	
	Fine Arts Assistant # 4	1	1	120		20.00		2,400	
D-850	*Youth Exhibits*								
	Dept Super - LDC	1	0	400	hours	25.00	hour	10,000	
	Youth Exhibits Assistant 1		1	125		20.00		2,500	

Part Time Positions 2026

ACCT. NO.	Expenditure Classification / POSITION TITLE	# Employed Last Year	# Employed This Year	Length of Employment No.	Length of Employment Unit	Pay Rate Amount	Pay Rate Per Unit	Amount Budgeted Detail	Amount Budgeted Account Totals
D- 860	*Youth Livestock*								
	Youth Barn Assistant	1	1	100		30.00		3,000	
	Youth Barn Assistant		1	100		30.00		3,000	
									84,500
660	**Fair Entertainment**								
D -0902	Feature Display - LHOTF	5	5	180		20.00		18,000	
D - 903	Feature Display - Expo	2	2	50		20.00		2,000	
D - 904	Feature Display - Fiesta	3	3	100		20.00		6,000	
									26,000
590	**Event Sales & Service**								
D - 215	Parking Employees - PT	41	39	240	hours	22.00	hour	205,920	
	Event Attendant - JF	1	1	700	hours	31.65	hour	22,155	
	Event Attendant - RV	1	1	400	hours	27.00	hour	10,800	
									32,955
640	**Culinary**								
	Jockey Club								
	Cook	0	0	125	hours	25.00	hour	-	
	Stand worker	1	1	350	hours	27.00	Hour	9,450	
	Extra for Major Races	1	1	125	hours	27.00	hour	3,375	
									12,825
	Concessions - American Grill							-	
	Cook	3	3	700	hours	25.00	hour	52,500	
	Dishwasher	1	1	500	hours	20.00		10,000	
	Cashier/Stand worker	4	2	580	hours	27.00		31,320.00	
									93,820

Part Time Positions 2026

ACCT. NO.	Expenditure Classification / POSITION TITLE	# Employed Last Year	# Employed This Year	Length of Employment No.	Length of Employment Unit	Pay Rate Amount	Pay Rate Per Unit	Amount Budgeted Detail	Amount Budgeted Account Totals
	Concessions - Coffee Shop								
	Cashier/Stand worker	0	3	580	hours	27.00		46,980	
	Stand Lead # 2		1	1000	hours	29.00		29,000	
									75,980
	Concessions - Café								
	Cashier/Stand worker		2	120	hours	27.00		6,480	
	Cook		1	120		25.00		3,000	
									9,480
	Catering / Bars								
	Bartender	20	20	185	hours	30.00		111,000	
								-	
									111,000
									303,105
659	**Jockey Club**								
	Extra Hire - Big Races		1	100		25.00		2,500.00	
									2,500.00
	Total Part Time:								890,621

Professional Services - 2027 Budget

504	**Pro Services - Admin**		
	Office of County Council	20,000.00	
	Mitzel Group - Labor Law	10,000.00	
	Hanson Bridgett - Pension Law	1,500.00	131,500.00
	??? - Fraud Case	100,000.00	
	DLB Consulting - Controller	140,000.00	140,000.00
	EPC Computer Solutions - IT	30,000.00	43,584.00
	AccountingWare Support -	13,584.00	
	Future Plan - Pension Admin	30,000.00	
	Cash Counter Service	4,500.00	
	Background Checks	6,000.00	
	Allison Keaney - Pro Services	7,500.00	
	Translation Services	2,000.00	
	Miscellaneous - Unknown	20,000.00	
			70,000.00
			385,084.00
523	**Pro Services - Maintenance**		
	Alarm Monitoring	15,000.00	
	Pest Control	17,500.00	
	Night Watchman (2) 10 p.m. - 6 a.m.	251,236.80	
	General Janitorial - no Shows	40,000.00	
	HVAC	30,000.00	
	Sewer Line Flush	7,500.00	
	Generator Service	25,000.00	
	Grease Service	1,500.00	
	Pavement / Roof Cleaning	15,000.00	
	Fire Extinguisher Service	10,000.00	
	Misc. - unknown	10,000.00	69,000.00
			422,736.80

Professional Services - 2027 Budget

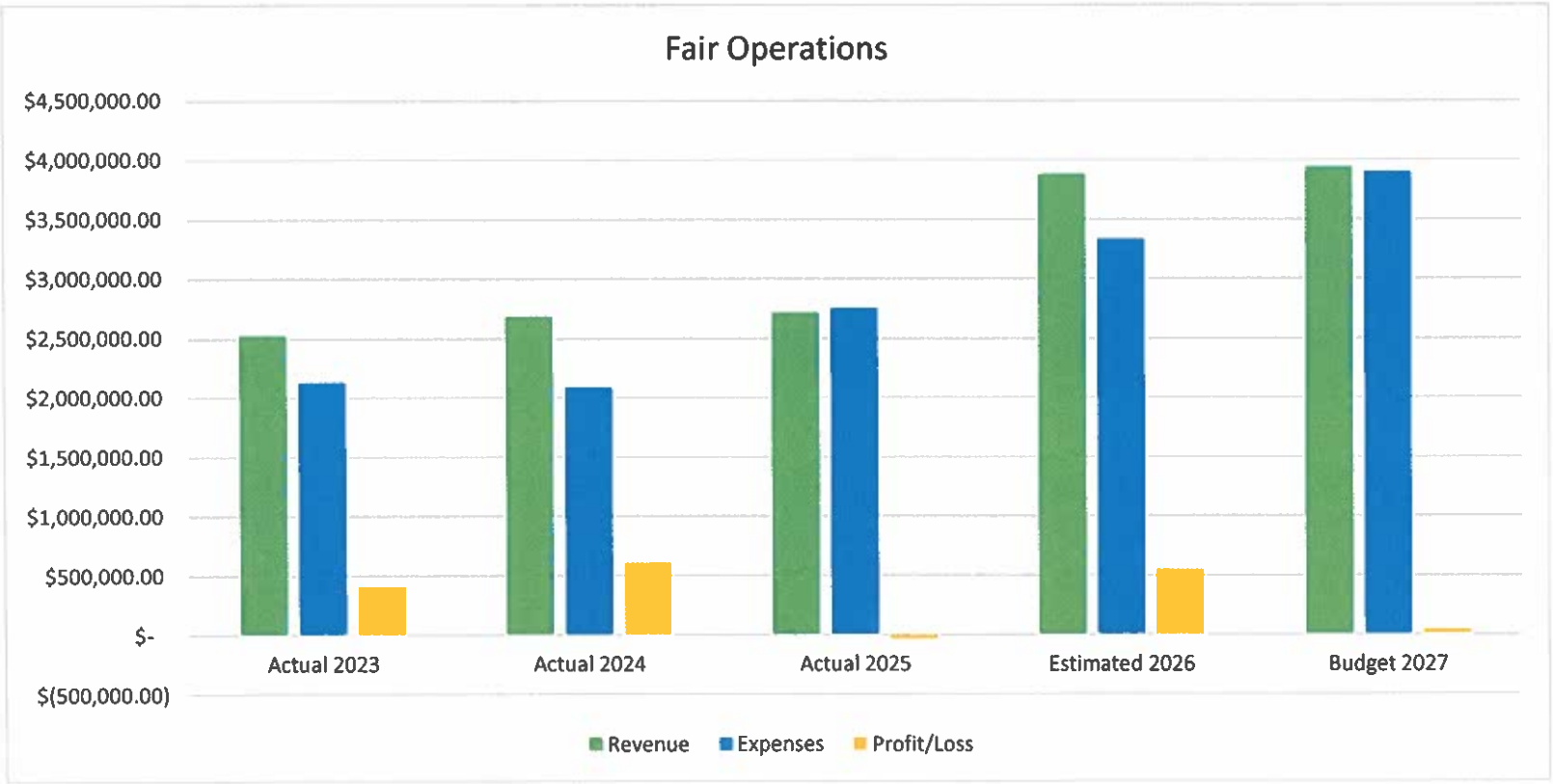
542	**Fair Administration & Marketing**		
	Cal Expo - Marketing Services	$ 120,000.00	
	Web Site - XO Pandora	7,500.00	
	Fair Commercial	25,000.00	
	Other	5,000.00	
			157,500.00
562	**Fair Attendance Operations**		
	Security - 4 Diamond	230,000.00	
	EMT - United Ambulance	13,000.00	
	Janitorial - Enviro Clean	110,000.00	
	Admissions Control	21,000.00	
	Butler Credit	(20,500.00)	
			353,500.00
570	**Miscellaneous Fair**		
	Electrical	30,000.00	
	Janitorial Help - Enviroclean	40,000.00	
			70,000.00
579	**Exhibitors Expenses**		
	Auditor	7,500.00	
	Tents/Truss- Stage Right	2,600.00	
	Tents/Truss - Food Court; Vendors, Gates	74,000.00	
	Tents/Truss - Auction Arena	16,000.00	
	Tents/Truss - Main Stage	30,000.00	
	Tents/Truss - Community Stage Shade	4,850.00	
	Miscellaneous	5,000.00	
			139,950.00
622	**RV Park**		
	Pest Control	12,000.00	
	Alarm Monitoring	6,000.00	
	Sewer Line Flush	3,000.00	
	Unknown	15,000.00	
			36,000.00

Professional Services - 2027 Budget

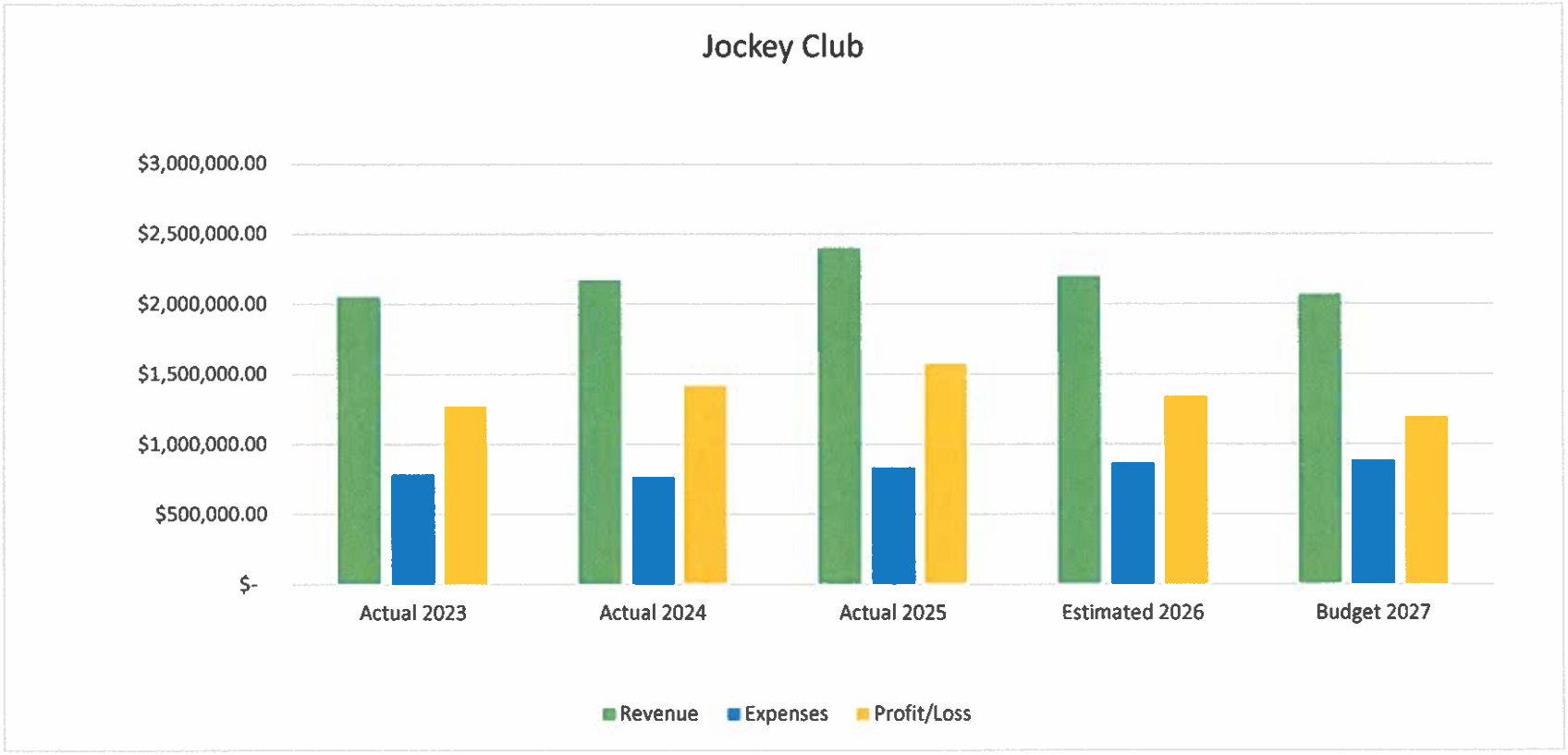
632	**Judges**			
	Floral Arts - 1	400.00		
	Home Arts - 15	2,325.00		
	Culinary Arts - 1	50.00		
	Fine Arts - 10	1,900.00		
	Youth Exhibits - 6	500.00		
	Livestock - 6	3,910.00		
	Innovation	250.00		
	Other	50.00		
			9,385.00	
633	**Competitive Exhibits**			
	Entries - Gladstone			
H Arts	Laura mchugh dba art consulting	16,000.00		
F Arts	Stephen Seymour Art, LLC	8,000.00		
	Aqua Design Studios - Victoria Fine Arts	5,000.00		
Livestock	Veterinarian - William Seals	2,400.00		
	Livestock Super - Vacant	15,000.00		
	Rabbit Inspector	900.00		
Innovation	Vacant	16,000.00		
Set up				
	Misc.	2,500.00		
			65,800.00	
643	**Culinary**			
	Ansul Servicing	4,000.00		
	Bartenders			
	Preventive Maintenance	3,000.00		
	Job Posting	500.00		

	Professional Services - 2027 Budget		
			7,500.00
661000	**Fair Entertainment**		
	Source Management - Booking	47,500.00	
	Union Payroll - Set & Strike	18,754.48	
	Sound - including backline	110,000.00	
	Stage & Lights	65,000.00	
	Main Stage Video Wall	25,000.00	
			266,254.48
665000	**Grounds Acts / Static Displays**		
			260,000.00
666000	**Grandstand Entertainment**		
			375,000.00

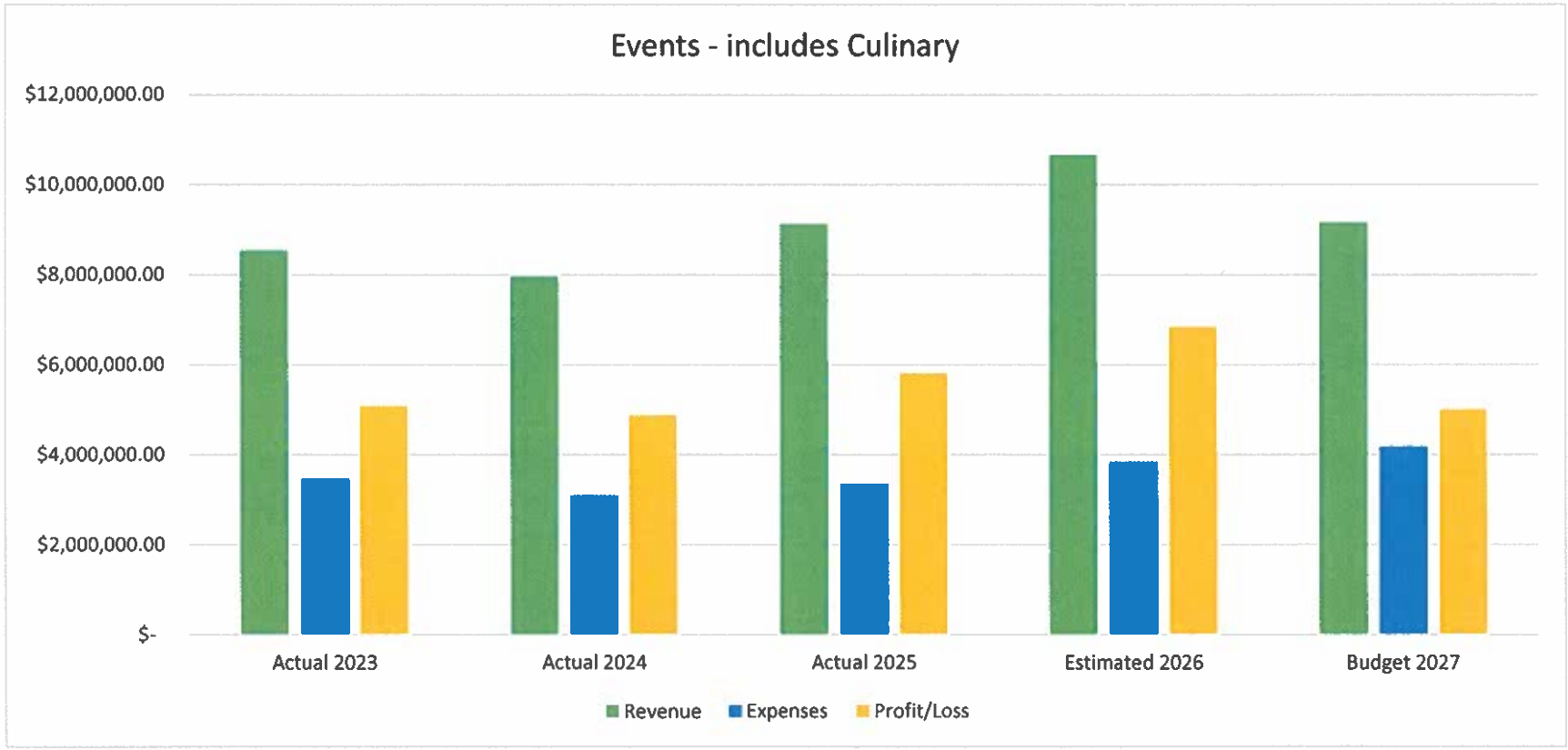
	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Budget 2027
Revenue	$ 2,521,711.09	$ 2,679,913.80	$ 2,712,768.75	$ 3,876,271.37	$ 3,935,742.18
Expenses	$ 2,121,578.36	$ 2,079,558.22	$ 2,750,803.51	$ 3,329,000.78	$ 3,899,131.61
Profit/Loss	$ 400,132.73	$ 600,355.58	$ (38,034.76)	$ 547,270.59	$ 36,610.57



	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Budget 2027
Revenue	$ 2,046,804.61	$ 2,166,565.20	$ 2,392,794.10	$ 2,193,558.01	$ 2,064,200.00
Expenses	$ 782,184.41	$ 756,247.79	$ 827,369.90	$ 857,545.29	$ 877,283.37
Profit/Loss	$ 1,264,620.20	$ 1,410,317.41	$ 1,565,424.20	$ 1,336,012.73	$ 1,186,916.63



	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Budget 2027
Revenue	$ 8,521,012.20	$ 7,939,793.70	$ 9,114,630.47	$ 10,642,830.78	$ 9,147,652.30
Expenses	$ 3,453,995.09	$ 3,084,034.05	$ 3,328,341.39	$ 3,818,326.18	$ 4,164,996.67
Profit/Loss	$ 5,067,017.11	$ 4,855,759.65	$ 5,786,289.08	$ 6,824,504.60	$ 4,982,655.63



Detail of Expense Accounts

Fair Attendance Operations				
Tickets & Ticket Fees	$	100,000.00		
Butler Credit	$	(20,500.00)		
Signs	$	14,000.00		
Equipment Rental Radios	$	2,879.36		
Golf Carts	$	8,270.00		
Scissor Lift	$	3,833.45		
Telehandler for tents	$	6,487.84		
Portables, Gray Water Tanks	$	16,000.00		
Busses	$	5,754.80		
Delaware Light Tower	$	1,500.00	$	44,725.45
Fencing	$	9,174.18		
Lodging	$	15,000.00		
Meals - Catering (non entertainment)	$	1,000.00		
Fair Clothing	$	12,000.00		
Printing - Fair	$	7,000.00		
Rounding Varience	$	1,100.37	$	183,500.00
Corporate Buy out Expenses				
"crave" cards	$	5,783.99		
Buy outs - "Pay to Play"	$	13,155.00		
Production - Entertainment	$	42,815.00		
Janitorial	$	6,162.50		
Catering - Meals	$	1,854.09		
Butler - Carnvial	$	299,600.00		
Food Vendors - Food Consumed	$	302,703.45		
Increase 2027 - more people	$	177,925.97		
			$	850,000.00

Offset by Revenue - $1,522,332.18 - split between culinary and Fair

Detail of Expense Accounts

Fair Competitive Exhibits - S & Expense				
Entry Processing	$	6,000.00		
Home Arts	$	2,100.00		
Culinary Arts	$	1,000.00		
Fine Arts	$	3,500.00		
Youth	$	3,000.00		
Livestock	$	20,000.00		
Innovation	$	5,600.00		
			$	41,200.00
Fair Entertainment Supplies				
Little hands on the Farm	$	3,800.00		
Catering	$	15,000.00		
Van Rental / Fuel	$	2,500.00		
			$	21,300.00
ESS - Administrative Expenses				
Employee Meals (on site @ stands)	$	5,000.00		
Merchant Fees	$	35,000.00		
Clothing	$	1,700.00		
Signs & Banners	$	5,000.00	$	41,700.00
			$	46,700.00

Budget requests by Department

ESS		
Client Thank You Gifts	$	9,000.00

Detail of Expense Accounts
Sales & Marketing

Travel				
IAVM - Tampa (Sharon)	$	5,000.00		
			$	5,000.00
Marketing	$	25,000.00		
includes stand up sign holders; window decals for "follow us" Aerial Photos - Fair and Open Sauce; event center brochures				
Fair				
Social Media Contests	$	1,000.00		
Run of Fair stamp Rally	$	1,500.00		
Fair daily scavenger hunt - prize	$	1,000.00		
			$	3,500.00

Detail of Expense Accounts
Equipment - non Capitalized

Maintenance - Black Sand Folding Chair w/ carts (2200)	$	250,000.00
Black Plastic Foling Chairs (1000) w carts	$	90,000.00
8' x 30 wood tables (500)	$	78,745.00
6' x 30" wood tables (300)	$	43,065.00
6' x 18" classroom tables (300)	$	30,597.00
2 yard garbage containers (15)	$	25,485.00
Sales - Water Bottle Fillers - Expo Fiesta	$	24,000.00
Jockey Club Cameras w/dvd	$	20,000.00
Radios (25) Radios	$	16,218.70
Uniforms - All Departments	$	15,000.00
Jockey Club TV's	$	10,000.00
Upgrade Culinary Kiosks	$	10,000.00
Bike Racks (15)	$	7,500.00
Ticket Kiosks (4)	$	6,000.00
ID Readers for Bars	$	5,500.00
Jockey Club Awnings for Breeezeway TV's	$	4,000.00
Stanchions (70)	$	3,519.30
Hot water Pressure washer	$	2,900.00
Sewer Camera	$	1,151.91
Sales - Markeing Equipment Supplies	$	1,000.00
Sales - Projector & Screen - event Pavilion	$	1,000.00
	$	645,681.91

Detail of Expense Accounts

Non Capitalized Improvements				
Expo Hall Life Safety	$	175,000.00		
Fiesta Hall Life Safety	$	100,000.00		
Asphalt Repair	$	150,000.00		
Central Mall Grass & Landscaping	$	200,000.00		
Campus Tree Planting	$	100,000.00		
Fiesta inside lighting	$	7,500.00		
Gate 1 lighting	$	5,000.00		
Fiesta & Expo Uplighting	$	10,000.00		
Event Pavilion Carpet Tiles	$	75,000.00		
			$	822,500.00

Capitalized Equipment				
Vekada Portable Camera Trailer (West Lot)	$	100,000.00		
OpenGate Mag with arms (2)	$	60,000.00		
Asphalt Roller	$	9,999.00		
			$	169,999.00

PROPOSED PRICES - 2027					
VENUE RENTAL	**Move In / Move Out**	**Event Day**			**Percentage Increase from 2026**
Expo Hall	$ 8,663	$ 17,325			5.00%
Fiesta Hall	$ 3,465	$ 6,930			5.00%
Fiesta Hall Café Add On	$ 525	$ 1,050			5.00%
Event Pavilion	$ 1,155	$ 2,310			5.00%
Sequoia Hall	$ 867	$ 1,733			5.00%
Redwood Hall	$ 1,575	$ 3,150			5.00%
Cypress Hall	$ 1,733	$ 3,465			5.00%
Central Mall, Plaza Stage, Fiesta North Lawns	$ 2,022	$ 4,043			5.00%
Central Mall, Plaza Stage, Fiesta North Lawns with East Sequoia Exterior Extension	$ 2,888	$ 5,775			5.00%
West Mall	$ 867	$ 1,733			5.00%
East Parking Lot Center	$ 5,775	$ 11,550			5.00%
South Parking Lot	$ 3,150	$ 6,300			5.00%
West Parking Lot	$ 3,150	$ 6,300			5.00%
Derby Room	$ -				5.00%
Jockey Club Turf Club	$ 867	$ 1,733			5.00%
LABOR					
House Labor		$ 45.00	per hour		12.50%
House Labor Holiday		$ 67.50	per hour		12.50%
Electrical Labor		$ 150.00	per hour		0.00%
Forklift with Operator		$ 150.00	per hour		0.00%
Janitorial Lead		$ 43.00	per hour, 4hr minimum	Add on larger events / multi buildings	7.50%
Janitorial		$ 41.00	per hour, 4hr minimum	per public show hours plus .5hr prior and 1hr post + move in/out days + post show clean	7.50%
Event Coordinator		$ 50.00	per hour, 4hr minimum	per public show hours plus 1hr prior and 1hr post	0.00%
Facility Fee 3%		3% of all SMCEC Services - not including Parking and Food Service			0.00%
INTERNET SERVICES					
Hardline Drop		$650-700	per line; may vary if higher speeds needed		0.00%
IT Set Up Labor		$ 130.00	per hour - 1hr minimum per hardline drop		0.00%
IT Tech Onsite Support		$ 150.00	per hour, 4hr minimum		0.00%
Wireless Internet Access Codes		$ 25.00	per device per day		0.00%

PROPOSED PRICES - 2027						
OUTSIDE SERVICES						
San Mateo Fire Department Permit*						
*Fire Permit fees are subject to change and are at the discretion of the San Mateo County Fire Department. Due payable directly to SMFD.						
Security Lead		$ 77.00	per hour, 4hr minimum		2.66%	
Security Lead, Overtime		$ 115.50			2.66%	
Security Supervisor		$ 58.25	per hour, 6hr minimum		0.00%	
Security Supervisor, overtime		$ 87.38	per hour, over 10hr shift		0.00%	
Security Guard		$ 54.00	per hour, 6hr minimum		4.00%	
Security Guard, Overtime		$ 81.00	per hour, over 10hr shift		4.00%	
Security Dispatch		$ 58.25	per hour, 6hr minimum		0.00%	
Security Dispatch, Overtime		$ 87.38	per hour, over 10hr shift		0.00%	
Security Holiday Rates at 1.5 times regular hourly rates, same minimum shifts						
EMT		$ 71.88	per hour, 4hr minimum		7.68%	
EMT, Overtime		$ 107.82	per hour, over 8hr shift		7.28%	
EMT, Double Time		$ 143.76	per hour, over 12hr shift			
SMPD Sergeant			per hour, 4hr minimum, public show times plus .5hour pre and post travel			
SMPD Sergeant, Overtime			per hour, over 8hr shift			
SMPD Officer			per hour, 4hr minimum, public show times plus .5hour pre and post travel			
SMPD Officer, Overtime			per hour, over 8hr shift			
SMPD Hourly rates change July 1st annually						

PROPOSED PRICES - 2027					
PARKING					
Staff Parking Passes - 20 Maximum		public rate	adjusted as comp provided to all events, 20 per day		
Parking Buyout		calculation	expected attendance / 2.5 * parking rate per day		
Parking Flaggers		$ 30.00	per hour		0.00%
Parking Trams with Drivers (#1 20seats + #2 10seats)		$ 4,000.00	per day, up to 8hours		0.00%
FOOD SERVICES					
Concessions Minimum Sales Guarantees					
EXPO HALL					
American Grill		$ 3,500.00	per day, if not met pays difference of balance on final invoice		0.00%
Coffee Shop		$ 3,000.00	per day, if not met pays difference of balance on final invoice		20.00%
FIESTA HALL					
Cafe Snack Shop - no seating, no hot food		$ 3,000.00	per day, if not met pays difference of balance on final invoice		20.00%
Café Full - with hot food and seating		$ 3,500.00	per day, if not met pays difference of balance on final invoice		0.00%
Bar Minimum Sales Guarantee		$ 2,500.00	per day, if not met pays difference of balance on final invoice		0.00%
Food and Beverage Leads		$58 to $63	per hour, 4hr minimum	not on 2026 lists	
Catering Attendant		$48 to $53	per hour, 4hr minimum	not on 2026 lists	
Bartender (Full Bar)		$53 to $58	per hour, 4hr minimum	not on 2026 lists	
Bar Attendant (Beer & Wine)		$50 to $55	per hour, 4hr minimum	not on 2026 lists	
Barback		$48 to $53	per hour, 4hr minimum	not on 2026 lists	
Runner		$43 to $48	per hour, 4hr minimum	not on 2026 lists	
Cook		$48 to $53	per hour, 4hr minimum	not on 2026 lists	
Dishwasher		$40 to $45	per hour, 4hr minimum	not on 2026 lists	
Catering Service Fee	23%	applicable on any SMCEC food / beverage service			
CA Sales and Use Tax	current rate	applicable on any SMCEC food / beverage service			

PROPOSED PRICES - 2027				
Parking Rates - 2027				
Cash/Credit		$ 20.00	per car - no multiple entrance	0.00%
				No credit discount
Tailgating - advance		$ 75.00	On line Only	0.00%
Tailgating - During Run		$ 80.00	On Line Only	0.00%
San Mateo County Fair				
Fair Parking				
Cash		$ 20.00		0.00%
Season Parking - Livestock		$ 50.00		0.00%
Fair Admissions				
	Pre Sale	On Line	At Gate	
Adult	$ 19.00	$ 21.00	$ 23.00	0.00%
Youth - 6-12	$ 14.00	$ 16.00	$ 18.00	0.00%
Senior 62 & over	$ 14.00	$ 16.00	$ 18.00	0.00%
Active Military	n/a	n/a	$ 18.00	0.00%
Child 5 & under	n/a	n/a	Free	
Wednesday Admission	$ 6.00	$ 8.00	$ 10.00	0.00%
Vendor/Sponsor	$ 10.00	office sales only		
Group Admission - Youth/Senior	$ 10.00	office sales only		0.00%
Group Admission - Adult	$ 15.00	office sales only		
Minimum 25 People - Any Day - Sold at Admin Office only				
All admission prices include ticket fees				
Carnvial Wristbands	$ 38.50	$ 44.00	Butler will give us pricing 120 days prior to Opening - possible increase	
Fair Commercial Exhibit Space - per 10' x 10'				
Inside	$ 1,100.00			10.00%
Inside - corner	$ 2,500.00		2026 Price list incorrect - no change	0.00%
Outside	$ 1,600.00			6.60%
Premium Outside	$ 2,500.00			new category
Fair Food Concessions				
25% Gross sales less sales Tax				0.00%
Jockey Club				
General Admission	$ 10.00			0.00%
Daily Racing Form	$ 11.00			0.00%
Programs	$ 1.00			0.00%
Night Lines	$ 4.75			0.00%

Rental Equipment 2027 Price list - no changes from 2026

ITEM	DIMENSIONS	PRICE	
Artificial Hedges - 4' tall	48"W x 14"D x 48"H	ask for quote	EA
Artificial Hedges - 7' tall	48"W x 12"D x 82"H	ask for quote	EA
Ash Tray - outdoor receptacle	metal	$25.00	EA
Barricades	8'	$18.00	EA
Barriers: Traffic Jersey Barrier - orange	32"H x 72" L x 18"W, 70lb empty - 653lbs w/water	ask for quote	EA
Benches - Artist Painted	8'	$45.00	EA
Benches - Backless Green with Black Frame	6'	$15.00	EA
Benches - Park Style Wood Bench	5'	$18.00	EA
Bleachers - 100 Seat/10 rows	10 rows, 21'-4"d x 15'-7"w (seating space 15' per row)	$600.00	EA
Bleachers - 50 Seat/5 rows	5 rows, 9'-8"d x 15'-7"w (seating space 15' per row)	$350.00	EA
Chairs - Black Mesh	20" w x 23"d x 32.75"h	$3.50	EA
Chairs - Black Padded Fabric Folding	20.5"w x 21"d x 30.5"h	$5.00	EA
Chairs - Black Plastic Folding	17.5"w x 21"d x 30"h	$3.00	EA
Chairs - White Plastic Folding	17.5"w x 21"d x 30"h	$3.00	EA
Easels - tripod		ask for quote	EA
Gazebo - Green Painted		$300.00	EA
Gazebo - Redwood		$300.00	EA
Hand Sanitizers - Free Standing		$25.00	EA
Hydration Stations/Water Fountains - Portable		ask for quote	EA
Metal Detectors - walkthrough	Dimensions: 26"x36.8"x88.8"	ask for quote	EA
Pipe & Drape 10' Velour Black	10 FT	$15.00	FT
Pipe & Drape 12' Velour Black	12 FT	$18.00	FT
Pipe & Drape 3' Banjo Black side drape	3 FT	$4.00	FT
Pipe & Drape 8' Banjo Black	8 FT	$9.00	FT
Pipe & Drape 8' Velour Black	8 FT	$16.50	FT
P&D Theatrical Drape 25' Black		ask for quote	FT
P&D Theatrical Box Truss 12" x 12" x 10'		ask for quote	EA
Picnic Tables - ADA Accessible	8' (Aluminum, green)	$18.00	EA
Picnic Tables	8' (aluminum, silver)	$18.00	EA
Podium: Denon Lectern pedestal with built-in PA system		$175.00	EA
Podium: Luxor Rolling Adjustable Height Lectern		$100.00	EA
Podium: Wood full-length	2 wood varnished / 2 wood cherry	$100.00	EA
Portable PA System (with 2 speakers)		$175.00	EA
Safe - Portable		$250.00	EA
Stage: Crowd Control Barriers - for front of stage	4ft wide	ask for quote	EA

Rental Equipment 2027 Price list - no changes from 2026

Stage: SICO Platform	6'x8' (24", 30" or 36" high)	$150.00	EA
Stage: SICO Guardrail	*8' length*	*included*	
Stage: SICO Skirting		*included*	
Stage: SICO Stairs (adjustable 24" - 36")		*included*	
Stage: StageRight Platform	4'x8' adjustable height 48"-78"	$185.00	EA
Stage: StageRight 4' Guardrail	*Universal 4'x42"*	*included*	
Stage: StageRight 8' Guardrail	*Universal 8'x42"*	*included*	
Stage: StageRight Skirting (12" - 16")	*5.5' wide (adjustable for 12"-16" height)*	*included*	
Stage: StageRight Skirting (48" - 78")	*8' wide (adjustable for 48"-78" height)*	*included*	
Stage: StageRight Stairs - 8 step	*Adjustable 48"-78"*	*included*	
Stage: StageRight Stairs 1 step	*for 8" - 16" stage*	*included*	
Stage: StageRight Stairs 2 step	*for 16" - 24" stage*	*included*	
Stage: StageRight supports (48"-78")	*4' x 8' adjustable height 48"-78"*	*included*	
Stage: StageRight supports (12" - 16")	*4' x 8' adjustable height 12"-16"*	*included*	
Stanchions: Black	Black w/ 10' black belt	$10.00	EA
Stanchion Sign Frames	*8 1/2"x12 1/2" Black Removable Steel Stanchion vertical sign frame*		
Stanchions: Chrome	Chrome w/ 10' Belt black/yellow stripes	$8.00	EA
Tables - 30" Cocktail round	wood top-silver base / black plastic top-black base	$18.00	
Tables - 6' x 30" - wood		$16.00	EA
Tables - 60" Round - Wood Top		$18.00	EA
Tables - 60" Round - Plastic Top		$18.00	EA
Tables - 72" round - Wood Top		$18.00	EA
Tables - 72" round - Plastic Top		$18.00	EA
Tables - 8' x 30" - laminated		$20.00	EA
Tables - 8' x 30" - wood		$18.00	EA
Tables - Classroom 6' x 18'		$15.00	EA
Tables - Classroom 8' x 18'		$17.00	EA
Ticket Booths - Double		$250.00	EA
Turnstiles		$75.00	EA
White Boards (cork board reverse side)	6'x4'	$50.00	EA