

2021 Proposed Budget by Month
Summary

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	YTD Budget
Revenues													
4100 Gate Admissions	-	130,000	-	-	130,000	-	2,940,000	2,940,000	130,000	-	-	-	6,270,000
4110 Adv Admissions Sales	-	-	-	-	-	-	2,502,612	1,516,699	-	-	-	-	4,019,311
4200 Rent In - Conc/Comm	-	-	-	-	-	-	470,500	235,300	-	-	-	-	705,800
4210 Carnival Revenue	-	-	-	-	-	-	1,248,300	669,583	-	-	-	-	1,917,883
4220 Conc Rev - Alcohol	-	20,000	-	-	20,000	-	2,899,300	1,449,600	20,000	-	-	-	4,408,900
4222 Concess. Rev - Food	-	5,000	-	-	5,000	-	54,462	54,461	5,000	-	-	-	123,923
4223 Concess. Rev - Merch/Other	50	1,050	50	50	1,050	-	500	500	1,050	50	50	50	4,450
4235 Gas / Oil / Water	3,600	3,900	12,600	4,100	4,250	6,100	3,000	3,500	19,600	22,400	8,200	19,200	110,450
4310 Exhibitor Entry Fees	-	4,449	4,449	4,449	4,449	10,449	4,449	4,449	-	-	-	-	37,143
4320 Exhibit Awards and Donations	-	-	-	-	-	3,032	-	250	-	-	-	-	3,282
4332 Straw Sales	-	-	-	-	-	-	-	5,000	-	200	200	-	5,400
4335 Photo / Video Sales	-	-	-	-	-	-	2,500	2,500	-	-	-	-	5,000
4355 Performance Admissions Revenue	-	-	-	-	-	-	320,832	150,831	-	-	-	-	471,663
4370 Fair Parking Revenue	-	-	-	-	-	-	1,410,810	705,690	-	-	-	-	2,116,500
4375 Sponsorship Revenue	-	-	-	15,000	-	-	300,000	200,000	-	-	-	-	515,000
4378 Premium Space Revenue-Sponsorship	-	-	-	-	-	-	300,000	150,000	-	-	-	-	450,000
4380 Auction Buyer Revenue	-	-	-	-	-	-	307,524	-	-	-	-	-	307,524
4385 Camping Revenue	-	-	-	-	-	-	39,300	19,600	-	-	-	-	58,900
4387 Badge Replacement Rev	-	-	-	-	-	-	300	200	-	-	-	-	500
4395 Application Fees	-	-	-	-	-	-	13,300	6,700	-	-	-	-	20,000
4685 Garden Classes Revenue	-	-	-	-	-	-	-	-	-	2,000	1,700	1,000	4,700
4700 Year-Round Event Admissions Sales	-	-	-	-	-	-	-	-	23,800	-	-	-	23,800
4710 Year-Round Event Parking Sales	-	-	-	-	-	-	122,500	122,500	-	-	-	-	245,000
4721 Revenue for Outside Services	-	-	-	-	-	-	-	-	400	12,300	9,700	25,800	48,200
4722 Sign Revenue	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,300	10,500	7,700	9,500	64,000
4723 Personnel Rev. DPS	2,400	4,300	7,100	4,300	4,600	12,800	-	-	31,200	25,600	16,100	45,600	154,000
4724 Personnel Rev. Event Ops	-	400	800	400	-	3,500	-	-	-	-	-	-	5,100
4732 ATM Revenue	-	-	-	-	-	-	16,400	8,200	-	-	-	-	24,600
4740 Year-Round Concessions Revenue	-	-	-	-	-	-	-	-	21,300	12,600	6,600	39,100	79,600
4761 Advertising Revenue	-	-	-	-	-	-	480	-	-	-	-	-	480
4800 Facilities Rental	-	-	-	-	-	-	-	-	-	34,300	36,600	76,900	147,800
4802 Festival Grounds Rental	15,000	23,000	4,000	23,000	12,000	6,500	-	-	21,900	57,700	18,200	81,600	262,900
4818 Grandstand Arena Rental	-	-	-	-	-	-	-	-	-	600	-	-	600
4827 EQC Other Facilities Rental	11,017	11,200	10,992	10,500	10,500	10,500	11,000	11,000	11,000	11,000	11,000	11,000	130,709
4831 Individual Camping	-	-	-	-	-	-	-	-	-	8,200	3,100	7,800	19,100
4836 WiFi Revenue	-	-	-	-	-	-	4,500	2,300	-	-	-	-	6,800
4837 Grounds Wide Rental	-	7,000	-	-	7,000	-	-	-	7,000	-	-	-	21,000
4915 Discounts Earned	-	3,000	-	-	5,000	-	-	6,000	-	-	6,000	-	20,000
4920 Misc Revenue	-	-	-	-	-	-	405,807	126,749	-	-	-	-	532,556
4950 Interest Income	7,708	7,500	7,296	7,088	6,880	6,676	6,467	6,259	6,055	5,846	5,638	5,433	78,846
4960 Grants Revenue	-	-	-	-	-	-	-	-	-	-	-	55,000	55,000
4980 Donations - General	-	-	-	-	-	45,000	-	-	100	2,000	1,000	500	48,600
Total Revenues	43,775	224,799	51,287	72,887	214,729	108,557	13,388,843	8,401,871	302,705	205,296	131,788	378,483	23,525,020
5010 Salaries/Wages - Permanent	561,331	561,331	561,331	561,331	561,331	561,331	575,620	575,620	575,620	575,620	575,620	575,620	6,821,706
5011 Salaries/Wages - Overtime	200	400	200	200	400	330	3,750	6,250	400	-	300	200	12,630
5012 Payroll Taxes - FT	42,958	42,973	42,958	42,958	42,974	42,968	44,324	44,898	44,066	44,036	44,059	44,051	523,223
5013 Employee Benefits - FT	104,103	104,103	104,103	104,103	104,103	104,103	106,752	106,752	106,752	106,752	106,752	106,752	1,265,128
5014 PERS - FT	179,357	179,416	179,357	179,357	179,416	179,395	184,598	186,801	183,614	183,497	183,585	183,555	2,181,948
5015 WComp - FT	29,853	29,860	29,853	29,853	29,866	29,867	30,749	31,222	30,634	30,611	30,621	30,618	363,607
5016 Unemployment Ins - FT	200,000	-	-	200,000	-	-	100,000	-	-	100,000	-	-	600,000
5018 CERBT	26,134	26,214	26,269	26,948	27,634	30,540	67,510	54,021	27,038	27,072	27,025	27,082	393,487
5020 Wages - Temporary	47,356	49,600	55,535	78,786	108,431	204,755	1,368,448	919,181	63,499	58,046	55,884	57,990	3,067,511
5022 Payroll Taxes - PT	1,320	1,352	1,439	1,833	2,699	4,462	21,662	14,862	1,667	1,763	1,677	1,643	56,379
5023 Employee Ins - PT	623	623	623	827	1,670	2,323	2,880	2,548	819	871	828	776	15,411
5024 PERS - PT	3,030	3,030	3,030	3,300	5,363	7,097	8,505	7,350	3,572	4,396	4,131	3,824	56,628
5025 WComp - PT	2,683	2,815	3,141	4,434	6,178	10,068	51,603	34,935	3,372	3,146	3,047	3,111	128,533

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	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	YTD Budget
Sub-Total Labor Expenses	1,198,948	1,001,717	1,007,839	1,233,930	1,070,065	1,177,239	2,566,401	1,984,440	1,041,053	1,135,810	1,033,529	1,035,222	15,486,191
5040 Employee Travel	-	-	300	-	-	440	-	100	300	1	14	476	1,631
5045 Employee Training	7,850	998	2,177	1,720	1,900	100	100	400	900	100	420	318	16,983
5046 Employee Relations	1,422	513	944	-	-	5,100	-	-	-	-	-	-	7,979
5050 Recruiting Expense	-	-	-	500	200	200	-	-	-	-	-	-	900
5100 Professional Services	79,305	132,336	71,443	87,934	148,703	101,511	623,844	1,047,036	110,871	46,206	31,533	63,904	2,544,626
5101 Orange County Sheriff	-	12,000	-	-	12,000	-	381,000	190,500	12,000	5,200	14,000	2,700	629,400
5102 Costa Mesa PD	-	-	-	-	-	-	133,200	66,800	-	-	-	-	200,000
5105 Contractor's Exp's	-	750	-	-	750	-	3,500	1,500	750	-	-	-	7,250
5110 Legal Services	20,000	20,000	20,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	177,000
5115 Audit Services	-	-	-	-	40,000	-	-	-	-	-	-	-	40,000
5120 Web Development Services	10,220	2,820	2,720	2,945	3,245	2,795	2,845	4,020	2,520	2,520	2,699	2,520	41,869
5125 Media Services	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	417	417	417	17,451
5140 Judging Services	-	-	980	700	-	1,300	14,699	1,043	-	-	-	-	18,722
5150 Directors Expense	-	-	300	-	-	300	-	-	300	-	-	300	1,200
5155 Directors Meeting Expense	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
5190 Insurance Expense	28,500	28,500	28,500	28,500	28,500	28,500	31,000	30,000	30,000	30,000	30,000	30,000	352,100
5200 Office Supplies	2,904	17,934	3,066	4,171	18,132	16,047	21,356	15,417	17,879	2,086	2,234	2,234	123,460
5201 Signs/Banners & Assoc Supplies	6,200	1,500	1,700	3,123	7,535	28,233	42,103	3,825	1,525	327	77	200	96,348
5202 Decorations/Props & Assoc Supplies	725	8,294	921	2,906	17,437	19,165	22,232	998	7,520	-	653	-	80,851
5203 Mascot Expenses	-	-	-	-	-	1,500	1,400	1,275	-	-	-	-	4,175
5205 Small Equip/Furniture	850	-	5,250	400	2,505	510	3,550	505	1,400	49	500	250	15,769
5207 Audio Visual & Assoc Supplies	-	8,200	-	5,000	1,850	-	-	-	-	-	-	-	15,050
5208 Software/Equip Support	4,961	1,625	6,822	6,663	1,625	5,872	3,373	5,733	1,625	1,625	1,625	1,625	43,174
5209 Computer Hardware & Peripherals	-	2,000	4,650	-	-	-	-	-	-	-	-	-	6,650
5210 Farm Supplies	-	500	9,300	4,400	1,000	1,500	21,500	7,200	4,050	4,150	9,150	650	63,400
5215 Tickets/Wristbands	500	-	2,000	3,500	12,500	3,000	1,000	14,500	1,000	-	-	-	38,000
5220 Equip Rental	5,400	43,100	7,100	16,412	48,025	130,902	347,316	300,130	44,637	5,900	8,135	5,436	962,493
5221 Digital Radio Rental	2,266	2,266	2,266	2,266	2,266	2,266	2,266	497,836	2,266	2,266	2,266	2,266	522,762
5230 Equip Maint & Supplies	11,725	11,975	12,925	15,025	11,725	9,025	15,725	10,725	12,925	9,275	6,425	8,925	136,400
5235 Equipment - Gas & Oil	4,500	1,700	1,800	4,100	2,250	2,000	1,800	47,000	1,900	2,300	1,800	1,300	72,450
5240 Uniform Expense	5,300	12,350	2,000	2,400	2,500	17,389	1,759	750	1,100	-	367	1,610	47,525
5245 Laundry Expense	-	-	-	-	-	-	-	1,200	150	-	-	-	1,350
5270 Telephone	7,400	10,600	10,200	10,300	10,300	10,925	14,695	11,400	10,300	10,300	10,300	10,300	127,020
5272 Data Access	5,620	5,620	5,620	5,620	5,620	5,620	5,620	5,620	5,620	5,620	5,620	5,620	67,440
5280 Postage	900	750	950	1,200	2,150	5,450	1,890	1,290	700	679	567	565	17,091
5300 Buildings & Grounds Supply	6,000	7,100	8,000	5,000	9,100	10,000	10,000	16,000	4,700	3,500	8,545	5,000	92,945
5301 Repairs - Misc. Facility	-	800	5,000	500	3,000	1,500	1,700	-	4,500	6,500	1,000	500	25,000
5302 AC/Heater Systems	-	4,500	4,500	-	4,500	-	4,500	4,000	4,500	4,500	1,500	3,500	36,000
5303 Pest Control	5,000	4,000	4,500	4,000	3,500	4,500	6,500	4,500	2,000	4,000	4,000	4,000	50,500
5304 Facility Safety Systems	1,100	2,600	2,600	2,100	2,100	2,100	2,600	3,600	1,600	2,100	1,100	600	24,200
5305 Contracted Landscape Maintenance	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	66,000
5306 Recycling/Doc Disposal	-	-	-	3,200	-	1,500	-	-	-	-	-	-	4,700
5310 Trash Removal	5,700	2,200	4,700	4,200	4,200	5,200	15,000	30,000	5,600	4,400	4,200	4,900	90,300
5311 Sewer Assessment	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	45,120
5312 Parking Lot Sweeping	5,900	5,900	5,900	5,900	5,900	7,400	33,500	28,500	5,900	5,900	5,900	5,900	122,500
5313 Outside Janitorial	3,300	3,700	4,300	3,700	3,800	4,300	4,300	279,300	6,200	8,900	5,700	12,300	339,800
5314 Sweeping / Pressure Wash	-	3,000	-	-	-	28,000	175,250	152,278	600	1,000	1,149	2,910	364,187
5320 Utilities - Electricity	26,487	41,160	37,722	29,284	27,532	35,285	91,296	291,494	32,942	53,104	37,821	64,400	768,527
5322 Utilities - Gas	1,200	1,200	1,200	1,000	250	250	150	1,000	400	400	400	1,200	8,650
5324 Utilities - Water	3,750	7,250	10,250	8,250	11,250	18,250	22,250	50,250	8,250	14,250	15,250	10,250	179,500
5330 Special Repairs	-	-	5,000	-	-	-	-	5,000	-	-	-	-	10,000
5331 Special Repairs - Electrical	4,500	5,000	2,000	4,500	3,500	7,000	4,000	1,100	-	3,500	4,500	2,000	41,600
5332 Special Repairs-Plumbing	3,500	4,500	8,000	2,500	3,500	8,000	8,500	5,500	2,500	4,500	4,500	4,500	60,000
5333 Special Repairs-Carpentry	1,500	1,250	1,250	1,000	1,250	3,500	3,250	1,000	-	-	500	500	15,000
5334 Special Repairs-Painting	1,500	4,500	3,500	4,000	4,500	1,500	1,500	1,500	4,500	2,500	2,500	500	32,500
5335 Special Repairs- Fence Repair	-	1,000	-	-	-	-	3,500	-	-	-	-	-	4,500

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5336 Special Repairs-Landscape	3,000	4,000	9,500	9,000	5,000	9,000	8,500	5,000	7,500	6,000	10,000	2,500	79,000
5337 Special Repairs-Asphalt/Concrete	3,500	6,500	2,500	5,000	15,000	10,000	13,000	4,500	-	2,500	4,500	10,000	77,000
5338 Janitorial Maint & Expenses	2,600	600	6,500	1,500	2,000	5,300	10,000	92,400	41,600	1,000	1,000	1,200	165,700
5339 Major Projects	825,000	-	-	-	-	-	-	-	-	-	-	-	825,000
5356 Merchandise	-	1,000	-	-	1,000	-	2,000	-	1,000	-	-	-	5,000
5410 Special Projects	-	-	-	5,000	5,000	-	-	-	-	-	-	-	10,000
5430 Photography	-	-	-	300	-	-	5,000	5,175	-	-	-	-	10,475
5445 Printing	420	1,420	770	5,270	4,170	2,420	3,270	270	1,270	470	619	518	20,887
5446 Brochure Printing	-	-	-	2,500	800	-	-	-	-	-	-	-	3,300
5447 Button Printing	-	3,000	-	-	300	-	-	-	-	-	-	-	3,300
5450 Advertising - Outdoor	3,300	-	1,500	-	15,000	-	125,000	1,500	-	375	-	375	147,050
5451 Advertising - Radio	10,000	10,000	10,000	10,000	10,000	10,000	44,000	19,000	-	-	-	1,305	124,305
5452 Advertising - TV	-	-	-	-	-	-	400,000	-	-	-	-	-	400,000
5453 Advertising - Print	5,125	5,500	5,125	7,625	7,500	5,000	7,500	2,500	500	-	-	795	47,170
5454 Advertising - Online	6,000	11,200	6,000	6,000	13,000	6,000	153,000	3,700	5,200	150	9	-	210,259
5460 Promo Material	2,000	1,500	2,098	9,280	2,600	2,500	9,540	4,000	-	100	-	5	33,623
5470 Opening Ceremonies	-	-	-	-	-	300	-	-	-	-	-	-	300
5472 Promotional Offsite Booth Space	-	-	-	2,500	-	-	-	-	-	-	-	-	2,500
5475 PR/Manager Functions	-	100	750	-	-	2,500	250	-	100	-	19	-	3,719
5480 Creative Design/Production Services	-	-	-	-	-	-	-	-	-	63	-	-	63
5490 Sponsorships & Sales Commision	2,600	3,900	700	3,900	3,750	1,100	-	97,500	52,500	3,500	-	18,600	188,050
5685 Garden Classes Expenses	-	-	-	-	-	-	-	-	-	400	800	1,500	2,700
5710 Cash Premium Expenses	-	-	-	825	-	-	-	56,053	305	-	-	-	57,183
5720 Rib/Trophy/Award	-	-	3,925	-	5,055	100	1,172	1,630	1,872	-	-	-	13,754
5761 JLA - Sellers Expense	-	-	-	-	-	-	-	276,928	-	-	-	-	276,928
5762 JLA - Meals	-	-	-	-	-	-	3,561	-	-	-	-	-	3,561
5763 JLA - Other	-	-	-	-	-	-	552	2,696	-	-	-	-	3,248
5770 Arena/Hangar Acts	-	-	-	-	-	-	120,000	48,000	-	-	-	-	168,000
5780 Ground Acts	-	-	-	-	-	-	274,700	114,854	-	-	-	-	389,554
5790 Headline Acts	-	20,000	-	-	20,000	-	1,933,600	1,227,200	20,000	-	-	-	3,220,800
5795 Performer Hospitality	-	500	-	-	500	-	18,750	98,750	500	-	-	-	119,000
5900 Depreciation Expense	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	3,300,000
5906 Sales & Use Tax Exp	-	-	2,500	-	-	-	-	-	-	631	-	-	3,131
5910 Dues/Subs/Fees	23,185	3,990	5,456	3,530	780	4,130	3,230	890	890	1,244	1,179	203	48,707
5920 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000
5921 Chargebacks	-	-	-	150	150	250	12,350	13,350	150	-	-	-	26,400
5925 Bank/Credit Card Fees	9,875	9,875	10,875	11,875	18,875	18,875	38,875	38,875	13,000	3,000	3,000	3,000	180,000
5935 Ticket Printing Fee	7,042	7,042	7,042	7,042	7,042	7,042	11,542	11,542	200	-	-	-	65,536
5980 Cash Over/Short	25	25	25	25	25	125	775	775	-	-	-	-	1,800
5990 Miscellaneous Expense	250	1,500	125	250	1,600	725	822	6	1,625	250	-	125	7,278
5991 Facility Rental Expense	-	10,000	-	-	10,000	-	-	-	10,000	-	-	-	30,000
6930 GASB 68 Adjustment Below Line	-	-	-	-	-	-	-	-	-	-	75,000	600,000	675,000
Sub-Total Non-Labor Expenses	1,467,467	815,203	675,307	681,051	920,407	923,862	5,587,118	5,569,479	815,202	566,518	622,253	1,213,462	19,857,329
Total Expenses	2,666,415	1,816,920	1,683,146	1,914,981	1,990,472	2,101,101	8,153,519	7,553,919	1,856,255	1,702,328	1,655,782	2,248,684	35,343,520
Net Proceeds	(2,622,640)	(1,592,121)	(1,631,859)	(1,842,094)	(1,775,743)	(1,992,544)	5,235,324	847,952	(1,553,550)	(1,497,032)	(1,523,994)	(1,870,201)	(11,818,500)