



Board of Directors Agenda Report

MEETING DATE: NOVEMBER 18, 2021 **ITEM NUMBER:** 8E

SUBJECT: Presentation of the 2022 Budget and Vote on Whether or Not to Approve

DATE: November 12, 2021

FROM: Michele Richards, CEO

PRESENTATION BY: Michele Richards, CEO

RECOMMENDATION

At the Board of Director's discretion.

BACKGROUND

The Financial Monitoring and Audit Committee hosted a public budget study session on November 9, 2021 where staff presented the draft of the 2022 operating budget.

The committee will present its recommendations, and the Board will discuss and vote on whether or not to approve the budget for 2022.

OC Fair & Event Center
2022 Budget by Month
All Departments Consolidated

DRAFT

	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 Total
Revenues													
4100 Gate Admissions	-	-	-	-	-	-	5,822,574	5,822,574	-	200,000	-	-	11,845,148
4110 Adv Admissions Sales	-	-	-	-	-	-	1,339,800	1,016,400	-	-	-	-	2,356,200
4200 Rent In - Conc/Comm	-	-	-	-	-	-	467,000	359,200	-	-	-	-	826,200
4205 Rent Out - Conc/Comm	-	-	-	2,000	-	-	205,600	158,100	-	-	-	-	365,700
4210 Carnival Revenue	-	-	-	-	-	-	2,300,000	2,300,000	-	-	-	-	4,600,000
4220 Conc Rev - Alcohol	-	-	-	-	-	-	2,758,522	2,204,758	-	30,000	-	-	4,993,280
4221 Concess. Rev - Photo	-	-	-	-	-	-	33,900	26,100	-	-	-	-	60,000
4222 Concess. Rev - Food	-	-	-	-	-	-	2,908,593	2,248,727	-	5,000	-	-	5,162,320
4223 Concess. Rev - Merch/Other	-	-	-	-	-	-	69,000	53,000	-	-	-	-	122,000
4224 Concess. Rev - Ice/Water	-	-	-	-	-	-	5,700	4,300	-	-	-	-	10,000
4227 Conc Rev Alcohol Compliance	-	-	-	-	-	-	17,000	13,000	-	-	-	-	30,000
4235 Gas / Oil / Water	-	-	-	-	100	-	-	-	-	-	-	1,300	1,400
4310 Exhibitor Entry Fees	-	-	-	300	35,000	14,285	2,500	-	-	-	-	-	52,085
4332 Straw Sales	-	-	-	-	-	-	-	9,263	-	200	200	-	9,663
4355 Performance Admissions Revenue	-	-	-	-	-	-	5,167,600	4,648,600	-	-	-	-	9,816,200
4356 Performance Merchandise Revenue	-	-	-	-	-	-	209,454	189,506	-	1,500	-	-	400,460
4357 Performance Rebates/Misc. Revenue	-	-	-	-	-	-	359,000	326,000	-	12,000	-	-	697,000
4370 Fair Parking Revenue	-	-	-	-	-	-	1,104,000	1,104,000	-	-	-	-	2,208,000
4375 Sponsorship Revenue	-	-	-	5,000	-	-	500,000	339,937	-	2,000	-	-	846,937
4378 Premium Space Revenue-Sponsorship	-	-	-	-	-	-	600,000	421,000	-	-	-	-	1,021,000
4380 Auction Buyer Revenue	-	-	-	-	-	-	304,199	-	-	-	-	-	304,199
4385 Camping Revenue	-	-	-	-	-	-	72,200	55,500	-	-	-	-	127,700
4387 Badge Replacement Rev	-	-	-	-	-	-	500	-	-	-	-	-	500
4391 Elec or Dry Stock Storage	-	-	-	-	-	-	4,500	3,500	-	-	-	-	8,000
4392 Cart Permit	-	-	-	-	-	-	5,000	-	-	-	-	-	5,000
4393 Vendor Hang Tag Parking	900	17,300	6,600	-	18,100	11,200	-	4,000	15,700	8,100	6,800	15,100	103,800
4395 Application Fees	-	-	-	-	-	-	10,000	-	-	-	-	-	10,000
4396 Late Fees	-	-	-	-	-	500	-	-	-	-	-	-	500
4600 Horse Boarding Revenue	10,500	10,500	11,500	11,500	11,000	11,500	13,000	12,500	12,500	12,500	12,500	12,500	142,000
4685 Garden Classes Revenue	200	200	200	100	100	-	-	-	-	200	400	400	1,800
4700 Year-Round Event Admissions Sales	-	-	-	-	30,000	-	-	-	102,100	-	-	-	132,100
4705 Year Rnd Event Fees	-	-	-	-	3,700	-	-	-	1,000	-	-	-	4,700
4710 Year-Round Event Parking Sales	18,100	194,500	89,700	31,500	563,100	244,500	-	38,600	207,400	267,400	99,100	238,800	1,992,700
4715 Preferred Parking	-	-	-	-	-	-	228,100	205,400	-	-	-	-	433,500
4721 Revenue for Outside Services	4,200	52,300	38,900	3,100	116,900	59,800	48,700	14,100	56,600	74,600	19,300	80,100	568,600
4722 Sign Revenue	-	300	2,400	-	-	100	-	-	700	-	-	-	3,500
4723 Personnel Rev. DPS	1,600	25,900	22,000	1,500	53,100	38,300	400	14,100	56,100	39,900	15,200	47,700	315,800
4724 Personnel Rev. Event Ops	3,700	43,000	27,500	3,400	76,800	41,500	200	8,900	51,700	65,400	13,700	83,100	418,900
4725 Personnel Rev. Maint.	-	100	-	-	1,200	300	-	-	-	-	-	200	1,800
4726 Personnel Rev Pkg.	1,100	7,800	6,700	300	10,200	6,400	-	2,600	10,100	7,800	5,300	5,200	63,500
4727 Personnel Rev Admissions	-	-	-	-	11,800	-	-	-	8,000	-	-	-	19,800
4728 Personnel Rev. Technology	100	600	400	100	2,000	900	-	300	2,400	700	400	800	8,700
4729 Personnel Rev. Event Coordinator	2,400	6,400	6,600	1,000	9,600	7,300	-	2,100	7,000	12,000	5,800	15,500	75,700
4730 Equipment Rental	3,200	41,900	22,300	13,100	101,900	57,400	100	15,900	81,500	63,000	13,700	53,200	467,200
4732 ATM Revenue	2,000	2,300	3,500	800	6,800	5,000	9,100	9,500	4,000	3,600	1,800	1,200	49,600

OC Fair & Event Center
2022 Budget by Month
All Departments Consolidated

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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 Total
4733 OC Sheriff Contract Revenue	-	10,700	-	1,500	28,400	31,400	-	17,800	7,200	12,000	14,000	2,700	125,700
4734 CMPD Contract Revenue	-	-	-	-	13,600	6,800	-	-	6,800	-	-	-	27,200
4735 Electrical Usage Fees	2,000	8,000	9,800	400	14,300	8,900	-	2,300	12,100	23,200	4,500	18,900	104,400
4740 Year-Round Concessions Revenue	1,400	28,900	45,500	15,300	174,400	102,000	-	27,300	178,800	88,800	16,800	80,000	759,200
4750 Catering Services	3,100	13,100	16,700	3,200	24,000	12,800	1,200	3,500	34,800	31,100	8,400	80,000	231,900
4761 Advertising Revenue	-	-	-	-	-	-	600	-	-	-	-	-	600
4765 Billboard Revenue	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
4801 Main Mall Rental	-	1,800	-	-	1,800	4,500	-	4,500	1,800	6,300	4,500	39,100	64,300
4805 Silo Building Rental	300	300	300	300	300	300	-	-	300	300	300	300	3,000
4806 Millennium Barn Rental	-	-	-	-	-	-	-	-	-	1,800	-	-	1,800
4809 Breezeway	-	-	-	-	20,000	10,000	-	-	-	31,200	-	48,100	109,300
4810 Building #10 Rental	4,700	63,200	29,900	-	18,400	13,800	-	13,800	36,800	59,800	33,400	29,900	303,700
4811 Parade of Products Rental	-	8,800	-	-	8,800	6,600	-	6,600	17,600	29,700	6,600	12,100	96,800
4812 Building #12 Rental	9,700	18,000	14,400	500	-	14,400	-	10,800	18,000	36,000	19,800	10,800	152,400
4814 Building #14 Rental	-	12,800	8,000	-	-	14,400	-	8,000	-	51,200	9,600	-	104,000
4816 Building #16 Rental	-	-	15,000	-	-	11,200	-	6,200	-	23,700	7,500	50,700	114,300
4817 Hangar Bldg Rental	9,500	2,600	38,000	2,600	3,800	33,000	-	12,100	-	6,400	-	67,000	175,000
4818 Grandstand Arena Rental	-	-	2,900	2,900	2,900	5,800	-	2,900	8,700	2,900	-	-	29,000
4819 Pacific Amphitheater Rental	-	-	-	-	-	-	1,500	1,500	-	-	-	-	3,000
4820 Baja Blues Rental	-	-	3,000	-	-	-	1,000	-	1,000	-	-	6,400	11,400
4821 Parking Lot Rental	300	11,900	9,800	2,400	39,700	20,900	300	300	2,400	40,000	4,500	39,000	171,500
4822 Event Camping Rental	-	-	2,000	-	14,000	-	-	-	13,500	-	-	12,500	42,000
4825 Park Plaza Rental	-	-	-	-	-	2,100	-	-	2,100	4,000	4,000	-	12,200
4826 Lawn Area Rental	300	200	200	200	200	200	300	300	300	3,100	200	300	5,800
4829 Courtyard Rental	-	-	-	-	400	-	-	-	-	400	-	1,400	2,200
4830 Trailer Rallies	-	-	-	-	-	-	-	-	-	-	-	400	400
4831 Individual Camping	-	-	-	-	3,600	-	-	1,000	3,100	1,000	1,000	4,000	13,700
4834 Festival Grounds Asphalt	-	-	4,500	-	-	18,000	-	-	-	-	-	32,400	54,900
4836 WiFi Revenue	-	1,200	2,500	600	4,000	400	11,200	-	2,000	-	400	-	22,300
4837 Grounds Wide Rental	-	-	-	-	26,200	-	-	-	-	-	-	-	26,200
4915 Discounts Earned	-	-	1,500	-	-	1,500	-	-	2,000	-	-	1,500	6,500
4920 Misc Revenue	3,550	3,050	3,550	3,050	3,550	4,000	9,000	20,156	3,050	3,050	3,050	3,050	62,106
4921 Misc Rev - Fair	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000
4950 Interest Income	10,000	10,000	10,000	10,000	11,000	12,000	13,000	13,000	12,000	12,000	11,000	11,000	135,000
4960 Grants Revenue	45,000	-	-	-	-	-	-	-	-	-	-	-	45,000
4980 Donations - General	100	100	100	100	100	100	-	-	-	-	-	45,000	45,600
Total Revenues	166,950	601,750	459,950	120,750	1,468,850	838,085	24,608,342	21,787,521	985,150	1,277,850	347,750	1,155,650	53,818,598

Labor Expenses	Increase / (Decrease)				Increase / (Decrease)								
5010 Salaries/Wages - Permanent	683,950	684,265	684,265	684,612	684,745	690,457	714,769	715,086	709,306	709,306	709,306	709,306	8,379,372
5011 Salaries/Wages - Overtime	225	925	1,025	425	1,925	1,820	19,200	17,400	5,700	900	225	425	50,195
5012 Payroll Taxes - FT	52,339	52,417	52,425	52,390	52,530	52,959	55,904	55,744	54,698	54,331	54,279	54,294	644,311
5013 Employee Benefits - FT	111,439	111,626	111,637	111,524	111,829	112,287	118,573	118,131	116,478	116,078	115,988	116,010	1,371,601
5014 PERS - FT	200,942	201,240	201,270	201,137	201,675	203,322	214,627	214,015	209,997	208,587	208,389	208,448	2,473,649
5015 WComp - FT	43,103	43,167	43,173	43,145	43,260	43,613	46,038	45,907	45,045	44,743	44,700	44,713	530,609
5016 Unemployment Ins - FT	25,000	-	-	25,000	-	-	25,000	-	-	25,000	-	-	100,000

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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 Total
5017 Compensated Abs - FT	-	-	-	-	-	-	-	-	-	-	1	1	2
5018 CERBT	22,982	23,016	23,019	23,004	23,073	23,265	25,739	25,556	23,910	23,744	23,745	23,752	284,805
5020 Wages - Temporary	130,012	153,570	161,732	174,163	236,158	357,137	1,817,337	1,535,138	188,822	145,203	129,371	136,703	5,165,345
5022 Payroll Taxes - PT	2,721	3,063	3,182	3,412	4,277	6,031	27,072	23,046	3,389	2,740	2,232	2,338	83,503
5024 PERS - PT	3,961	3,961	3,961	3,961	4,040	4,040	5,106	5,419	3,083	3,004	1,981	1,981	44,498
5025 WComp - PT	8,191	9,675	10,189	11,189	14,878	22,500	114,492	96,714	11,896	9,148	7,807	8,269	324,947
Sub-Total Labor Expenses	1,284,866	1,286,925	1,295,878	1,333,962	1,378,391	1,517,432	3,183,856	2,852,157	1,372,324	1,342,783	1,298,025	1,306,240	19,452,839
Non-Labor Expenses	Increase / (Decrease)		Increase / (Decrease)		Increase / (Decrease)		Increase / (Decrease)		Increase / (Decrease)		Increase / (Decrease)		
5040 Employee Travel	15,950	3,950	4,430	4,780	9,000	450	100	100	3,280	150	11,505	1,250	54,945
5045 Employee Training	4,740	7,390	10,650	9,799	3,450	450	-	-	8,300	6,700	5,700	5,700	62,879
5046 Employee Relations	-	-	-	-	500	2,000	-	5,000	-	-	-	30,000	37,500
5047 Training Materials	-	-	-	-	-	250	-	-	-	-	-	-	250
5050 Recruiting Expense	-	-	-	300	300	300	300	-	-	-	-	-	1,200
5061 Labor Offset-Events	-	-	-	-	-	-	-	-	-	7,600	-	-	7,600
5100 Professional Services	93,526	94,081	99,131	160,822	101,166	244,398	595,136	1,575,250	87,305	185,780	92,155	77,503	3,406,254
5101 Orange County Sheriff	500	11,200	500	2,000	28,900	31,900	412,770	335,300	7,700	12,500	14,500	3,200	860,970
5102 Costa Mesa PD	-	-	-	-	13,600	6,800	310,900	239,100	6,800	-	-	-	577,200
5105 Contractor's Exp's	-	1,200	-	-	-	-	6,000	37,605	-	-	-	-	44,805
5110 Legal Services	766,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	945,000
5115 Audit Services	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000
5120 Web Development Services	20,500	2,500	2,500	11,000	3,000	3,500	5,492	4,000	3,500	2,000	3,000	2,500	63,492
5125 Media Services	22,500	-	-	-	-	-	-	-	-	-	-	-	22,500
5140 Judging Services	-	-	-	600	-	4,600	-	13,125	-	-	-	-	18,325
5150 Directors Expense	500	-	-	500	-	-	2,750	-	-	500	-	-	4,250
5155 Directors Meeting Expense	6,125	1,625	7,625	1,625	1,625	1,625	1,625	1,625	1,925	1,625	1,625	1,625	30,300
5190 Insurance Expense	40,000	40,000	40,150	40,150	40,000	40,300	40,395	40,290	40,000	40,000	40,000	40,000	481,285
5200 Office Supplies	4,700	5,000	5,450	5,850	7,755	23,968	27,583	17,174	4,450	19,500	3,750	3,600	128,780
5201 Signs/Banners & Assoc Supplies	5,900	4,000	11,500	5,150	13,100	18,900	23,770	42,900	6,400	5,600	5,000	700	142,920
5202 Decorations/Props & Assoc Supplies	1,500	3,500	4,300	2,700	11,200	17,100	11,100	4,450	6,700	9,050	-	-	71,600
5203 Mascot Expenses	-	-	-	5,000	-	-	500	-	750	-	-	-	6,250
5205 Small Equip/Furniture	7,500	4,300	3,200	500	4,200	3,185	400	307	2,400	500	2,200	-	28,692
5207 Audio Visual & Assoc Supplies	750	-	10,500	-	150	-	-	-	500	-	-	-	11,900
5208 Software/Equip Support	6,217	3,570	6,553	1,570	1,570	5,813	1,570	5,870	4,400	1,570	1,570	2,500	42,773
5209 Computer Hardware & Peripherals	7,550	10,575	750	555	905	1,305	1,055	805	250	250	250	250	24,500
5210 Farm Supplies	2,700	3,000	10,000	3,200	5,000	8,000	39,000	3,500	100	4,100	9,250	750	88,600
5215 Tickets/Wristbands	-	-	5,800	-	4,180	19,700	17,800	1,950	-	-	-	-	49,430
5220 Equip Rental	3,200	3,200	20,860	37,100	57,100	84,265	859,266	1,207,806	14,400	22,100	2,200	2,200	2,313,697
5221 Digital Radio Rental	3,060	2,750	2,750	2,750	2,750	3,020	12,925	5,005	2,750	2,750	2,750	2,750	46,010
5230 Equip Maint & Supplies	15,200	9,000	12,700	10,100	13,800	12,500	8,600	1,400	13,000	8,200	9,700	8,200	122,400
5235 Equipment - Gas & Oil	3,250	3,250	3,250	3,250	2,250	2,750	2,250	42,250	1,250	1,250	1,250	1,250	67,500
5240 Uniform Expense	5,500	10,900	13,700	3,800	2,200	30,480	5,850	2,060	1,500	5,500	1,100	-	82,590
5245 Laundry Expense	-	-	-	-	-	-	-	250	100	-	-	-	350
5270 Telephone	7,093	9,362	2,739	19,520	9,136	11,849	8,928	15,435	10,510	10,510	10,510	10,510	126,102
5272 Data Access	4,130	4,130	4,130	4,130	4,130	4,130	4,130	4,130	4,130	4,130	4,130	4,130	49,560
5280 Postage	1,800	11,800	1,850	2,400	2,150	2,050	1,990	1,840	1,900	1,800	1,800	1,800	33,180
5300 Buildings & Grounds Supply	9,000	10,000	7,000	8,500	10,000	12,500	16,000	11,000	6,000	7,000	6,000	5,000	108,000

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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 Total
5301 Repairs - Misc. Facility	350	3,000	5,000	1,350	1,000	-	1,000	-	1,000	1,000	-	-	13,700
5302 AC/Heater Systems	1,000	1,000	1,000	5,000	6,000	1,000	10,000	3,000	1,000	3,000	3,000	8,000	43,000
5303 Pest Control	5,000	4,000	4,500	4,000	3,500	7,500	3,000	-	5,000	4,000	4,000	4,000	48,500
5304 Facility Safety Systems	1,100	100	100	2,100	100	2,100	100	100	100	2,100	1,100	1,100	10,200
5305 Contracted Landscape Maintenance	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	68,400
5306 Recycling/Doc Disposal	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
5310 Trash Removal	2,700	4,400	2,900	3,400	2,700	1,700	700	2,200	2,700	3,400	2,700	2,700	32,200
5311 Sewer Assessment	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	46,800
5312 Parking Lot Sweeping	5,640	6,640	8,050	5,400	9,600	7,200	55,500	204,500	8,200	7,200	6,400	5,400	329,730
5313 Outside Janitorial	3,100	25,900	14,400	4,800	57,200	26,900	200,675	281,555	27,000	41,100	9,500	18,600	710,729
5314 Sweeping / Pressure Wash	1,300	3,000	4,700	900	16,900	9,000	141,400	194,600	9,100	6,900	1,700	200	389,700
5320 Utilities - Electricity	24,300	40,018	37,575	28,389	26,309	38,795	79,773	285,044	33,517	53,054	36,271	59,850	742,895
5322 Utilities - Gas	1,650	1,650	1,650	1,100	440	440	165	1,100	440	440	440	1,320	10,835
5324 Utilities - Water	4,100	2,065	2,065	1,460	734	734	432	1,460	734	734	734	1,702	16,954
5330 Special Repairs	-	-	-	-	2,000	2,000	6,000	4,000	-	-	-	5,000	19,000
5331 Special Repairs - Electrical	2,500	2,500	4,000	2,500	4,000	-	-	-	2,500	4,000	2,500	4,000	28,500
5332 Special Repairs-Plumbing	6,000	5,000	5,000	5,000	5,000	2,500	12,000	8,000	5,000	4,000	4,000	5,000	66,500
5333 Special Repairs-Carpentry	1,000	1,000	2,000	2,000	3,000	6,000	1,500	-	1,000	-	1,000	-	18,500
5334 Special Repairs-Painting	2,500	4,500	3,500	4,000	3,500	8,500	-	-	4,500	3,000	3,000	2,500	39,500
5335 Special Repairs- Fence Repair	-	-	3,000	-	-	-	-	-	-	-	3,000	-	6,000
5336 Special Repairs-Landscape	4,500	4,000	8,000	9,000	13,000	12,000	3,500	9,500	3,000	6,000	10,000	2,500	85,000
5337 Special Repairs-Asphalt/Concrete	5,000	7,500	7,500	7,500	9,000	2,500	8,000	8,000	7,000	4,000	-	4,000	70,000
5338 Janitorial Maint & Expenses	5,600	600	9,500	1,500	10,500	5,300	80,000	96,000	12,000	1,000	8,500	500	231,000
5339 Major Projects	409,000	-	-	-	-	-	-	-	-	-	-	-	409,000
5350 Rental of Facilities	-	-	-	-	-	-	-	-	-	7,000	-	-	7,000
5356 Merchandise	2,000	-	-	-	-	-	50,820	45,980	-	800	-	-	99,600
5430 Photography	-	-	500	5,000	-	-	5,000	10,000	500	-	-	-	21,000
5440 Contest Supplies	-	-	-	600	-	1,600	2,000	-	-	700	-	-	4,900
5445 Printing	1,150	6,400	2,650	7,500	3,000	27,650	250	-	-	-	200	-	48,800
5446 Brochure Printing	1,000	1,000	-	-	-	-	-	-	1,000	-	-	-	3,000
5447 Button Printing	1,500	-	-	-	-	2,500	-	-	-	-	-	-	4,000
5450 Advertising - Outdoor	1,500	-	1,500	-	-	-	100,000	-	-	1,500	-	500	105,000
5451 Advertising - Radio	27,500	27,500	27,500	27,500	27,500	27,500	32,500	27,500	-	-	-	-	225,000
5452 Advertising - TV	-	-	-	-	-	-	500,000	-	-	-	-	-	500,000
5453 Advertising - Print	12,500	12,500	12,500	12,500	12,500	12,500	62,500	12,500	-	-	-	-	150,000
5454 Advertising - Online	16,000	12,500	12,800	20,800	12,500	13,500	265,500	14,500	3,500	6,300	-	-	377,900
5460 Promo Material	2,950	7,500	10,500	9,950	11,500	16,700	23,300	8,000	-	8,500	-	-	98,900
5470 Opening Ceremonies	-	700	-	-	-	-	-	-	-	700	700	-	2,100
5471 Media Relations	-	-	-	-	-	100	100	100	-	-	-	-	300
5475 PR/Manager Functions	400	100	300	650	-	1,500	2,400	19,500	600	1,200	600	300	27,550
5490 Sponsorships & Sales Commision	100	9,000	9,400	600	16,100	26,900	87,300	92,874	8,900	40,800	11,500	55,300	358,774
5685 Garden Classes Expenses	100	100	100	50	50	-	-	-	-	100	100	100	700
5710 Cash Premium Expenses	-	-	-	500	-	-	-	75,000	-	-	-	-	75,500
5720 Rib/Trophy/Award	-	-	-	500	1,200	8,500	750	2,600	-	-	-	-	13,550
5761 JLA - Sellers Expense	-	-	-	-	-	-	275,524	-	-	-	-	-	275,524
5762 JLA - Meals	-	-	-	-	-	-	3,500	-	-	-	-	-	3,500

OC Fair & Event Center

2022 Budget by Month

All Departments Consolidated

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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 Total
5763 JLA - Other	-	-	-	-	-	-	500	-	-	-	-	-	500
5770 Arena/Hangar Acts	-	-	-	-	-	-	325,000	325,000	-	-	-	-	650,000
5780 Ground Acts	-	-	-	6,500	-	-	200,000	223,000	-	-	-	-	429,500
5790 Headline Acts	-	-	-	-	-	-	3,255,000	2,945,000	-	40,000	-	-	6,240,000
5795 Performer Hospitality	-	-	-	-	-	-	90,909	82,251	-	1,000	-	-	174,160
5900 Depreciation Expense	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	3,840,000
5910 Dues/Subs/Fees	34,071	5,880	3,423	8,150	1,945	4,412	3,408	1,018	5,561	1,412	1,162	4,187	74,629
5921 Chargebacks	-	-	100	-	-	-	-	-	100	-	-	-	200
5925 Bank/Credit Card Fees	1,600	1,600	1,400	1,300	1,500	1,200	413,886	410,230	1,927	1,646	1,512	1,500	839,301
5935 Ticket Printing Fee	-	-	300	-	1,000	-	3,000	3,000	100	1,200	-	100	8,700
5980 Cash Over/Short	80	80	180	105	105	280	5,235	6,635	1,700	200	75	175	14,850
5981 Donations	-	-	-	-	-	-	-	-	-	7,000	-	-	7,000
5990 Miscellaneous Expense	150	-	50,350	-	450	-	250	100	350	-	150	-	51,800
6930 GASB 68 Adjustment Below Line	-	-	-	-	-	-	-	-	-	-	-	1	1
6931 GASB 68 PERS Adjustment Expense	-	-	-	-	-	-	-	-	-	-	-	1	1
Sub-Total Non-Labor Expenses	1,983,182	807,866	895,811	885,105	962,800	1,222,949	9,076,412	9,369,223	734,179	971,501	729,639	739,804	28,378,471
Total Expenses	3,268,049	2,094,791	2,191,689	2,219,067	2,341,191	2,740,381	12,260,268	12,221,380	2,106,503	2,314,284	2,027,664	2,046,044	47,831,310
Net Proceeds	(3,101,099)	(1,493,041)	(1,731,739)	(2,098,317)	(872,341)	(1,902,296)	12,348,074	9,566,141	(1,121,353)	(1,036,434)	(1,679,914)	(890,394)	5,987,288

OCFEC - Business Unit Budget Analysis
Department P&L Snapshot
YTD as of December 31, 2022

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			2022 Budget			
Dept #	Description	SMT	Rev	Labor	Expenses	Net
Attractions:						
06	Administration	Michele Richards	135,000	1,256,281	1,599,009	(2,720,290)
07	Human Resources	Bianca Kulback	-	957,209	199,987	(1,157,195)
08	Technology	Jason Jacobsen	-	395,271	458,445	(853,716)
09	Presentation	Jason Jacobsen	-	426,813	29,000	(455,813)
10	Accounting	Esther Dusi	6,500	607,657	819,700	(1,420,857)
11	Heroes Hall	Joan Hamill	47,500	236,318	89,840	(278,658)
12	Business Services	Esther Dusi	-	423,119	49,160	(472,279)
14	Exhibit & Education	Joan Hamill	-	869,661	5,000	(874,661)
15	Marketing	Ruby Lau	-	443,021	1,335,300	(1,778,321)
18	Comm/Info	Terry Moore	-	457,996	71,539	(529,535)
19	Production	Jason Jacobsen	-	-	680,094	(680,094)
20	Operations	Jerry Eldridge	-	2,868,379	808,993	(3,677,372)
21	Creative Services	Ruby Lau	-	570,539	65,850	(636,389)
22	Facilities	Jerry Eldridge	-	360,556	805,679	(1,166,235)
23	Safety & Security	Nick Buffa	-	949,038	22,500	(971,538)
25	EQC - Boarding	Jerry Eldridge	178,000	-	64,570	113,430
27	Cent Farm - Admin	Joan Hamill	64,300	495,880	54,435	(486,015)
28	Cent Farm Ops	Jerry Eldridge	-	675,089	72,300	(747,389)
29	Culinary - Fair	Joan Hamill	-	74,301	18,800	(93,101)
30	Event Services	Howard Sandler	7,000,000	942,973	553,700	5,503,327
31	Event Admissions	Love Hertel	-	190,575	3,180	(193,755)
32	Event Parking	Nick Buffa	-	369,434	15,700	(385,134)
33	Event Operations	Howard Sandler	-	1,214,504	446,500	(1,661,004)
38	Event Parking Sales	Love Hertel	-	236,617	10,500	(247,117)
41	Imaginology	Joan Hamill	16,000	6,498	78,750	(69,248)
42	Cent Farm - Fair	Joan Hamill	-	69,923	19,620	(89,543)
43	Youth Program	Joan Hamill	-	49,363	11,820	(61,183)
44	Visual Arts	Joan Hamill	-	67,275	16,385	(83,660)
46	Exhibits - Fair	Joan Hamill	44,300	37,018	132,442	(125,160)
47	Guest Services	Terry Moore	-	341,983	62,750	(404,733)
48	Box Office	Dan Gaines	-	202,892	9,700	(212,592)
49	Cash Operations	Esther Dusi	-	72,574	14,620	(87,194)
50	Admissions - Fair	Love Hertel	11,645,148	78,728	27,600	11,538,820
51	Parking - Fair	Nick Buffa	-	321,052	798,155	(1,119,207)
52	Safety & Security - Fair	Nick Buffa	-	919,878	1,500,170	(2,420,048)
53	Home Arts	Joan Hamill	-	64,539	16,049	(80,588)
58	Carnival	Love Hertel	4,600,000	318,901	39,200	4,241,899
59	Audit	Esther Dusi	-	19,769	3,150	(22,919)
62	Livestock	Joan Hamill	24,154	89,244	175,143	(240,233)
63	Maintenance - Fair	Jerry Eldridge	-	330,663	1,372,549	(1,703,212)
64	Conc/Comm - Fair	Howard Sandler	10,403,300	362,285	148,400	9,892,615
66	Gate Operations - Fair	Love Hertel	-	161,354	13,900	(175,254)
67	Parking Sales - Fair	Love Hertel	2,208,000	113,377	26,340	2,068,283
69	OCFEC Produced Events	Dan Gaines	258,700	-	226,250	32,450
70	Attr/Grnds - Fair	Dan Gaines	1,222,400	531,099	1,543,195	(851,894)
72	PacAmp - Fair	Dan Gaines	13,799,560	-	9,007,805	4,791,755
74	PacAmp FOH - Fair	Nick Buffa	-	110,307	5,500	(115,807)
78	Gate Ops - Pac Amp - Fair	Love Hertel	-	38,335	-	(38,335)
82	Junior Livestock Auction	Joan Hamill	304,799	-	304,799	-
84	Feature Exhibit - Fair	Joan Hamill	-	117,380	51,300	(168,680)
87	Sales	Ruby Lau	1,860,937	7,171	194,099	1,659,668
88	Community Outreach	Michele Richards	-	-	50,000	(50,000)
97	Major Projects	Jerry Eldridge	-	-	409,000	(409,000)
99	Depreciation	Esther Dusi	-	-	3,840,000	(3,840,000)
Total OCFEC			53,818,598	19,452,839	28,378,471	5,987,288

**32nd D A A - OC Fair & Event Center
2022 Budget**

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	Full 2021 Budget	Full 2022 Budget
Revenues		
Admissions to Grounds	\$ 10,289,311	\$ 14,201,348
Commercial Space Rental Revenue	694,800	1,191,900
Carnival and Concessions Revenue	6,455,156	14,977,600
Exhibits Revenue	55,525	63,548
Attractions Revenue	471,663	10,913,660
Miscellaneous Revenue	3,470,824	4,556,836
Total OCFEC-Produced Event Revenue	21,437,279	45,904,892
 Facility Rental Revenue	 268,700	 1,496,900
Other Event Revenue	913,580	5,979,200
Equestrian Center Revenue	130,709	142,000
Other Operating Revenue	592,306	70,006
Total Rental Revenue	1,905,295	7,688,106
 Interest Earnings	 78,846	 135,000
Grants	55,000	45,000
Revenue from Sale of Assets	-	-
Other Non-Operating Revenue	48,600	45,600
Prior Year Revenue	-	-
Total Non-Operating Revenue	182,446	225,600
 Total Revenue	 \$ 23,525,020	 \$ 53,818,598
 Expenses		
Payroll and Related Expense	\$ 15,513,684	\$ 19,617,213
Professional Services Expense	3,676,318	5,978,546
Directors Expense	19,200	34,550
Insurance Expense	352,100	481,285
Telephone & Postage Expense	211,551	208,842
Supplies and Equipment Expense	2,232,557	3,228,692
Facility and Related Expense	2,703,229	3,147,643
Publicity & Related Expense	1,205,001	1,927,224
Attractions Expense	3,902,354	7,593,260
Other Self-Prod Event Expense	283,737	279,524
Premium Expense	70,937	89,050
Other Operating Expense	372,852	996,480
Total Operating Expense	30,543,520	43,582,308
 Depreciation Expense	 3,300,000	 3,840,000
Major Projects	825,000	409,000
Loss on Sale of Asset	-	-
Net Pension Adjustment - GASB 68	675,000	2
Prior Year Expense	-	-
Total Non-Operating Expense	4,800,000	4,249,002
 Total Expense	 \$ 35,343,520	 \$ 47,831,310
 Net Proceeds	 \$ (11,818,500)	 \$ 5,987,288

2022 Capital / Major / Equipment Expenditure	FY2022	FY2023	FY2024
2021 Carry-forward (Major Expenditures)			
Lot G - Electrical Utility	225,000		
2021 Carry-forward Total:	225,000	0	0
Capital Expenditure	FY2022	FY2023	FY2024
Lot G - Sewer / Water utilities	450,000		
Exterior parking lot repairs	100,000	150,000	150,000
Interior parking lot repairs	100,000	100,000	100,000
Back Flow / Valve - replacement (all grounds)	20,000	15,000	15,000
Interior Way Finding (Phase 1)	30,000	50,000	50,000
Box Office - roof replacement		40,000	
Heroes Hall medallion - replacement/repair		250,000	
Administration windows - replacement (8)		35,000	
Court Yard - replace shade cloth		50,000	
Administration building - HR Renovation		70,000	
Parking lot lighting controls		150,000	
Pacific Amphitheater - restroom remodel		75,000	
Pacific Amphitheater - irrigation sprinkler system upgrade		50,000	
Pacific Amphitheater - Box office - repair entry surface		150,000	
Action Sport Arena - replace restroom		200,000	200,000
Box Office - replace drive island			250,000
Admin Carpet Replace			300,000
Pacific Amphitheater - restroom roll up doors			60,000
Centennial Farm - Welcome Center/Gift Shop			28,000
Maintenance yard - compactor cover			190,000
Plaza Pacific south lawn - Serenity Garden pathway at Sky Hawk			300,000
Capital Expenditure Total:	700,000	1,385,000	1,643,000
Major Expenditures	FY2022	FY2023	FY2024
Branding Perimeter sign changes	50,000		
Heroes Hall signage	15,000		
Office Software upgrade	37,000		
Back Stage Curtains - band separation	15,000		
Pac Amp - Fall support on speaker towers	6,000		
Santa Ana Pavilion - Column repair	26,000		
2 yard dumpster casters (320)	10,000		
2 yard plastic animal waste dumpsters - Farm (4)	6,000		
Storm water full capture system (phase 1)	30,000	30,000	
Vestibule doors in building common area	45,000	45,000	
Replace in-grounds electrical boxes	20,000	15,000	15,000
Picnic tables	25,000	20,000	20,000
Fair material	20,000	20,000	20,000
2 yard trash dumpsters (5)	25,000	35,000	35,000
All grounds Wi Fi	20,000	20,000	20,000
All grounds PA	45,000	45,000	45,000
Surveillance system - upgrade	14,000	14,000	14,000
Box Office gates - Replace covering / screening		25,000	
Portable electrical panels		25,000	
Main Mall lighting retro fit - tower lights		20,000	
Parking lot Fencing - green wrought iron fence		30,000	
Admin exterior resurfacing - color coat		30,000	
Exterior parking perimeter - landscaping		30,000	
Upgrade and renovate berm irrigation		120,000	
Electrical SO cord storage containers		5,500	
Pacific Amphitheater storm water pumps		80,000	
Pacific Amphitheater - landscape		15,000	15,000
Fire Lane - curb painting		50,000	50,000
Cable ramps		10,000	10,000
Crowd control stanchions / carts		10,000	10,000
Major Expenditure Total:	409,000	694,500	254,000
Equipment	FY2022	FY2023	FY2024
Hangar Projector (Replacement)	100,000		
Valve exerciser	6,000		
John Deere tractor - replacement per Air Quality Management District	130,000		
Aerobic Digester	250,000		
Recycle Bins (400) Plastic (100) and Organic (100) recycle	40,000		
Taylor Dunn cart - fleet replacement (Gas powered) Event Ops	15,000		
Taylor Dunn cart - fleet replacement (Farm)	15,000		
Taylor Dunn cart - fleet replacement (Maint)	15,000	15,000	15,000
Portable restroom (2)	60,000	30,000	30,000
Board Tablets		18,000	
Box Office Awning (Electric)		15,000	
Utility Power monitoring system		100,000	
E&E - passenger cart		15,000	
Portable rolling bleachers (ASA)		28,000	
Garden Kaleidoscope feature		11,000	
Equipment Total:	631,000	232,000	45,000
Capital Budget Total:	1,740,000	2,311,500	1,942,000
Contingency:	100,000	100,000	100,000
Cap-X Budget:	1,840,000	2,411,500	2,042,000
2021 Carry Forward:	225,000	0	0
GRAND TOTAL:	2,065,000	2,411,500	2,042,000