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OCFEC - Business Unit Budget Analysis
Fair Business Unit

Dept #	Description	2023 Fair Budget Rev	Labor	Exp	Net	2023 Verus 2022 Budget Favorable (Unfavorable) Rev	Labor	Exp	Net	2022 Fair Budget Rev	Labor	Exp	Net
Attractions:													
14	Exhibit & Education	-	878,156	6,710	(884,866)	-	(8,495)	(1,710)	(10,205)	-	869,661	5,000	(874,661)
29	Culinary - Fair	-	87,226	26,325	(113,551)	-	(12,925)	(7,525)	(20,450)	-	74,301	18,800	(93,101)
42	Cent Farm - Fair	-	74,173	23,980	(98,153)	-	(4,250)	(4,360)	(8,610)	-	69,923	19,620	(89,543)
43	Youth Program	-	69,179	17,120	(86,299)	-	(19,816)	(5,300)	(25,116)	-	49,363	11,820	(61,183)
44	Visual Arts	-	71,205	57,215	(128,420)	-	(3,930)	(40,830)	(44,760)	-	67,275	16,385	(83,660)
46	Exhibits - Fair	74,545	31,531	154,912	(111,898)	30,245	5,487	(22,470)	13,262	44,300	37,018	132,442	(125,160)
53	Home Arts	-	76,735	19,649	(96,384)	-	(12,196)	(3,600)	(15,796)	-	64,539	16,049	(80,588)
58	Carnival	7,000,000	333,451	67,400	6,599,149	2,400,000	(14,550)	(28,200)	2,357,250	4,600,000	318,901	39,200	4,241,899
62	Livestock	7,660	100,591	201,675	(294,606)	(16,494)	(11,347)	(26,532)	(54,373)	24,154	89,244	175,143	(240,233)
70	Attr/Grnds - Fair	1,266,500	653,449	1,585,600	(972,549)	44,100	(122,350)	(42,405)	(120,655)	1,222,400	531,099	1,543,195	(851,894)
72	PacAmp - Fair	11,658,771	245,139	9,323,519	2,090,113	(2,140,789)	(245,139)	(315,714)	(2,701,642)	13,799,560	-	9,007,805	4,791,755
82	Junior Livestock Auction	263,189	-	261,124	2,065	(41,610)	-	43,675	2,065	304,799	-	304,799	-
84	Feature Exhibit - Fair	-	123,066	357,405	(480,471)	-	(5,686)	(306,105)	(311,791)	-	117,380	51,300	(168,680)
	Subtotal - Attractions	**20,270,665**	**2,743,901**	**12,102,634**	**5,424,130**	**275,452**	**(455,197)**	**(761,076)**	**(940,821)**	**19,995,213**	**2,288,704**	**11,341,558**	**6,364,951**
Marketing:													
15	Marketing	-	470,585	2,073,266	(2,543,851)	-	(27,564)	(737,966)	(765,530)	-	443,021	1,335,300	(1,778,321)
18	Comm/Info	-	556,621	70,300	(626,921)	-	(98,625)	1,239	(97,386)	-	457,996	71,539	(529,535)
21	Creative Services	-	557,017	62,250	(619,267)	-	13,522	3,600	17,122	-	570,539	65,850	(636,389)
	Subtotal - Marketing	**-**	**1,584,223**	**2,205,816**	**(3,790,039)**	**-**	**(112,668)**	**(733,127)**	**(845,795)**	**-**	**1,471,555**	**1,472,689**	**(2,944,244)**
Services:													
47	Guest Services	-	384,545	63,300	(447,845)	-	(42,562)	(550)	(43,112)	-	341,983	62,750	(404,733)
48	Box Office	-	223,999	15,600	(239,599)	-	(21,107)	(5,900)	(27,007)	-	202,892	9,700	(212,592)
49	Cash Operations	-	81,762	49,420	(131,182)	-	(9,188)	(34,800)	(43,988)	-	72,574	14,620	(87,194)
50	Admissions - Fair	11,459,589	89,605	32,000	11,337,984	(185,559)	(10,877)	(4,400)	(200,836)	11,645,148	78,728	27,600	11,538,820
51	Parking - Fair	-	278,777	627,217	(905,994)	-	42,275	170,938	213,213	-	321,052	798,155	(1,119,207)
52	Safety & Security - Fair	-	817,797	1,410,140	(2,227,937)	-	102,081	90,030	192,111	-	919,878	1,500,170	(2,420,048)
59	Audit	-	25,129	8,680	(33,809)	-	(5,360)	(5,530)	(10,890)	-	19,769	3,150	(22,919)
63	Maintenance - Fair	-	328,708	2,016,300	(2,345,008)	-	1,955	(643,751)	(641,796)	-	330,663	1,372,549	(1,703,212)
64	Conc/Comm - Fair	10,992,200	394,634	168,800	10,428,766	588,900	(32,349)	(20,400)	536,151	10,403,300	362,285	148,400	9,892,615
66	Gate Operations - Fair	-	190,358	13,900	(204,258)	-	(29,004)	-	(29,004)	-	161,354	13,900	(175,254)
67	Parking Sales - Fair	2,208,000	141,335	25,900	2,040,765	-	(27,958)	440	(27,518)	2,208,000	113,377	26,340	2,068,283
87	Sales	2,083,000	9,065	331,000	1,742,935	222,063	(1,894)	(136,901)	83,267	1,860,937	7,171	194,099	1,659,668
	Subtotal - Services	**26,742,789**	**2,965,714**	**4,762,257**	**19,014,818**	**625,404**	**(33,989)**	**(590,824)**	**591**	**26,117,385**	**2,931,725**	**4,171,433**	**19,014,227**
						2%	**-9%**	**-12%**	**-8%**				
	Total Fair Business Unit	**47,013,454**	**7,293,838**	**19,070,707**	**20,648,909**	**900,856**	**(601,853)**	**(2,085,027)**	**(1,786,025)**	**46,112,598**	**6,691,985**	**16,985,680**	**22,434,934**
						40%	**-18%**	**-18%**	**-8%**				
	Total Non-Fair	**10,782,965**	**15,017,992**	**13,457,804**	**(17,692,831)**	**3,076,965**	**(2,257,138)**	**(2,065,013)**	**(1,245,186)**	**7,706,000**	**12,760,854**	**11,392,792**	**(16,447,645)**
						7%	**-15%**	**-15%**	**-51%**				
	Total Company	**57,796,419**	**22,311,830**	**32,528,511**	**2,956,078**	**3,977,821**	**(2,858,991)**	**(4,150,040)**	**(3,031,210)**	**53,818,598**	**19,452,839**	**28,378,471**	**5,987,288**
	2023 GASB 68 Pension Liability Adjustment				**(5,000,000.00)**								