

OCFEC - Business Unit Budget Analysis
Department P&L Snapshot
YTD as of December 31, 2023

DRAFT

			2023 Budget			
Dept #	Description	SMT	Rev	Labor	Expenses	Net
Attractions:						
06	Administration	Michele Richards	881,560	1,382,256	874,735	(1,375,431)
07	Human Resources	Bianca Kulback	-	988,566	235,440	(1,224,006)
08	Technology	Rob Castagnoli	-	422,936	487,915	(910,851)
09	Presentation	Jason Jacobsen	-	336,697	52,130	(388,827)
10	Accounting	Max Tang	18,000	804,772	598,070	(1,384,842)
11	Heroes Hall	Carol Singleton	3,725	253,033	59,280	(308,588)
12	Business Services	Max Tang	-	460,199	22,370	(482,569)
14	Exhibit & Education	Carol Singleton	-	878,156	6,710	(884,866)
15	Marketing	Ruby Lau	-	470,585	2,073,266	(2,543,851)
18	Comm/Info	Terry Moore	-	556,621	70,300	(626,921)
19	Production	Jason Jacobsen	-	-	734,896	(734,896)
20	Operations	Jerry Eldridge	-	3,497,860	838,880	(4,336,740)
21	Creative Services	Ruby Lau	-	557,017	62,250	(619,267)
22	Facilities	Jerry Eldridge	-	493,250	1,754,715	(2,247,965)
23	Safety & Security	Nick Buffa	-	1,259,264	33,600	(1,292,864)
25	EQC - Boarding	Evy Young	1,409,064	306,187	2,435,796	(1,332,919)
27	Cent Farm - Admin	Evy Young	73,766	742,293	32,922	(701,449)
28	Cent Farm Ops	Evy Young	-	702,268	78,530	(780,798)
29	Culinary - Fair	Carol Singleton	-	87,226	26,325	(113,551)
30	Event Services	Howard Sandler	8,000,000	1,011,271	478,800	6,509,929
31	Event Admissions	Love Hertel	-	210,986	3,000	(213,986)
32	Event Parking	Love Hertel	-	465,567	38,600	(504,167)
33	Event Operations	Howard Sandler	-	1,286,698	590,000	(1,876,698)
38	Event Parking Sales	Love Hertel	-	346,582	8,900	(355,482)
41	Imaginology	Carol Singleton	43,350	6,766	107,150	(70,566)
42	Cent Farm - Fair	Evy Young	-	74,173	23,980	(98,153)
43	Youth Program	Carol Singleton	-	69,179	17,120	(86,299)
44	Visual Arts	Carol Singleton	-	71,205	57,215	(128,420)
46	Exhibits - Fair	Carol Singleton	74,545	31,531	154,912	(111,898)
47	Guest Services	Terry Moore	-	384,545	63,300	(447,845)
48	Box Office	Dan Gaines	-	223,999	15,600	(239,599)
49	Cash Operations	Max Tang	-	81,762	49,420	(131,182)
50	Admissions - Fair	Love Hertel	11,459,589	89,605	32,000	11,337,984
51	Parking - Fair	Love Hertel	-	278,777	627,217	(905,994)
52	Safety & Security - Fair	Nick Buffa	-	817,797	1,410,140	(2,227,937)
53	Home Arts	Carol Singleton	-	76,735	19,649	(96,384)
58	Carnival Sales	Max Tang	7,000,000	333,451	67,400	6,599,149
59	Audit	Max Tang	-	25,129	8,680	(33,809)
62	Livestock	Evy Young	7,660	100,591	201,675	(294,606)
63	Maintenance - Fair	Jerry Eldridge	-	328,708	2,016,300	(2,345,008)
64	Conc/Comm - Fair	Howard Sandler	10,992,200	394,634	168,800	10,428,766
66	Gate Operations - Fair	Love Hertel	-	190,358	13,900	(204,258)
67	Parking Sales - Fair	Love Hertel	2,208,000	141,335	25,900	2,040,765
69	OCFEC Produced Events (Boo	Dan Gaines	353,500	-	287,075	66,425
70	Attr/Grnds - Fair	Dan Gaines	1,266,500	653,449	1,585,600	(972,549)
72	PacAmp - Fair	Dan Gaines	11,658,771	245,139	9,323,519	2,090,113
74	PacAmp FOH - Fair	Merged budget w/ Dept. 72	-	-	-	-
78	Gate Ops - Pac Amp - Fair	Love Hertel	-	40,539	-	(40,539)
82	Junior Livestock Auction	Evy Young	263,189	-	261,124	2,065
84	Feature Exhibit - Fair	Carol Singleton	-	123,066	357,405	(480,471)
87	Sales	Ruby Lau	2,083,000	9,065	331,000	1,742,935
88	Community Outreach	Michele Richards	-	-	-	-
97	Major Projects	Jerry Eldridge	-	-	105,000	(105,000)
99	Depreciation	Max Tang	-	-	3,600,000	(3,600,000)
Total OCFEC			57,796,419	(22,311,830)	(32,528,511)	2,956,078

2023 GASB 68 Pension Liability Adjustment

(5,000,000)

2022 Budget			
Rev	Labor	Expenses	Net
135,000	1,256,281	1,599,009	(2,720,290)
-	957,209	199,987	(1,157,195)
-	395,271	458,445	(853,716)
-	426,813	29,000	(455,813)
6,500	607,657	819,700	(1,420,857)
47,500	236,318	89,840	(278,658)
-	423,119	49,160	(472,279)
-	869,661	5,000	(874,661)
-	443,021	1,335,300	(1,778,321)
-	457,996	71,539	(529,535)
-	-	680,094	(680,094)
-	2,868,379	808,993	(3,677,372)
-	570,539	65,850	(636,389)
-	360,556	805,679	(1,166,235)
-	949,038	22,500	(971,538)
178,000	-	64,570	113,430
64,300	495,880	54,435	(486,015)
-	675,089	72,300	(747,389)
-	74,301	18,800	(93,101)
7,000,000	942,973	553,700	5,503,327
-	190,575	3,180	(193,755)
-	369,434	15,700	(385,134)
-	1,214,504	446,500	(1,661,004)
-	236,617	10,500	(247,117)
16,000	6,498	78,750	(69,248)
-	69,923	19,620	(89,543)
-	49,363	11,820	(61,183)
-	67,275	16,385	(83,660)
44,300	37,018	132,442	(125,160)
-	341,983	62,750	(404,733)
-	202,892	9,700	(212,592)
-	72,574	14,620	(87,194)
11,645,148	78,728	27,600	11,538,826
-	321,052	798,155	(1,119,207)
-	919,878	1,500,170	(2,420,048)
-	64,539	16,049	(80,588)
4,600,000	318,901	39,200	4,241,899
-	19,769	3,150	(22,919)
24,154	89,244	175,143	(240,233)
-	330,663	1,372,549	(1,703,212)
10,403,300	362,285	148,400	9,892,615
-	161,354	13,900	(175,254)
2,208,000	113,377	26,340	2,068,283
258,700	-	226,250	32,450
1,222,400	531,099	1,543,195	(851,894)
13,799,560	-	9,007,805	4,791,755
-	110,307	5,500	(115,807)
-	38,335	-	(38,335)
304,799	-	304,799	-
-	117,380	51,300	(168,680)
1,860,937	7,171	194,099	1,659,668
-	-	50,000	(50,000)
-	-	409,000	(409,000)
-	-	3,840,000	(3,840,000)
53,818,598	(19,452,839)	(28,378,471)	5,987,288

Year over Year Change			
Rev	Labor	Expenses	Net
746,560	125,975	(724,274)	1,344,859
-	31,357	35,454	(66,811)
-	27,665	29,470	(57,135)
-	(90,116)	23,130	66,986
11,500	197,115	(221,630)	36,015
(43,775)	16,714	(30,560)	(29,929)
-	37,081	(26,790)	(10,291)
-	8,494	1,710	(10,204)
-	27,564	737,966	(765,530)
-	98,625	(1,239)	(97,386)
-	-	54,802	(54,802)
-	629,481	29,887	(659,368)
-	(13,522)	(3,600)	17,122
-	132,694	949,036	(1,081,730)
-	310,226	11,100	(321,326)
1,231,064	306,187	2,371,226	(1,446,349)
9,466	246,413	(21,513)	(215,434)
-	27,179	6,230	(33,409)
-	12,925	7,525	(20,450)
1,000,000	68,298	(74,900)	1,006,602
-	20,411	(180)	(20,231)
-	96,133	22,900	(119,033)
-	72,194	143,500	(215,694)
-	109,965	(1,600)	(108,365)
27,350	268	28,400	(1,318)
-	4,250	4,360	(8,610)
-	19,816	5,300	(25,116)
-	3,929	40,830	(44,759)
30,245	(5,487)	22,470	13,262
-	42,563	550	(43,113)
-	21,108	5,900	(27,008)
-	9,188	34,800	(43,988)
(185,559)	10,877	4,400	(200,836)
-	(42,275)	(170,938)	213,213
-	(102,081)	(90,030)	192,111
-	12,196	3,600	(15,796)
2,400,000	14,550	28,200	2,357,250
-	5,360	5,530	(10,890)
(16,494)	11,347	26,532	(54,373)
-	(1,955)	643,751	(641,796)
588,900	32,349	20,400	536,151
-	29,004	-	(29,004)
-	27,958	(440)	(27,518)
94,800	-	60,825	33,975
44,100	122,350	42,405	(120,655)
(2,140,789)	245,139	315,714	(2,701,642)
-	(110,307)	(5,500)	115,807
-	2,204	-	(2,204)
(41,610)	-	(43,675)	2,065
-	5,685	306,105	(311,790)
222,063	1,894	136,901	83,268
-	-	(50,000)	50,000
-	-	(304,000)	304,000
-	-	(240,000)	240,000
7%	-15%	-15%	-51%
3,977,821	(2,858,991)	(4,150,040)	(3,031,211)