



BOARD OF DIRECTORS AGENDA REPORT

MEETING DATE: **NOVEMBER 17, 2022** ITEM: **8B**

SUBJECT: **Presentation of the 2023 Budget and Vote on Whether or Not to Approve**

DATE: November 10, 2022

FROM: Michele Richards, CEO

PRESENTATION BY: Michele Richards, CEO

Action Item

BACKGROUND

The Financial Monitoring and Audit Committee hosted a public budget study session on November 9, 2022 where staff presented the draft of the 2023 operating budget.

The committee will present its recommendations, and the Board will discuss and vote on whether or not to approve the budget for 2023.

RECOMMENDATION

At the Board of Director's discretion.

OC Fair & Event Center
2023 Consolidated Budget

DRAFT

	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	YTD Actual
Revenues													
4100 Gate Admissions	-	-	-	-	-	-	6,460,457	4,999,132	-	270,000	-	-	11,729,589
4110 Adv Admissions Sales	-	-	-	-	-	-	406,500	310,200	-	-	-	-	716,700
4200 Rent In - Conc/Comm	-	-	-	-	-	-	479,100	368,900	-	-	-	-	848,000
4205 Rent Out - Conc/Comm	-	-	-	9,350	-	-	200,650	154,275	-	-	-	-	364,275
4210 Carnival Revenue	-	-	-	-	-	-	4,000,000	3,000,000	-	-	-	-	7,000,000
4220 Conc Rev - Alcohol	-	-	-	-	-	-	2,256,600	1,809,300	-	40,000	-	-	4,105,900
4221 Concess. Rev - Photo	-	-	-	-	-	-	59,600	45,800	-	-	-	-	105,400
4222 Concess. Rev - Food	-	-	-	-	-	-	2,847,200	2,377,100	-	10,000	-	-	5,234,300
4223 Concess. Rev - Merch/Other	25	25	25	25	25	25	90,000	75,400	25	1,525	500	25	167,625
4224 Concess. Rev - Ice/Water	-	-	-	-	-	-	5,900	5,000	-	-	-	-	10,900
4227 Conc Rev Alcohol Compliance	-	-	-	-	-	-	7,900	6,000	-	-	-	-	13,900
4235 Gas / Oil / Water	-	-	-	-	-	-	-	-	-	-	-	2,800	2,800
4310 Exhibitor Entry Fees	-	1,500	3,500	4,600	37,220	17,000	9,300	-	-	-	-	-	73,120
4320 Exhibit Awards and Donations	-	-	-	-	-	-	-	1,840	-	-	-	-	1,840
4332 Straw Sales	-	-	-	140	-	5	350	4,750	-	200	200	-	5,645
4334 Plant Sales	-	-	-	-	-	-	900	-	-	-	-	-	900
4355 Performance Admissions Revenue	-	-	-	-	-	492,296	4,740,462	4,590,462	492,296	-	-	-	10,315,516
4356 Performance Merchandise Revenue	-	-	-	-	-	17,565	158,094	158,094	17,565	-	-	-	351,318
4357 Performance Rebates/Misc. Revenue	100	-	-	-	-	150	150	150	50	-	-	-	600
4359 Ticketmaster Revenue Share	-	-	-	-	-	36,626	369,634	369,634	36,626	20,000	-	-	832,520
4370 Fair Parking Revenue	-	-	-	-	-	37,090	1,368,543	1,080,541	37,091	-	-	-	2,523,265
4375 Sponsorship Revenue	-	-	-	5,000	15,000	-	-	1,288,000	-	-	-	-	1,308,000
4378 Premium Space Revenue-Sponsorship	-	-	-	-	-	-	-	780,000	-	2,000	-	-	782,000
4380 Auction Buyer Revenue	-	-	-	-	-	-	260,809	2,380	-	-	-	-	263,189
4385 Camping Revenue	-	-	-	-	-	-	84,100	64,700	-	-	-	-	148,800
4387 Badge Replacement Rev	-	-	-	-	-	-	500	-	-	-	-	-	500
4391 Elec or Dry Stock Storage	-	-	-	-	-	-	7,000	5,400	-	-	-	-	12,400
4392 Cart Permit	-	-	-	-	-	-	6,000	-	-	-	-	-	6,000
4393 Vendor Hang Tag Parking	14,400	2,400	11,400	1,500	700	17,100	-	8,000	16,900	5,800	5,700	3,300	87,200
4395 Application Fees	-	-	500	3,200	2,400	2,700	3,700	300	-	-	-	-	12,800
4396 Late Fees	-	-	-	-	-	500	-	-	-	-	-	-	500
4600 Horse Boarding Revenue	117,422	117,422	117,422	117,422	117,422	117,422	117,422	117,422	117,422	117,422	117,422	117,422	1,409,064
4685 Garden Classes Revenue	1,504	-	1,004	435	190	-	-	-	-	200	400	600	4,333
4700 Year-Round Event Admissions Sales	-	-	-	-	32,000	-	-	-	119,600	-	-	-	151,600
4705 Year Rnd Event Fees	-	-	-	-	-	-	-	-	1,000	-	-	-	1,000
4710 Year-Round Event Parking Sales	135,300	102,600	154,800	193,600	236,600	332,700	3,700	180,700	270,700	338,900	121,500	240,700	2,311,800
4715 Preferred Parking	-	-	-	-	-	20,668	190,708	189,708	20,668	-	-	-	421,752
4721 Revenue for Outside Services	47,600	22,600	55,700	46,700	75,700	80,700	4,600	40,700	83,600	81,500	42,600	41,700	623,700
4723 Personnel Rev. DPS	23,500	17,900	17,700	20,700	32,900	39,100	1,200	24,100	48,200	35,700	10,100	19,100	290,200
4724 Personnel Rev. Event Ops	36,500	26,800	36,600	30,100	44,400	67,000	2,800	34,400	72,200	62,900	27,300	63,800	504,800
4726 Personnel Rev Pkg.	5,500	5,300	11,300	4,000	9,100	7,700	900	3,100	13,100	6,300	4,600	4,000	74,900
4727 Personnel Rev Admissions	-	-	-	-	200	-	-	-	6,900	-	-	-	7,100

OC Fair & Event Center
2023 Consolidated Budget

DRAFT

	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	YTD Actual
4728 Personnel Rev. Technology	400	800	500	1,200	500	400	-	200	2,500	1,000	300	300	8,100
4729 Personnel Rev. Event Coordinator	7,100	7,700	8,100	4,700	8,700	7,800	500	3,700	9,700	11,900	6,800	16,500	93,200
4730 Equipment Rental	32,100	33,300	29,900	39,100	50,400	74,800	3,800	42,800	85,700	53,500	25,800	47,800	519,000
4732 ATM Revenue	-	-	-	-	-	3,600	2,300	1,800	2,000	2,000	-	2,400	14,100
4733 OC Sheriff Contract Revenue	8,000	2,700	-	1,500	1,200	46,100	-	26,500	6,000	35,700	-	2,700	130,400
4734 CMPD Contract Revenue	-	-	-	-	-	7,000	-	3,500	6,800	-	-	-	17,300
4735 Electrical Usage Fees	11,900	9,400	12,000	9,800	12,800	7,600	500	6,000	11,800	17,100	4,900	14,100	117,900
4740 Year-Round Concessions Revenue	27,500	22,500	52,200	68,700	103,400	144,400	6,800	86,400	217,700	106,500	38,700	76,400	951,200
4750 Catering Services	12,300	4,100	19,400	12,700	16,700	9,600	5,100	6,000	74,300	24,700	17,700	65,100	267,700
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	10,200	7,400	1,900	-	-	1,900	500	1,800	9,200	1,800	36,500
4805 Silo Building Rental	300	300	300	300	300	300	-	-	300	300	300	300	3,000
4806 Millennium Barn Rental	-	-	-	-	-	-	-	-	-	1,300	-	-	1,300
4809 Breezeway	-	7,700	14,200	12,900	-	23,200	-	10,300	11,600	43,800	12,900	11,600	148,200
4810 Building #10 Rental	25,700	42,100	56,100	23,400	18,700	7,000	-	18,700	28,100	18,700	18,700	30,400	287,600
4811 Parade of Products Rental	9,100	9,100	19,300	9,100	9,100	2,300	-	9,100	15,900	9,100	-	12,500	104,600
4812 Building #12 Rental	14,700	18,400	38,600	16,500	12,900	12,900	-	-	16,500	-	9,200	9,200	148,900
4814 Building #14 Rental	16,400	18,000	29,500	14,700	-	-	-	-	-	22,900	16,400	6,500	124,400
4816 Building #16 Rental	21,900	7,700	23,200	19,300	-	-	-	-	6,400	3,900	12,900	11,600	106,900
4817 Hangar Bldg Rental	19,400	18,800	34,900	30,400	7,700	16,800	-	3,200	31,000	69,100	-	7,100	238,400
4818 Grandstand Arena Rental	-	-	-	5,900	5,900	3,000	-	3,000	5,900	3,000	-	-	26,700
4819 Pacific Amphitheater Rental	-	-	-	-	-	-	2,700	2,700	-	-	-	-	5,400
4820 Baja Blues Rental	-	-	3,200	1,600	-	-	-	-	1,100	-	-	-	5,900
4821 Parking Lot Rental	23,000	10,300	23,900	20,400	9,400	35,500	3,600	17,200	27,500	135,300	55,500	101,800	463,400
4822 Event Camping Rental	-	-	-	-	-	-	-	-	14,000	-	-	12,500	26,500
4825 Park Plaza Rental	-	4,100	-	-	2,500	-	-	-	4,100	-	-	-	10,700
4826 Lawn Area Rental	300	300	300	300	300	2,300	300	300	2,400	300	300	300	7,700
4829 Courtyard Rental	-	-	-	3,300	500	-	-	-	-	500	-	1,400	5,700
4831 Individual Camping	200	200	200	200	200	200	-	-	200	200	200	200	2,000
4834 Festival Grounds Asphalt	-	-	-	-	-	-	-	-	5,500	-	-	-	5,500
4836 WiFi Revenue	800	1,400	700	4,900	3,700	900	13,500	400	11,400	2,400	500	1,400	42,000
4837 Grounds Wide Rental	-	-	-	-	33,300	-	-	-	-	-	-	-	33,300
4915 Discounts Earned	-	-	3,000	-	-	6,000	-	-	6,000	-	-	3,000	18,000
4920 Misc Revenue	5	5	383	310	852	5	1,637	3,986	9,328	5	5	5	16,526
4950 Interest Income	90,000	95,000	60,000	59,000	63,000	61,000	64,000	68,000	68,000	76,000	88,000	88,000	880,000
4960 Grants Revenue	45,000	-	-	-	-	-	-	-	-	-	-	-	45,000
4980 Donations - General	457	396	5,655	992	695	829	-	618	-	-	-	-	9,642
Total Revenues	752,413	616,648	859,689	809,374	972,504	1,763,881	24,253,516	22,415,792	2,040,171	1,637,452	652,627	1,022,352	57,796,419

Labor Expenses

	Increase / (Decrease)			Increase / (Decrease)			Increase / (Decrease)			Increase / (Decrease)			Increase / (Decrease)		
5010 Salaries/Wages - Permanent	772,446	772,446	772,446	778,238	778,238	778,238	799,921	799,921	799,921	799,921	799,921	799,921	799,921	799,921	9,451,574
5011 Salaries/Wages - Overtime	350	750	450	1,500	850	1,050	11,500	12,150	5,500	1,050	250	450	35,850		
5012 Payroll Taxes - FT	59,119	59,149	59,127	59,596	59,585	59,616	62,020	62,039	61,615	61,274	61,213	61,228	725,581		

OC Fair & Event Center
2023 Consolidated Budget

DRAFT

	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	YTD Actual
5013 Employee Benefits - FT	137,870	137,901	137,875	138,528	138,515	138,581	143,917	143,910	142,963	142,467	142,366	142,390	1,687,282
5014 PERS - FT	247,295	247,423	247,327	249,292	249,244	249,372	259,431	259,511	257,735	256,311	256,055	256,119	3,035,112
5015 WComp - FT	57,960	57,990	57,967	58,428	58,417	58,447	60,804	60,823	60,407	60,073	60,013	60,028	711,355
5016 Unemployment Ins - FT	12,000	-	-	12,000	-	-	12,000	-	-	12,000	-	-	48,000
5018 CERBT	27,952	27,966	27,956	28,177	28,171	28,186	29,371	29,380	29,057	29,011	28,888	28,875	342,989
5020 Wages - Temporary	119,156	157,755	173,588	229,805	268,856	477,016	1,933,039	1,604,839	240,048	185,215	155,354	174,574	5,719,242
5022 Payroll Taxes - PT	2,137	2,697	2,926	3,741	4,308	7,417	28,621	23,771	3,770	3,172	2,577	2,820	87,957
5023 Employee Ins - PT	365	365	365	365	365	365	513	513	171	490	228	171	4,275
5024 PERS - PT	2,111	2,111	2,111	2,111	2,111	4,883	6,416	4,644	1,491	2,513	1,674	1,491	33,669
5025 WComp - PT	8,937	11,832	13,019	17,235	20,164	35,776	144,978	120,363	18,004	13,891	11,652	13,093	428,943
Sub-Total Labor Expenses	1,447,697	1,478,384	1,495,156	1,579,016	1,608,824	1,838,947	3,492,530	3,121,863	1,620,679	1,567,388	1,520,189	1,541,159	22,311,830
Non-Labor Expenses	Increase / (Decrease)			Increase / (Decrease)									
5040 Employee Travel	25,980	1,800	5,480	6,160	3,000	600	-	3,600	2,000	4,880	4,410	-	57,910
5045 Employee Training	6,466	10,066	14,016	5,516	4,966	6,166	4,866	5,466	6,516	5,766	5,016	4,974	79,800
5046 Employee Relations	-	-	-	-	500	3,000	-	10,000	-	-	-	30,000	43,500
5047 Training Materials	-	200	-	-	-	-	-	-	-	500	-	-	700
5050 Recruiting Expense	300	300	300	300	900	900	900	300	300	-	-	-	4,500
5061 Labor Offset-Events	-	-	-	-	-	-	-	-	-	7,500	-	-	7,500
5100 Professional Services	136,772	77,314	217,004	288,354	215,495	283,899	779,277	1,946,844	214,269	212,769	79,814	73,283	4,525,094
5101 Orange County Sheriff	8,500	3,200	500	2,000	1,700	46,600	407,000	359,500	6,500	36,200	500	3,200	875,400
5102 Costa Mesa PD	-	-	-	-	-	7,000	141,625	145,125	6,800	-	-	-	300,550
5105 Contractor's Exp's	1,200	-	-	-	-	-	17,200	17,400	-	-	-	-	35,800
5110 Legal Services	9,250	9,250	9,250	9,250	9,250	9,250	9,250	9,250	9,250	9,250	9,250	9,250	111,000
5115 Audit Services	10,000	-	12,800	-	-	-	-	-	33,500	-	-	-	56,300
5120 Web Development Services	9,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,713	61,556
5125 Media Services	23,000	-	-	-	-	-	-	-	-	-	-	-	23,000
5130 Stall Cleaning Services	184,364	184,364	184,364	184,364	184,364	184,364	184,364	184,364	184,364	184,364	184,364	184,364	2,212,368
5140 Judging Services	-	-	-	400	-	8,700	23,850	2,550	-	-	-	-	35,500
5150 Directors Expense	-	-	500	475	-	500	2,500	-	500	-	-	500	4,975
5155 Directors Meeting Expense	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,375	1,075	2,150	1,075	14,275
5190 Insurance Expense	47,000	47,000	47,800	47,200	47,000	47,300	47,180	47,650	47,000	47,000	47,000	47,000	566,130
5200 Office Supplies	6,434	6,089	5,853	7,653	11,280	18,305	27,125	13,076	4,150	2,050	2,800	2,150	106,965
5201 Signs/Banners & Assoc Supplies	2,435	5,350	7,400	10,800	14,500	31,960	28,725	39,800	7,000	5,100	5,500	1,100	159,670
5202 Decorations/Props & Assoc Supplies	3,750	13,000	13,000	18,200	17,675	27,475	17,735	1,500	5,500	10,550	500	-	128,885
5203 Mascot Expenses	-	-	-	-	-	-	500	100	750	-	-	-	1,350
5205 Small Equip/Furniture	18,250	8,385	4,750	2,500	9,268	3,000	3,200	2,950	4,400	10,500	1,500	500	69,203
5206 Large Equipment	15,000	-	-	-	-	-	-	-	-	30,000	-	-	45,000
5207 Audio Visual & Assoc Supplies	4,500	-	-	10,200	-	-	-	-	500	-	-	-	15,200
5208 Software/Equip Support	5,445	3,747	6,134	1,747	1,747	5,740	1,747	1,747	8,072	1,747	1,747	1,747	41,367
5209 Computer Hardware & Peripherals	4,882	6,236	1,463	3,214	1,662	615	365	555	250	250	250	250	19,992
5210 Farm Supplies	13,000	11,900	2,900	6,200	2,300	27,000	10,000	20,050	1,500	1,750	12,000	1,000	109,600
5215 Tickets/Wristbands	-	500	-	-	1,000	26,000	1,000	27,000	-	-	-	-	55,500
5220 Equip Rental	7,000	4,500	21,200	60,900	58,900	85,265	668,045	1,363,640	40,492	9,400	5,500	5,500	2,330,342

OC Fair & Event Center
2023 Consolidated Budget

DRAFT

	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	YTD Actual
5221 Digital Radio Rental	3,280	3,280	3,280	3,280	3,280	3,360	13,005	5,080	12,935	3,280	3,280	3,280	60,620
5230 Equip Maint & Supplies	12,750	15,200	10,750	10,900	11,300	18,700	3,000	3,500	10,250	8,750	12,100	8,500	125,700
5235 Equipment - Gas & Oil	2,500	2,500	2,500	4,000	2,500	2,500	-	25,000	2,500	2,500	2,500	2,500	51,500
5240 Uniform Expense	8,550	11,600	14,800	1,500	7,600	40,565	2,445	1,800	750	-	6,500	900	97,010
5245 Laundry Expense	-	-	-	-	-	-	-	300	400	-	-	-	700
5270 Telephone	14,168	2,020	13,877	17,916	6,585	2,592	30,929	8,756	10,360	10,360	10,360	10,360	138,283
5272 Data Access	4,210	4,210	4,210	4,210	4,210	4,210	4,210	4,210	4,210	4,210	4,210	4,210	50,520
5280 Postage	600	606	610	815	810	1,210	716	510	570	500	500	500	7,947
5300 Buildings & Grounds Supply	9,500	19,250	7,500	10,000	10,500	10,500	7,500	14,000	13,000	7,000	7,500	5,500	121,750
5301 Repairs - Misc. Facility	-	1,500	5,000	1,250	1,500	250	-	1,000	1,500	1,000	1,500	-	14,500
5302 AC/Heater Systems	-	5,000	-	2,500	-	4,000	3,500	8,000	6,000	-	3,500	-	32,500
5303 Pest Control	8,000	4,000	4,000	4,000	4,000	9,000	3,000	3,500	3,000	3,500	3,500	2,500	52,000
5304 Facility Safety Systems	1,625	125	1,625	125	1,625	125	125	125	3,125	125	125	1,625	10,500
5305 Contracted Landscape Maintenance	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	69,600
5306 Recycling/Doc Disposal	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
5310 Trash Removal	16,194	12,894	12,394	15,994	14,494	23,794	294,794	360,694	19,994	14,994	13,394	12,394	812,028
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	8,400	6,000	8,700	8,400	8,400	11,100	54,800	44,800	8,400	9,900	7,200	12,300	188,400
5313 Outside Janitorial	21,600	11,900	31,900	31,900	29,900	49,500	248,800	270,200	53,400	38,900	19,100	30,200	837,300
5314 Sweeping / Pressure Wash	3,500	-	1,500	6,500	9,900	59,978	201,102	214,002	21,278	12,900	500	1,000	532,160
5320 Utilities - Electricity	25,000	50,000	75,000	75,000	60,000	72,650	370,300	295,300	72,650	68,000	80,000	80,000	1,323,900
5322 Utilities - Gas	1,500	2,900	1,400	900	800	1,000	1,300	2,000	440	500	500	1,800	15,040
5324 Utilities - Water	8,400	13,000	16,000	14,000	17,813	15,358	52,575	69,279	20,000	18,000	16,000	17,000	277,425
5330 Special Repairs	-	5,000	-	-	-	-	6,000	-	-	-	-	-	11,000
5331 Special Repairs - Electrical	3,500	3,500	5,000	3,000	5,000	6,000	6,000	7,500	5,000	3,500	5,500	1,000	54,500
5332 Special Repairs-Plumbing	7,000	6,000	6,000	6,000	6,000	2,500	13,000	6,000	6,000	5,000	5,000	6,000	74,500
5333 Special Repairs-Carpentry	2,000	2,000	3,000	3,000	4,000	5,500	2,500	2,500	2,000	1,000	2,000	1,000	30,500
5334 Special Repairs-Painting	3,500	5,500	4,500	5,000	4,500	9,500	1,000	1,000	5,500	4,000	4,000	3,500	51,500
5335 Special Repairs- Fence Repair	2,500	1,000	3,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	3,500	1,000	18,500
5336 Special Repairs-Landscape	5,500	5,500	9,000	10,000	10,500	13,000	1,000	9,000	5,500	10,500	11,000	5,500	96,000
5337 Special Repairs-Asphalt/Concrete	10,000	-	10,000	-	15,000	-	8,000	9,000	10,000	-	10,000	-	72,000
5338 Janitorial Maint & Expenses	5,500	1,000	3,500	11,500	10,000	41,500	95,000	66,000	-	1,000	1,000	500	236,500
5339 Major Projects	105,000	-	-	-	-	-	-	-	-	-	-	-	105,000
5350 Rental of Facilities	-	-	-	-	-	-	-	-	-	20,000	-	-	20,000
5356 Merchandise	4,000	-	-	-	-	-	-	-	-	1,000	-	-	5,000
5410 Special Projects	100	100	350	1,100	100	7,600	100	100	100	100	100	100	9,950
5430 Photography	-	-	500	12,000	-	-	5,000	15,000	500	-	-	-	33,000
5440 Contest Supplies	-	-	-	800	-	1,300	6,500	2,000	-	500	-	-	11,100
5445 Printing	1,600	100	7,100	9,150	3,850	24,450	33,931	3,430	1,100	2,100	400	100	87,311
5447 Button Printing	-	-	-	2,000	-	-	-	-	-	-	-	-	2,000
5450 Advertising - Outdoor	2,500	-	-	2,500	-	-	150,000	-	2,500	-	-	2,500	160,000
5451 Advertising - Radio	5,000	6,000	7,000	8,000	9,000	10,000	136,000	86,000	3,000	-	-	-	270,000
5452 Advertising - TV	-	-	-	-	-	-	500,000	-	-	-	-	-	500,000

DRAFT

OC Fair & Event Center
2023 Consolidated Budget

	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	YTD Actual
5453 Advertising - Print	12,500	12,500	12,750	12,500	12,500	12,500	22,500	12,500	-	11,000	-	-	121,250
5454 Advertising - Online	12,500	12,500	17,500	22,800	12,500	12,800	388,000	13,000	-	10,300	-	-	501,900
5460 Promo Material	15,750	7,050	12,650	9,550	8,350	11,950	19,750	6,750	-	2,000	-	-	93,800
5470 Opening Ceremonies	-	-	-	-	-	-	-	-	-	2,000	1,000	-	3,000
5471 Media Relations	-	-	400	-	-	-	-	-	-	-	-	-	400
5472 Promotional Offsite Booth Space	-	-	500	-	500	5,000	-	-	-	-	-	-	6,000
5475 PR/Manager Functions	-	1,750	1,050	250	2,300	1,650	22,500	-	2,800	3,940	650	650	37,540
5480 Creative Design/Production Services	-	-	-	2,500	5,000	-	-	-	-	-	-	-	7,500
5490 Sponsorships & Sales Commision	10,700	10,800	18,000	27,600	5,800	2,400	500	500	346,400	5,400	13,100	1,800	443,000
5685 Garden Classes Expenses	300	150	100	50	50	-	-	-	-	300	200	1,000	2,150
5710 Cash Premium Expenses	-	-	-	-	-	-	-	111,450	-	-	-	-	111,450
5720 Rib/Trophy/Award	-	-	-	2,000	1,595	6,435	1,200	600	-	-	-	-	11,830
5761 JLA - Sellers Expense	-	-	-	-	-	-	233,189	-	-	-	-	-	233,189
5762 JLA - Meals	-	-	-	-	-	-	4,000	-	-	-	-	-	4,000
5763 JLA - Other	-	-	-	-	-	535	-	-	-	-	-	-	535
5770 Arena/Hangar Acts	-	-	-	-	-	-	325,000	325,000	-	-	-	-	650,000
5780 Ground Acts	-	-	-	-	-	-	200,000	234,500	-	-	-	-	434,500
5790 Headline Acts	-	-	-	-	-	320,000	2,880,000	2,880,000	320,000	40,000	-	-	6,440,000
5795 Performer Hospitality	-	-	-	-	-	10,400	91,836	91,836	10,400	1,200	500	-	206,172
5900 Depreciation Expense	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,600,000
5910 Dues/Subs/Fees	43,705	10,020	8,602	2,112	1,970	20,412	1,590	465	948	1,290	765	4,387	96,266
5921 Chargebacks	-	-	-	-	-	200	25,200	200	-	-	-	-	25,600
5925 Bank/Credit Card Fees	4,000	6,045	7,105	5,638	10,115	33,051	260,279	260,000	5,000	4,400	4,000	4,000	603,633
5935 Ticket Printing Fee	2,500	500	700	500	600	1,000	8,435	8,185	1,200	1,000	-	-	24,620
5980 Cash Over/Short	-	100	200	100	100	250	6,725	6,725	250	150	100	200	14,900
5981 Donations	-	-	-	-	-	-	-	-	-	4,000	-	-	4,000
5990 Miscellaneous Expense	-	-	200	-	400	-	-	-	200	35,000	-	-	35,800
Sub-Total Non-Labor Expenses	1,265,448	971,789	1,224,455	1,354,761	1,226,942	2,030,452	9,439,778	10,010,252	1,893,561	1,271,163	931,798	908,112	32,528,511
Total Expenses	2,713,145	2,450,173	2,719,611	2,933,777	2,835,766	3,869,399	12,932,308	13,132,115	3,514,240	2,838,551	2,451,987	2,449,271	54,840,341
Net Proceeds	(1,960,732)	(1,833,525)	(1,859,922)	(2,124,403)	(1,863,262)	(2,105,518)	11,321,208	9,283,677	(1,474,069)	(1,201,099)	(1,799,360)	(1,426,919)	2,956,078
6930 GASB 68 PensionAdj. Below Line	-	-	-	-	-	-	-	-	-	-	-	(5,000,000)	(5,000,000)

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 Hoo)	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	11,538,820
-	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)

DRAFT

OCFEC - Business Unit Budget Analysis
Fair Business Unit

		2023 Fair Budget				2023 Versus 2022 Budget Favorable (Unfavorable)						2022 Fair Budget			
Dept #	Description	Rev	Labor	Exp	Net	Rev	Labor	Exp	Net		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	
Total Fair Business Unit		47,013,454	7,293,838	19,070,707	20,648,909	2%	-9%	-12%	-8%		46,112,598	6,691,985	16,985,680	22,434,934	
Total Non-Fair		10,782,965	15,017,992	13,457,804	(17,692,831)	40%	-18%	-18%	-8%		7,706,000	12,760,854	11,392,792	(16,447,645)	
Total Company		57,796,419	22,311,830	32,528,511	2,956,078	7%	-15%	-15%	-51%		53,818,598	19,452,839	28,378,471	5,987,288	
2023 GASB 68 Pension Liability Adjustment					(5,000,000.00)										

2023 Capital / Major / Equipment Expenditure	FY2023
2022 Carry-forward (Capital Expenditures)	
Lot G utilities	975,000
Serenity Walk	500,000
2022 Carry-forward Total: 1,475,000	

Capital Expenditure	FY2023
Market Place - removal	750,000
Beef Barn - removal	350,000
Building 15 - removal	250,000
Parking lot - fence panels replacement	50,000
Main Mall - tower light fixture replacement	20,000
Baja Blues - HVAC replacement (1 of 4)	20,000
Huntington Beach - HVAC unit replacement (2)	70,000
Santa Ana Pavilion / Promenade - epoxy wrought iron fence system	28,000
Pacific Amphitheater kitchen - HVAC unit replacement	20,000
Pacific Amphitheater kitchen - roof replacement	70,000
Archive storage bin	22,500
Court Yard - replace shade cloth	50,000
Huntington / Costa Mesa buildings - vestibule doors	55,000
Exterior parking lot asphalt	250,000
Interior parking lot asphalt	125,000
Parking lot - light pole replacement (phase 1)	45,000
Interior Way Finding (Phase 1)	50,000
Back Flow / Valve - replacement (continued)	15,000
Replace in-grounds electrical boxes (continued)	15,000
Capital Total: 2,255,500	

Major Expenditures	FY2023
Maintenance Yard - Paint Facia	30,000
Box Office gates - replace covering / screening	25,000
Fire Lane - curb painting (phase 1)	50,000
Major Total: 105,000	

Equipment	FY2023
Board room chairs (16)	7,500
Board Tablets	18,000
Golf Cart - Parking / Gate Ops - 6 passenger carts (2)	45,000
Golf Cart - Security (2)	38,000
Golf Cart - E&E	20,000
Taylor Dunn cart - EQC	18,000
Taylor Dunn cart - fleet replacement (Maintenance)	18,000
Fermec tractor replacement	165,000
Fair material	20,000
Fair electrical equipment	80,000
Fair plumbing equipment	50,000
Building wall pac replacements	10,000
Portable light towers (4)	15,000
E&E fence screen	30,000
Gate 4.5 - security barricade	55,000
Money counting machines (2)	105,000
Pacific Amphitheater - sewer lift pump replacement	60,000
Time clock replacement	17,000
All grounds Wi Fi (continued)	50,000
All grounds PA (continued)	50,000
Surveillance system - upgrade (continued)	14,000
EQC - surveillance system - upgrade	17,000
Utility locator	25,000
2 yd dumpster casters	10,000
2 yard trash dumpsters	45,000
Recycle cans (100)	5,500
Picnic tables (30)	36,500
Portable restroom (2)	40,000
Equipment Total: 1,064,500	

Capital Budget Total: 3,425,000

Contingency: 100,000

Cap-X Budget: 3,525,000

2022 Carry Forward: 1,475,000

GRAND TOTAL: 5,000,000