

DRAFT

OCFEC - Business Unit Budget Analysis
Department P&L Snapshot
YTD as of December 31, 2025

Dept #	Description	SMT	2025 Budget			
			Rev	Labor	Expenses	Net
06	Administration	Michele Richards	1,960,090	1,503,126	1,302,947	(845,983)
07	Human Resources	Bianca Kulback	-	1,090,061	262,027	(1,352,088)
08	Technology	Rob Castagnoli	-	431,166	575,654	(1,006,820)
09	Presentation	Jason Jacobsen	-	335,174	57,900	(393,074)
10	Accounting	Max Tang	20,600	571,538	501,600	(1,052,538)
11	Heroes Hall	Carol Singleton	8,800	260,944	56,810	(308,954)
12	Business Services	Max Tang	-	436,155	24,530	(460,685)
14	Exhibit & Education	Carol Singleton	-	841,870	8,920	(850,790)
15	Marketing	Ruby Lau	-	499,426	2,287,250	(2,786,676)
18	Comm/Info	Terry Moore	-	575,510	156,900	(732,410)
19	Production	Jason Jacobsen	-	-	756,661	(756,661)
20	Operations	Jerry Eldridge	-	3,636,958	1,059,982	(4,696,940)
21	Creative Services	Ruby Lau	-	502,969	60,350	(563,319)
22	Facilities	Jerry Eldridge	15,000	525,467	1,336,950	(1,847,417)
23	Safety & Security	Nick Buffa	-	1,771,740	57,000	(1,828,740)
25	EQC - Boarding	Evy Young	1,068,300	283,973	2,121,256	(1,336,929)
27	Cent Farm - Admin	Evy Young	172,350	659,751	51,615	(539,016)
28	Cent Farm Ops	Evy Young	-	706,754	98,450	(805,204)
29	Culinary - Fair	Carol Singleton	-	108,066	64,360	(172,426)
30	Event Services	Howard Sandler	10,000,000	1,066,857	630,000	8,303,143
31	Event Admissions	Love Hertel	-	224,828	3,180	(228,008)
32	Event Parking	Love Hertel	-	625,731	67,230	(692,961)
33	Event Operations	Howard Sandler	-	1,499,247	677,600	(2,176,847)
38	Event Parking Sales	Love Hertel	-	514,675	34,010	(548,685)
41	Imaginology	Carol Singleton	69,400	-	160,250	(90,850)
42	Cent Farm - Fair	Evy Young	-	89,862	18,080	(107,942)
43	Youth Program	Carol Singleton	-	73,889	11,600	(85,489)
44	Visual Arts	Carol Singleton	-	107,586	61,550	(169,136)
46	Exhibits - Fair	Carol Singleton	106,300	-	165,700	(59,400)
47	Guest Services	Terry Moore	-	432,050	86,500	(518,550)
48	Box Office	Dan Gaines	-	249,218	7,998	(257,216)
49	Cash Operations	Max Tang	-	90,522	60,639	(151,161)
50	Admissions - Fair	Love Hertel	10,637,102	120,527	1,045,452	9,471,123
51	Parking - Fair	Love Hertel	-	406,773	699,583	(1,106,356)
52	Safety & Security - Fair	Nick Buffa	-	909,078	1,681,500	(2,590,578)
53	Home Arts	Carol Singleton	-	118,213	19,100	(137,313)
58	Carnival Sales	Max Tang	7,463,459	314,554	51,000	7,097,905
59	Audit	Max Tang	-	28,430	3,800	(32,230)
62	Livestock	Evy Young	16,740	92,278	241,505	(317,042)
63	Maintenance - Fair	Jerry Eldridge	-	418,116	2,239,714	(2,657,830)
64	Conc/Comm - Fair	Howard Sandler	11,975,500	487,932	67,100	11,420,468
66	Gate Operations - Fair	Love Hertel	-	224,630	26,500	(251,130)
67	Parking Sales - Fair	Love Hertel	3,277,500	201,816	30,923	3,044,761
69	OCFEC Produced Events	Dan Gaines	311,000	-	252,750	58,250
70	Attr/Grnds - Fair	Dan Gaines	1,555,756	949,015	1,687,541	(1,080,800)
72	PacAmp - Fair	Dan Gaines	14,316,130	89,822	9,307,559	4,918,749
78	Gate Ops - Pac Amp - Fair	Love Hertel	-	62,792	-	(62,792)
82	Junior Livestock Auction	Evy Young	293,209	-	291,233	1,976
84	Feature Exhibit - Fair	Carol Singleton	-	117,080	394,880	(511,960)
87	Sales	Ruby Lau	1,821,792	-	242,234	1,579,558
97	Major Projects	Jerry Eldridge	-	-	516,000	(516,000)
99	Depreciation	Max Tang	-	-	3,960,000	(3,960,000)
Total OCFEC		Total	65,089,028	(24,256,165)	(35,583,872)	5,248,990

2024 Budget			
Rev	Labor	Expenses	Net
1,374,560	1,679,374	1,109,965	(1,414,779)
-	1,157,402	282,620	(1,440,022)
-	436,108	516,272	(952,380)
-	345,313	76,180	(421,493)
18,000	706,372	523,700	(1,212,072)
7,150	238,367	59,640	(290,857)
-	433,430	30,000	(463,430)
-	911,668	9,168	(920,836)
-	486,118	2,068,800	(2,554,918)
-	549,604	88,015	(637,619)
-	-	700,631	(700,631)
-	3,664,766	937,649	(4,602,415)
-	537,091	59,350	(596,441)
-	501,922	1,610,150	(2,112,072)
-	1,720,458	45,000	(1,765,458)
574,350	226,443	941,556	(593,649)
85,289	649,815	42,500	(607,026)
-	724,257	89,900	(814,157)
-	102,633	60,082	(162,715)
8,500,000	1,026,891	430,500	7,042,609
-	224,146	3,180	(227,326)
-	641,542	58,600	(700,142)
-	1,363,890	658,700	(2,022,590)
-	360,722	31,900	(392,622)
87,000	7,935	147,305	(68,240)
-	74,679	25,330	(100,009)
-	73,909	9,350	(83,259)
-	83,607	59,080	(142,687)
94,300	16,921	155,995	(78,616)
-	397,224	95,830	(493,054)
-	237,583	16,350	(253,933)
-	86,001	50,226	(136,227)
10,862,740	120,804	44,800	10,697,136
-	360,691	681,048	(1,041,739)
-	1,037,936	1,514,140	(2,552,076)
-	98,133	22,565	(120,698)
7,080,000	300,645	76,000	6,703,355
-	27,846	4,680	(32,526)
18,778	87,342	229,430	(297,994)
-	406,361	2,149,214	(2,555,575)
11,132,600	425,741	90,600	10,616,258
-	213,888	16,600	(230,488)
3,243,000	189,303	28,200	3,025,497
333,500	-	275,350	58,150
1,612,770	698,616	1,623,750	(709,596)
12,339,266	227,445	7,887,473	4,224,348
-	59,703	-	(59,703)
268,963	-	274,008	(5,045)
-	102,933	418,500	(521,433)
1,949,950	-	303,610	1,646,340
-	-	452,500	(452,500)
-	-	3,600,000	(3,600,000)
59,582,216	(24,023,582)	(30,685,992)	4,872,642

Year over Year Change			
Rev	Labor	Expenses	Net
585,530	(176,249)	192,982	568,797
-	(67,342)	(20,593)	87,935
-	(4,942)	59,382	(54,440)
-	(10,139)	(18,280)	28,419
2,600	(134,834)	(22,100)	159,534
1,650	22,578	(2,830)	(18,098)
-	2,725	(5,470)	2,745
-	(69,798)	(248)	70,046
-	13,308	218,450	(231,758)
-	25,906	68,885	(94,791)
-	-	56,030	(56,030)
-	(27,808)	122,333	(94,525)
-	(34,122)	1,000	33,122
15,000	23,545	(273,200)	264,655
-	51,281	12,000	(63,281)
493,950	57,530	1,179,701	(743,280)
87,061	9,936	9,115	68,010
-	(17,502)	8,550	8,952
-	5,433	4,278	(9,711)
1,500,000	39,965	199,500	1,260,535
-	682	-	(682)
-	(15,812)	8,630	7,182
-	135,357	18,900	(154,257)
-	153,953	2,110	(156,063)
(17,600)	(7,935)	12,945	(22,610)
-	15,183	(7,250)	(7,933)
-	(20)	2,250	(2,230)
-	23,980	2,470	(26,450)
12,000	(16,921)	9,705	19,216
-	34,826	(9,330)	(25,496)
-	11,636	(8,352)	(3,284)
-	4,521	10,413	(14,934)
(225,638)	(277)	1,000,652	(1,226,013)
-	46,082	18,535	(64,617)
-	(128,858)	167,360	(38,502)
-	20,080	(3,465)	(16,615)
383,459	13,908	(25,000)	394,551
-	585	(880)	295
(2,038)	4,936	12,075	(19,048)
-	11,754	90,500	(102,254)
842,901	62,191	(23,500)	804,210
-	10,742	9,900	(20,642)
34,500	12,513	2,723	19,264
(22,500)	-	(22,600)	100
(57,014)	250,398	63,791	(371,203)
1,976,864	(137,624)	1,420,086	694,402
-	3,090	-	(3,090)
24,246	-	17,225	7,021
-	14,147	(23,620)	9,473
(128,158)	-	(61,376)	(66,782)
-	-	63,500	(63,500)
-	-	360,000	(360,000)
5,506,813	(232,583)	(4,897,881)	376,348