

DRAFT

OCFEC - Business Unit Budget Analysis
Department P&L Snapshot
Budget 12 Months Ending December 31, 2026

		2026 Budget			
Dept #	Description	Rev	Labor	Expenses	Net
06	Administration	1,875,000	1,549,176	1,261,744	(935,921)
07	Human Resources	-	1,444,978	245,277	(1,690,255)
08	Technology	-	448,845	540,730	(989,575)
09	Presentation	-	351,061	78,800	(429,861)
10	Accounting	41,075	686,965	247,100	(892,990)
11	Heroes Hall	15,000	265,883	64,250	(315,133)
12	Business Services	-	454,727	21,200	(475,927)
14	Exhibit & Education	-	982,373	23,325	(1,005,698)
15	Marketing	-	551,789	2,202,500	(2,754,289)
18	Comm/Info	-	629,345	143,750	(773,095)
19	Production	-	-	655,684	(655,684)
20	Operations	-	3,980,085	1,105,997	(5,086,081)
21	Creative Services	-	567,413	53,550	(620,963)
22	Facilities	15,500	641,045	1,594,100	(2,219,645)
23	Safety & Security	-	1,935,878	62,750	(1,998,628)
25	EQC - Boarding	223,242	358,740	1,081,633	(1,217,131)
27	Cent Farm - Admin	226,150	719,090	67,433	(560,373)
28	Cent Farm Ops	-	773,667	99,450	(873,117)
29	Culinary - Fair	-	140,940	75,010	(215,950)
30	Event Services	11,100,000	1,252,835	658,300	9,188,865
31	Event Admissions	-	205,338	3,500	(208,838)
32	Event Parking	-	613,911	69,100	(683,011)
33	Event Operations	-	1,662,693	755,450	(2,418,143)
38	Event Parking Sales	-	597,581	42,170	(639,751)
41	Imaginology	93,200	-	159,150	(65,950)
42	Cent Farm - Fair	-	93,287	28,805	(122,092)
43	Youth Program	-	73,237	11,700	(84,937)
44	Visual Arts	-	117,967	69,350	(187,317)
46	Exhibits - Fair	116,600	-	198,550	(81,950)
47	Guest Services	-	391,751	82,600	(474,351)
48	Box Office	-	258,781	9,920	(268,701)
49	Cash Operations	-	84,798	40,259	(125,057)
50	Admissions - Fair	13,101,710	118,043	1,046,487	11,937,180
51	Parking - Fair	-	493,873	766,040	(1,259,913)
52	Safety & Security - Fair	-	1,135,965	1,806,225	(2,942,190)
53	Home Arts	-	113,806	22,550	(136,356)
58	Carnival Sales	7,578,000	317,658	296,000	6,964,342
59	Audit	-	19,705	6,200	(25,905)
62	Livestock	8,200	95,898	266,601	(354,299)
63	Maintenance - Fair	-	446,870	2,506,095	(2,952,965)
64	Conc/Comm - Fair	12,383,400	420,102	86,300	11,876,998
66	Gate Operations - Fair	-	261,133	25,100	(286,233)
67	Parking Sales - Fair	3,382,725	210,721	39,300	3,132,704
69	OCFEC Produced Events	326,000	-	255,150	70,850
70	Attr/Grnds - Fair	1,545,000	987,659	1,731,340	(1,173,999)
72	PacAmp - Fair	16,239,899	115,628	12,370,554	3,753,717
78	Gate Ops - Pac Amp - Fair	-	66,570	-	(66,570)
82	Junior Livestock Auction	341,647	-	326,735	14,912
84	Feature Exhibit - Fair	-	78,671	425,880	(504,551)
87	Sales	2,188,000	-	302,560	1,885,440
97	Major Projects	-	-	-	-
99	Depreciation	-	-	4,080,000	(4,080,000)
Total OCFEC		70,800,347	(26,716,480)	(38,112,254)	5,971,612

2025 Budget			
Rev	Labor	Expenses	Net
1,960,090	1,503,126	1,302,947	(845,982)
-	1,090,061	262,027	(1,352,088)
-	431,166	575,654	(1,006,820)
-	335,174	57,900	(393,074)
20,600	571,538	501,600	(1,052,538)
8,800	260,944	56,810	(308,954)
-	436,155	24,530	(460,685)
-	841,870	8,920	(850,790)
-	499,426	2,287,250	(2,786,676)
-	575,510	156,900	(732,410)
-	-	756,661	(756,661)
-	3,636,958	1,059,982	(4,696,940)
-	502,969	60,350	(563,319)
15,000	525,467	1,336,950	(1,847,417)
-	1,771,740	57,000	(1,828,740)
1,068,300	283,973	2,121,256	(1,336,929)
172,350	659,751	51,615	(539,016)
-	706,754	98,450	(805,204)
-	108,066	64,360	(172,426)
10,000,000	1,066,857	630,000	8,303,143
-	224,828	3,180	(228,008)
-	625,731	67,230	(692,961)
-	1,499,247	677,600	(2,176,847)
-	514,675	34,010	(548,685)
69,400	-	160,250	(90,850)
-	89,862	18,080	(107,942)
-	73,889	11,600	(85,489)
-	107,586	61,550	(169,136)
106,300	-	165,700	(59,400)
-	432,050	86,500	(518,550)
-	249,218	7,998	(257,216)
-	90,522	60,639	(151,161)
10,637,102	120,527	1,045,452	9,471,123
-	406,773	699,583	(1,106,356)
-	909,078	1,681,500	(2,590,578)
-	118,213	19,100	(137,313)
7,463,459	314,554	51,000	7,097,905
-	28,430	3,800	(32,230)
16,740	92,278	241,505	(317,042)
-	418,116	2,239,714	(2,657,830)
11,975,500	487,932	67,100	11,420,468
-	224,630	26,500	(251,130)
3,277,500	201,816	30,923	3,044,761
311,000	-	252,750	58,250
1,555,756	949,015	1,687,541	(1,080,800)
14,316,130	89,822	9,307,559	4,918,749
-	62,792	-	(62,792)
293,209	-	291,233	1,976
-	117,080	394,880	(511,960)
1,821,792	-	242,234	1,579,558
-	-	516,000	(516,000)
-	-	3,960,000	(3,960,000)
65,089,028	(24,256,165)	(35,583,872)	5,248,990

Year over Year Change			
Rev	Labor	Expenses	Net
(85,090)	46,050	(41,202)	(89,938)
-	354,918	(16,750)	(338,168)
-	17,679	(34,924)	17,245
-	15,887	20,900	(36,787)
20,475	115,427	(254,500)	159,548
6,200	4,938	7,440	(6,178)
-	18,572	(3,330)	(15,242)
-	140,503	14,405	(154,908)
-	52,363	(84,750)	32,387
-	53,835	(13,150)	(40,685)
-	-	(100,977)	100,977
-	343,127	46,015	(389,141)
-	64,444	(6,800)	(57,644)
500	115,578	257,150	(372,228)
-	164,138	5,750	(169,888)
(845,058)	74,768	(1,039,623)	119,797
53,800	59,339	15,818	(21,357)
-	66,913	1,000	(67,913)
-	32,874	10,650	(43,524)
1,100,000	185,978	28,300	885,722
-	(19,490)	320	19,170
-	(11,820)	1,870	9,950
-	163,446	77,850	(241,296)
-	82,906	8,160	(91,066)
23,800	-	(1,100)	24,900
-	3,425	10,725	(14,150)
-	(652)	100	552
-	10,381	7,800	(18,181)
10,300	-	32,850	(22,550)
-	(40,299)	(3,900)	44,199
-	9,563	1,922	(11,485)
-	(5,724)	(20,380)	26,104
2,464,608	(2,484)	1,035	2,466,057
-	87,100	66,457	(153,557)
-	226,887	124,725	(351,612)
-	(4,406)	3,450	956
114,541	3,105	245,000	(133,564)
-	(8,725)	2,400	6,325
(8,540)	3,621	25,096	(37,257)
-	28,754	266,381	(295,135)
407,900	(67,830)	19,200	456,530
-	36,503	(1,400)	(35,103)
105,225	8,905	8,377	87,943
15,000	-	2,400	12,600
(10,756)	38,645	43,799	(93,200)
1,923,769	25,806	3,062,995	(1,165,033)
-	3,778	-	(3,778)
48,438	-	35,502	12,936
-	(38,409)	31,000	7,409
366,208	-	60,326	305,882
-	-	(516,000)	516,000
-	-	120,000	(120,000)
5,711,319	(2,460,315)	(2,528,382)	722,623