

OCFEC - Business Unit Budget Analysis
Fair Business Unit Comparative 2026 and 2025

DRAFT

		2026 Fair Budget				2026 Versus 2025 Budget Favorable (Unfavorable)				2025 Fair Budget			
Dept #	Description	Rev	Labor	Exp	Net	Rev	Labor	Exp	Net	Rev	Labor	Exp	Net
Attractions:													
14	Exhibit & Education	-	982,373	23,325	(1,005,698)	-	(140,503)	(14,405)	(154,908)	-	841,870	8,920	(850,790)
29	Culinary - Fair	-	140,940	75,010	(215,950)	-	(32,874)	(10,650)	(43,524)	-	108,066	64,360	(172,426)
42	Cent Farm - Fair	-	93,287	28,805	(122,092)	-	(3,425)	(10,725)	(14,150)	-	89,862	18,080	(107,942)
43	Youth Program	-	73,237	11,700	(84,937)	-	652	(100)	552	-	73,889	11,600	(85,489)
44	Visual Arts	-	117,967	69,350	(187,317)	-	(10,381)	(7,800)	(18,181)	-	107,586	61,550	(169,136)
46	Exhibits - Fair	116,600	-	198,550	(81,950)	10,300	-	(32,850)	(22,550)	106,300	-	165,700	(59,400)
53	Home Arts	-	113,806	22,550	(136,356)	-	4,406	(3,450)	956	-	118,213	19,100	(137,313)
58	Carnival	7,578,000	317,658	296,000	6,964,342	114,541	(3,105)	(245,000)	(133,564)	7,463,459	314,554	51,000	7,097,905
62	Livestock	8,200	95,898	266,601	(354,299)	(8,540)	(3,621)	(25,096)	(37,257)	16,740	92,278	241,505	(317,042)
70	Attr/Grnds - Fair	1,545,000	987,659	1,731,340	(1,173,999)	(10,756)	(38,645)	(43,799)	(93,200)	1,555,756	949,015	1,687,541	(1,080,800)
72	PacAmp - Fair	16,239,899	115,628	12,370,554	3,753,717	1,923,769	(25,806)	(3,062,995)	(1,165,033)	14,316,130	89,822	9,307,559	4,918,749
82	Junior Livestock Auction	341,647	-	326,735	14,912	48,438	-	(35,502)	12,936	293,209	-	291,233	1,976
84	Feature Exhibit - Fair	-	78,671	425,880	(504,551)	-	38,409	(31,000)	7,409	-	117,080	394,880	(511,960)
Subtotal - Attractions		25,829,346	3,117,125	15,846,400	6,865,821	2,077,752	(214,892)	(3,523,372)	(1,660,513)	23,751,594	2,902,232	12,323,028	8,526,334
Marketing:													
15	Marketing	-	551,789	2,202,500	(2,754,289)	-	(52,363)	84,750	32,387	-	499,426	2,287,250	(2,786,676)
18	Comm/Info	-	629,345	143,750	(773,095)	-	(53,835)	13,150	(40,685)	-	575,510	156,900	(732,410)
21	Creative Services	-	567,413	53,550	(620,963)	-	(64,444)	6,800	(57,644)	-	502,969	60,350	(563,319)
Subtotal - Marketing		-	1,748,547	2,399,800	(4,148,347)	-	(170,642)	104,700	(65,942)	-	1,577,906	2,504,500	(4,082,406)
Services:													
47	Guest Services	-	391,751	82,600	(474,351)	-	40,299	3,900	44,199	-	432,050	86,500	(518,550)
48	Box Office	-	258,781	9,920	(268,701)	-	(9,563)	(1,922)	(11,485)	-	249,218	7,998	(257,216)
49	Cash Operations	-	84,798	40,259	(125,057)	-	5,724	20,380	26,104	-	90,522	60,639	(151,161)
50	Admissions - Fair	13,101,710	118,043	1,046,487	11,937,180	2,464,608	2,484	(1,035)	2,466,057	10,637,102	120,527	1,045,452	9,471,123
51	Parking - Fair	-	493,873	766,040	(1,259,913)	-	(87,100)	(66,457)	(153,557)	-	406,773	699,583	(1,106,356)
52	Safety & Security - Fair	-	1,135,965	1,806,225	(2,942,190)	-	(226,887)	(124,725)	(351,612)	-	909,078	1,681,500	(2,590,578)
59	Audit	-	19,705	6,200	(25,905)	-	8,725	(2,400)	6,325	-	28,430	3,800	(32,230)
63	Maintenance - Fair	-	446,870	2,506,095	(2,952,965)	-	(28,754)	(266,381)	(295,135)	-	418,116	2,239,714	(2,657,830)
64	Conc/Comm - Fair	12,383,400	420,102	86,300	11,876,998	407,900	67,830	(19,200)	456,530	11,975,500	487,932	67,100	11,420,468
66	Gate Operations - Fair	-	261,133	25,100	(286,233)	-	(36,503)	1,400	(35,103)	-	224,630	26,500	(251,130)
67	Parking Sales - Fair	3,382,725	210,721	39,300	3,132,704	105,225	(8,905)	(8,377)	87,943	3,277,500	201,816	30,923	3,044,761
78	Gate Operations - Fair	-	66,570	-	(66,570)	-	7,789	-	7,789	-	74,359	-	(74,359)
87	Sales	2,188,000	-	302,560	1,885,440	366,208	-	(60,326)	305,882	1,821,792	-	242,234	1,579,558
Subtotal - Services		31,055,835	3,908,312	6,717,086	20,430,437	3,343,941	(264,861)	(525,143)	2,553,937	27,711,894	3,569,092	6,191,943	17,876,500
Total Fair Business Unit		56,885,181	8,773,984	24,963,286	23,147,911	5,421,693	(650,395)	(3,943,815)	827,482	51,463,488	8,049,230	21,019,471	22,320,428
Total Non-Fair		13,915,167	17,942,496	13,148,968	(17,176,298)	289,627	(1,735,560)	1,415,433	(30,500)	13,625,540	16,206,936	14,564,402	(17,071,438)
Total Company		70,800,347	26,716,480	38,112,254	5,971,613	5,711,319	(2,385,955)	(2,528,382)	796,983	65,089,028	24,256,166	35,583,872	5,248,990