OCFEC - Business Unit Budget Analysis
Fair Business Unit Comparative 2027 and 2026

DRAFT

Dept #	Description	2027 Fair Budget Rev	2027 Fair Budget Labor	2027 Fair Budget Exp	2027 Fair Budget Net	2027 Verus 2026 Budget Favorable (Unfavorable) Rev	2027 Verus 2026 Budget Favorable (Unfavorable) Labor	2027 Verus 2026 Budget Favorable (Unfavorable) Exp	2027 Verus 2026 Budget Favorable (Unfavorable) Net	2026 Fair Budget Rev	2026 Fair Budget Labor	2026 Fair Budget Exp	2026 Fair Budget Net	2027 Budget Verus 2026 Actual Favorable (Unfavorable) Rev	2027 Budget Verus 2026 Actual Favorable (Unfavorable) Labor	2027 Budget Verus 2026 Actual Favorable (Unfavorable) Exp	2027 Budget Verus 2026 Actual Favorable (Unfavorable) Net	2026 Actual Fair Rev	2026 Actual Fair Labor	2026 Actual Fair Exp	2026 Actual Fair Net
Attractions:																					
14	Exhibit & Education	-	1,007,064	26,600	(1,033,664)	-	(24,691)	(3,275)	(27,966)	-	982,373	23,325	(1,005,698)	-	(376,181)	(20,888)	(397,069)	-	630,883	5,712	(636,595)
29	Culinary - Fair	15,000	144,562	108,100	(237,662)	15,000	(3,622)	(33,090)	(21,712)	-	140,940	75,010	(215,950)	11,064	(17,899)	(34,817)	(41,652)	3,936	126,663	73,283	(196,010)
42	Cent Farm - Fair	-	104,168	24,725	(128,893)	-	(10,881)	4,080	(6,801)	-	93,287	28,805	(122,092)	-	(6,595)	(4,545)	(11,140)	-	97,573	20,180	(117,753)
43	Youth Program	-	80,542	11,800	(92,342)	-	(7,305)	(100)	(7,405)	-	73,237	11,700	(84,937)	-	(15,374)	(254)	(15,628)	-	65,168	11,546	(76,714)
44	Visual Arts	-	154,893	74,100	(228,993)	-	(36,926)	(4,750)	(41,676)	-	117,967	69,350	(187,317)	-	(5,331)	(36,947)	(42,278)	-	149,562	37,153	(186,715)
46	Exhibits - Fair	129,000	-	231,250	(102,250)	12,400	-	(32,700)	(20,300)	116,600	-	198,550	(81,950)	386	-	(38,341)	(37,955)	128,614	-	192,909	(64,295)
53	Home Arts	-	125,384	28,900	(154,284)	-	(11,578)	(6,350)	(17,928)	-	113,806	22,550	(136,356)	-	(23,190)	(6,192)	(29,382)	-	102,194	22,708	(124,902)
58	Carnival	7,252,153	341,405	283,100	6,627,648	(325,847)	(23,747)	12,900	(336,694)	7,578,000	317,658	296,000	6,964,342	470,645	(135,746)	(171,182)	163,717	6,781,508	205,659	111,918	6,463,931
62	Livestock	9,336	120,048	255,805	(366,517)	1,136	(24,150)	10,796	(12,218)	8,200	95,898	266,601	(354,299)	9,336	(95,991)	(245,887)	(332,542)	-	24,057	9,918	(33,975)
70	Attr/Grnds - Fair	1,749,900	1,105,943	1,864,496	(1,220,539)	204,900	(118,284)	(133,156)	(46,540)	1,545,000	987,659	1,731,340	(1,173,999)	(87,258)	(287,431)	(329,295)	(703,984)	1,837,158	818,512	1,535,201	(516,555)
72	PacAmp - Fair	20,328,450	191,790	17,274,758	2,861,902	4,088,551	(76,162)	(4,904,204)	(891,815)	16,239,899	115,628	12,370,554	3,753,717	6,949,061	(82,032)	(6,608,270)	258,759	13,379,389	109,758	10,666,488	2,603,143
82	Junior Livestock Auction	322,485	-	306,485	16,000	(19,162)	-	20,250	1,088	341,647	-	326,735	14,912	-	-	156	156	322,485	-	306,641	15,844
84	Feature Exhibit - Fair	-	117,818	385,564	(503,382)	-	(39,147)	40,316	1,169	-	78,671	425,880	(504,551)	-	(34,617)	14,009	(20,608)	-	83,201	399,573	(482,774)
	Subtotal - Attractions	**29,806,324**	**3,493,617**	**20,875,683**	**5,437,024**	**3,976,978**	**(376,492)**	**(5,029,283)**	**(1,428,797)**	**25,829,346**	**3,117,125**	**15,846,400**	**6,865,821**	**7,353,234**	**(1,080,387)**	**(7,482,453)**	**(1,209,606)**	**22,453,090**	**2,413,230**	**13,393,230**	**6,646,630**
Marketing:																					
15	Marketing	-	539,957	2,518,640	(3,058,597)	-	11,832	(316,140)	(304,308)	-	551,789	2,202,500	(2,754,289)	-	(229,363)	(848,560)	(1,077,923)	-	310,594	1,670,080	(1,980,674)
18	Comm/Info	-	653,963	167,608	(821,571)	-	(24,618)	(23,858)	(48,476)	-	629,345	143,750	(773,095)	-	(217,569)	(95,718)	(313,287)	-	436,394	71,890	(508,284)
21	Creative Services	-	618,999	53,380	(672,379)	-	(51,586)	170	(51,416)	-	567,413	53,550	(620,963)	-	(235,238)	(15,194)	(250,432)	-	383,761	38,186	(421,947)
	Subtotal - Marketing	**-**	**1,812,919**	**2,739,628**	**(4,552,547)**	-	**(64,372)**	**(339,828)**	**(404,200)**	**-**	**1,748,547**	**2,399,800**	**(4,148,347)**	-	**(682,170)**	**(959,472)**	**(1,641,642)**	**-**	**1,130,749**	**1,780,156**	**(2,910,905)**
Services:																					
47	Guest Services	-	377,453	91,650	(469,103)	-	14,298	(9,050)	5,248	-	391,751	82,600	(474,351)	-	(166,481)	(27,799)	(194,280)	-	210,972	63,851	(274,823)
48	Box Office	-	273,687	13,520	(287,207)	-	(14,906)	(3,600)	(18,506)	-	258,781	9,920	(268,701)	-	(57,678)	(2,951)	(60,629)	-	216,009	10,569	(226,578)
49	Cash Operations	-	88,290	44,489	(132,779)	-	(3,492)	(4,230)	(7,722)	-	84,798	40,259	(125,057)	-	(26,073)	(11,017)	(37,090)	-	62,217	33,472	(95,689)
50	Admissions - Fair	11,934,563	123,694	912,882	10,897,987	(816,744)	(5,651)	133,605	(688,790)	12,751,307	118,043	1,046,487	11,586,777	977,346	(9,333)	91,477	1,059,490	10,957,217	114,361	1,004,359	9,838,497
51	Parking - Fair	10,000	508,099	914,608	(1,412,707)	10,000	(14,226)	(148,568)	(152,794)	-	493,873	766,040	(1,259,913)	303	(67,742)	(216,687)	(284,126)	9,697	440,357	697,921	(1,128,581)
52	Safety & Security - Fair	-	1,259,975	1,720,193	(2,980,168)	-	(124,010)	86,032	(37,978)	-	1,135,965	1,806,225	(2,942,190)	-	(154,108)	(99,957)	(254,065)	-	1,105,867	1,620,236	(2,726,103)
59	Audit	-	20,164	6,250	(26,414)	-	(459)	(50)	(509)	-	19,705	6,200	(25,905)	-	82,030	16,458	98,488	-	102,194	22,708	(124,902)
63	Maintenance - Fair	-	504,556	2,443,800	(2,948,356)	-	(57,686)	62,295	4,609	-	446,870	2,506,095	(2,952,965)	-	(158,940)	423,782	264,842	-	345,616	2,867,582	(3,213,198)
64	Conc/Comm - Fair	13,266,500	480,927	102,700	12,682,873	883,100	(60,825)	(16,400)	805,875	12,383,400	420,102	86,300	11,876,998	1,359,679	(164,562)	(20,857)	1,174,260	11,906,821	316,365	81,843	11,508,613
66	Gate Operations - Fair	-	328,261	34,200	(362,461)	-	(67,128)	(9,100)	(76,228)	-	261,133	25,100	(286,233)	-	(71,365)	(15,237)	(86,602)	-	256,896	18,963	(275,859)
67	Parking Sales - Fair	3,440,545	249,659	42,650	3,148,236	57,820	(38,938)	(3,350)	15,532	3,382,725	210,721	39,300	3,132,704	137,395	(62,631)	(20,433)	54,331	3,303,150	187,028	22,217	3,093,905
78	Gate Ops Pac Amp - Fair	-	128,852	1,000	(129,852)	-	(62,282)	(1,000)	(63,282)	-	66,570	-	(66,570)	-	(66,901)	(1,000)	(67,901)	-	61,951	-	(61,951)
87	Sales	3,730,615	-	1,187,123	2,543,492	1,542,615	-	(884,563)	658,052	2,188,000	-	302,560	1,885,440	1,754,649	-	(977,285)	777,364	1,975,966	-	209,838	1,766,128
	Subtotal - Services	**32,382,223**	**4,343,617**	**7,515,065**	**20,523,541**	**1,676,791**	**(435,305)**	**(797,979)**	**443,507**	**30,705,432**	**3,908,312**	**6,717,086**	**20,080,034**	**4,229,372**	**(923,784)**	**(861,506)**	**2,444,082**	**28,152,851**	**3,419,833**	**6,653,559**	**18,079,459**
	Total Fair Business Unit	**62,188,547**	**9,650,153**	**31,130,376**	**21,408,018**	**5,653,769**	**(876,169)**	**(6,167,090)**	**(1,389,490)**	**56,534,778**	**8,773,984**	**24,963,286**	**22,797,508**	**11,582,606**	**(2,686,341)**	**(9,303,431)**	**(407,166)**	**50,605,941**	**6,963,812**	**21,826,945**	**21,815,184**
	Total Non-Fair	**18,001,361**	**18,988,814**	**14,861,561**	**(15,849,014)**	**4,086,195**	**(1,046,318)**	**(1,712,593)**	**1,327,284**	**13,915,166**	**17,942,496**	**13,148,968**	**(17,176,298)**								
	Total Company	**80,189,908**	**28,638,967**	**45,991,937**	**5,559,004**	**9,739,964**	**(1,922,487)**	**(7,879,683)**	**(62,206)**	**70,449,944**	**26,716,480**	**38,112,254**	**5,621,210**								