

Department Mission:

The Klamath County Fairground's Mission revolves around the entire Klamath Basin. Persons of all ages use the facilities that we offer for all types of community and livestock event at an affordable and economic price. The Fair is a vital resource for personal development along with key focus of education whereby the year-round activities constitute a living classroom for all person involved. The Klamath County Fair is a driving force for economic activity. The Fairgrounds is one of the largest destination points in the Klamath county area for countless events that bring new dollars to the entire community, contributing to the economy and the Transient Room Tax.

Mandated Services:

The Fairgrounds operates under ORS 565-210, which has an appointed Fair Board who has management of Fair, licenses and distribution of all proceeds.

The Fair Board has exclusive management of the ground and all property owned, leased, and devoted to the use of the County Fair.

The Fair Board operates the grounds and buildings to the fullest extent for the education, pleasure, recreation and public benefit.

The Fair Board shall fix sums to be paid (developed standard rates for services).

Self Imposed Services:

The Klamath County Fairgrounds provides economical, clean useful buildings, grounds, and arenas 365 days a year.

The Fair Board has developed and adopted Policies for:

- Professional Development, Compliance with Environmental Laws, Compliance with ORS 279 public purchasing and Contracting Laws, Animal Welfare Policy, Compliance with the Americans with Disabilities Act.

Department Overview:

The Klamath County Fairgrounds is a service provider and the citizens of the basin are our customers. We are obligated to provide to our customers the highest level of affordable quality entertainment and educational opportunities, all centered in an enjoyable, comfortable and affordable atmosphere. Our driving force is the desire for our customers to utilize and enjoy clean, updated rental facilities for family functions, public and private meetings as well as community functions.

Successes and Challenges:

After a long challenging process we have a new roof for the Event Center.

We have been blessed with the assistance of Mr. John Stillwell who applied and received grants to update all electrical in cattle, beef, sheep and hog barns, and install electrical in the block wall; added a block wall with tie-outs, a new wash rack at end of the cattle barn, installed sod and a sprinkler system in the area between the stalls and Kentner barn, and reversed manure pit.

We have repeat customers that have been holding events at the Fairgrounds for over 20 years, and we have new customers that always relay that we are the one of the best facilities for services and cost. The fairgrounds in 2010/2011 had 588 events (133 youth, 131 private, 324 public) with an attendance of 183,057. The challenge is maintaining and providing the services the Fair Board has committed to, and the standard that the public expects during low economic times.

Budget Overview:

The Klamath County Fairgrounds has three (3) main sources of revenue; the hotel/motel tax, room rentals and State appropriation for fair. The room tax and The State Fair (fair only) have strict guidelines for use. Our major expenses are in maintenance on the older buildings, older equipment (engine repairs and up keep, tires, oil, gas), supplies for events (panels, sand, gates, tables, chairs, PA systems, stages). Maintain plumbing and electrical for 6 buildings and wash stations (inside and outside, freezing weather), grounds (dirt, gravel, snow removal, paving, aesthetics, plants, trees, lawns, and fencing). Our personnel are 1 administrator, 2 office staff, and we must reduce the 6 maintenance workers to 4. We are open 7 days a week, 365 days a year, 7a.m. to 9p.m., unless an event runs longer.

Significant Changes:

At the budget officers prompting there are major cuts, and we have reduced staff and line items. We know this will significantly impact our services. The only thing we can do is try to keep up on our service as we are a rental facility and we must keep the doors open. We will have an overload of responsibilities that we will try to maintain.

Key Issues:

The Fairgrounds receives no funding from the general fund. The Fairgrounds was removed from the County budget in 1978 for lack of funds. Yet, we have a stable source of income from the Hotel Motel Tax, which was totally promoted by the Fair Board. The Hotel Motel Tax has never been consistent and can and has had major differences from year to year, this has never caused any deficiencies in the department, when it is up we implement well needed projects for buildings, capital equipment, paving, roofing, items that are necessary for the continued success of the services the Fairgrounds provides.

Klamath County, Oregon
2012-2013 Budget Financial Presentation
593 Fairgrounds

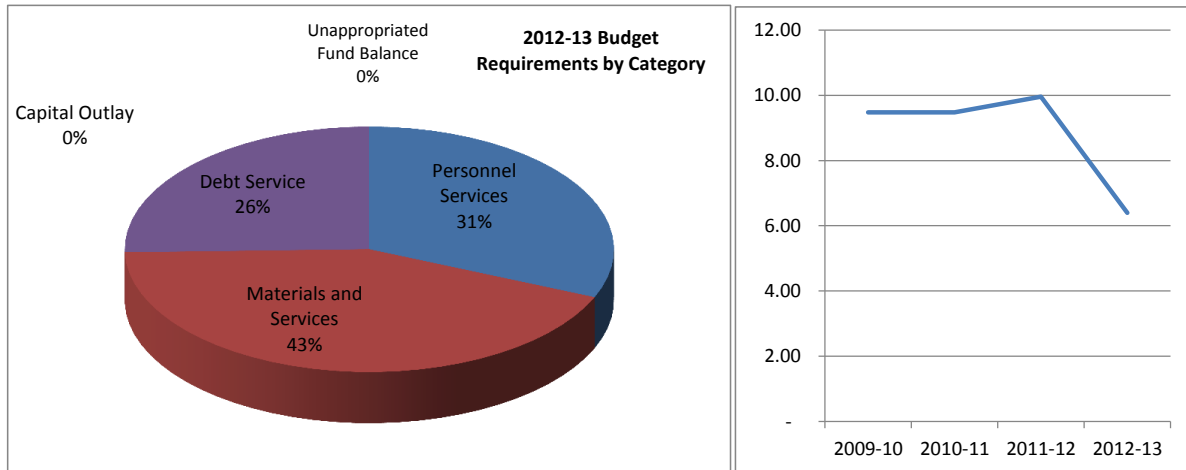
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	453,197	467,333	529,120	370,762
Materials and Services	638,492	595,653	604,838	510,337
Capital Outlay	66,575	565,737	173,700	-
Debt Service	-	-	-	300,000
Subtotal Current Expenditures	1,158,264	1,628,723	1,307,658	1,181,099
Contingency	-		14,760	
Unappropriated Fund Balance	844,901	11,379	-	-
Subtotal Noncurrent Expenditures	844,901	11,379	14,760	-
Total Requirements by Budgetary Category	2,003,164	1,640,102	1,322,418	1,181,099

<u>Requirements by Fund</u>				
Fairgrounds (740)	2,003,164	1,640,102	1,322,418	1,181,099
Total Requirements by Fund	2,003,164	1,640,102	1,322,418	1,181,099

<u>Resources by Budgetary Category</u>				
Intergovernmental	41,963	36,031	49,100	50,000
Charges for Services	1,069,780	347,074	398,100	436,099
Investment Earnings	1,821	5,521	18,000	-
Interfund Transfers	415,484	406,576	467,765	420,000
Debt Proceeds	-	-	-	275,000
Beginning Fund Balance	474,116	844,901	389,453	-
Total Resources by Budgetary Category	2,003,164	1,640,102	1,322,418	1,181,099

Full-Time Employee Equivalents	9.48	9.48	9.96	6.40
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Experiment Station	1,181,099	370,762	6.40
Total Mandates	1,181,099	370,762	6.40



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/P ERS	Grand Total w/Benefits
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.80	UH13	5.00		24,281.92	558.48	1,505.48	352.09	558.48	29.95	8,100.00	21.00	20.40	2,671.01	38,098.82
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.80	UH14	5.00		26,481.92	609.08	1,641.88	383.99	609.08	29.95	8,100.00	21.00	20.40	2,913.01	40,810.32
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.80	UH14	5.00		26,103.04	600.37	1,618.39	378.49	600.37	29.95	8,100.00	21.00	20.40	2,871.33	40,343.35
Fairboard	Fairgrounds Maint. Worker	74059363020	0.80	UH14	3.00		24,295.42	558.79	1,506.32	352.28	558.79	29.95	8,100.00	21.00	20.40	2,672.50	38,115.46
Fairboard	Fairgrounds Manager	74059363310	0.80	DF10	7.00		53,779.20	1,236.92	3,334.31	779.80	1,236.92	29.95	8,100.00	86.04	20.40	5,915.71	74,519.26
Fairboard	Fairgrounds Secretary	74059361630	0.80	UH16	7.00		30,650.88	704.97	1,900.35	444.44	704.97	29.95	8,100.00	21.00	20.40	3,371.60	45,948.56
Fairboard	Admin Secretary - Hourly	74059361520	0.80	UH16	7.00		30,650.88	704.97	1,900.35	444.44	704.97	29.95	8,100.00	21.00	20.40	3,371.60	45,948.56
Fairboard	Fairgrounds Maint. Worker	74059363020	0.80	UH13	3.00		22,378.75	514.71	1,387.48	324.49	514.71	29.95	8,100.00	21.00	20.40	2,461.66	35,753.16
Fairboard	Overtime	74059363900					10,000.00	230.00	620.00	145.00	230.00	-	-	-	-	-	11,225.00
			6.40			-	248,622.02	5,718.31	15,414.56	3,605.02	5,718.31	239.62	64,800.00	233.04	163.20	26,248.42	370,762.49

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	740	Fairgrounds					
Revenue							
Department	593	Fairgrounds					
<u>Taxes</u>							
31500	Taxes - Transient Room	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Taxes</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Intergovernmental</u>							
33705	Oregon Fairs	\$41,962.56	\$36,030.72	\$49,100.00	\$50,000.00	\$900.00	2%
<u>Total: Intergovernmental</u>		\$41,962.56	\$36,030.72	\$49,100.00	\$50,000.00	\$900.00	2%
<u>Charges for Service</u>							
34220	Room Rental	\$173,303.87	\$239,284.37	\$240,400.00	\$260,000.00	\$19,600.00	8%
36120	Settlements - Insurance	\$727,420.99	\$0.00	\$0.00	\$0.00	\$0.00	
36510	Refunds - Fair Revenue/Donations	\$153,815.41	\$92,092.66	\$142,500.00	\$160,202.00	\$17,702.00	12%
36540	Refunds	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00	0%
36602	Reim - Services	\$15,239.80	\$15,697.05	\$15,000.00	\$15,697.00	\$697.00	5%
<u>Total: Charges for Service</u>		\$1,069,780.07	\$347,074.08	\$398,100.00	\$436,099.00	\$37,999.00	10%
<u>Interest</u>							
39150	Investments - Interest On	\$1,820.78	\$5,520.91	\$18,000.00	\$0.00	(\$18,000.00)	-100%
<u>Total: Interest</u>		\$1,820.78	\$5,520.91	\$18,000.00	\$0.00	(\$18,000.00)	-100%
<u>Other</u>							
36100	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
39055	Trans - Transient Room	\$415,484.93	\$406,575.79	\$467,765.00	\$420,000.00	(\$47,765.00)	-10%
<u>Total: Interfund Transfers</u>		\$415,484.93	\$406,575.79	\$467,765.00	\$420,000.00	(\$47,765.00)	-10%
<u>Debt Proceeds</u>							
39500	Interfund Loan Proceeds	\$0.00	\$0.00	\$0.00	\$275,000.00	\$275,000.00	
39520	GW Debt Proceeds Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Proceeds</u>		\$0.00	\$0.00	\$0.00	\$275,000.00	\$275,000.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	740	Fairgrounds					
Department	593	Fairgrounds					
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$474,115.90	\$844,900.55	\$389,453.00	\$0.00	(\$389,453.00)	-100%
<u>Total: Fund Balances</u>		\$474,115.90	\$844,900.55	\$389,453.00	\$0.00	(\$389,453.00)	-100%
Department Total: Fairgrounds		\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
Revenue Totals		\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
Expenses							
Department	593	Fairgrounds					
<u>Personnel Services</u>							
61520	BOCC Secretary	\$37,695.06	\$37,674.91	\$38,459.00	\$30,651.00	(\$7,808.00)	-20%
61620	Secretary/Maintenance	\$5,853.60	\$960.54	\$16,065.00	\$0.00	(\$16,065.00)	-100%
61630	Fairgrounds Secretary	\$34,194.20	\$35,882.60	\$38,304.00	\$30,651.00	(\$7,653.00)	-20%
63020	Facility Mtc Worker II	\$134,914.59	\$139,052.49	\$145,864.00	\$123,541.00	(\$22,323.00)	-15%
63310	Fairgrounds Manager	\$63,921.33	\$65,832.00	\$67,214.00	\$53,779.00	(\$13,435.00)	-20%
63316	Fairgrounds Foreman	\$36,657.93	\$37,669.06	\$38,459.00	\$0.00	(\$38,459.00)	-100%
63900	Overtime	\$10,187.52	\$11,371.72	\$18,000.00	\$10,000.00	(\$8,000.00)	-44%
63920	Temporary Help	\$0.00	\$2,246.50	\$22,000.00	\$0.00	(\$22,000.00)	-100%
63930	FICA	\$24,059.20	\$23,650.34	\$29,467.00	\$19,020.00	(\$10,447.00)	-35%
63940	Workmans Compensation Tax	\$0.00	\$180.04	\$291.00	\$240.00	(\$51.00)	-18%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$5,718.00	\$5,718.00	
63949	Oregon Premium Tax	\$444.18	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$66,357.50	\$72,922.58	\$72,900.00	\$64,800.00	(\$8,100.00)	-11%
63951	Life Insurance	\$301.34	\$297.24	\$297.00	\$233.00	(\$64.00)	-22%
63952	Short Term Disability	\$178.50	\$183.60	\$184.00	\$163.00	(\$21.00)	-11%
63960	Retirement - General	\$30,676.65	\$31,627.42	\$32,830.00	\$26,248.00	(\$6,582.00)	-20%
63980	Unemployment Compensation	\$7,755.00	\$7,782.00	\$8,786.00	\$5,718.00	(\$3,068.00)	-35%
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$453,196.60	\$467,333.04	\$529,120.00	\$370,762.00	(\$158,358.00)	-30%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$2,939.38	\$1,662.95	\$3,500.00	\$1,500.00	(\$2,000.00)	-57%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	740	Fairgrounds					
Department	593	Fairgrounds					
44100	Supplies - Office	\$4,283.76	\$2,819.03	\$7,100.00	\$2,000.00	(\$5,100.00)	-72%
44104	Miscellaneous	\$83,010.99	\$0.00	\$0.00	\$0.00	\$0.00	
44110	Supplies - Other	\$2,338.78	\$3,644.27	\$5,500.00	\$2,000.00	(\$3,500.00)	-64%
44119	Equipment Reimbursement	\$2,894.81	\$2,876.43	\$4,000.00	\$2,500.00	(\$1,500.00)	-38%
44200	Dues / Fees	\$1,833.32	\$6,342.69	\$4,800.00	\$2,500.00	(\$2,300.00)	-48%
44250	Vehicle Fuel	\$13,529.42	\$21,887.72	\$22,500.00	\$20,000.00	(\$2,500.00)	-11%
44270	Bldg Maintenance & Repair	\$27,168.61	\$34,485.30	\$44,865.00	\$28,000.00	(\$16,865.00)	-38%
44300	Equip Maintenance & Repair	\$13,768.11	\$10,017.54	\$10,000.00	\$2,000.00	(\$8,000.00)	-80%
44320	Grounds Maintenance & Repair	\$15,110.24	\$9,918.18	\$45,200.00	\$27,000.00	(\$18,200.00)	-40%
44570	Fees for Service	\$52,910.75	\$83,865.58	\$15,000.00	\$1,500.00	(\$13,500.00)	-90%
44590	Committee Expenses	\$2,288.94	\$190.93	\$2,500.00	\$1,500.00	(\$1,000.00)	-40%
44600	Utilities - Gas	\$45,205.42	\$36,121.12	\$60,100.00	\$58,500.00	(\$1,600.00)	-3%
44610	Utilities - Water / Sewer	\$23,311.23	\$25,513.62	\$30,000.00	\$28,000.00	(\$2,000.00)	-7%
44620	Utilities - Electricity	\$69,150.39	\$72,598.20	\$55,900.00	\$59,200.00	\$3,300.00	6%
44630	Garbage Pickup	\$8,805.97	\$9,871.68	\$16,000.00	\$13,000.00	(\$3,000.00)	-19%
44640	Telephone	\$3,987.41	\$4,899.24	\$5,000.00	\$5,000.00	\$0.00	0%
44680	Known Hardware Maintenance	\$391.54	\$0.00	\$0.00	\$0.00	\$0.00	
44700	Postage	\$461.69	\$374.14	\$1,300.00	\$1,200.00	(\$100.00)	-8%
45020	Contract Services	\$37,145.76	\$45,611.94	\$46,600.00	\$20,000.00	(\$26,600.00)	-57%
45021	Interest Expense	\$10.89	\$0.00	\$0.00	\$0.00	\$0.00	
45100	Advertising	\$9,715.19	\$10,766.00	\$15,800.00	\$8,000.00	(\$7,800.00)	-49%
45780	Exhibits	\$17,700.00	\$17,500.00	\$17,800.00	\$17,800.00	\$0.00	0%
45790	Fair Judges	\$9,800.00	\$9,500.00	\$9,500.00	\$9,500.00	\$0.00	0%
46170	Irrigation	\$2,027.98	\$2,027.98	\$2,100.00	\$2,300.00	\$200.00	10%
46580	Fair Account Expense	\$97,985.05	\$92,735.84	\$89,000.00	\$59,065.00	(\$29,935.00)	-34%
46690	Bonds	\$293.00	\$0.00	\$350.00	\$350.00	\$0.00	0%
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$38,611.00	\$38,611.00	
99760	Insurance/Liability	\$42,141.00	\$42,141.00	\$42,141.00	\$62,894.00	\$20,753.00	49%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	740	Fairgrounds					
Department	593	Fairgrounds					
99765	Insurance/Workmans Compensation	\$11,865.00	\$11,865.00	\$11,865.00	\$0.00	(\$11,865.00)	-100%
99770	Internal Services	\$36,417.00	\$36,417.00	\$36,417.00	\$36,417.00	\$0.00	0%
<u>Total: Material and Services</u>		\$638,491.63	\$595,653.38	\$604,838.00	\$510,337.00	(\$94,501.00)	-16%
<u>Capital Outlay</u>							
88000	Vehicles Other	\$3,150.00	\$5,000.00	\$5,000.00	\$0.00	(\$5,000.00)	-100%
88140	Grounds Improvement	\$18,556.56	\$4,315.00	\$35,000.00	\$0.00	(\$35,000.00)	-100%
88290	Fencing	\$2,199.48	\$0.00	\$2,500.00	\$0.00	(\$2,500.00)	-100%
88300	Chairs & Tables	\$0.00	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)	-100%
88340	Bldg Improvement	\$22,994.72	\$539,160.06	\$39,200.00	\$0.00	(\$39,200.00)	-100%
88360	Equipment	\$18,674.70	\$17,261.77	\$80,000.00	\$0.00	(\$80,000.00)	-100%
88760	Computer Equipment	\$1,000.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	-100%
<u>Total: Capital Outlay</u>		\$66,575.46	\$565,736.83	\$173,700.00	\$0.00	(\$173,700.00)	-100%
<u>Debt Service</u>							
99950	Interfund Loan Principal	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00	
99960	Interfund Loan Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Service</u>		\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00	+++
<u>Interfund Transfers</u>							
99783	Trans - Phones	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$14,760.00	\$0.00	(\$14,760.00)	-100%
99981	Unappropriated Fund Balance	\$844,900.55	\$11,378.80	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$844,900.55	\$11,378.80	\$14,760.00	\$0.00	(\$14,760.00)	-100%
Department Total: Fairgrounds		\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
Revenue Totals:		\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
Expense Totals		\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
Fund Total: Fairgrounds		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
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Expense Grand Totals:

\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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