

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 events 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 persons 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 a Fair Board (appointed by the Board of County Commissioners), who has exclusive management of Fair, Fairgrounds, 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 has long been a destination point of particular importance within the Klamath Basin. The site hosts many of the basin's events offering unique and functional facilities to accommodate a diversity of activities including civic, recreational, entertainment, business, and traditional youth activities. Each year the staff at the Fairgrounds places emphasis on the annual Klamath County Fair. This event is planned as a community celebration providing a showplace for educational activities, healthful competition, recognition of our county youth, and recognition of the rural agricultural history of the Klamath Basin.

It is with pride that The Klamath County Fairgrounds enjoys repeat customers who have been holding events at the Fairgrounds for over 30 years. The staff is continuously marketing the facilities as a way to entice new venues to utilize our facilities, as well as to support Klamath County's tourism industry.

Successes and Challenges:

The Fair Board and Fairgrounds management have effectively managed costs over the last fiscal year. Reductions in spending that were implemented in FY 2013 continue to be enforced today. During FY 2015, a completely new administrative staff was hired as past management and administrative support retired. New administration continues to refine processes and increase the marketing efforts of the rental facilities and the annual county fair. As this new staff increases their expertise and experience levels, the Fairgrounds stands to improve efficiency and increase rental revenues for the future. The Fair Board continues to support the staff and maintenance crew in their efforts and is actively engaged in improving the facilities, the County Fair and user experiences.

Budget Overview:

The Klamath County Fairgrounds has three (3) main sources of revenue; the Transient Room Tax (TRT), room rentals and State appropriation for fair. The TRT and The State Fair funds (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).

Current personnel includes one administrator, two office staff, and five maintenance workers. There is one vacant maintenance worker position that will not be filled during FY 2016. The grounds are open seven days a week, 365 days a year from 7:00 am. to 9:00 pm, with some events running into overtime.

Key Issues:

The Fairgrounds was removed from the County General Fund budget in 1978 and as a result, receives no funding from the general fund. The Fairgrounds does have a stable source of income through facility rentals and from Transient Room Tax distributions. As the economy continues to improve, the Transient Room Tax revenue has increased slightly over the last few years. With increased revenue from this source, the Fairgrounds implements well needed maintenance projects for buildings, capital equipment, paving, roofing - items that are necessary for the continued success of the services the Fairgrounds provides.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
5030 Fairgrounds

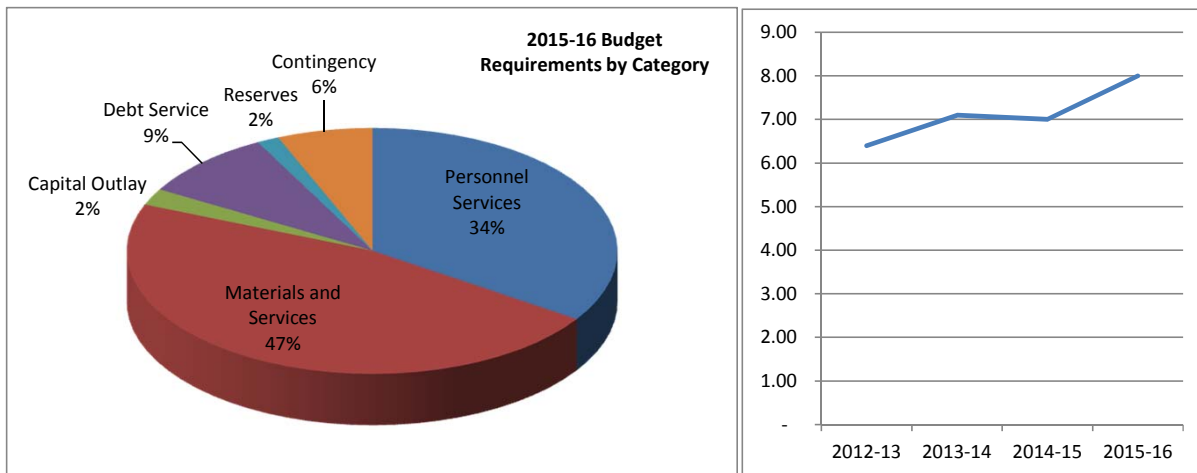
	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	393,304	454,057	432,516	473,079
Materials and Services	481,118	527,125	509,618	643,594
Capital Outlay	-	8,299	15,000	30,000
Debt Service	309,165	234,158	185,000	123,000
Subtotal Current Expenditures	1,183,588	1,223,639	1,142,134	1,269,673
Interfund Transfers	-	263	-	36,800
Reserves	-	-	-	20,000
Contingency	-	-	22,404	86,545
Unappropriated Fund Balance	155,024	184,939	-	-
Subtotal Noncurrent Expenditures	155,024	185,202	22,404	143,345
Total Requirements by Budgetary Category	1,338,612	1,408,841	1,164,538	1,413,018

Requirements by Fund				
Fairgrounds (5040)	1,338,349	1,408,578	1,164,538	1,413,018
Livestock Building (3030)	263	263	-	-
Total Requirements by Fund	1,338,612	1,408,841	1,164,538	1,413,018

Resources by Budgetary Category				
Intergovernmental	48,110	50,964	48,110	50,000
Charges for Services	393,922	394,883	390,291	527,166
Investment Earnings	2	14	-	-
Miscellaneous	-	29,292	-	70,000
Interfund Transfers	569,610	605,629	531,628	622,852
Debt Proceeds	233,231	173,034	123,000	61,000
Sale of Capital Assets	2,750	-	-	-
Beginning Fund Balance	90,987	155,025	71,509	82,000
Total Resources by Budgetary Category	1,338,612	1,408,841	1,164,538	1,413,018

Full-Time Employee Equivalents	6.40	7.10	7.00	8.00
---------------------------------------	------	------	------	------

Mandate	Total Cost	Personnel Services	FTE
Fairgrounds Operating	1,100,018	473,079	8.00
Fairgrounds Building	80,000	-	-
Fair	233,000	-	-
Total Mandates	1,413,018	473,079	8.00



THIS PAGE INTENTIONALLY LEFT BLANK

Department	Status	Name	Title	FTE	Benefit Group	Union	Current Grade	Current Step	Total Wages w/COLA	Unemployment	FICA/Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
Fairboard	Filled	Hoggarth, Richard	Fairgrounds Manager	1.0000	Department Head	Non-union	DF10	2	\$56,455.79	51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	\$83,864.90
Fairboard	Filled	McLing, Dawn	Office Manager	1.0000	Full-time Non-Union	Non-Union	UH21	2	\$40,474.90	\$987.98	\$4,318.87	\$1,129.12	\$34.58	\$11,100.00	\$0.00	\$58.08	\$183.00	\$9,597.48	\$63,301.64
Fairboard	Filled	Rowley, Derrick	Fairgrounds Foreman	1.0000	Full-time Non-Union	Non-Union	UH16	6	\$38,608.99	\$675.66	\$2,953.59	\$772.18	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$6,563.53	\$60,905.80
Fairboard	Filled	Patzke, Tarah	Secretary I	1.0000	Full-time Non-Union	Non-Union	UH15	2	\$30,206.43	\$528.61	\$2,310.79	\$604.13	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$5,135.09	\$50,116.92
Fairboard	Filled	Wolfe, Darren	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH14	7	\$35,480.25	\$620.90	\$2,714.24	\$709.60	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$6,031.64	\$56,888.50
Fairboard	Filled	Blake, Jason	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH14	2	\$28,515.45	\$499.02	\$2,181.43	\$570.31	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$4,847.63	\$47,945.70
Fairboard	Filled	Patzke, Drew C.	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH13	7	\$33,871.36	\$592.75	\$2,591.16	\$677.43	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$5,758.13	\$54,822.69
Fairboard	Filled	Patzke, Cuade	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH13	2	\$27,388.13	\$479.29	\$2,095.19	\$547.76	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$4,655.98	\$46,498.22
Fairboard		Overtime							\$6,800.00	\$119.00	\$520.20	\$136.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,156.00	\$8,731.20
				8.0000					\$297,801.31	\$4,223.55	\$18,462.93	\$4,826.91	\$242.09	\$77,700.00	\$0.00	\$99.96	\$1,281.00	\$ 41,028.74	\$ 389,210.69

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

General Ledger

Budget Analysis

User: jlink
 Printed: 03/23/2015 - 11:31AM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				3030	Livestock Building Improvement					
				5030	Fair Board					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	3060-5000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.31	0.00	0.00	0.00	3060-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.31	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
262.39	262.70	0.00	0.00	3060-5000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
262.39	262.70	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3060-5000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	262.70	0.00	0.00	3060-5000-9503	Trans - Fairgrounds	0.00	0.00	0.00	0.00	0.00
0.00	262.70	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
262.70	0.00	0.00	0.00	3060-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
262.70	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
262.70	262.70	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fair Board Totals:	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Livestock Building Improvement Tr	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
 Printed: 03/23/2015 - 11:31AM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	29,291.89	0.00	0.00	5040	Fairgrounds					
				5030	Fair Board					
				R40	Other Local Revenue					
				3060-5000-4401	Donations	0.00	70,000.00	70,000.00	0.00	0.00
0.00	29,291.89	0.00	0.00		Other Local Revenue Totals:	0.00	70,000.00	70,000.00	0.00	0.00
				R41	Interest					
0.00	12.40	0.00	0.00	3060-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	12.40	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	262.70	0.00	0.00	3060-5000-4953	Trans - Fair Grounds	0.00	0.00	0.00	0.00	0.00
0.00	262.70	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	3060-5000-4995	Beginning Fund Balance	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	10,000.00	10,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		REVENUES TOTALS:	0.00	80,000.00	80,000.00	0.00	0.00
				E20	Material and Services					
0.00	26,731.00	0.00	0.00	3060-5000-6538	Building Maint & Repair	0.00	60,000.00	60,000.00	0.00	0.00
0.00	26,731.00	0.00	0.00		Material and Services Totals:	0.00	60,000.00	60,000.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3060-5000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3060-5000-9900	Reserve Future Expenditures	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-5000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	20,000.00	20,000.00	0.00	0.00
0.00	2,835.99	0.00	0.00	E90	Unappropriated Fund Balance					
				3060-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	2,835.99	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	29,566.99	0.00	0.00		EXPENDITURES TOTALS:	0.00	80,000.00	80,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		DEPARTMENT REVENUES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		DEPARTMENT EXPENSES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fair Board Totals:	0.00	0.00	0.00	0.00	0.00
0.00	29,566.99	0.00	0.00		FUND REVENUES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		FUND EXPENSES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fairgrounds Totals:	0.00	0.00	0.00	0.00	0.00
0.00	29,566.99	0.00	0.00		REPORT REVENUES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		REPORT EXPENSES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
 Printed: 03/19/2015 - 6:56PM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5040	Fairgrounds					
				5030	Fair Board					
				R11	Other Taxes					
0.00	0.00	0.00	0.00	5031-5000-4020	Taxes - Transient Room	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	500.00	0.00	5031-5000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
16,653.04	15,719.73	0.00	0.00	5031-5000-4304	Reimbursements	0.00	18,000.00	18,000.00	0.00	0.00
253,419.13	270,053.80	296,166.00	0.00	5031-5000-4305	Rental Income	0.00	296,166.00	296,166.00	0.00	0.00
0.00	8,299.00	0.00	0.00	5031-5000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
123,849.61	100,811.49	0.00	0.00	5031-5000-4352	Fees - Admission	0.00	30,000.00	30,000.00	0.00	0.00
393,921.78	394,884.02	296,666.00	0.00		Charges for Service Totals:	0.00	344,166.00	344,166.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	5031-5000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
1.71	1.63	0.00	0.00	5031-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
1.71	1.63	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
2,750.00	0.00	0.00	0.00	5031-5000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
2,750.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
48,110.29	50,963.61	0.00	0.00	5031-5000-4553	Oregon Fairs	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
48,110.29	50,963.61	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
233,231.13	173,033.94	123,000.00	0.00	R61	Interdepartmental Charges					
				5031-5000-4881	Interfund Loan Proceeds	0.00	61,000.00	61,000.00	0.00	0.00
233,231.13	173,033.94	123,000.00	0.00		Interdepartmental Charges Totals:	0.00	61,000.00	61,000.00	0.00	0.00
				R70	Interfund Transfers					
569,609.62	605,366.22	531,628.00	0.00	5031-5000-4913	Trans - Transient Room	0.00	586,052.00	586,052.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-4953	Trans - Fair Grounds	0.00	36,800.00	36,800.00	0.00	0.00
569,609.62	605,366.22	531,628.00	0.00		Interfund Transfers Totals:	0.00	622,852.00	622,852.00	0.00	0.00
				R90	Fund Balances					
90,724.69	154,761.61	71,509.00	0.00	5031-5000-4995	Beginning Fund Balance	0.00	72,000.00	72,000.00	0.00	0.00
90,724.69	154,761.61	71,509.00	0.00		Fund Balances Totals:	0.00	72,000.00	72,000.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		REVENUES TOTALS:	0.00	1,100,018.00	1,100,018.00	0.00	0.00
				E10	Personnel Services					
243,812.74	297,169.80	264,133.00	0.00	5031-5000-5000	Salaries and Wages	8.00	291,002.00	291,002.00	0.00	0.00
15,899.40	14,224.08	0.00	0.00	5031-5000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
7,306.34	5,754.35	6,800.00	0.00	5031-5000-5011	Overtime	0.00	6,800.00	6,800.00	0.00	0.00
19,526.98	23,475.41	20,727.00	0.00	5031-5000-5110	FICA	0.00	22,781.00	22,781.00	0.00	0.00
213.52	228.55	241.00	0.00	5031-5000-5120	Workmans Compensation Tax	0.00	277.00	277.00	0.00	0.00
65,924.02	57,998.20	84,000.00	0.00	5031-5000-5130	Medical Insurance	0.00	88,800.00	88,800.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
232.55	195.24	232.00	0.00	5031-5000-5133	Life Insurance	0.00	159.00	159.00	0.00	0.00
163.20	137.70	163.00	0.00	5031-5000-5134	Short Term Disability	0.00	1,464.00	1,464.00	0.00	0.00
26,817.44	38,753.49	46,060.00	0.00	5031-5000-5140	Retirement - General	0.00	50,627.00	50,627.00	0.00	0.00
6,141.26	7,294.35	4,741.00	0.00	5031-5000-5156	Unemployment Compensation	0.00	5,212.00	5,212.00	0.00	0.00
7,266.29	8,825.62	5,419.00	0.00	5031-5000-5157	Workmans Compensation	0.00	5,957.00	5,957.00	0.00	0.00
393,303.74	454,056.79	432,516.00	0.00		Personnel Services Totals:	8.00	473,079.00	473,079.00	0.00	0.00
				E20	Material and Services					
4,885.00	3,031.00	5,314.00	0.00	5031-5000-6001	Advertising	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6010	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
149.98	0.00	1,500.00	0.00	5031-5000-6120	Committee Expenses	0.00	6,000.00	6,000.00	0.00	0.00
0.00	27,654.94	6,000.00	0.00	5031-5000-6200	Contract Services	0.00	1,000.00	1,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5031-5000-6200	Contract Personnel Services	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	926.35	2,938.00	0.00	5031-5000-6201	Fees for Service	0.00	1,000.00	1,000.00	0.00	0.00
3,489.85	2,428.25	4,000.00	0.00	5031-5000-6202	Legal Fees	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6204	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6205	Shredding Services	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
50.00	0.00	0.00	0.00	5031-5000-6233	Website Hosting Services	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6234	Lock Repair & Replace	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6235	Janitorial Services	0.00	250.00	250.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6235	Plumbing Repair	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6236	Heating & Air Repair	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6236	Snow Removal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6265	Computer Hardware Maint	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6267	Professional Services	0.00	0.00	0.00	0.00	0.00
9,500.00	0.00	0.00	0.00	5031-5000-6272	Fair Judges	0.00	0.00	0.00	0.00	0.00
1,446.24	952.48	2,500.00	0.00	5031-5000-6310	Dues & Fees	0.00	2,300.00	2,300.00	0.00	0.00
293.00	343.00	350.00	0.00	5031-5000-6323	Bonds	0.00	350.00	350.00	0.00	0.00
0.00	0.00	5,000.00	0.00	5031-5000-6330	Equipment	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	1,000.00	0.00	5031-5000-6330	Office Equipment	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6331	Office Furniture	0.00	500.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,000.00	0.00	5031-5000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6332	Tools	0.00	1,000.00	1,000.00	0.00	0.00
18,867.10	17,971.84	19,000.00	0.00	5031-5000-6333	Vehicle Fuel	0.00	19,000.00	19,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	1,000.00	0.00	0.00	5031-5000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
2,500.00	1,400.38	2,000.00	0.00	5031-5000-6521	Equipment Reimbursement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6530	Rent	0.00	0.00	0.00	0.00	0.00
1,496.89	1,251.15	1,497.00	0.00	5031-5000-6531	Supplies Equipment Rent	0.00	2,000.00	2,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,371.62	7,202.05	6,000.00	0.00	5031-5000-6535	Equipment Maint & Repair	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
21,115.39	28,939.37	27,000.00	0.00	5031-5000-6538	Building Maint & Repair	0.00	30,000.00	40,000.00	0.00	0.00
22,629.04	17,855.16	17,000.00	0.00	5031-5000-6539	Grounds Maint & Repair	0.00	10,000.00	12,000.00	0.00	0.00
2,139.55	2,972.45	2,200.00	0.00	5031-5000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
1,970.03	1,456.86	2,000.00	0.00	5031-5000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
0.00	978.75	0.00	0.00	5031-5000-6602	Copier Maint & Supplies	0.00	400.00	400.00	0.00	0.00
317.41	698.31	818.00	0.00	5031-5000-6603	Postage	0.00	150.00	150.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6612	Janitorial Supplies	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6612	Painting Supplies	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6613	Elect Supplies & Repairs	0.00	1,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6621	Uniform Maint & Repair	0.00	0.00	0.00	0.00	0.00
286.95	0.00	0.00	0.00	5031-5000-6630	Tires	0.00	2,500.00	2,500.00	0.00	0.00
137.25	0.00	0.00	0.00	5031-5000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
17,600.00	0.00	0.00	0.00	5031-5000-6652	Supplies - Exhibit	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6654	Vending Machine Expense	0.00	0.00	0.00	0.00	0.00
78,582.75	105,760.34	0.00	0.00	5031-5000-6655	Fair Account Expense	0.00	0.00	0.00	0.00	0.00
1,545.64	1,213.62	2,000.00	0.00	5031-5000-6701	Mgmt Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
36,458.60	34,010.57	38,000.00	0.00	5031-5000-6750	Utilities - Gas	0.00	38,000.00	38,000.00	0.00	0.00
33,028.52	34,116.92	33,029.00	0.00	5031-5000-6751	Utilities - Water & Sewer	0.00	35,000.00	35,000.00	0.00	0.00
70,332.02	70,889.56	70,000.00	0.00	5031-5000-6752	Utilities - Electricity	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
3,393.38	3,949.25	7,000.00	0.00	5031-5000-6753	Garbage Pickup	0.00	5,000.00	5,000.00	0.00	0.00
5,244.21	4,713.19	5,000.00	0.00	5031-5000-6755	Telephone	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6756	Teleprocessing	0.00	1,000.00	1,000.00	0.00	0.00
2,365.99	3,531.49	4,000.00	0.00	5031-5000-6756	Irrigation	0.00	4,000.00	4,000.00	0.00	0.00
343,196.41	375,247.28	270,146.00	0.00		Material and Services Totals:	0.00	273,650.00	292,150.00	0.00	0.00
				E21	Interdepartmental Charges					
36,417.00	36,098.00	34,035.00	0.00	5031-5000-6990	Internal Services	0.00	34,728.00	34,728.00	0.00	0.00
0.00	0.00	1,122.00	0.00	5031-5000-6992	Steering Comm Hardware Chg	0.00	1,176.00	1,176.00	0.00	0.00
0.00	0.00	1,359.00	0.00	5031-5000-6993	Steering Comm User Chg	0.00	1,425.00	1,425.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
38,611.00	31,000.00	29,112.00	0.00	5031-5000-6994	Risk Management	0.00	28,325.00	28,325.00	0.00	0.00
62,894.00	58,049.00	54,513.00	0.00	5031-5000-6995	Insurance Liability	0.00	55,690.00	55,690.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6998	Fees - Internal	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6999	Office Supplies - Internal	0.00	1,200.00	1,200.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6999	Postage - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6999	Solid Waste Fees - Internal	0.00	2,000.00	2,000.00	0.00	0.00
137,922.00	125,147.00	120,141.00	0.00		Interdepartmental Charges Totals:	0.00	125,244.00	125,244.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	5031-5000-7000	Equipment	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7002	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	8,299.00	0.00	0.00	5031-5000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7021	Grounds Improvement	0.00	8,245.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00	5031-5000-7022	Facilities Improvement	0.00	20,000.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7031	Fencing	0.00	10,000.00	0.00	0.00	0.00
0.00	8,299.00	15,000.00	0.00		Capital Outlay Totals:	0.00	68,245.00	30,000.00	0.00	0.00
				E41	Interdepartmental Charges					
308,223.81	233,231.13	185,000.00	0.00	5031-5000-8801	Interfund Loan Principal	0.00	123,000.00	123,000.00	0.00	0.00
941.65	927.01	0.00	0.00	5031-5000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
309,165.46	234,158.14	185,000.00	0.00		Interdepartmental Charges Totals:	0.00	123,000.00	123,000.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	5031-5000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contingencies					
0.00	0.00	0.00	0.00	5031-5000-9800	Operating Contingency	0.00	36,800.00	56,545.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	36,800.00	56,545.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	5031-5000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
154,761.61	182,102.82	0.00	0.00	E90 5031-5000-9990	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
154,761.61	182,102.82	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		EXPENDITURES TOTALS:	8.00	1,100,018.00	1,100,018.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		DEPARTMENT REVENUES	0.00	1,100,018.00	1,100,018.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		DEPARTMENT EXPENSES	8.00	1,100,018.00	1,100,018.00	0.00	0.00
0.00	0.00	0.00	0.00		Fair Board Totals:	(8.00)	0.00	0.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		FUND REVENUES	0.00	1,100,018.00	1,100,018.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		FUND EXPENSES	8.00	1,100,018.00	1,100,018.00	0.00	0.00
0.00	0.00	0.00	0.00		Fairgrounds Totals:	(8.00)	0.00	0.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		REPORT REVENUES	0.00	1,100,018.00	1,100,018.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		REPORT EXPENSES	8.00	1,100,018.00	1,100,018.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(8.00)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
 Printed: 03/19/2015 - 6:56PM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5040	Fairgrounds					
				5030	Fair Board					
				R30	Charges for Service					
0.00	0.00	21,891.00	0.00	5032-5000-4352	Fees - Admission	0.00	53,000.00	53,000.00	0.00	0.00
0.00	0.00	9,330.00	0.00	5032-5000-4353	Sales - Beer & Wine	0.00	12,500.00	12,500.00	0.00	0.00
0.00	0.00	10,000.00	0.00	5032-5000-4353	Sales - Events	0.00	33,000.00	33,000.00	0.00	0.00
0.00	0.00	4,450.00	0.00	5032-5000-4353	Sales - RV Parking	0.00	6,500.00	6,500.00	0.00	0.00
0.00	0.00	37,954.00	0.00	5032-5000-4353	Sales - Vendor Contracts	0.00	38,000.00	38,000.00	0.00	0.00
0.00	0.00	10,000.00	0.00	5032-5000-4353	Sponsorships	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	93,625.00	0.00		Charges for Service Totals:	0.00	183,000.00	183,000.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	48,110.00	0.00	5032-5000-4553	Oregon Fairs	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	48,110.00	0.00		State of Oregon Totals:	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		REVENUES TOTALS:	0.00	233,000.00	233,000.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	3,500.00	0.00	5032-5000-6001	Advertising	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	34,286.00	0.00	5032-5000-6001	Entertainment	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	28,801.00	0.00	5032-5000-6200	Contract Services	0.00	11,000.00	11,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5032-5000-6200	Contract Personnel Services	0.00	36,050.00	36,050.00	0.00	0.00
0.00	0.00	9,500.00	0.00	5032-5000-6272	Fair Judges	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	20,152.00	0.00	5032-5000-6531	Supplies Equipment Rent	0.00	18,400.00	18,400.00	0.00	0.00
0.00	0.00	3,036.00	0.00	5032-5000-6601	Supplies - Other	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	17.00	0.00	5032-5000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	700.00	0.00	5032-5000-6621	Uniform Maint & Repair	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	500.00	0.00	5032-5000-6623	Food	0.00	550.00	550.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	17,800.00	0.00	5032-5000-6652	Supplies - Exhibit	0.00	9,000.00	9,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5032-5000-6655	Fair Account Expense	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	1,039.00	0.00	5032-5000-6753	Garbage Pickup	0.00	1,700.00	1,700.00	0.00	0.00
0.00	0.00	119,331.00	0.00		Material and Services Totals:	0.00	166,200.00	166,200.00	0.00	0.00
0.00	0.00	0.00	0.00	E70	Interfund Transfers	0.00	36,800.00	36,800.00	0.00	0.00
0.00	0.00	0.00	0.00	5032-5000-9503	Trans - Fairgrounds	0.00	36,800.00	36,800.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	36,800.00	36,800.00	0.00	0.00
0.00	0.00	22,404.00	0.00	E80	Contingencies	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	22,404.00	0.00	5032-5000-9800	Operating Contingency	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	22,404.00	0.00		Contingencies Totals:	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		EXPENDITURES TOTALS:	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		DEPARTMENT REVENUES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		DEPARTMENT EXPENSES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fair Board Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	141,735.00	0.00		FUND REVENUES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		FUND EXPENSES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fairgrounds Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	141,735.00	0.00		REPORT REVENUES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		REPORT EXPENSES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

THIS PAGE INTENTIONALLY LEFT BLANK