

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 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:

The 2012-13 fiscal year has been especially demanding, receiving information about budget cuts that we were not expecting. This information put us in a semi-crisis mode, we had to cut the employees to 32 hours from 40 hour work week, laying off an employee and still maintaining our full service.

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 2011/2012 had 590 events (133 youth, 131 private, 326 public) with an attendance of 184,221. The challenge is maintaining and providing the services the Fair Board has committed to, and the standard that the public expects.

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). The personnel for this year are 1 administrator, 2 office staff, and the reduced number maintenance workers to 5. 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 Officer's prompting there are major cuts, and we reduced staff and line items. We know this has impacted 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 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 General Fund 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 before this year caused any significant deficiencies in the department, when the transient room tax revenue 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
2013-2014 Budget Financial Presentation
593 Fairgrounds

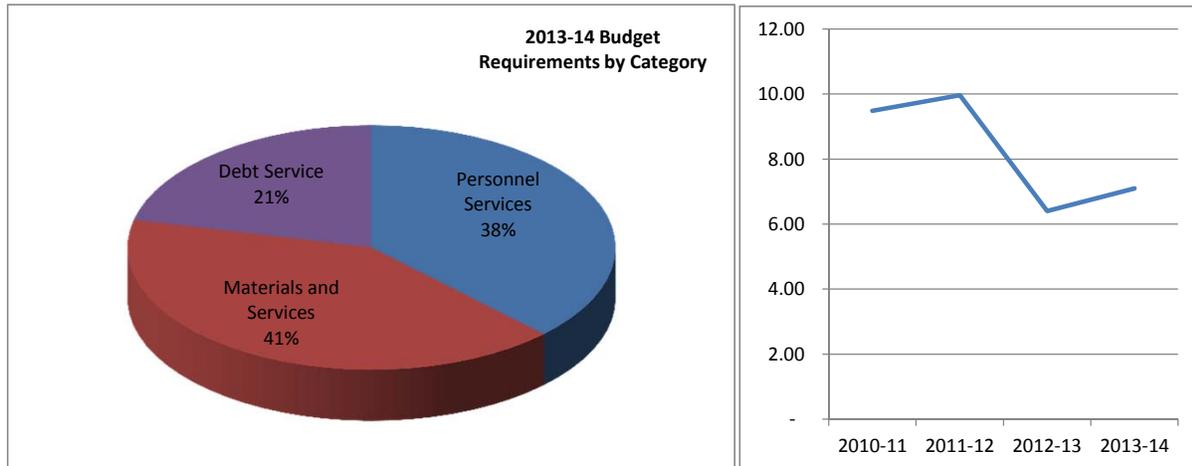
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Personnel Services	467,333	483,029	388,522	433,673
Materials and Services	595,653	524,774	492,577	474,707
Capital Outlay	565,737	40,605	-	-
Debt Service	-	-	300,000	247,000
Subtotal Current Expenditures	1,628,723	1,048,408	1,181,099	1,155,380
Contingency	-	-	53,080	-
Unappropriated Fund Balance	11,379	90,725	-	-
Subtotal Noncurrent Expenditures	11,379	90,725	53,080	-
Total Requirements by Budgetary Category	1,640,102	1,139,132	1,234,179	1,155,380

Requirements by Fund				
Fairgrounds (740)	1,640,102	1,139,132	1,234,179	1,155,380
Total Requirements by Fund	1,640,102	1,139,132	1,234,179	1,155,380

Resources by Budgetary Category				
Intergovernmental	36,031	50,002	50,000	50,000
Charges for Services	347,074	379,079	436,099	440,705
Investment Earnings	5,521	12	-	-
Interfund Transfers	406,576	390,437	473,080	479,675
Debt Proceeds	-	308,224	275,000	185,000
Beginning Fund Balance	844,901	11,379	-	-
Total Resources by Budgetary Category	1,640,102	1,139,132	1,234,179	1,155,380

Full-Time Employee Equivalents	9.48	9.96	6.40	7.10
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Mandate	Total Cost	Personnel Services	FTE
Fairgrounds	1,155,380	433,673	7.10
Total Mandates	1,155,380	433,673	7.10



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Fairboard	Secretary II	74059361630	0.8500	Non-Union	UH16	7	\$0.00	\$32,691.82	\$751.91	\$2,026.89	\$474.03	\$751.91	\$29.28	\$9,300.00	\$20.88	\$20.40	\$5,230.69	\$51,297.82
Fairboard	Secretary II	74059361630	0.8500	Non-Union	UH16	7	\$0.00	\$32,691.82	\$751.91	\$2,026.89	\$474.03	\$751.91	\$29.28	\$9,300.00	\$20.88	\$20.40	\$5,230.69	\$51,297.82
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH13	6	\$0.00	\$28,649.09	\$658.93	\$1,776.24	\$415.41	\$658.93	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,583.85	\$46,114.74
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH14	6	\$0.00	\$31,193.28	\$717.45	\$1,933.98	\$452.30	\$717.45	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,990.92	\$49,377.67
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH14	6	\$0.00	\$30,806.50	\$708.55	\$1,910.00	\$446.69	\$708.55	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,929.04	\$48,881.62
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH13	4	\$0.00	\$26,437.10	\$608.05	\$1,639.10	\$383.34	\$608.05	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,229.94	\$43,277.87
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH14	4	\$0.00	\$28,653.19	\$659.02	\$1,776.50	\$415.47	\$659.02	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,584.51	\$46,120.01
Fairboard	Fairgrounds Manager	74059363310	0.9000	Non-union	DF10	7	\$0.00	\$61,711.63	\$1,419.37	\$3,826.12	\$894.82	\$1,419.37	\$31.01	\$9,300.00	\$86.04	\$20.40	\$9,873.86	\$88,582.61
Fairboard		74059363900					\$0.00	\$6,800.00	\$156.40	\$421.60	\$98.60	\$156.40	\$0.00	\$0.00	\$0.00	\$0.00	\$1,088.00	\$8,721.00
			7.1000				\$0.00		\$6,431.59	\$17,337.33	\$4,054.70	\$6,431.59	\$244.61	\$74,400.00	\$232.20	\$163.20	\$ 44,741.51	\$ 433,671.16

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Department: 593 - Fairgrounds							
<u>Revenues</u>							
IG - Intergovernmental							
33705	Oregon Fairs	36,030.72	50,001.88	50,000.00	50,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$36,030.72	\$50,001.88	\$50,000.00	\$50,000.00	\$0.00	0%
CS - Charges for Service							
34220	Room Rental	239,284.37	250,087.20	260,000.00	260,000.00	0.00	0%
36510	Refunds - Fair Revenue/Donations	92,092.66	111,757.29	160,202.00	160,000.00	(202.00)	0%
36540	Refunds	0.00	1,068.49	200.00	1,065.00	865.00	433%
36602	Reim - Services	15,697.05	16,165.98	15,697.00	19,640.00	3,943.00	25%
Account Classification Total: CS - Charges for Service		\$347,074.08	\$379,078.96	\$436,099.00	\$440,705.00	\$4,606.00	1%
IN - Interest							
39150	Investments - Interest On	5,520.91	11.86	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$5,520.91	\$11.86	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39055	Trans - Transient Room	406,575.79	390,437.09	473,080.00	479,675.00	6,595.00	1%
Account Classification Total: TI - Interfund Transfers		\$406,575.79	\$390,437.09	\$473,080.00	\$479,675.00	\$6,595.00	1%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	0.00	308,223.81	275,000.00	185,000.00	(90,000.00)	-33%
Account Classification Total: DP - Debt Proceeds		\$0.00	\$308,223.81	\$275,000.00	\$185,000.00	(\$90,000.00)	-33%
FB - Fund Balances							
31001	Beginning Fund Balance	844,900.55	11,378.80	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$844,900.55	\$11,378.80	\$0.00	\$0.00	\$0.00	0%
Department Total: 593 - Fairgrounds		\$1,640,102.05	\$1,139,132.40	\$1,234,179.00	\$1,155,380.00	(\$78,799.00)	-6%
<u>Expenditures</u>							
PS - Personnel Services							
61520	Secretary I	37,674.91	38,460.96	30,651.00	0.00	(30,651.00)	-100%

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Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Department: 593 - Fairgrounds							
61620	Secretary III	960.54	0.00	0.00	0.00	0.00	N/A
61630	Secretary II	35,882.60	38,305.46	30,651.00	65,384.00	34,733.00	113%
63020	Facility Mtc Worker II	139,052.49	147,986.01	123,541.00	145,739.00	22,198.00	18%
63310	Fairgrounds Manager	65,832.00	67,224.00	53,779.00	61,712.00	7,933.00	15%
63316	Fairgrounds Foreman	37,669.06	34,146.49	0.00	0.00	0.00	N/A
63900	Overtime	11,371.72	12,652.44	10,000.00	6,800.00	(3,200.00)	-32%
63920	Temporary Help	2,246.50	2,625.00	16,000.00	0.00	(16,000.00)	-100%
63930	FICA	23,650.34	30,046.13	20,020.00	21,392.00	1,372.00	7%
63940	Workmans Compensation Tax	180.04	234.74	260.00	245.00	(15.00)	-6%
63941	Workmans Compensation	0.00	4,008.34	6,088.00	6,432.00	344.00	6%
63950	Medical Insurance	72,922.58	66,641.30	64,800.00	74,400.00	9,600.00	15%
63951	Life Insurance	297.24	254.14	233.00	232.00	(1.00)	0%
63952	Short Term Disability	183.60	180.20	163.00	163.00	0.00	0%
63960	Retirement - General	31,627.42	32,395.56	26,248.00	44,742.00	18,494.00	70%
63980	Unemployment Compensation	7,782.00	7,868.17	6,088.00	6,432.00	344.00	6%
Account Classification Total: PS - Personnel Services		\$467,333.04	\$483,028.94	\$388,522.00	\$433,673.00	\$45,151.00	12%

MS - Material and Services

44010	Mgmt Travel & Training	1,662.95	3,272.00	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	2,819.03	1,870.34	2,000.00	2,000.00	0.00	0%
44110	Supplies - Other	3,644.27	3,928.71	2,000.00	2,000.00	0.00	0%
44113	Office Equipment	0.00	862.97	0.00	0.00	0.00	N/A
44119	Equipment Reimbursement	2,876.43	741.71	2,500.00	1,000.00	(1,500.00)	-60%
44200	Dues / Fees	6,342.69	1,423.68	2,500.00	1,500.00	(1,000.00)	-40%
44250	Vehicle Fuel	21,887.72	22,433.92	20,000.00	19,755.00	(245.00)	-1%
44270	Bldg Maintenance & Repair	34,485.30	29,888.63	28,000.00	25,000.00	(3,000.00)	-11%
44300	Equip Maintenance & Repair	10,017.54	19,325.72	2,000.00	9,000.00	7,000.00	350%
44320	Grounds Maintenance & Repair	9,918.18	4,939.83	27,000.00	17,000.00	(10,000.00)	-37%
44570	Fees for Service	83,865.58	2,734.04	1,500.00	2,500.00	1,000.00	67%
44590	Committee Expenses	190.93	1,405.06	1,500.00	1,500.00	0.00	0%
44600	Utilities - Gas	36,121.12	37,013.41	58,500.00	47,000.00	(11,500.00)	-20%
44610	Utilities - Water / Sewer	25,513.62	26,301.03	28,000.00	28,000.00	0.00	0%
44620	Utilities - Electricity	72,598.20	73,682.48	59,200.00	59,200.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Department: 593 - Fairgrounds							
44630	Garbage Pickup	9,871.68	10,492.52	13,000.00	5,000.00	(8,000.00)	-62%
44640	Telephone	4,899.24	5,769.70	5,000.00	5,000.00	0.00	0%
44670	Equipment	0.00	7,403.09	0.00	0.00	0.00	N/A
44700	Postage	374.14	365.54	1,200.00	600.00	(600.00)	-50%
45000	Equipment Rental / Lease	0.00	251.02	0.00	1,000.00	1,000.00	N/A
45020	Contract Services	45,611.94	46,351.74	2,240.00	25,155.00	22,915.00	1023%
45021	Interest Expense	0.00	1,484.14	0.00	0.00	0.00	N/A
45100	Advertising	10,766.00	7,430.00	8,000.00	6,000.00	(2,000.00)	-25%
45780	Exhibits	17,500.00	17,500.00	17,800.00	17,500.00	(300.00)	-2%
45790	Fair Judges	9,500.00	9,500.00	9,500.00	9,500.00	0.00	0%
46170	Irrigation	2,027.98	2,214.46	2,300.00	2,500.00	200.00	9%
46580	Fair Account Expense	92,735.84	99,480.44	59,065.00	60,000.00	935.00	2%
46690	Bonds	0.00	293.00	350.00	350.00	0.00	0%
99755	Risk Management	0.00	0.00	38,611.00	31,000.00	(7,611.00)	-20%
99760	Insurance/Liability	42,141.00	42,141.00	62,894.00	58,049.00	(4,845.00)	-8%
99765	Insurance/Workmans Compensation	11,865.00	7,856.66	0.00	0.00	0.00	N/A
99770	Internal Services	36,417.00	36,417.00	36,417.00	36,098.00	(319.00)	-1%
Account Classification Total: MS - Material and Services		\$595,653.38	\$524,773.84	\$492,577.00	\$474,707.00	(\$17,870.00)	-4%
CO - Capital Outlay							
88000	Vehicles Other	5,000.00	0.00	0.00	0.00	0.00	N/A
88140	Grounds Improvement	4,315.00	0.00	0.00	0.00	0.00	N/A
88340	Bldg Improvement	539,160.06	24,734.00	0.00	0.00	0.00	N/A
88360	Equipment	17,261.77	15,870.93	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$565,736.83	\$40,604.93	\$0.00	\$0.00	\$0.00	0%
DS - Debt Service							
99950	Interfund Loan Principal	0.00	0.00	300,000.00	247,000.00	(53,000.00)	-18%
Account Classification Total: DS - Debt Service		\$0.00	\$0.00	\$300,000.00	\$247,000.00	(\$53,000.00)	-18%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	53,080.00	0.00	(53,080.00)	-100%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$53,080.00	\$0.00	(\$53,080.00)	-100%

