

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 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 and event production.

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.

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 12/13 continue to be enforced today. The biggest challenge we face is maintaining the facility with reduced staff hours and reduced expenditures. Opportunities exist to continue to improve efficiency and increase rental revenues. The Fair Board 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). The personnel currently are 1 administrator, 1 office staff, and the reduced number of 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.

Key Issues:

The Fairgrounds receives no funding from the general fund. The Fairgrounds was removed from the County General Fund budget in 1978. Yet, we have a stable source of income from the Transient Room Tax, which was totally promoted by the Fair Board. The Transient Room Tax revenue has been increasing slightly over the last two years as the economy has improved. 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
2014-2015 Budget Financial Presentation
593 Fairgrounds

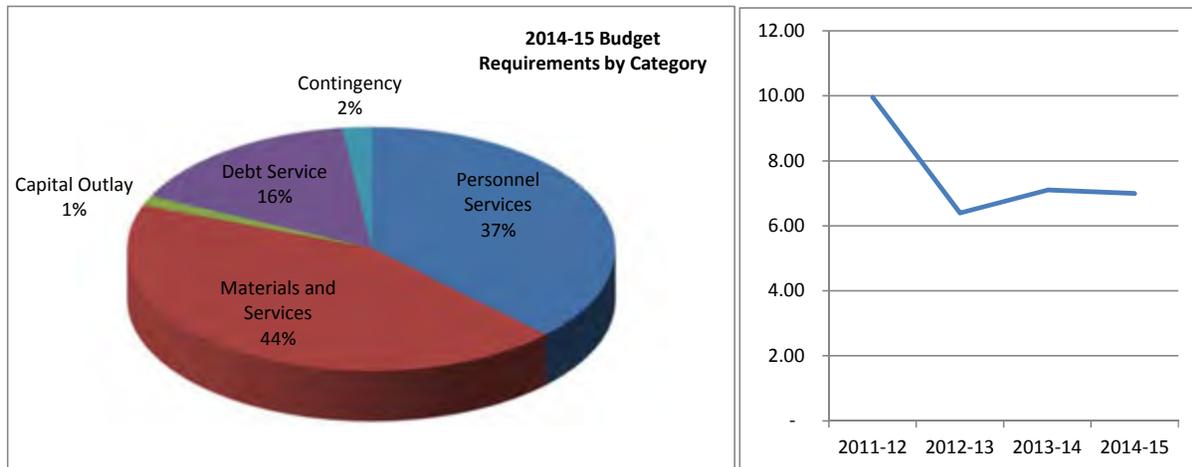
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	483,029	393,304	433,673	432,516
Materials and Services	524,774	481,118	495,477	502,137
Capital Outlay	40,605	-	-	15,000
Debt Service	-	309,165	247,000	185,000
Subtotal Current Expenditures	1,048,408	1,183,588	1,176,150	1,134,653
Contingency	-	-	-	22,404
Unappropriated Fund Balance	90,725	154,762	-	-
Subtotal Noncurrent Expenditures	90,725	154,762	-	22,404
Total Requirements by Budgetary Category	1,139,132	1,338,349	1,176,150	1,157,057

Requirements by Fund				
Fairgrounds (740)	1,139,132	1,338,349	1,176,150	1,157,057
Total Requirements by Fund	1,139,132	1,338,349	1,176,150	1,157,057

Resources by Budgetary Category				
Intergovernmental	50,002	48,110	50,000	48,110
Charges for Services	379,079	393,922	440,705	390,291
Investment Earnings	12	2	-	-
Miscellaneous	-	-	20,500	-
Interfund Transfers	390,437	569,610	479,675	531,628
Debt Proceeds	308,224	233,231	185,000	123,000
Sale of Capital Assets	-	2,750	-	-
Beginning Fund Balance	11,379	90,725	270	64,028
Total Resources by Budgetary Category	1,139,132	1,338,349	1,176,150	1,157,057

Full-Time Employee Equivalents	9.96	6.40	7.10	7.00
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Mandate	Total Cost	Personnel Services	FTE
Fairgrounds Operating	1,015,322	432,516	7.00
Fair	141,735	-	-
Total Mandates	1,157,057	432,516	7.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	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
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Fairboard	Secretary I	74059359861520	0.8000	Non-Union	UH15	1	\$0.00	\$23,200.59	\$406.01	\$1,438.44	\$336.41	\$464.01	\$27.56	\$10,500.00	\$0.00	\$20.88	\$20.40	\$3,944.10	\$40,358.40
Fairboard	Secretary II	74059359861630	0.8000	Non-Union	UH16	7	\$0.00	\$31,076.46	\$543.84	\$1,926.74	\$450.61	\$621.53	\$27.56	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,283.00	\$50,471.01
Fairboard	Fairgrounds Maintenance Worker I	74059359863010	0.9000	Non-Union	UH13	7	\$0.00	\$30,216.03	\$528.78	\$1,873.39	\$438.13	\$604.32	\$31.01	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,136.73	\$49,369.67
Fairboard	Fairgrounds Maintenance Worker I	74059359863010	0.9000	Non-Union	UH13	1	\$0.00	\$23,656.83	\$413.99	\$1,466.72	\$343.02	\$473.14	\$31.01	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,021.66	\$40,947.66
Fairboard	Fairgrounds Maintenance Worker II	74059359863020	0.9000	Non-Union	UH14	7	\$0.00	\$31,658.51	\$554.02	\$1,962.83	\$459.05	\$633.17	\$31.01	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,381.95	\$51,221.81
Fairboard	Fairgrounds Maintenance Worker II	74059359863020	0.9000	Non-Union	UH14	7	\$0.00	\$31,658.51	\$554.02	\$1,962.83	\$459.05	\$633.17	\$31.01	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,381.95	\$51,221.81
Fairboard	Fairgrounds Maintenance Worker II	74059359863020	0.9000	Non-Union	UH14	5	\$0.00	\$30,346.35	\$531.06	\$1,881.47	\$440.02	\$606.93	\$31.01	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,158.88	\$49,537.00
Fairboard	Fairgrounds Manager	74059359863310	0.9000	Non-union	DF10	7	\$0.00	\$62,328.75	\$1,090.75	\$3,864.38	\$903.77	\$1,246.57	\$31.01	\$10,500.00	\$0.00	\$86.04	\$20.40	\$10,595.89	\$90,667.56
Fairboard	Overtime	74059359863900					\$0.00	\$6,800.00	\$119.00	\$421.60	\$98.60	\$136.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,156.00	\$8,731.20
			7.0000				\$0.00	\$270,942.02	\$4,741.49	\$16,798.41	\$3,928.66	\$5,418.84	\$241.16	\$84,000.00	\$0.00	\$232.20	\$163.20	\$ 46,060.14	\$ 432,526.12

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
<u>Revenues</u>							
IG - Intergovernmental							
33705	Oregon Fairs	50,001.88	48,110.29	50,000.00	48,110.00	(1,890.00)	-4%
Account Classification Total: IG - Intergovernmental		\$50,001.88	\$48,110.29	\$50,000.00	\$48,110.00	(\$1,890.00)	-4%
CS - Charges for Service							
34220	Room Rental	250,087.20	253,419.13	260,000.00	280,000.00	20,000.00	8%
36070	Rent	0.00	0.00	0.00	16,166.00	16,166.00	N/A
36300	Sponsorships	0.00	0.00	0.00	10,000.00	10,000.00	N/A
36305	Sales - Admissions	0.00	0.00	0.00	21,891.00	21,891.00	N/A
36310	Sales - RV Parking	0.00	0.00	0.00	4,450.00	4,450.00	N/A
36315	Sales - Vendor Contracts	0.00	0.00	0.00	37,954.00	37,954.00	N/A
36320	Sales - Beer & Wine	0.00	0.00	0.00	9,330.00	9,330.00	N/A
36325	Sales - Events	0.00	0.00	0.00	10,000.00	10,000.00	N/A
36510	Refunds - Fair Revenue/Donations	111,757.29	123,849.61	160,000.00	0.00	(160,000.00)	-100%
36540	Refunds	1,068.49	0.00	1,065.00	500.00	(565.00)	-53%
36602	Reim - Services	16,165.98	16,653.04	19,640.00	0.00	(19,640.00)	-100%
Account Classification Total: CS - Charges for Service		\$379,078.96	\$393,921.78	\$440,705.00	\$390,291.00	(\$50,414.00)	-11%
IN - Interest							
39150	Investments - Interest On	11.86	1.71	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$11.86	\$1.71	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36340	Donations	0.00	0.00	20,500.00	0.00	(20,500.00)	-100%
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$20,500.00	\$0.00	(\$20,500.00)	-100%
TI - Interfund Transfers							
39055	Trans - Transient Room	390,437.09	569,609.62	479,675.00	531,628.00	51,953.00	11%
Account Classification Total: TI - Interfund Transfers		\$390,437.09	\$569,609.62	\$479,675.00	\$531,628.00	\$51,953.00	11%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	308,223.81	233,231.13	185,000.00	123,000.00	(62,000.00)	-34%
Account Classification Total: DP - Debt Proceeds		\$308,223.81	\$233,231.13	\$185,000.00	\$123,000.00	(\$62,000.00)	-34%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
CA - Sale of Capital Assets							
36420	Sales - Property	0.00	2,750.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$2,750.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	11,378.80	90,724.69	270.00	64,028.00	63,758.00	23614%
Account Classification Total: FB - Fund Balances		\$11,378.80	\$90,724.69	\$270.00	\$64,028.00	\$63,758.00	23614%
Revenues Total		\$1,139,132.40	\$1,338,349.22	\$1,176,150.00	\$1,157,057.00	(\$19,093.00)	-2%
<u>Expenditures</u>							
PS - Personnel Services							
61520	Secretary I	38,460.96	22,251.37	0.00	23,201.00	23,201.00	N/A
61630	Secretary II	38,305.46	40,477.95	65,384.00	31,067.00	(34,317.00)	-52%
63010	Facility Mtc Worker I	0.00	0.00	0.00	53,873.00	53,873.00	N/A
63020	Facility Mtc Worker II	147,986.01	127,304.22	145,739.00	93,663.00	(52,076.00)	-36%
63310	Fairgrounds Manager	67,224.00	53,779.20	61,712.00	62,329.00	617.00	1%
63316	Fairgrounds Foreman	34,146.49	0.00	0.00	0.00	0.00	N/A
63900	Overtime	12,652.44	7,306.34	6,800.00	6,800.00	0.00	0%
63920	Temporary Help	2,625.00	15,899.40	0.00	0.00	0.00	N/A
63930	FICA	30,046.13	19,526.98	21,392.00	20,727.00	(665.00)	-3%
63940	Workmans Compensation Tax	234.74	213.52	245.00	241.00	(4.00)	-2%
63941	Workmans Compensation	4,008.34	7,266.29	6,432.00	5,419.00	(1,013.00)	-16%
63950	Medical Insurance	66,641.30	65,924.02	74,400.00	84,000.00	9,600.00	13%
63951	Life Insurance	254.14	232.55	232.00	232.00	0.00	0%
63952	Short Term Disability	180.20	163.20	163.00	163.00	0.00	0%
63960	Retirement - General	32,395.56	26,817.44	44,742.00	46,060.00	1,318.00	3%
63980	Unemployment Compensation	7,868.17	6,141.26	6,432.00	4,741.00	(1,691.00)	-26%
Account Classification Total: PS - Personnel Services		\$483,028.94	\$393,303.74	\$433,673.00	\$432,516.00	(\$1,157.00)	0%
MS - Material and Services							
44010	Mgmt Travel & Training	3,272.00	1,545.64	1,500.00	2,000.00	500.00	33%
44100	Supplies - Office	1,870.34	2,139.55	2,000.00	2,200.00	200.00	10%
44110	Supplies - Other	3,928.71	1,970.03	2,000.00	5,036.00	3,036.00	152%
44113	Office Equipment	862.97	0.00	0.00	1,000.00	1,000.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44119	Equipment Reimbursement	741.71	2,500.00	1,000.00	2,000.00	1,000.00	100%
44200	Dues / Fees	1,423.68	1,446.24	1,500.00	2,500.00	1,000.00	67%
44250	Vehicle Fuel	22,433.92	18,867.10	19,755.00	19,000.00	(755.00)	-4%
44270	Bldg Maintenance & Repair	29,888.63	21,115.39	45,770.00	27,000.00	(18,770.00)	-41%
44283	Computer Maintenance	0.00	75.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	19,325.72	3,296.62	9,000.00	6,000.00	(3,000.00)	-33%
44320	Grounds Maintenance & Repair	4,939.83	22,629.04	17,000.00	17,000.00	0.00	0%
44520	Legal Fees	0.00	3,489.85	0.00	4,000.00	4,000.00	N/A
44570	Fees for Service	2,734.04	0.00	2,500.00	2,938.00	438.00	18%
44590	Committee Expenses	1,405.06	149.98	1,500.00	1,500.00	0.00	0%
44600	Utilities - Gas	37,013.41	36,458.60	47,000.00	38,000.00	(9,000.00)	-19%
44610	Utilities - Water / Sewer	26,301.03	33,028.52	28,000.00	33,029.00	5,029.00	18%
44620	Utilities - Electricity	73,682.48	70,332.02	59,200.00	70,000.00	10,800.00	18%
44630	Garbage Pickup	10,492.52	3,393.38	5,000.00	8,039.00	3,039.00	61%
44640	Telephone	5,769.70	5,244.21	5,000.00	5,000.00	0.00	0%
44670	Equipment	7,403.09	0.00	0.00	5,000.00	5,000.00	N/A
44700	Postage	365.54	317.41	600.00	835.00	235.00	39%
45000	Equipment Rental / Lease	251.02	1,496.89	1,000.00	21,649.00	20,649.00	2065%
45020	Contract Services	46,351.74	0.00	25,155.00	34,801.00	9,646.00	38%
45021	Interest Expense	1,484.14	0.00	0.00	0.00	0.00	N/A
45022	Website Hosting Services	0.00	50.00	0.00	0.00	0.00	N/A
45100	Advertising	7,430.00	4,885.00	6,000.00	8,814.00	2,814.00	47%
45110	Entertainment	0.00	0.00	0.00	34,286.00	34,286.00	N/A
45770	Uniform Replacement	0.00	0.00	0.00	700.00	700.00	N/A
45780	Exhibits	17,500.00	17,600.00	17,500.00	17,800.00	300.00	2%
45790	Fair Judges	9,500.00	9,500.00	9,500.00	9,500.00	0.00	0%
46000	Tires	0.00	286.95	0.00	0.00	0.00	N/A
46170	Irrigation	2,214.46	2,365.99	2,500.00	4,000.00	1,500.00	60%
46580	Fair Account Expense	99,480.44	78,582.75	60,000.00	0.00	(60,000.00)	-100%
46600	Food	0.00	0.00	0.00	500.00	500.00	N/A
46604	Medical Supplies	0.00	137.25	0.00	0.00	0.00	N/A
46690	Bonds	293.00	293.00	350.00	350.00	0.00	0%
99755	Risk Management	0.00	38,611.00	31,000.00	29,112.00	(1,888.00)	-6%
99760	Insurance/Liability	42,141.00	62,894.00	58,049.00	54,513.00	(3,536.00)	-6%
99765	Insurance/Workmans Compensation	7,856.66	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	36,417.00	36,417.00	36,098.00	34,035.00	(2,063.00)	-6%

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Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Revenues							
Department: 593 - Fair Board							
IG - Intergovernmental							
33705	Oregon Fairs	50,001.88	48,110.29	50,000.00	0.00	(50,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$50,001.88	\$48,110.29	\$50,000.00	\$0.00	(\$50,000.00)	-100%
CS - Charges for Service							
34220	Room Rental	250,087.20	253,419.13	260,000.00	0.00	(260,000.00)	-100%
36510	Refunds - Fair Revenue/Donations	111,757.29	123,849.61	160,000.00	0.00	(160,000.00)	-100%
36540	Refunds	1,068.49	0.00	1,065.00	0.00	(1,065.00)	-100%
36602	Reim - Services	16,165.98	16,653.04	19,640.00	0.00	(19,640.00)	-100%
Account Classification Total: CS - Charges for Service		\$379,078.96	\$393,921.78	\$440,705.00	\$0.00	(\$440,705.00)	-100%
IN - Interest							
39150	Investments - Interest On	11.86	1.71	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$11.86	\$1.71	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39055	Trans - Transient Room	390,437.09	569,609.62	479,675.00	0.00	(479,675.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$390,437.09	\$569,609.62	\$479,675.00	\$0.00	(\$479,675.00)	-100%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	308,223.81	233,231.13	185,000.00	0.00	(185,000.00)	-100%
Account Classification Total: DP - Debt Proceeds		\$308,223.81	\$233,231.13	\$185,000.00	\$0.00	(\$185,000.00)	-100%
CA - Sale of Capital Assets							
36420	Sales - Property	0.00	2,750.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$2,750.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	11,378.80	90,724.69	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$11,378.80	\$90,724.69	\$0.00	\$0.00	\$0.00	0%
Department Total: 593 - Fair Board		\$1,139,132.40	\$1,338,349.22	\$1,155,380.00	\$0.00	(\$1,155,380.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
Department: 593 - Fair Board							
PS - Personnel Services							
61520	Secretary I	38,460.96	22,251.37	0.00	0.00	0.00	N/A
61630	Secretary II	38,305.46	40,477.95	65,384.00	0.00	(65,384.00)	-100%
63020	Facility Mtc Worker II	147,986.01	127,304.22	145,739.00	0.00	(145,739.00)	-100%
63310	Fairgrounds Manager	67,224.00	53,779.20	61,712.00	0.00	(61,712.00)	-100%
63316	Fairgrounds Foreman	34,146.49	0.00	0.00	0.00	0.00	N/A
63900	Overtime	12,652.44	7,306.34	6,800.00	0.00	(6,800.00)	-100%
63920	Temporary Help	2,625.00	15,899.40	0.00	0.00	0.00	N/A
63930	FICA	30,046.13	19,526.98	21,392.00	0.00	(21,392.00)	-100%
63940	Workmans Compensation Tax	234.74	213.52	245.00	0.00	(245.00)	-100%
63941	Workmans Compensation	4,008.34	7,266.29	6,432.00	0.00	(6,432.00)	-100%
63950	Medical Insurance	66,641.30	65,924.02	74,400.00	0.00	(74,400.00)	-100%
63951	Life Insurance	254.14	232.55	232.00	0.00	(232.00)	-100%
63952	Short Term Disability	180.20	163.20	163.00	0.00	(163.00)	-100%
63960	Retirement - General	32,395.56	26,817.44	44,742.00	0.00	(44,742.00)	-100%
63980	Unemployment Compensation	7,868.17	6,141.26	6,432.00	0.00	(6,432.00)	-100%
Account Classification Total: PS - Personnel Services		\$483,028.94	\$393,303.74	\$433,673.00	\$0.00	(\$433,673.00)	-100%

MS - Material and Services

44010	Mgmt Travel & Training	3,272.00	1,545.64	1,500.00	0.00	(1,500.00)	-100%
44100	Supplies - Office	1,870.34	2,139.55	2,000.00	0.00	(2,000.00)	-100%
44110	Supplies - Other	3,928.71	1,970.03	2,000.00	0.00	(2,000.00)	-100%
44113	Office Equipment	862.97	0.00	0.00	0.00	0.00	N/A
44119	Equipment Reimbursement	741.71	2,500.00	1,000.00	0.00	(1,000.00)	-100%
44200	Dues / Fees	1,423.68	1,446.24	1,500.00	0.00	(1,500.00)	-100%
44250	Vehicle Fuel	22,433.92	18,867.10	19,755.00	0.00	(19,755.00)	-100%
44270	Bldg Maintenance & Repair	29,888.63	21,115.39	25,000.00	0.00	(25,000.00)	-100%
44283	Computer Maintenance	0.00	75.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	19,325.72	3,296.62	9,000.00	0.00	(9,000.00)	-100%
44320	Grounds Maintenance & Repair	4,939.83	22,629.04	17,000.00	0.00	(17,000.00)	-100%
44520	Legal Fees	0.00	3,489.85	0.00	0.00	0.00	N/A
44570	Fees for Service	2,734.04	0.00	2,500.00	0.00	(2,500.00)	-100%
44590	Committee Expenses	1,405.06	149.98	1,500.00	0.00	(1,500.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44600	Utilities - Gas	37,013.41	36,458.60	47,000.00	0.00	(47,000.00)	-100%
44610	Utilities - Water / Sewer	26,301.03	33,028.52	28,000.00	0.00	(28,000.00)	-100%
44620	Utilities - Electricity	73,682.48	70,332.02	59,200.00	0.00	(59,200.00)	-100%
44630	Garbage Pickup	10,492.52	3,393.38	5,000.00	0.00	(5,000.00)	-100%
44640	Telephone	5,769.70	5,244.21	5,000.00	0.00	(5,000.00)	-100%
44670	Equipment	7,403.09	0.00	0.00	0.00	0.00	N/A
44700	Postage	365.54	317.41	600.00	0.00	(600.00)	-100%
45000	Equipment Rental / Lease	251.02	1,496.89	1,000.00	0.00	(1,000.00)	-100%
45020	Contract Services	46,351.74	0.00	25,155.00	0.00	(25,155.00)	-100%
45021	Interest Expense	1,484.14	0.00	0.00	0.00	0.00	N/A
45022	Website Hosting Services	0.00	50.00	0.00	0.00	0.00	N/A
45100	Advertising	7,430.00	4,885.00	6,000.00	0.00	(6,000.00)	-100%
45780	Exhibits	17,500.00	17,600.00	17,500.00	0.00	(17,500.00)	-100%
45790	Fair Judges	9,500.00	9,500.00	9,500.00	0.00	(9,500.00)	-100%
46000	Tires	0.00	286.95	0.00	0.00	0.00	N/A
46170	Irrigation	2,214.46	2,365.99	2,500.00	0.00	(2,500.00)	-100%
46580	Fair Account Expense	99,480.44	78,582.75	60,000.00	0.00	(60,000.00)	-100%
46604	Medical Supplies	0.00	137.25	0.00	0.00	0.00	N/A
46690	Bonds	293.00	293.00	350.00	0.00	(350.00)	-100%
99755	Risk Management	0.00	38,611.00	31,000.00	0.00	(31,000.00)	-100%
99760	Insurance/Liability	42,141.00	62,894.00	58,049.00	0.00	(58,049.00)	-100%
99765	Insurance/Workmans Compensation	7,856.66	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	36,417.00	36,417.00	36,098.00	0.00	(36,098.00)	-100%
Account Classification Total: MS - Material and Services		\$524,773.84	\$481,118.41	\$474,707.00	\$0.00	(\$474,707.00)	-100%
CO - Capital Outlay							
88340	Bldg Improvement	24,734.00	0.00	0.00	0.00	0.00	N/A
88360	Equipment	15,870.93	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$40,604.93	\$0.00	\$0.00	\$0.00	\$0.00	0%
DS - Debt Service							
99950	Interfund Loan Principal	0.00	308,223.81	247,000.00	0.00	(247,000.00)	-100%
99960	Interfund Loan Interest	0.00	941.65	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$0.00	\$309,165.46	\$247,000.00	\$0.00	(\$247,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	90,724.69	154,761.61	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$90,724.69	\$154,761.61	\$0.00	\$0.00	\$0.00	0%
Department Total: 593 - Fair Board		\$1,139,132.40	\$1,338,349.22	\$1,155,380.00	\$0.00	(\$1,155,380.00)	-100%
Fund Revenue	Total: 740 - Fairgrounds	\$1,139,132.40	\$1,338,349.22	\$1,155,380.00	\$0.00	(\$1,155,380.00)	-100%
Fund Expenditure	Total: 740 - Fairgrounds	\$1,139,132.40	\$1,338,349.22	\$1,155,380.00	\$0.00	(\$1,155,380.00)	-100%
Fund Net	Total: 740 - Fairgrounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
<u>Revenues</u>							
Department: 593 - Fair Board							
Sub Department: 598 - Fairgrounds Operations							
CS - Charges for Service							
34220	Room Rental	0.00	0.00	0.00	280,000.00	280,000.00	N/A
36070	Rent	0.00	0.00	0.00	16,166.00	16,166.00	N/A
36540	Refunds	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$296,666.00	\$296,666.00	
TI - Interfund Transfers							
39055	Trans - Transient Room	0.00	0.00	0.00	531,628.00	531,628.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$531,628.00	\$531,628.00	
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	0.00	0.00	0.00	123,000.00	123,000.00	N/A
Account Classification Total: DP - Debt Proceeds		\$0.00	\$0.00	\$0.00	\$123,000.00	\$123,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	64,028.00	64,028.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$64,028.00	\$64,028.00	
Sub Department Total: 598 - Fairgrounds Operations		\$0.00	\$0.00	\$0.00	\$1,015,322.00	\$1,015,322.00	
<u>Expenditures</u>							
Department: 593 - Fair Board							
Sub Department: 598 - Fairgrounds Operations							
PS - Personnel Services							
61520	Secretary I	0.00	0.00	0.00	23,201.00	23,201.00	N/A
61630	Secretary II	0.00	0.00	0.00	31,067.00	31,067.00	N/A
63010	Facility Mtc Worker I	0.00	0.00	0.00	53,873.00	53,873.00	N/A
63020	Facility Mtc Worker II	0.00	0.00	0.00	93,663.00	93,663.00	N/A
63310	Fairgrounds Manager	0.00	0.00	0.00	62,329.00	62,329.00	N/A
63900	Overtime	0.00	0.00	0.00	6,800.00	6,800.00	N/A
63930	FICA	0.00	0.00	0.00	20,727.00	20,727.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	241.00	241.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63941	Workmans Compensation	0.00	0.00	0.00	5,419.00	5,419.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	84,000.00	84,000.00	N/A
63951	Life Insurance	0.00	0.00	0.00	232.00	232.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	163.00	163.00	N/A
63960	Retirement - General	0.00	0.00	0.00	46,060.00	46,060.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	4,741.00	4,741.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$432,516.00	\$432,516.00	

MS - Material and Services

44010	Mgmt Travel & Training	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	2,200.00	2,200.00	N/A
44110	Supplies - Other	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44113	Office Equipment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44119	Equipment Reimbursement	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44200	Dues / Fees	0.00	0.00	0.00	2,500.00	2,500.00	N/A
44250	Vehicle Fuel	0.00	0.00	0.00	19,000.00	19,000.00	N/A
44270	Bldg Maintenance & Repair	0.00	0.00	0.00	27,000.00	27,000.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	0.00	6,000.00	6,000.00	N/A
44320	Grounds Maintenance & Repair	0.00	0.00	0.00	17,000.00	17,000.00	N/A
44520	Legal Fees	0.00	0.00	0.00	4,000.00	4,000.00	N/A
44570	Fees for Service	0.00	0.00	0.00	2,938.00	2,938.00	N/A
44590	Committee Expenses	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44600	Utilities - Gas	0.00	0.00	0.00	38,000.00	38,000.00	N/A
44610	Utilities - Water / Sewer	0.00	0.00	0.00	33,029.00	33,029.00	N/A
44620	Utilities - Electricity	0.00	0.00	0.00	70,000.00	70,000.00	N/A
44630	Garbage Pickup	0.00	0.00	0.00	7,000.00	7,000.00	N/A
44640	Telephone	0.00	0.00	0.00	5,000.00	5,000.00	N/A
44670	Equipment	0.00	0.00	0.00	5,000.00	5,000.00	N/A
44700	Postage	0.00	0.00	0.00	818.00	818.00	N/A
45000	Equipment Rental / Lease	0.00	0.00	0.00	1,497.00	1,497.00	N/A
45020	Contract Services	0.00	0.00	0.00	6,000.00	6,000.00	N/A
45100	Advertising	0.00	0.00	0.00	5,314.00	5,314.00	N/A
46170	Irrigation	0.00	0.00	0.00	4,000.00	4,000.00	N/A
46690	Bonds	0.00	0.00	0.00	350.00	350.00	N/A
99755	Risk Management	0.00	0.00	0.00	29,112.00	29,112.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	54,513.00	54,513.00	N/A

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
<u>Revenues</u>							
Department: 593 - Fair Board							
Sub Department: 599 - Fair							
IG - Intergovernmental							
33705	Oregon Fairs	0.00	0.00	0.00	48,110.00	48,110.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$48,110.00	\$48,110.00	
CS - Charges for Service							
36300	Sponsorships	0.00	0.00	0.00	10,000.00	10,000.00	N/A
36305	Sales - Admissions	0.00	0.00	0.00	21,891.00	21,891.00	N/A
36310	Sales - RV Parking	0.00	0.00	0.00	4,450.00	4,450.00	N/A
36315	Sales - Vendor Contracts	0.00	0.00	0.00	37,954.00	37,954.00	N/A
36320	Sales - Beer & Wine	0.00	0.00	0.00	9,330.00	9,330.00	N/A
36325	Sales - Events	0.00	0.00	0.00	10,000.00	10,000.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$93,625.00	\$93,625.00	
Sub Department Total: 599 - Fair		\$0.00	\$0.00	\$0.00	\$141,735.00	\$141,735.00	
<u>Expenditures</u>							
Department: 593 - Fair Board							
Sub Department: 599 - Fair							
MS - Material and Services							
44110	Supplies - Other	0.00	0.00	0.00	3,036.00	3,036.00	N/A
44630	Garbage Pickup	0.00	0.00	0.00	1,039.00	1,039.00	N/A
44700	Postage	0.00	0.00	0.00	17.00	17.00	N/A
45000	Equipment Rental / Lease	0.00	0.00	0.00	20,152.00	20,152.00	N/A
45020	Contract Services	0.00	0.00	0.00	28,801.00	28,801.00	N/A
45100	Advertising	0.00	0.00	0.00	3,500.00	3,500.00	N/A
45110	Entertainment	0.00	0.00	0.00	34,286.00	34,286.00	N/A
45770	Uniform Replacement	0.00	0.00	0.00	700.00	700.00	N/A
45780	Exhibits	0.00	0.00	0.00	17,800.00	17,800.00	N/A
45790	Fair Judges	0.00	0.00	0.00	9,500.00	9,500.00	N/A
46600	Food	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$119,331.00	\$119,331.00	

