

**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.

**Mandated Services:**

The Fairgrounds operates under ORS 565-210, which has an appointed Fair Board who has management of Fair, licenses and disposition 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 each year. Our driving force is the desire for our customers to utilize and enjoy clean, updated rental facilities for the 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, install electrical in block wall. Add a block wall with tie-outs, new wash rack at end of cattle barn, install sod and sprinkler system in area between stalls and Kentner barn, reverse 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 expected standard 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, fencing). Then, we have personnel, 1 administrator, 3 office staff (one part-time), and 6 maintenance. We are open 7 days a week, 365 days a year, 7am to 9pm unless an event runs longer.

**Significant Changes:**

The FTE for 2008/2009, 2009/2010, 2010/2011 has stayed consistent at 9.48 and for 2011/2012 the FTE is 9.96

There are no significant changes, the hotel motel tax was reduced and we have adjusted several line items to account for the deficit.

**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 but, 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  
2011-2012 Budget Financial Presentation  
593 Fairgrounds

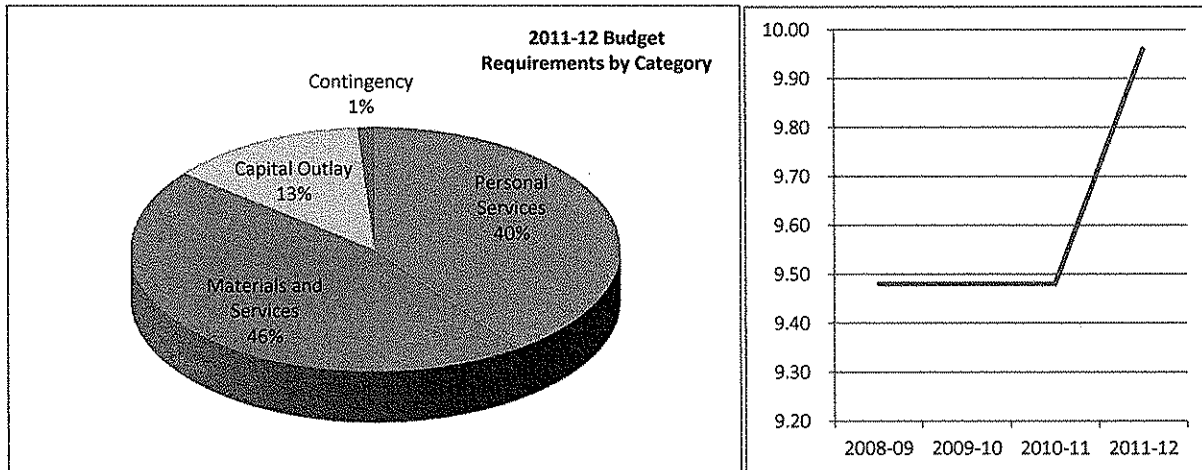
	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
<b>Requirements by Budgetary Category</b>				
Personal Services	-	453,197	513,309	529,120
Materials and Services	-	555,481	666,656	604,838
Capital Outlay	-	66,575	80,500	173,700
<b>Subtotal Current Expenditures</b>	<b>-</b>	<b>1,075,253</b>	<b>1,260,465</b>	<b>1,307,658</b>
Contingency	-	-	14,760	14,760
Unappropriated Fund Balance	-	941,065	-	-
<b>Subtotal Noncurrent Expenditures</b>	<b>-</b>	<b>941,065</b>	<b>14,760</b>	<b>14,760</b>
<b>Total Requirements by Budgetary Category</b>	<b>-</b>	<b>2,016,318</b>	<b>1,275,225</b>	<b>1,322,418</b>

<b>Requirements by Fund</b>				
Fairgrounds (740)	-	2,016,318	1,275,225	1,322,418
<b>Total Requirements by Fund</b>	<b>-</b>	<b>2,016,318</b>	<b>1,275,225</b>	<b>1,322,418</b>

<b>Resources by Budgetary Category</b>				
Intergovernmental	-	41,963	49,100	49,100
Charges for Services	-	1,069,780	398,100	398,100
Investment Earnings	-	1,821	16,869	18,000
Interfund Transfers	-	419,505	500,900	467,765
Beginning Fund Balance	-	483,249	310,256	389,453
<b>Total Resources by Budgetary Category</b>	<b>-</b>	<b>2,016,318</b>	<b>1,275,225</b>	<b>1,322,418</b>

<b>Full-Time Employee Equivalents</b>				
	9.48	9.48	9.48	9.96

<b>Mandate</b>	<b>Total Cost</b>	<b>Personal Services</b>	<b>FTE</b>
Experiment Station	1,322,418	529,120	9.96
<b>Total Mandates</b>	<b>1,322,418</b>	<b>529,120</b>	<b>9.96</b>



# Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Requested
Fund: 740 - Fairgrounds					
Revenue					
Department: 593 : Fairground Dept					
Account Classification: TX - Taxes					
31500	Taxes - Transient Room	\$0.00	\$419,504.97	\$500,900.00	\$0.00
Account Classification Total: Taxes		\$0.00	\$419,504.97	\$500,900.00	\$0.00
Account Classification: IG - Intergovernmental					
33705	Oregon Fairs	\$0.00	\$41,962.56	\$49,100.00	\$49,100.00
Account Classification Total: Intergovernmental		\$0.00	\$41,962.56	\$49,100.00	\$49,100.00
Account Classification: CS - Charges for Service					
34220	Room Rental	\$0.00	\$173,303.87	\$240,400.00	\$240,400.00
36120	Settlements - Insurance	\$0.00	\$727,420.99	\$0.00	\$0.00
36510	Refunds - Fair Revenue/Donations	\$0.00	\$153,815.41	\$142,500.00	\$142,500.00
36540	Refunds	\$0.00	\$0.00	\$200.00	\$200.00
36602	Reim - Services	\$0.00	\$15,239.80	\$15,000.00	\$15,000.00
Account Classification Total: Charges for Service		\$0.00	\$1,069,780.07	\$398,100.00	\$398,100.00
Account Classification: IN - Interest					
39150	Investments - Interest On	\$0.00	\$1,820.78	\$16,869.00	\$18,000.00
Account Classification Total: Interest		\$0.00	\$1,820.78	\$16,869.00	\$18,000.00
Account Classification: OT - Other					
36100	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Other		\$0.00	\$0.00	\$0.00	\$0.00

# Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Requested Budget
Account Classification: TI - Interfund Transfers					
39055	Trans - Transient Room	\$0.00	\$0.00	\$0.00	\$467,765.00
Account Classification Total: Interfund Transfers		\$0.00	\$0.00	\$0.00	\$467,765.00
Account Classification: FB - Fund Balances					
31001	Beginning Fund Balance	\$0.00	\$483,248.90	\$310,256.00	\$389,453.00
Account Classification Total: Fund Balances		\$0.00	\$483,248.90	\$310,256.00	\$389,453.00
Department Total: Fairground Dept		\$0.00	\$2,016,317.28	\$1,275,225.00	\$1,322,418.00
Revenue Totals		\$0.00	\$2,016,317.28	\$1,275,225.00	\$1,322,418.00
Expenses					
Department: 593 - Fairground Dept					
Account Classification: PS - Personal Services					
61520	BOCC Secretary	\$0.00	\$37,695.06	\$37,480.00	\$38,459.00
61620	Secretary/Maintenance	\$0.00	\$5,853.60	\$16,065.00	\$16,065.00
61630	Fairgrounds Secretary	\$0.00	\$34,194.20	\$35,690.00	\$38,304.00
63020	Facility Mtc Worker II	\$0.00	\$134,914.59	\$146,111.00	\$145,864.00
63310	Fairgrounds Manager	\$0.00	\$63,921.33	\$65,508.00	\$67,214.00
63316	Fairgrounds Foreman	\$0.00	\$36,657.93	\$37,480.00	\$38,459.00
63900	Overtime	\$0.00	\$10,187.52	\$18,000.00	\$18,000.00
63920	Temporary Help	\$0.00	\$0.00	\$22,000.00	\$22,000.00
63930	FICA	\$0.00	\$24,059.20	\$25,883.00	\$29,467.00
63940	Workmans Compensation Tax	\$0.00	\$0.00	\$0.00	\$291.00
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00
63949	Oregon Premium Tax	\$0.00	\$444.18	\$0.00	\$0.00

# Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Requested Budget
63950	Medical Insurance	\$0.00	\$66,357.50	\$68,580.00	\$72,900.00
63951	Life Insurance	\$0.00	\$301.34	\$319.00	\$297.00
63952	Short Term Disability	\$0.00	\$178.50	\$184.00	\$184.00
63960	Retirement - General	\$0.00	\$30,676.65	\$32,227.00	\$32,830.00
63980	Unemployment Compensation	\$0.00	\$7,755.00	\$7,782.00	\$8,786.00
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Personal Services		\$0.00	\$453,196.60	\$513,309.00	\$529,120.00
Account Classification: MS - Material and Services					
44010	Mgmt Travel & Training	\$0.00	\$2,939.38	\$3,100.00	\$3,500.00
44100	Supplies - Office	\$0.00	\$4,283.76	\$6,337.00	\$7,100.00
44104	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
44110	Supplies - Other	\$0.00	\$2,338.78	\$5,000.00	\$5,500.00
44119	Equipment Reimbursement	\$0.00	\$2,894.81	\$4,000.00	\$4,000.00
44200	Dues / Fees	\$0.00	\$1,833.32	\$4,200.00	\$4,800.00
44250	Vehicle Fuel	\$0.00	\$13,529.42	\$20,500.00	\$22,500.00
44270	Bldg Maintenance & Repair	\$0.00	\$27,168.61	\$42,400.00	\$44,865.00
44300	Equip Maintenance & Repair	\$0.00	\$13,768.11	\$15,200.00	\$10,000.00
44320	Grounds Maintenance & Repair	\$0.00	\$15,110.24	\$41,200.00	\$45,200.00
44570	Fees for Service	\$0.00	\$52,910.75	\$100,000.00	\$15,000.00
44590	Committee Expenses	\$0.00	\$2,288.94	\$2,200.00	\$2,500.00
44600	Utilities - Gas	\$0.00	\$45,205.42	\$59,200.00	\$60,100.00
44610	Utilities - Water / Sewer	\$0.00	\$23,311.23	\$39,400.00	\$30,000.00
44620	Utilities - Electricity	\$0.00	\$69,150.39	\$52,900.00	\$55,900.00

# Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Requested
44630	Garbage Pickup	\$0.00	\$8,805.97	\$11,900.00	\$16,000.00
44640	Telephone	\$0.00	\$3,987.41	\$5,000.00	\$5,000.00
44680	Known Hardware Maintenance	\$0.00	\$391.54	\$0.00	\$0.00
44700	Postage	\$0.00	\$461.69	\$1,300.00	\$1,300.00
45020	Contract Services	\$0.00	\$37,145.76	\$37,146.00	\$46,600.00
45021	Interest Expense	\$0.00	\$10.89	\$0.00	\$0.00
45100	Advertising	\$0.00	\$9,715.19	\$10,500.00	\$15,800.00
45780	Exhibits	\$0.00	\$17,700.00	\$17,800.00	\$17,800.00
45790	Fair Judges	\$0.00	\$9,800.00	\$9,500.00	\$9,500.00
46170	Irrigation	\$0.00	\$2,027.98	\$2,100.00	\$2,100.00
46580	Fair Account Expense	\$0.00	\$97,985.05	\$85,000.00	\$89,000.00
46690	Bonds	\$0.00	\$293.00	\$350.00	\$350.00
99760	Insurance/Liability	\$0.00	\$42,141.00	\$42,141.00	\$42,141.00
99765	Insurance/Workmans Compensation	\$0.00	\$11,865.00	\$11,865.00	\$11,865.00
99770	Administrative Services	\$0.00	\$36,417.00	\$36,417.00	\$36,417.00
	Account Classification Total: Material and Services	\$0.00	\$555,480.64	\$666,656.00	\$604,838.00
	Account Classification: CO . Capital Outlay				
88000	Vehicles Other	\$0.00	\$3,150.00	\$5,000.00	\$5,000.00
88140	Grounds Improvement	\$0.00	\$18,556.56	\$25,000.00	\$35,000.00
88290	Fencing	\$0.00	\$2,199.48	\$1,500.00	\$2,500.00
88300	Chairs & Tables	\$0.00	\$0.00	\$1,500.00	\$10,000.00
88340	Bldg Improvement	\$0.00	\$22,994.72	\$26,000.00	\$39,200.00
88360	Equipment	\$0.00	\$18,674.70	\$20,000.00	\$80,000.00

# Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Requested
88760	Computer Equipment	\$0.00	\$1,000.00	\$1,500.00	\$2,000.00
	Account Classification Total: Capital Outlay	\$0.00	\$66,575.46	\$80,500.00	\$173,700.00
	Account Classification: IF - Interfund Transfers				
99783	Trans - Phones	\$0.00	\$0.00	\$0.00	\$0.00
	Account Classification Total: Interfund Transfers	\$0.00	\$0.00	\$0.00	\$0.00
	Account Classification: CR - Contingencies and Reserves				
99750	Operating Contingency	\$0.00	\$0.00	\$14,760.00	\$14,760.00
	Account Classification Total: Contingencies and Reserves	\$0.00	\$0.00	\$14,760.00	\$14,760.00
	Department Total: Fairground Dept	\$0.00	\$1,075,252.70	\$1,275,225.00	\$1,322,418.00
	Revenue Totals:	\$0.00	\$2,016,317.28	\$1,275,225.00	\$1,322,418.00
	Expense Totals	\$0.00	\$1,075,252.70	\$1,275,225.00	\$1,322,418.00
	<b>Fund Total: Fairgrounds</b>	\$0.00	\$941,064.58	\$0.00	\$0.00



# Budget Worksheet Report

Revenue Grand Totals:	\$0.00	\$2,016,317.28	\$1,275,225.00	\$1,322,418.00
Expense Grand Totals:	\$0.00	\$1,075,252.70	\$1,275,225.00	\$1,322,418.00
Net Grand Totals:	\$0.00	\$941,064.58	\$0.00	\$0.00