

**BUDGET COMMITTEE AGENDA  
MAY 27, 2014, 7:00 PM**

**PUBLIC SAFETY BUILDING TRAINING ROOM (401 EAST THIRD STREET)**

**I. CALL MEETING TO ORDER**

**II. ROLL CALL**

**III. PUBLIC COMMENT**

(30 minutes maximum, which may be extended at the Chair's discretion, with an opportunity to speak for no more than 5 minutes per speaker allowed)

**IV. CONTINUED BUSINESS**

1. Budget Committee Deliberations

2. Approve 2014-2015 Budget and impose the taxes provided for in the Proposed 2014-2015 Budget at the rate of 4.3827 per \$1,000 of assessed value for general operating purposes and \$425,000 for Debt Service, and that these taxes are hereby imposed and categorized for the tax year 2014-2015 upon the assessed value of all taxable property within the City.

**V. ADJOURNMENT**

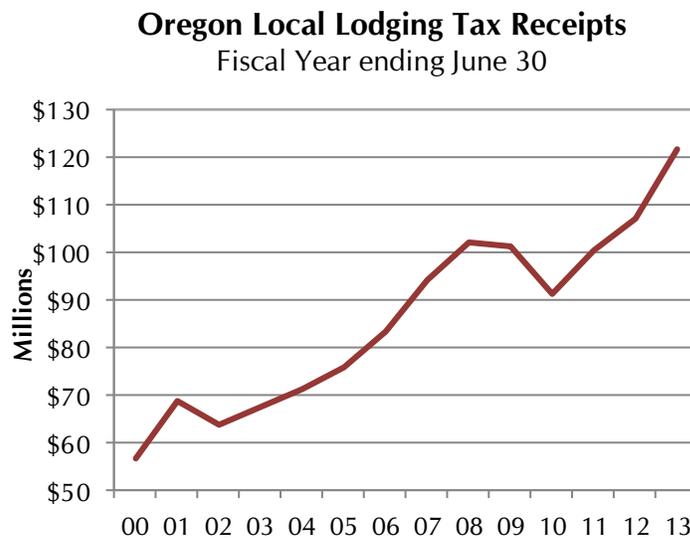
*ACCOMMODATION OF PHYSICAL IMPAIRMENTS: In order to accommodate persons with physical impairments, please notify the City Recorder's Office of any special physical or language accommodations you may need as far in advance of the meeting as possible and no later than 48 business hours prior to the meeting. To request these arrangements, please contact the City Recorder at (503) 537-1283. For TTY services please dial 711.*

## VI. LOCAL TRANSIENT LODGING TAX RECEIPTS

Transient lodging taxes are one of the most direct means for jurisdictions to collect revenues from visitors. They are also a useful indicator of travel activity in the state, since almost all of these sales are made by travelers. Transient lodging tax receipts therefore provide a basis for evaluating both travel trends and the distribution of travel activity in the state.

During 2013, eighty-five cities and fifteen counties in Oregon levied a locally administered transient lodging tax. This tax, ranging from 2 percent to 13.5 percent, is collected on the sale (i.e., rental) of a room at a lodging establishment such as a hotel, motel, bed & breakfast or at a campground site or RV park.

Local lodging tax receipts increased by 13.4 percent from the 2012 to 2013 fiscal years. (The large increase in revenues is in part attributable to the establishment of the Tourism Improvement District in the City of Portland, which levies an additional 2 percent tax on lodging establishments with 50 or more rooms.)



Room tax collections for most taxing jurisdictions within Oregon are reported for the last eleven fiscal years in the following table. It should be noted that transient lodging tax data is subject to revision. The revisions can be a result of late payments, back taxes, interest or fees.<sup>1</sup>

<sup>1</sup> See <http://www.oregon.gov/dor/stats/pages/statistics.aspx> for information on the 1 percent state lodging tax collected by the Oregon Department of Revenue.

## Local Lodging Tax Receipts by Jurisdiction

Fiscal Year ending June 30

Amounts in \$000

	Current Rate	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>BAKER COUNTY</b>												
County-wide	*	291	312	301	318	385	411	394	386	413	391	395
<b>BENTON COUNTY</b>												
Corvallis	9.0%	760	875	947	1,021	1,095	1,126	1,076	1,080	1,062	1,239	1,364
<b>CLACKAMAS COUNTY</b>												
Sandy	3.0%	15	15	12	17	18	15	21	21	20	24	26
Lake Oswego	6.0%	368	410	459	532	615	733	678	716	796	806	949
Oregon City	4.0%	31	32	37	42	52	57	54	52	52	55	63
Wilsonville	5.0%	143	263	190	207	268	275	219	193	214	209	242
County-wide	6.0%	1,971	2,030	2,225	2,454	2,777	3,071	2,661	2,432	2,683	2,894	3,198
<b>CLATSOP COUNTY</b>												
Astoria	9.0%	509	657	745	932	1,029	1,195	976	1,024	952	971	1,111
Cannon Beach	6.0%	1,595	1,663	1,750	1,867	1,997	2,110	2,049	2,074	2,336	2,465	
Gearhart	7.0%	118	123	112	112	119	120	130	135	129	118	163
Seaside	8.0%	1,414	2,084	2,183	2,356	2,596	2,979	2,960	2,982	2,854	2,922	3,350
Warrenton	12.0%	228	281	281	274	316	328	308	458	463		
Unincorporated	7.0%	89	88	109	122	135	116	153	164	168	188	
<b>COLUMBIA COUNTY</b>												
<b>COOS COUNTY</b>												
Coos Bay	7.0%	415	430	468	496	554	561	461	464	469	485	507
Coquille Indian Tribe	8.0%	0	0	0	0	0	0	0	108	274	281	296
Lakeside	7.5%	28	35	36	37	39	40	37	23	35	35	37
North Bend	7.0%	196	202	215	233	245	246	307	84	89	96	96
<b>CROOK COUNTY</b>												
Prineville	8.5%	123	124	146	163	197	194	163	149	176	180	
<b>CURRY COUNTY</b>												
Brookings	6.0%	153	161	171	160	171	178	160	141	140	142	168
Gold Beach	6.0%	334	323	341	333	357	370	347	349	333	327	311
Port Orford	7.0%	20	30	23	44	45	47	42	46	49	51	54

Current Rate corresponds to the rate in effect at the end of the last reported fiscal year. Many tax rates have changed over the reported time period.

The Coquille Indian Tribe in Coos County began collecting its own tax on January 1, 2010. Prior to that date, receipts were included with North Bend.

\*All jurisdictions in Baker County have a 5.0% rate from November through April, and a 7.0% rate from May through October.

## Local Lodging Tax Receipts by Jurisdiction

Fiscal Year ending June 30

Amounts in \$000

	Current Rate	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>DESCHUTES COUNTY</b>												
Bend	9.0%	2,120	2,502	2,799	3,107	3,303	3,427	2,938	2,960	3,280	3,524	3,888
Redmond	9.0%	313	388	406	463	493	509	436	458	504	503	533
Sisters	8.0%	147	146	184	213	224	267	280	275	288	308	331
Unincorporated	7.0%	2,952	3,017	3,056	3,231	3,304	3,511	3,270	2,960	3,139	3,258	3,691
<b>DOUGLAS COUNTY</b>												
Reedsport	5.0%-7.0%*	128	141	158	164	173	175	151	168	160	170	182
Roseburg	8.0%	719	752	799	835	881	892	826	775	785	806	801
Sutherlin	5.0%	54	62	67	60	73	68	55	64	79	84	82
Winston	5.0%	18	14	10	10	9	9	7	6	7	6	7
<b>GILLIAM COUNTY</b>												
<b>GRANT COUNTY</b>												
County-wide	8.0%	54	48	63	93	98	85	84	92	96	81	59
<b>HARNEY COUNTY</b>												
Burns	9.0%	78	68	64	64	79	99	71	67	93	104	85
Hines	8.0%	99	100	104	117	129	150	143	130	135	141	144
<b>HOOD RIVER COUNTY</b>												
Cascade Locks	7.0%	90	96	100	110	117	129	119	129	135	127	144
Hood River	8.0%	378	466	465	538	578	630	694	738	787	828	971
Unincorporated	8.0%	225	226	211	219	224	236	176	180	224	234	237
<b>JACKSON COUNTY</b>												
Ashland	9.0%	1,316	1,287	1,390	1,414	1,558	1,551	1,537	1,854	1,923	1,897	1,978
Central Point	9.0%	0	0	0	0	293	343	299	298	304	362	452
Jacksonville	9.0%	56	61	64	57	64	70	79	81	87	96	103
Medford	9.0%	1,759	1,767	1,868	2,148	2,410	2,553	2,283	2,273	2,373	2,502	2,646
Phoenix		29	17	16	39	27	36	24	13	11	0	0
Rogue River	6.0%	50	51	50	50	48	47	40	44	44	47	57
Shady Cove	6.0%	48	62	66	66	65	81	68	43	45	42	43
Talent	6.0%	6	7	7	7	5	2	4	4	5	5	6
<b>JEFFERSON COUNTY</b>												
Madras	9.0%	126	127	136	149	172	202	196	183	195	195	222
Metolius	6.0%	1	2	2	2	2	2	1	1	1	1	1
Unincorporated	6.0%	158	147	165	182	228	227	203	205	188	255	273

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\*Tax rate is 7.0% in Reedsport and 5.0% in areas surrounding Reedsport that impose a tax.

## Local Lodging Tax Receipts by Jurisdiction

Fiscal Year ending June 30

Amounts in \$000

	Current Rate	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>JOSEPHINE COUNTY</b>												
Grants Pass	9.0%	918	914	928	1,003	1,047	1,024	970	941	939	951	1,062
<b>KLAMATH COUNTY</b>												
County-wide	8.0%	954	974	1,050	1,095	1,330	1,477	1,421	1,376	1,409	1,400	1,565
<b>LAKE COUNTY</b>												
County-wide	6.0%	70	69	78	96	111	107	94	98	125	94	105
<b>LANE COUNTY</b>												
Coburg	8.0%	31	34	41	45	48	50	47	38	39	38	36
Cottage Grove	9.0%	133	147	168	182	213	224	227	205	186	207	215
Creswell	8.0%	46	59	55	68	82	81	80	83	128	118	141
Dunes City	8.0%	21	22	23	25	24	24	20	21	26	33	31
Eugene	9.5%	2,545	2,676	2,872	3,114	3,470	3,686	3,611	3,175	3,458	3,404	3,751
Florence	9.0%	231	230	259	276	297	299	498	538	565	540	557
Junction City	8.0%	22	21	21	22	26	24	20	18	20	18	21
McKenzie	8.0%	129	130	137	173	173	241	387	205	220	212	228
Oakridge	8.0%	40	39	40	43	51	83	69	50	54	57	69
Springfield	9.5%	1,276	1,210	1,218	1,483	1,597	1,655	1,630	1,435	1,641	1,904	2,056
Veneta	8.0%	0	0	0	0	1	0	0	0	0	0	1
Westfir	8.0%	5	5	8	7	10	9	1	1	1	0	1
Unincorporated	8.0%	462	470	497	512	546	571	475	416	470	462	510
<b>LINCOLN COUNTY</b>												
Depoe Bay	8.0%	273	348	390	441	403	401	378	457	453	473	505
Lincoln City	9.5%	2,787	2,796	3,138	3,083	3,438	3,704	4,417	4,352	4,260	4,234	4,514
Newport	9.5%	1,492	1,716	1,866	2,113	2,272	2,357	2,228	2,256	2,291	2,323	2,419
Waldport	7.0%	22	23	22	23	23	23	23	23	23	30	34
Yachats	7.0%	364	394	418	442	503	520	496	477	429	451	481
Unincorporated	9.0%	870	874	968	1,078	1,119	1,389	1,599	1,556	1,673	1,696	1,801
<b>LINN COUNTY</b>												
Albany	9.0%	514	510	550	611	701	741	675	595	656	716	755
Lebanon	9.0%	16	20	20	22	30	36	36	34	35	39	39
Sweet Home	6.0%	13	14	14	18	18	19	21	21	23	25	27

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\*Receipts for Veneta generally less than \$500 per fiscal year.

## Local Lodging Tax Receipts by Jurisdiction

Fiscal Year ending June 30

Amounts in \$000

	Current Rate	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>MALHEUR COUNTY</b>												
Ontario	8.0%	442	440	453	520	607	618	578	583	634	659	672
<b>MARION COUNTY</b>												
Keizer	6.0%	58	63	57	66	76	80	69	61	63	57	49
Salem	9.0%	1,632	1,706	1,828	2,052	2,395	2,506	2,416	2,138	2,215	2,239	2,445
Silverton	9.0%									166	191	199
Sublimity	7.0%	27	28	34	32	40	38	23	23	22	21	
Woodburn	9.0%	192	228	210	218	224	239	271	215	256	274	276
<b>MORROW COUNTY</b>												
Heppner	5.0%	7	5	5	5	4	4	5	4	4	6	4
<b>MULTNOMAH COUNTY</b>												
Fairview	6.0%	42	51	40	39	39	43	38	37	38	39	45
Gresham	6.0%	417	427	442	469	556	616	563	455	460	495	605
Portland	8.0%*	12,828	13,325	14,170	15,964	17,527	19,647	23,572	16,512	19,143	21,359	28,747
Troutdale	6.95%	298	290	313	356	341	375	414	403	429	428	452
Wood Village	6.0%	67	68	84	84	98	105	100	85	89	97	105
County-Wide	5.5%	12,227	12,352	13,467	14,794	16,726	18,491	16,115	15,441	18,208	20,052	21,464
<b>POLK COUNTY</b>												
<b>SHERMAN COUNTY</b>												
Condon	6.0%							16	13	14	14	
<b>TILLAMOOK COUNTY</b>												
Garibaldi	8.0%	61	57	64	65	93	81	57	58	80	90	121
Manzanita	9.0%	229	239	262	289	313	355	378	384	374	388	466
Rockaway Beach	7.0%	222	210	221	230	226	257	255	224	257	254	309
Tillamook	10.0%	189	195	202	223	316	344	292	276	313	278	
Wheeler	7.0%	16	18	18	19	20	22	23	17	25	23	27
<b>UMATILLA COUNTY</b>												
Hermiston	8.0%*	187	265	276	300	313	320	339	359	364	412	374
Milton-Freewater	7.0%	0	0	0	0	0	0	15	20	9	24	14
Pendleton	8.0%	551	594	633	649	768	791	777	778	805	799	
Umatilla	3.5%	19	19	15	17	16	17	18	18	30	44	26

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\*The rate for Hermiston is 8.0% for 6 or fewer days and 2.5% for occupancy of 7 to 30 days.

\*The rate for Portland includes the 6.0% basic rate for all establishments and the 2.0% Tourism Improvement District rate for establishments with 50 or more rooms.

## Local Lodging Tax Receipts by Jurisdiction

Fiscal Year ending June 30

Amounts in \$000

	Current Rate	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>UNION COUNTY</b>												
LaGrande	5.0%	191	204	229	241	232	271	239	220	245	271	268
County-wide	3.0%	116	124	139	147	143	167	146	125	147	150	165
<b>WALLOWA COUNTY</b>												
Enterprise	3.0%	20	29	32	37	39	36	39	37	34	34	
County-wide	5.0%	168	172	181	209	232	244	253	248	240	251	251
<b>WASCO COUNTY</b>												
The Dalles	8.0%	354	428	477	490	562	524	688	652	671	672	648
<b>WASHINGTON COUNTY</b>												
County-wide	9.0%	3,666	3,968	3,941	4,537	6,480	7,014	6,332	5,673	6,869	7,604	8,269
<b>WHEELER COUNTY</b>												
<b>YAMHILL COUNTY</b>												
Newberg	6.0%	93	91	95	100	129	121	120	216	352	416	472

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