



## NOTICE OF PUBLIC MEETING

TLT AD HOC ADVISORY COMMITTEE  
City Hall, Santiam Room  
Wednesday, March 9, 2016  
3:00 p.m.

### AGENDA

1. CALL TO ORDER
2. ROLL CALL
3. INTRODUCTIONS
4. ELECTION OF OFFICERS
  - Chair  
Action: \_\_\_\_\_
  - Vice Chair  
Action: \_\_\_\_\_
5. SCHEDULED BUSINESS
  - a. Business from the Public
  - b. Review of ORS and requirements related to Transient Lodging Tax. [Pages 2-10] (Taylor)  
Action: \_\_\_\_\_
  - c. Review of current policy and budget. [Pages 11-16 and PowerPoint presentation at meeting] (Porsche)  
Action: \_\_\_\_\_
  - d. Examples from other communities. [Verbal] (Hare)  
Action: \_\_\_\_\_
  - e. Planning for upcoming meetings (agenda and dates). [Verbal] (Porsche)  
Action: \_\_\_\_\_
  - f. Staff updates and issues. [Verbal] (Porsche)  
Action: \_\_\_\_\_
6. BUSINESS FROM THE COMMITTEE
7. NEXT MEETING DATE: *Wednesday, March 23, 2016*
8. ADJOURNMENT

City of Albany Web site: [www.cityofalbany.net](http://www.cityofalbany.net)

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*The location of the meeting/hearing is accessible to the disabled. If you have a disability that requires accommodation, advance notice is requested by notifying the City Manager's Office at 541-917-7508, 541-704-2307, or 541-917-7519.*

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TO: TLT Ad Hoc Advisory Committee  
VIA: Wes Hare, City Manager  
FROM: Kate Porsche, Economic Development and Urban Renewal Director *(Kate P)*  
DATE: March 4, 2016, for the March 9, 2016, TLT Ad Hoc Advisory Committee Meeting  
SUBJECT: First Meeting of the TLT Ad Hoc Advisory Committee

Action Requested:

Review the agenda and attached documents in preparation for discussion at the March 9, 2016, TLT Ad Hoc Advisory Committee meeting.

Discussion:

Thank you again for your participation in this committee! As outlined in a previous e-mail, we received direction from the City Council regarding the goals of this group:

- a. To review the existing policy and state law and current expenditures;
- b. To understand how other communities use their TLT;
- c. To review what recipient organizations are currently achieving with the funds and hear their concerns and ideas;
- d. To hear from the collectors of TLT;
- e. To consider metrics and how to measure the effectiveness of expenditures; and
- f. To, ultimately, work toward a policy recommendation to be brought back to the Council.

After calling the meeting to order and introductions, the group will need to elect a Chair and Vice Chair.

From there, we thought it would be helpful to use the majority of the first meeting to provide you with some history and background information related to Transient Lodging Tax.

Item 5B – Review the ORS and requirements related to TLT. Please see ORS 320.300 (*Attachment A*) and ORS 320.300 (*Attachment B*). Finance Director Stewart Taylor will present the information and walk the group through the law and how it affects allocations of TLT funds.

Item 5C – Review of current policy and budget. Please find attached the City's current policy related to TLT (*Attachment C*), the budget for the current fiscal year (*Attachment D*), and the most recent TLT Report (*Attachment E*). I will give a PowerPoint presentation to explain the current policy and budget expenditures.

Item 5D – Examples from other communities. City Manager Wes Hare will give a verbal presentation with some examples from other communities and how they have used TLT.

Item 5E – Planning for upcoming meetings. We would like your feedback as to a roadmap for future meetings; what information you would find helpful, and how you'd like to structure presentations.

The following is the outline of a framework of actions you may choose to take to meet the goals above. We would appreciate your direction on the following:

- Review of state law/requirements to understand the basics of transient lodging tax and how funds can be used and minimum amounts to be expended on tourism.
- Review of existing City policy.
- Education related to tourism/TLT use:
  - Possible presentation from Travel Oregon.
  - Present information related to how other communities similar to ours are using their TLT; how are other communities measuring and quantifying success?
- Review and understanding of programs currently funded:
  - Possible presentations from all recipients of TLT.
  - Effectiveness of their programs and what metrics they use to measure success.
  - Understanding of issues, concerns, and opportunities from their perspectives.
- Understanding current concerns, issues, and opportunities from collectors of tax (hoteliers).
- Discussion around what they want to do/achieve (goals) for the funds.
- Understanding of how current expenditures are achieving those goals.
- Work to edit/revise/suggest changes to the City's TLT policy.
- Committee to present findings to the City Council.

Budget Impact:

None at this point.

KP:hr

Attachments 5

*G:\Economic Development\TLT\TLT Ad Hoc Advisory Committee - January 2016\Staff Reports\TLT Ad Hoc Committee Overview 2016.03.09.docx*

## 2013 ORS § 320.300<sup>1</sup>

### Definitions for ORS 320.300 to 320.350

As used in ORS 320.300 (Definitions for ORS 320.300 to 320.350) to 320.350 (Tax moratorium):

- (1) Collection reimbursement charge means the amount a transient lodging tax collector may retain as reimbursement for the costs incurred by the transient lodging tax collector in collecting and reporting a transient lodging tax and in maintaining transient lodging tax records.
- (2) Conference center means a facility that:
  - (a) Is owned or partially owned by a unit of local government, a governmental agency or a nonprofit organization; **and**
  - (b) Meets the current membership criteria of the International Association of Conference Centers.
- (3) Convention center means a new or improved facility that:
  - (a) Is capable of attracting and accommodating conventions and trade shows from international, national and regional markets requiring exhibition space, ballroom space, meeting rooms and any other associated space, including without limitation banquet facilities, loading areas and lobby and registration areas;
  - (b) Has a total meeting room and ballroom space between one-third and one-half of the total size of the centers exhibition space;
  - (c) Generates a majority of its business income from tourists;
  - (d) Has a room-block relationship with the local lodging industry; **and**
  - (e) Is owned by a unit of local government, a governmental agency or a nonprofit organization.
- (4) Local transient lodging tax means a tax imposed by a unit of local government on the sale, service or furnishing of transient lodging.
- (5) State transient lodging tax means the tax imposed under ORS 320.305 (Rate and computation of tax).
- (6) Tourism means economic activity resulting from tourists.
- (7) Tourism promotion means any of the following activities:

- (a) Advertising, publicizing or distributing information for the purpose of attracting and welcoming tourists;
  - (b) Conducting strategic planning and research necessary to stimulate future tourism development;
  - (c) Operating tourism promotion agencies; and
  - (d) Marketing special events and festivals designed to attract tourists.
- (8) Tourism promotion agency includes:
- (a) An incorporated nonprofit organization or governmental unit that is responsible for the tourism promotion of a destination on a year-round basis.
  - (b) A nonprofit entity that manages tourism-related economic development plans, programs and projects.
  - (c) A regional or statewide association that represents entities that rely on tourism-related business for more than 50 percent of their total income.
- (9) Tourism-related facility means:
- (a) A conference center, convention center or visitor information center; and
  - (b) Other improved real property that has a useful life of 10 or more years and has a substantial purpose of supporting tourism or accommodating tourist activities.
- (10) Tourist means a person who, for business, pleasure, recreation or participation in events related to the arts, heritage or culture, travels from the community in which that person is a resident to a different community that is separate, distinct from and unrelated to the persons community of residence, and that trip:
- (a) Requires the person to travel more than 50 miles from the community of residence; or
  - (b) Includes an overnight stay.
- (11) Transient lodging means:
- (a) Hotel, motel and inn dwelling units that are used for temporary overnight human occupancy;
  - (b) Spaces used for parking recreational vehicles or erecting tents during periods of human occupancy; or
  - (c) Houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy.
- (12) Transient lodging intermediary means a person other than a transient lodging provider that facilitates the retail sale of transient lodging and charges for occupancy of the transient lodging.

**(13)** Transient lodging provider means a person that furnishes transient lodging.

**(14)** Transient lodging tax collector means a transient lodging provider or a transient lodging intermediary.

Unit of local government has the meaning given that term in ORS 190.003

**(15)** (Definition for ORS 190.003 to 190.130).

**(16)** Visitor information center means a building, or a portion of a building, the main purpose of which is to distribute or disseminate information to tourists. [Formerly 305.824; 2005 c.187 §1; 2013 c.610 §3]

Note: Sections 2 and 14, chapter 610, Oregon Laws 2013, provide:

Sec. 2. The Legislative Assembly declares that it is the purpose of the amendments to ORS 320.300 (Definitions for ORS 320.300 to 320.350), 320.305 (Rate and computation of tax), 320.310 (Records and statements), 320.315 (Due date and form of returns), 320.320 (Refunds), 320.325 (Amounts held in trust), 320.330 (Applicability of other provisions of tax law), 320.345 (Collector reimbursement charges), 320.347 (Alternative remittance of receipts from tax on camping and recreational vehicle spaces) and 320.350 (Tax moratorium) by sections 3 to 12 of this 2013 Act to enhance the administration and enforcement of existing law governing transient lodging taxes in this state. [2013 c.610 §2]

Sec. 14. Section 2 of this 2013 Act is repealed on January 2, 2023. [2013 c.610 §14]

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Chapter 320

## Notes of Decisions

Amusement device tax is privilege tax, and not property tax subject to limitations of section 11b, Article XI of Oregon Constitution. *Alien Enterprises, Inc. v. Dept. of Rev.*, 12 OTR 126 (1992)

## Related Statutes<sup>3</sup>

- 320.302  
Certain terms definable by rule
- 320.308  
Exemptions
- 377.841  
Roadside rest areas

- 805.274  
Distribution of moneys

<sup>1</sup> Legislative Counsel Committee, *CHAPTER 320—Miscellaneous Taxes*, [https://www.oregonlegislature.gov/bills\\_laws/lawsstatutes/2013ors320.html](https://www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ors320.html) (2013) (last accessed Apr. 27, 2014).

<sup>2</sup> Legislative Counsel Committee, *Annotations to the Oregon Revised Statutes, Cumulative Supplement - 2013, Chapter 320*, [https://www.oregonlegislature.gov/bills\\_laws/lawsstatutes/2013ano320.html](https://www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ano320.html) (2013) (last accessed Apr. 27, 2014).

<sup>3</sup> OregonLaws.org assembles these lists by analyzing references between Sections. Each listed item refers back to the current Section in its own text. The result reveals relationships in the code that may not have otherwise been apparent.

Currency Information

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## 2013 ORS § 320.350<sup>1</sup>

### Tax moratorium

- exceptions
- uses of revenues

- (1) A unit of local government that did not impose a local transient lodging tax on July 1, 2003, may not impose a local transient lodging tax on or after July 2, 2003, unless the imposition of the local transient lodging tax was approved on or before July 1, 2003.
- (2) A unit of local government that imposed a local transient lodging tax on July 1, 2003, may not increase the rate of the local transient lodging tax on or after July 2, 2003, to a rate that is greater than the rate in effect on July 1, 2003, unless the increase was approved on or before July 1, 2003.
- (3) A unit of local government that imposed a local transient lodging tax on July 1, 2003, may not decrease the percentage of total local transient lodging tax revenues that are actually expended to fund tourism promotion or tourism-related facilities on or after July 2, 2003. A unit of local government that agreed, on or before July 1, 2003, to increase the percentage of total local transient lodging tax revenues that are to be expended to fund tourism promotion or tourism-related facilities, must increase the percentage as agreed.
- (4) Notwithstanding subsections (1) and (2) of this section, a unit of local government that is financing debt with local transient lodging tax revenues on November 26, 2003, must continue to finance the debt until the retirement of the debt, including any refinancing of that debt. If the tax is not otherwise permitted under subsection (1) or (2) of this section, at the time of the debt retirement:
  - (a) The local transient lodging tax revenue that financed the debt shall be used as provided in subsection (5) of this section; or
  - (b) The unit of local government shall thereafter eliminate the new tax or increase in tax otherwise described in subsection (1) or (2) of this section.
- (5) Subsections (1) and (2) of this section do not apply to a new or increased local transient lodging tax if all of the net revenue from the new or increased tax, following reductions attributed to collection reimbursement charges, is used consistently with subsection (6) of this section to:
  - (a) Fund tourism promotion or tourism-related facilities;
  - (b) Fund city or county services; or

- (c) Finance or refinance the debt of tourism-related facilities and pay reasonable administrative costs incurred in financing or refinancing that debt, provided that:
- (A) The net revenue may be used for administrative costs only if the unit of local government provides a collection reimbursement charge; **and**
  - (B) Upon retirement of the debt, the unit of local government reduces the tax by the amount by which the tax was increased to finance or refinance the debt.
- (6) At least 70 percent of net revenue from a new or increased local transient lodging tax shall be used for the purposes described in subsection (5)(a) or (c) of this section. No more than 30 percent of net revenue from a new or increased local transient lodging tax may be used for the purpose described in subsection (5)(b) of this section.
- (7) (a)(A) A local transient lodging tax must be computed on the total retail price, including all charges other than taxes, paid by a person for occupancy of the transient lodging.
- (B) The total retail price paid by a person for occupancy of transient lodging that is part of a travel package may be determined by reasonable and verifiable standards from books and records kept in the ordinary course of the transient lodging tax collectors business.
- (b) The tax shall be collected by the transient lodging tax collector that receives the consideration rendered for occupancy of the transient lodging. [2003 c.818 §11; 2013 c.610 §10]

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## Chapter 320

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## Related Statutes<sup>3</sup>

- 320.300  
Definitions for ORS 320.300 to 320.350
- 320.302  
Certain terms definable by rule

- 320.308  
Exemptions

<sup>1</sup> Legislative Counsel Committee, *CHAPTER 320—Miscellaneous Taxes*, [https://www.oregonlegislature.gov/bills\\_laws/lawsstatutes/2013ors320.html](https://www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ors320.html) (2013) (last accessed Apr. 27, 2014).

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	<p><b>City of Albany</b>  Finance Policy  Policy #: F-12-11-001  Title: Transient Lodging Tax Policy</p>	
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## I. POLICY STATEMENT

The Transient Room Tax Task Force recommends that the City Council, by motion, adopt the Transient Lodging Tax (TLT) Policy and establish a TLT Advisory Committee.

The TLT Policy, when adopted by the City Council, establishes an initial methodology to allocate transient lodging tax dollars in compliance with ORS Sections 320.300 to 320.350 and Albany Municipal Code Chapter 3.14 and in consideration of existing and new programs. The allocation of TLT dollars shall be included in the proposed budget and considered by the Budget Committee and City Council through the existing budget approval process.

The TLT Policy also establishes a TLT Advisory Committee that will meet on a semiannual basis and may, from time to time, recommend changes in the allocation methodology or other provisions of the policy to the City Council.

## II. ADVISORY COMMITTEE

1. A seven-member TLT Advisory Committee is hereby formed. Representation on the committee will include: the Mayor and one other member of the Albany City Council, a representative of the local hotel/motel group, the Albany Visitors Association Director, the Albany Downtown Association Director, a Linn County Commissioner or designee, and the Albany Parks & Recreation Director.
2. The TLT Advisory Committee will meet every six months to review actual transient lodging tax revenues and any implications to the allocation methodology described in this policy and may recommend changes to the allocation methodology or this policy to the City Council.
3. All meetings of the TLT Advisory Committee shall be public meetings with proper notice, agendas, and minutes as required by ORS Sections 192.610-192.710.

## III. EXISTING PROGRAMS

Existing programs have traditionally received funding from TLT revenues and have partnered in promoting tourism and tourism-related activities. In addition to miscellaneous Personnel Services and Materials and Services, the existing programs include: Albany Downtown Association (ADA); Albany Visitors Association (AVA); Albany-Millersburg Economic Development Corporation (AMEDC); and Albany Airport Capital Reserve. The initial methodology of allocating TLT revenues provides that funding for existing programs may increase up to three (3) percent per year but only if TLT revenues are sufficient to provide for the increase. A reduction in TLT revenues may be offset from the reserve account but shall not be offset from any other City resource.

#### IV. NEW PROGRAMS

1. New programs have not traditionally received funding from TLT revenues but are programs that support and enhance existing events and future opportunities for tourism and tourism-related activities. They include: Collaborative Tourism Promotion; Albany Main Street Program Development; Northwest Art & Air Festival; Public Safety Reimbursement; Veterans' Day Parade/Public Works Reimbursement; Monteith House Museum Capital Reserve; and City Trolley Maintenance & Operations. The initial methodology of allocating TLT revenues provides that funding for these programs will increase or decrease depending on available TLT revenues. Available TLT revenues will be distributed among the new programs on a proportionate basis after existing programs and the reserve account are fully funded. Decreases in funding for new programs shall not be offset from any other City resources.
2. The purposes of the newly funded programs are established as follows:
  - a. Collaborative Tourism Promotion: This fund is jointly managed by the Albany Visitors Association, Albany Downtown Association, Linn County Fair & Expo, and the City of Albany Parks & Recreation Department. Funding requests may come from or through any of the four partners. Funding requests must be supported by a majority of the partners. Funds are used for modest matching grants for event start-up costs to outside agencies, new marketing campaigns, or expanded advertising for a new element of an existing event; travel expenses to submit proposals to host events, conferences, and trade shows. The funds shall not be used for wages or benefits.
  - b. Albany Main Street Program Development: Funds are used for the Albany Downtown Association's Main Street Program in the areas of design, promotions, economic development, and organization as defined by the National Main Street Program — a downtown marketing program, targeted business recruitment, interpretive historic signage, technical improvements for the website, computers and software, event development, a downtown maintenance program, seminars, speakers, and educational opportunities for downtown business owners.
  - c. Northwest Art & Air Festival: Funds are used for reimbursement to the Albany Parks & Recreation Department for expenditures not recovered from event sponsors.
  - d. Public Safety Reimbursement: Funds are used for reimbursement to the Albany Police and Fire Departments for personnel costs associated with support for community events.
  - e. Veterans' Day Parade/Public Works Reimbursement: Funds are used for continued funding for the parade at \$3,000 and future reimbursement to the Albany Public Works Department for costs associated with the parade and other events.
  - f. Monteith House Museum Capital Reserve: The Monteith Historical Society will use funds to make capital improvements to the Monteith House Museum for building maintenance, exhibit development, ADA improvements, preservation materials, and artifact acquisition. Ending balances will be carried forward from one budget year to the next.
  - g. City Trolley Maintenance & Operations: Funds are used for ongoing maintenance, operations, and capital needs in support of tourism-related events of the Albany Visitors' Association, Albany Downtown Association, Linn County Fair and Expo, and Albany Parks & Recreation Department.

**V. GUIDELINES FOR RESERVE ACCOUNT**

The reserve account is intended to smooth the impacts of unanticipated swings in TLT revenues upon existing programs and, thereby, enable the existing programs to better develop strategies for promoting tourism and tourism-related activities. The reserve account shall be maintained according to the following guidelines:

1. A reserve account will be established and maintained at a target balance of \$100,000. The reserve account will only be used to offset actual fluctuations in TLT revenues and is not a contingency account for unforeseen changes in individual activities.
2. Decreased revenues for more than one year will be reviewed by the TLT Advisory Committee before the next budget cycle in order to establish a plan to replenish the reserve account.
3. Increased revenues will be directed first to existing programs, secondly to the reserve account, and thirdly to new programs on a proportionate basis.

Supersedes:	Created/Amended by/date: April 27, 2011	Effective Date: April 27, 2011
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FUND 211: Economic Development  
 DEPT 11: City Manager/ City Council  
 PROG 1101: Economic Development Activities

City of Albany, Oregon  
 Revenue/Expenditure Report

Attachment D  
 Print Date: 02/29/2016  
 Period: 15 - JUNE ADJUSTED  
 100.00% of Fiscal Year: 2016

ACCT# DESCRIPTION	Current Budget	Current Month	Year to date	Budget Balance	% Used
<b>General Revenues</b>					
40105 Transient Room Tax	942,000	-	674,654.55	267,345.45	72%
40106 TLT - Online Travel Companies	-	-	69,618.29	(69,618.29)	-%
48010 Interest	700	-	1,539.34	(839.34)	220%
<b>Total General Revenues</b>	<b>942,700</b>	<b>-</b>	<b>745,812.18</b>	<b>196,887.82</b>	<b>79%</b>
<b>Transfers In</b>					
49025 From CARA Program	166,000	-	86,466.64	79,533.36	52%
<b>Total Transfers In</b>	<b>166,000</b>	<b>-</b>	<b>86,466.64</b>	<b>79,533.36</b>	<b>52%</b>
<b>Beginning Balance</b>					
49905 Beginning Balance	348,400	-	364,234.90	(15,834.90)	105%
<b>Total Beginning Balance</b>	<b>348,400</b>	<b>-</b>	<b>364,234.90</b>	<b>(15,834.90)</b>	<b>105%</b>
<b>TOTAL REVENUES</b>	<b>1,457,100</b>	<b>-</b>	<b>1,196,513.72</b>	<b>260,586.28</b>	<b>82%</b>
<b>Personnel Services</b>					
51001 Wages & Salaries	98,900	-	65,328.00	33,572.00	66%
52001 Temporary Employees	60,000	-	25,770.08	34,229.92	43%
56001 Employer Paid Benefits	68,700	-	44,085.48	24,614.52	64%
<b>Total Personnel Services</b>	<b>227,600</b>	<b>-</b>	<b>135,183.56</b>	<b>92,416.44</b>	<b>59%</b>
<b>Materials &amp; Services</b>					
60127 Linn Co Expo Marketing Contractor	-	-	28,347.50	(28,347.50)	-%
60211 Insurance & Bonds	1,600	-	1,688.65	(88.65)	106%
60304 Albany Downtown Association	44,600	-	44,600.00	-	100%
60310 Albany Visitors Association	370,400	-	277,799.00	92,601.00	75%
60311 AMEDC	49,700	-	37,275.00	12,425.00	75%
61006 Advertising & Publications	300	-	-	300.00	-%
61010 Duplication & Fax	1,700	-	821.30	878.70	48%
61011 Education & Training	3,800	-	504.69	3,295.31	13%
61024 Materials & Supplies	1,100	-	797.32	302.68	72%
61026 Meetings & Conferences	2,000	-	1,110.33	889.67	56%
61027 Memberships & Dues	1,000	-	-	1,000.00	-%
61028 Minor Equipment	500	-	500.00	-	100%
61030 Personal Auto Reimbursement	1,000	-	157.66	842.34	16%
61032 Postage & Shipping	100	-	-	100.00	-%
61033 Printing & Binding	600	-	23.50	576.50	4%
61034 Professional Publications	100	-	24.95	75.05	25%
61305 City Events	1,000	-	-	1,000.00	-%
61307 Collaborative Tourism Promotion	49,400	-	-	49,400.00	-%
61308 Albany Main St Prog Development	49,400	-	14,949.75	34,450.25	30%
61309 Veterans' Day Parade	3,000	-	3,000.00	-	100%
63009 Telephone	100	-	32.49	67.51	32%
66010 Central Service Charges	29,100	-	19,400.00	9,700.00	67%
66013 GIS System Charges	5,400	-	3,600.00	1,800.00	67%
66014 Information Technology Services	6,900	-	4,600.00	2,300.00	67%
66015 IT Equipment Replacement	2,200	-	1,466.64	733.36	67%
66511 Flexible Spending Admin Fees	100	-	15.00	85.00	15%
69020 Reserve: Economic Development	100,000	-	-	100,000.00	-%
<b>Total Materials &amp; Services</b>	<b>725,100</b>	<b>-</b>	<b>440,713.78</b>	<b>284,386.22</b>	<b>61%</b>
<b>Transfers Out</b>					
91205 To Capital Replacement	193,700	-	129,133.36	64,566.64	67%
91268 To Fire - TLT	24,600	-	16,400.00	8,200.00	67%
91270 To Police - TLT	24,600	-	16,400.00	8,200.00	67%
91271 To Airport - TLT	69,600	-	46,400.00	23,200.00	67%
91272 To NWAA - TLT	152,100	-	101,400.00	50,700.00	67%
91273 To Monteith House - TLT	12,400	-	8,266.64	4,133.36	67%
91274 To Trolley - TLT	19,700	-	13,133.36	6,566.64	67%
91275 To PW Streets - TLT	2,700	-	1,800.00	900.00	67%

FUND 211: Economic Development  
DEPT 11: City Manager/ City Council  
PROG 1101: Economic Development Activities

City of Albany, Oregon

Revenue/Expenditure Report

Print Date: 02/29/2016  
Period: 15 - JUNE ADJUSTED  
100.00% of Fiscal Year: 2016

ACCT# DESCRIPTION	Current Budget	Current Month	Year to date	Budget Balance	% Used
<b>Transfers Out</b>					
91902 To: Target Utilities	5,000	-	3,333.36	1,666.64	67%
Total Transfers Out	504,400	-	336,266.72	168,133.28	67%
<b>TOTAL EXPENDITURES</b>	<b>1,457,100</b>	-	<b>912,164.06</b>	<b>544,935.94</b>	<b>63%</b>
<b>REVENUES LESS EXPENDITURES</b>	-	-	<b>284,349.66</b>		

## Transient Lodging Tax

	2006/2007	2007/2008	2008/2009	2009/2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016*	One Year \$ Chg	One Year % Chg
June	66,142.84	70,216.51	77,409.60	58,856.38	65,109.51	74,791.39	83,725.00	83,604.98	96,785.47	143,848.82	47,063.35	48.63%
July	73,548.95	78,553.01	76,614.68	64,479.48	63,246.19	68,645.45	68,809.21	82,744.49	96,618.04	111,876.15	15,258.11	15.79%
August	75,619.26	80,760.78	81,479.90	59,170.75	65,888.74	68,557.53	78,856.74	89,406.86	110,011.44	114,332.83	4,321.39	3.93%
September	61,784.17	68,404.81	57,316.21	55,144.86	52,909.43	65,653.56	69,016.77	74,469.33	83,164.03	97,861.83	14,697.80	17.67%
October	55,743.35	55,984.61	50,236.39	47,457.56	60,510.56	55,498.43	61,645.95	64,312.96	72,286.97	76,125.15	3,838.18	5.31%
November	51,637.13	59,569.38	53,527.53	42,575.49	50,839.59	57,134.31	60,753.30	62,534.47	74,514.85	79,613.15	5,098.30	6.84%
December	46,216.20	42,548.89	37,208.57	34,261.55	39,871.09	35,423.51	34,911.37	39,599.78	44,486.10	53,932.72	9,446.62	21.23%
January	42,348.61	45,005.69	37,649.54	38,047.53	41,075.93	45,659.69	42,724.35	44,922.02	55,903.92	58,919.86	3,015.94	5.39%
February	48,646.66	53,562.58	42,447.53	40,897.63	51,168.23	55,389.50	51,318.07	61,806.67	68,662.88			
March	59,597.39	62,935.55	51,651.28	53,023.44	47,934.48	63,119.11	68,891.63	63,409.76	79,375.19			
April	63,596.49	65,170.85	48,414.39	55,804.79	57,095.23	51,769.12	67,720.46	57,265.44	71,521.12			
May	56,585.04	61,392.73	57,215.67	57,646.79	51,975.19	56,748.69	50,626.32	79,011.81	88,025.19			
<b>Total</b>	<b>701,466.09</b>	<b>744,105.39</b>	<b>671,171.29</b>	<b>607,366.25</b>	<b>647,624.17</b>	<b>698,390.29</b>	<b>738,999.17</b>	<b>803,088.57</b>	<b>941,355.20</b>	<b>736,510.51</b>	<b>102,739.69</b>	
<b>Yr/Yr Chg</b>		6.08%	-9.80%	-9.51%	6.63%	7.84%	5.81%	8.67%	17.22%			

\*June 2015 includes \$32,146.28 in back payments from online travel companies (OTCs).

## Rate History

01/26/1978	5%
10/01/1985	6%
09/26/1986	6% less admin fee of 5%
07/01/1994	8% less admin fee of 5%
07/01/1999	9% less admin fee of 5%