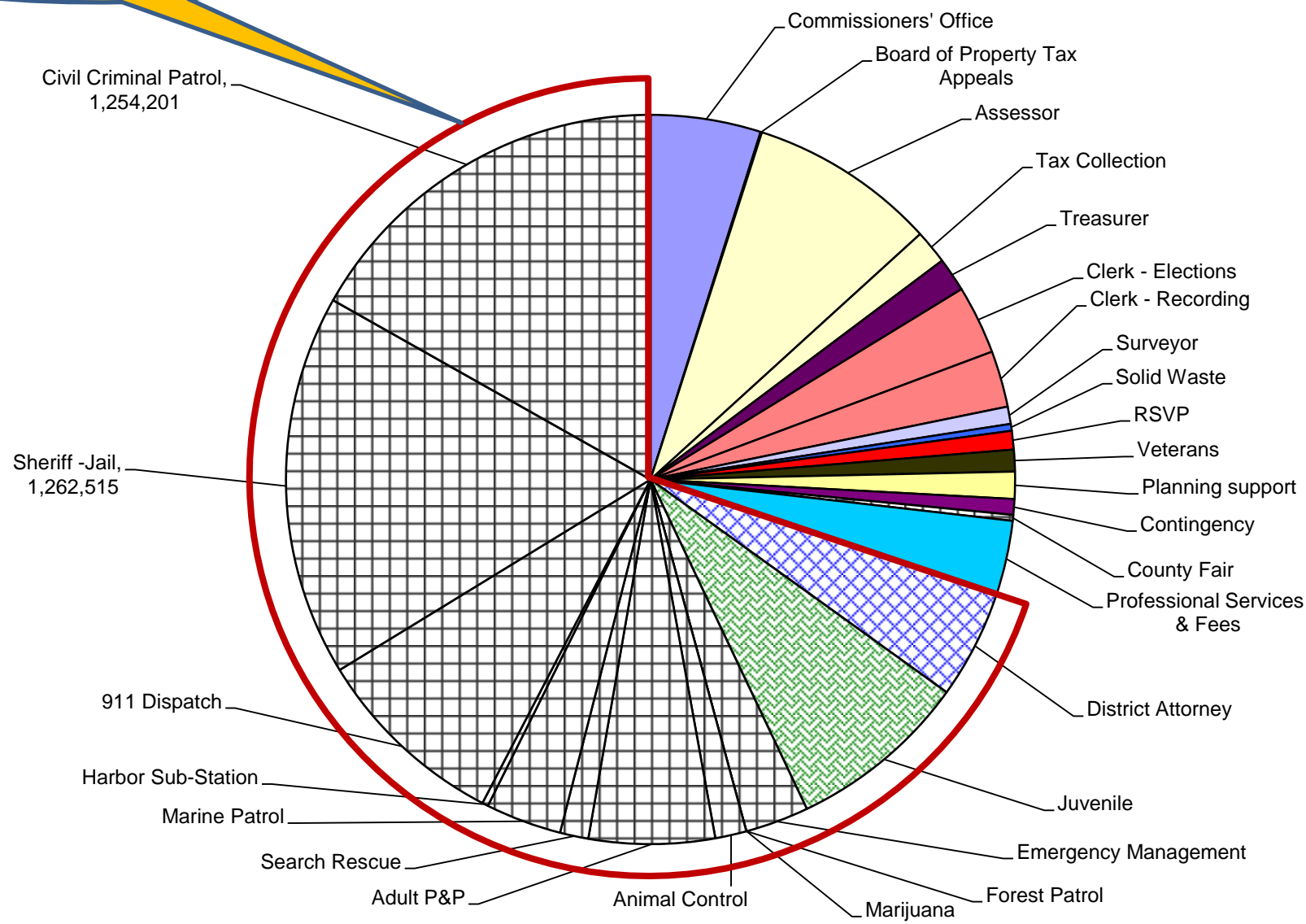


Curry County 2.1 Budget  
Draft

Department	Elected	# FTE	Cost to GF
BOC	3-EO	.85-fte	330,454
Clerk-Elections/Recording	1-EO	2.85-fte	209,853
Treasurer	1-EO		109,110
Assessor, Tax & GIS	1-EO	6.2-fte	340,278
Tax Collection			28,000
DA, Victims Assist.	1-EO	2-fte	188,068
Surveyor	1-EO		10,613
Sheriff	1-EO		103,271
Patrol/Civil		2-fte	-
Marine & Forest Patrol		2-fte	-
Parole & Probation		6-fte	-
Juvenile		5.6-fte	331,779
Emergency Services		1-fte	49,183
<b>Admin Services costs are not included in the above numbers.</b>			
County Counsel		.3 + .9-fte	74,657
Information Technology		1.5-fte	26,200
Telecom		0.3-fte	73,200
Accounting		1-fte	63,363
Payroll		1-fte	30,737
Occupancy -space utilities minor maint		1.5-fte	89,062
Bldg Repair & Const		.5-fte	66,614
Economic Development		1.25-fte	-
Insurance			60,000
<b>Total</b>			<b>2,184,442</b>

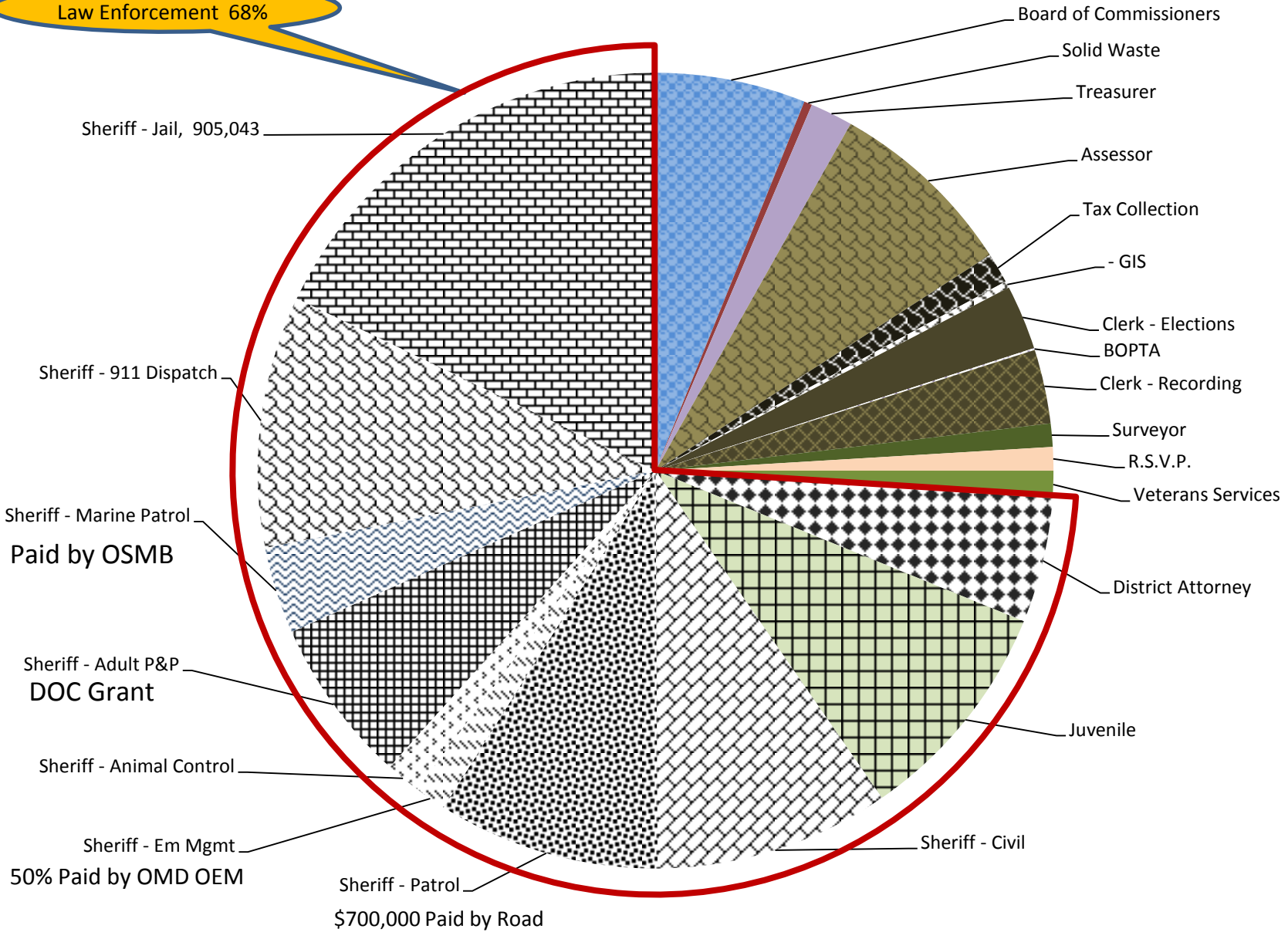
# 2012/13 General Fund Expenditure Budget

Law Enforcement 64%

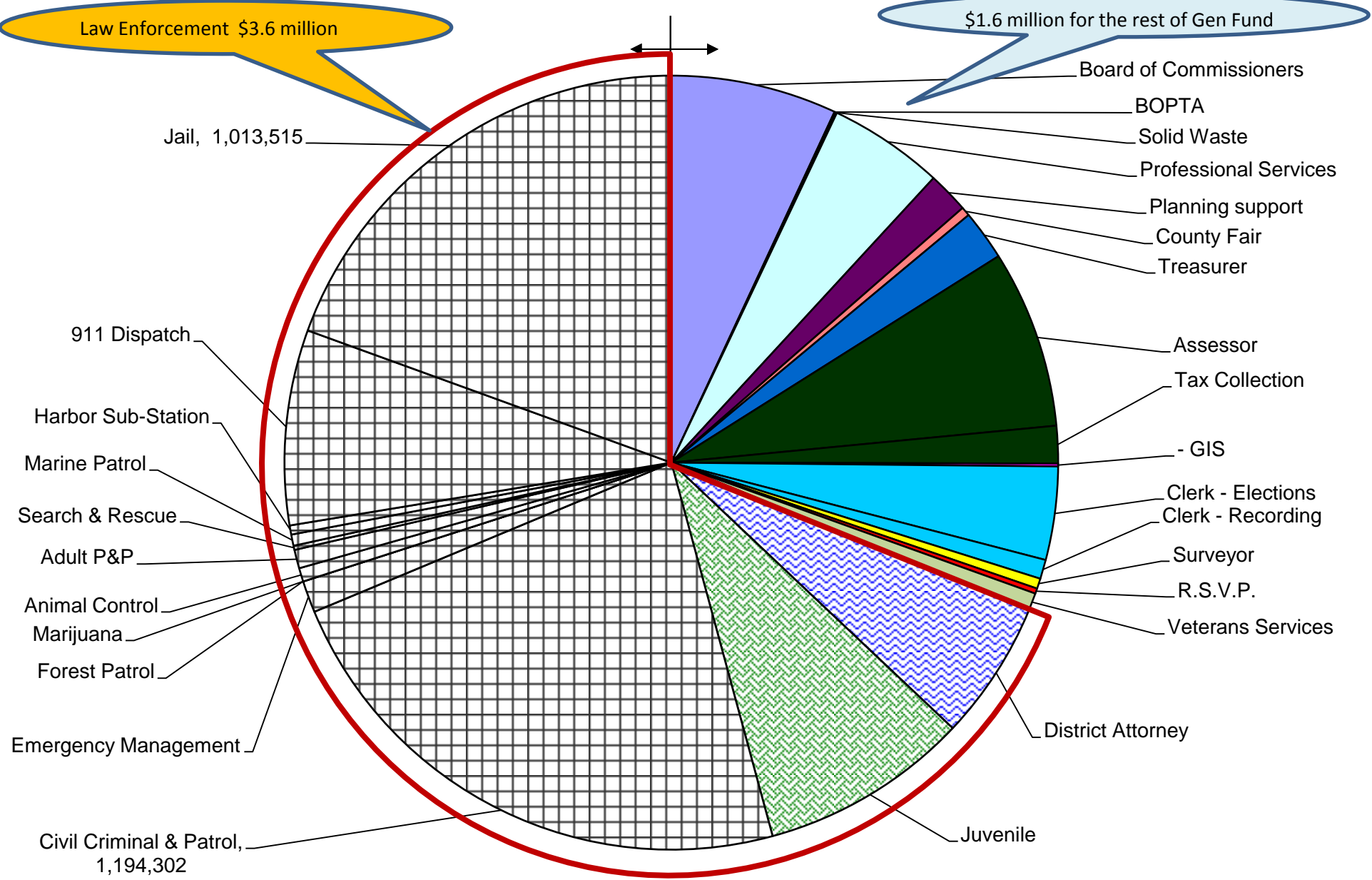


# General Fund Personal Services

Law Enforcement 68%



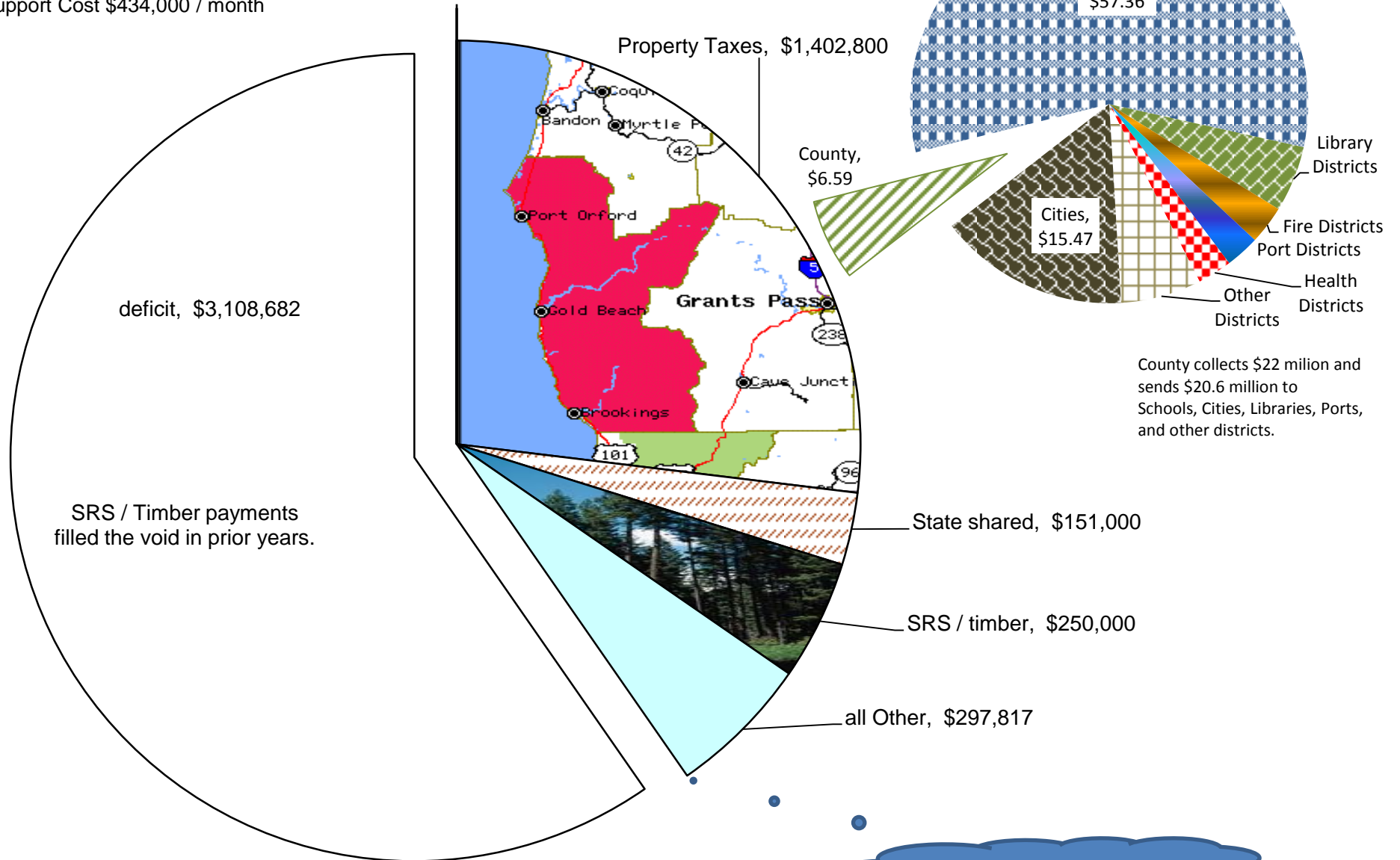
# General Fund Support Requirements 2012/13



Total Discretionary Revenue  
New \$2,101,617

Support Cost \$434,000 / month

### 2013/14 General Fund Discretionary Revenue



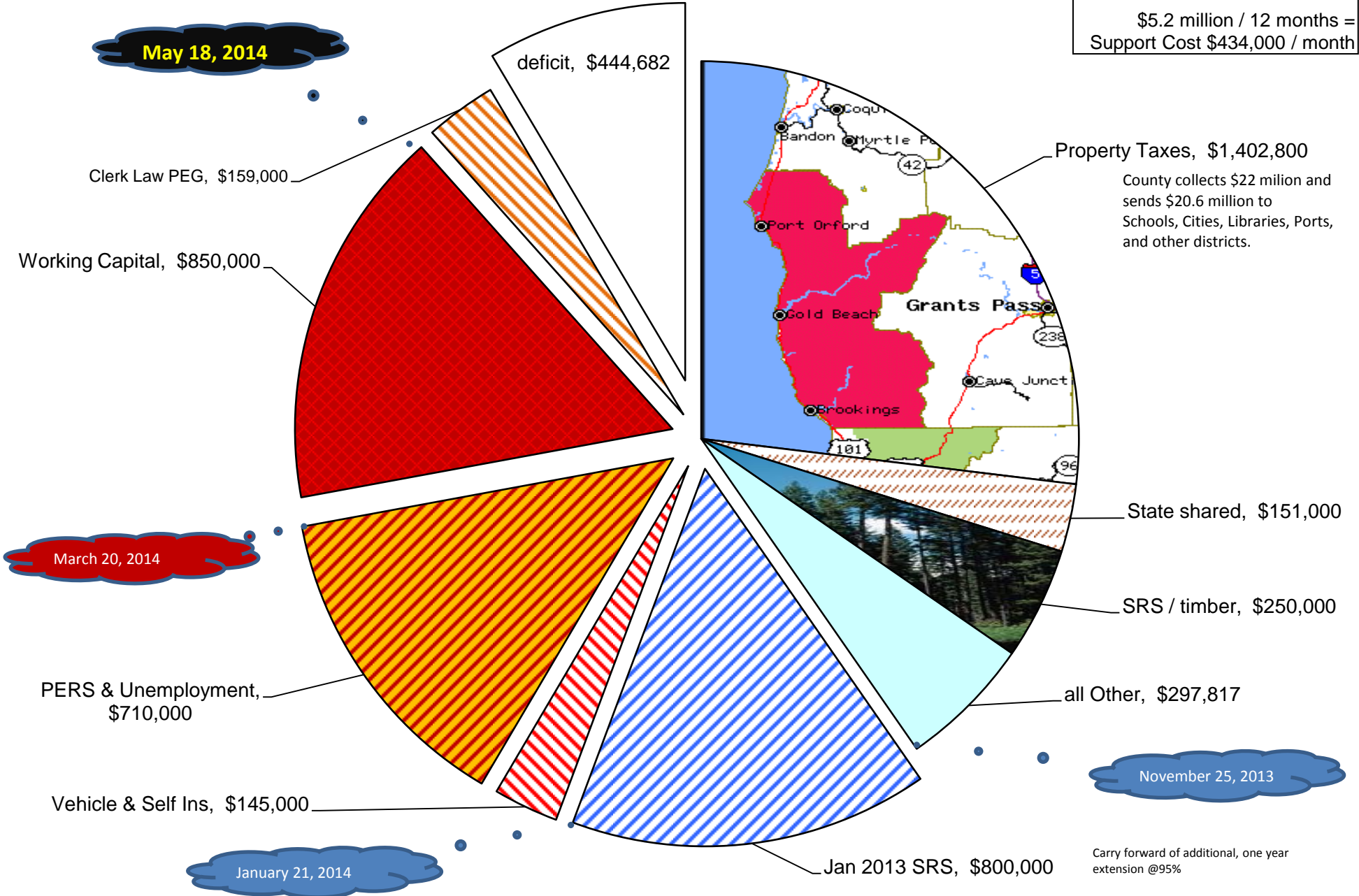
November 25, 2013

**Burn Down the County - use Everything**

**2013/14 General Fund Discretionary Revenue**

Total Discretionary Revenue  
New \$2,101,617

\$5.2 million / 12 months =  
Support Cost \$434,000 / month





- County SRS payment in 2006 \$3.9 million
- County budget has been trimmed, no reserve budget
- Expected to be approximately \$3.121 million short in FY 2013-14

Will Development Replace Secure Rural Schools (SRS) Payments?



- How many new \$300,000 RMV homes will it take to generate \$3.121 million?
- $\$300,000 \times .8216 \text{ CPR} = \$246,500 \text{ AV}$
- $\$246,500 \times \$0.5996 / 1000 = \$148 \text{ Tax}$

$$\$3,121,000 / 148 = 21,087 \text{ New Homes}$$

Curry County Property  
Tax Rate =  $\$0.5996 / \$1000 \text{ AV}$

Curry County currently has approximately 11,000 homes with average RMV \$196,000 / average AV \$146,550



- $\$2,000,000 \times .7405 \text{ CPR}$   
=  $\$1,481,000 \text{ AV}$
- $\$1,481,000 \times \$0.5996/1000$   
=  $\$890 \text{ tax}$

$$\$3,121,000 / 890 = 3,507 \text{ New McDonald's}$$

Number of New \$2,000,000 RMV  
McDonalds Restaurants to Generate  
\$3.121 Million

Curry County currently has one McDonalds Restaurant with value less than \$1.5 million.



- $\$100,000,000 \times .7405 \text{ CPR}$   
 $= \$74,050,000 \text{ AV}$

- $\$74,050,000 \times \$0.5996/1000$   
 $= \$44,400 \text{ Tax}$

$\$3,121,000/44,400 = 70 \text{ New } \$100 \text{ Million Golf Resorts}$

Number of New \$100,000,000 RMV  
Golf Resorts Required to generate  
\$3.121 Million

Curry County currently has two Golf Courses with values less than \$10 million.

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
IN AND FOR THE COUNTY OF CURRY, OREGON

In the Matter of an Order )  
Directing that an Election be )  
Conducted on May 21, 2013, ) ORDER NO. 13839  
Relating to a Five Year Local )  
Option Tax for Law )  
Enforcement Purposes )

WHEREAS, the Board of Curry County Commissioners (Board) has determined that a five year levy should be submitted to the qualified voters of the County as established by Section 11, Article XI of the Oregon Constitution in order to permit the operation of the Curry County Sheriff's Office, District Attorney's Office, and Juvenile Department (law enforcement services); and

WHEREAS, the Board considers additional funding to maintain law enforcement services as necessary and in the public interest; and

WHEREAS, without additional funding, the County's proposed discretionary resources budget of \$2.1 million will not be able to sustain law enforcement services; and

WHEREAS, the Board has determined that a split levy with \$1.84 per \$1,000 of assessed value levied within the incorporated cities of Brookings, Gold Beach and Port Orford (urban), and \$1.97 per \$1,000 of assessed value in the remaining unincorporated (rural) areas of Curry County, Oregon, is necessary to maintain law enforcement services; and

WHEREAS, it is necessary to submit the question authorizing a five year split rate levy to the registered voters of Curry County, Oregon.

NOW, THEREFORE, THE BOARD OF CURRY COUNTY COMMISSIONERS HEREBY ORDERS AS FOLLOWS:

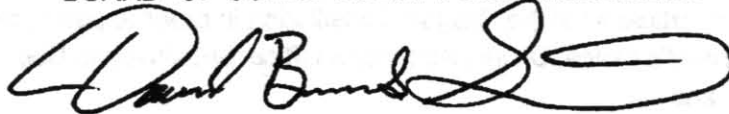
- 1) An election shall be held on Tuesday, May 21, 2013, to establish a five year local option tax in the amount of \$1.84 per \$1,000 of assessed value levied within the incorporated cities of Brookings, Gold Beach, and Port Orford (urban), and \$1.97 per \$1,000 of assessed value in the remaining unincorporated (rural) areas of Curry County, Oregon. This is estimated to raise \$4,524,962 in 2013-2014, \$4,660,711 in 2014-2015,

\$4,800,532 in 2015-2016, \$4,944,548 in 2016-2017, and \$5,092,885 in 2017-2018. The funding would be used to provide for law enforcement services to include the Curry County Sheriff's Office, the Curry County District Attorney's Office and the Curry County Juvenile Department.

- 2) A proposed county measure for an election on May 21, 2013, in compliance with ORS 280.070 and ORS 280.075 is attached to, and made part of this order.
- 3) The Chair of the Board of Curry County Commissioners is authorized to sign such forms and documents as are necessary to place this measure on the May 21, 2013, election ballot.
- 4) This order delegates to the County Clerk the authority to publish Notice of Receipt of Ballot Title. After the review period is complete, the Chair of the Board of Commissioners will file a SEL 801 with the County Clerk, and a County Measure Number will be assigned.

DATED this 13<sup>th</sup> day of February, 2013.

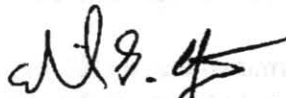
BOARD OF CURRY COUNTY COMMISSIONERS



David Brock Smith, Chair

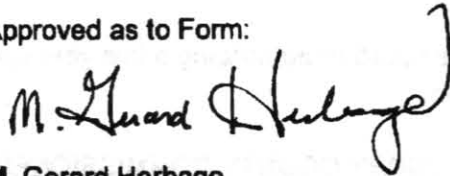
Opposed

Susan Brown, Vice Chair



David G. Itzen, Commissioner

Approved as to Form:



M. Gerard Herbage  
Curry County Legal Counsel

## County Law Enforcement Five Year Split Rate Operating Levy

**Question: Shall Curry County Levy \$1.84 City and \$1.97 Rural per \$1,000 assessed value for law-enforcement for five years beginning 2013-2014?**

This measure may cause property taxes to increase more than three percent.

### **Summary:**

Curry County's proposed discretionary resource budget of \$2.1 million will not sustain County Law Enforcement Services.

This proposed 5 year local option tax provides funding for:

Dispatch, 911, Jail Operations, Criminal Investigations, Crime Prevention, Search & Rescue, Marine Patrol, Civil Process, Juvenile Detention Services, Drug Enforcement, Prevention and Education, Traffic Safety, School Resource Programs, Sheriff Patrols, Adult Parole and Probation, Wild Land Fire and Tsunami Evacuations, Emergency Services, Juvenile Probation, Adult and Juvenile Prosecution, Child Advocacy, Victims Assistance.

This measure proposes split rates. While the above law enforcement services benefit all residents, the taxpayers in Brookings, Gold Beach and Port Orford will pay a lower rate because cities fund police departments.

This proposed local option tax, dedicated to Curry County Law Enforcement Services, is estimated to raise \$4,524,962 in 2013-2014, \$4,660,711 in 2014-2015, \$4,800,532 in 2015-2016, \$4,944,548 in 2016-2017, and \$5,092,885 in 2017-2018.

The Board of Commissioners will reduce this tax in any year in which Federal Safety Net Related Payments are received.

BROOKINGS-HARBOR CHAMBER OF COMMERCE  
POSITION ON A PROPOSED SALES TAX IN CURRY COUNTY

The Mission Statement of the Brookings-Harbor Chamber of Commerce states:

*"The Brookings-Harbor Chamber of Commerce seeks to help create and maintain a viable economy that provides all citizens with a high quality of life."*

There are a number of major elements of this statement:

Business Growth and Economic development is vital for our area. Attracting solid new business is a major part of this effort.

Relocation of new residents to our area is an important part of healthy growth and stability.

Infrastructure maintenance and enhancement is part of attracting both new residents and businesses.

Tourism is a very significant part of our economic well being and a major effort of the Chamber on behalf of all.

Working closely with all levels of government and supporting efforts to address the above items is a cornerstone of the Chambers history and efforts.

The issue of a Sales Tax, however, is not an issue that the Chamber can support. We have received comments from potential new residents and businesses, as well as tourists, who are concerned about such a tax. Their responses are strongly negative and make Curry County less attractive to their consideration of visiting, relocating or doing business.

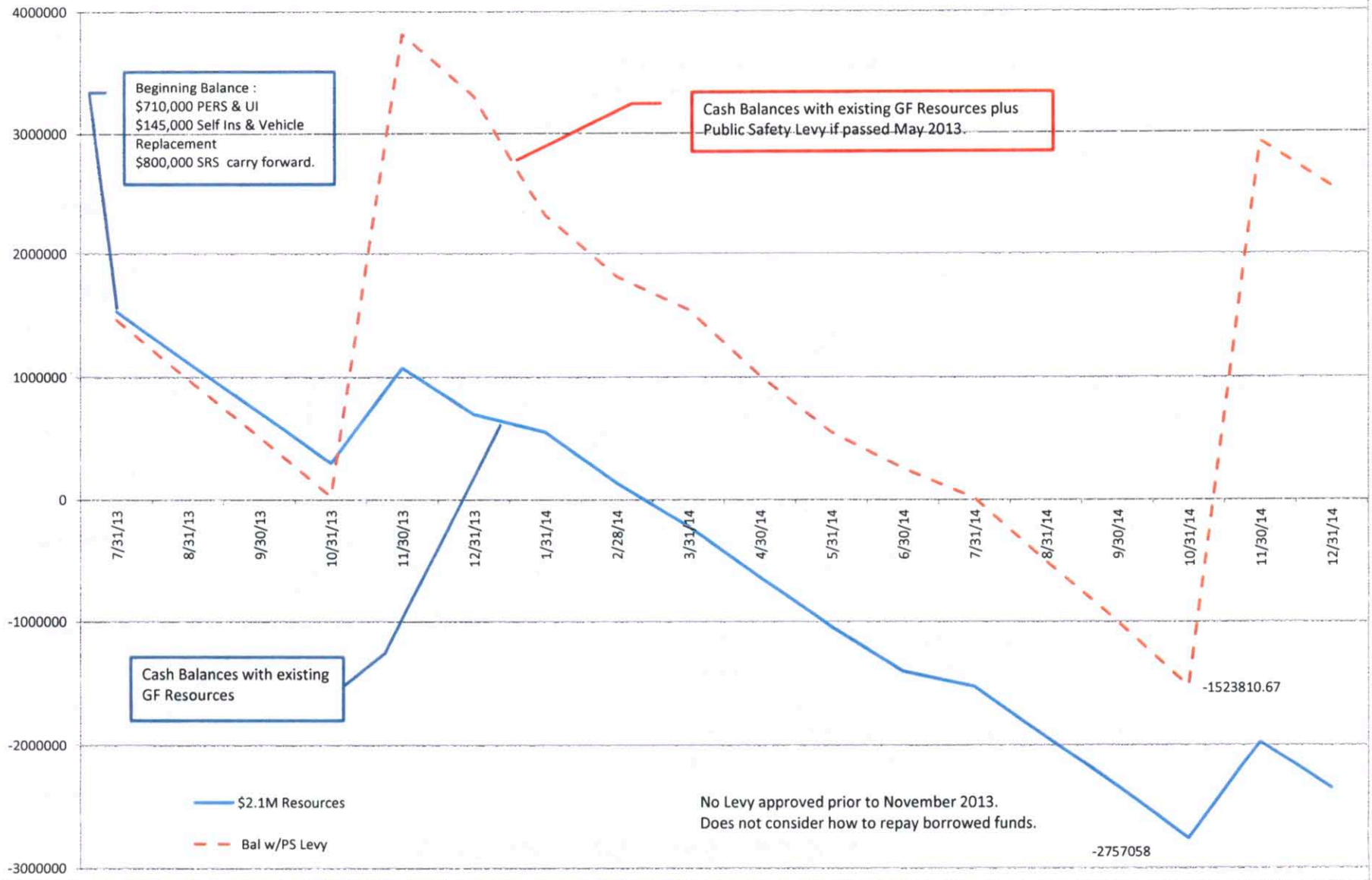
The Chamber's belief is that the best course of action for our area's long term viability is a ballot measure for either a temporary or permanent increase in the County Property Tax coupled with a vigorous plan of action from all levels of government for more permanent solutions to the County's fiscal dilemma.

The history of prior votes on the sales tax proposals, and the dialogue to try to convince the voters, will generate negative regional and statewide press, further damaging our County's reputation as a desirable place to live, play and work.

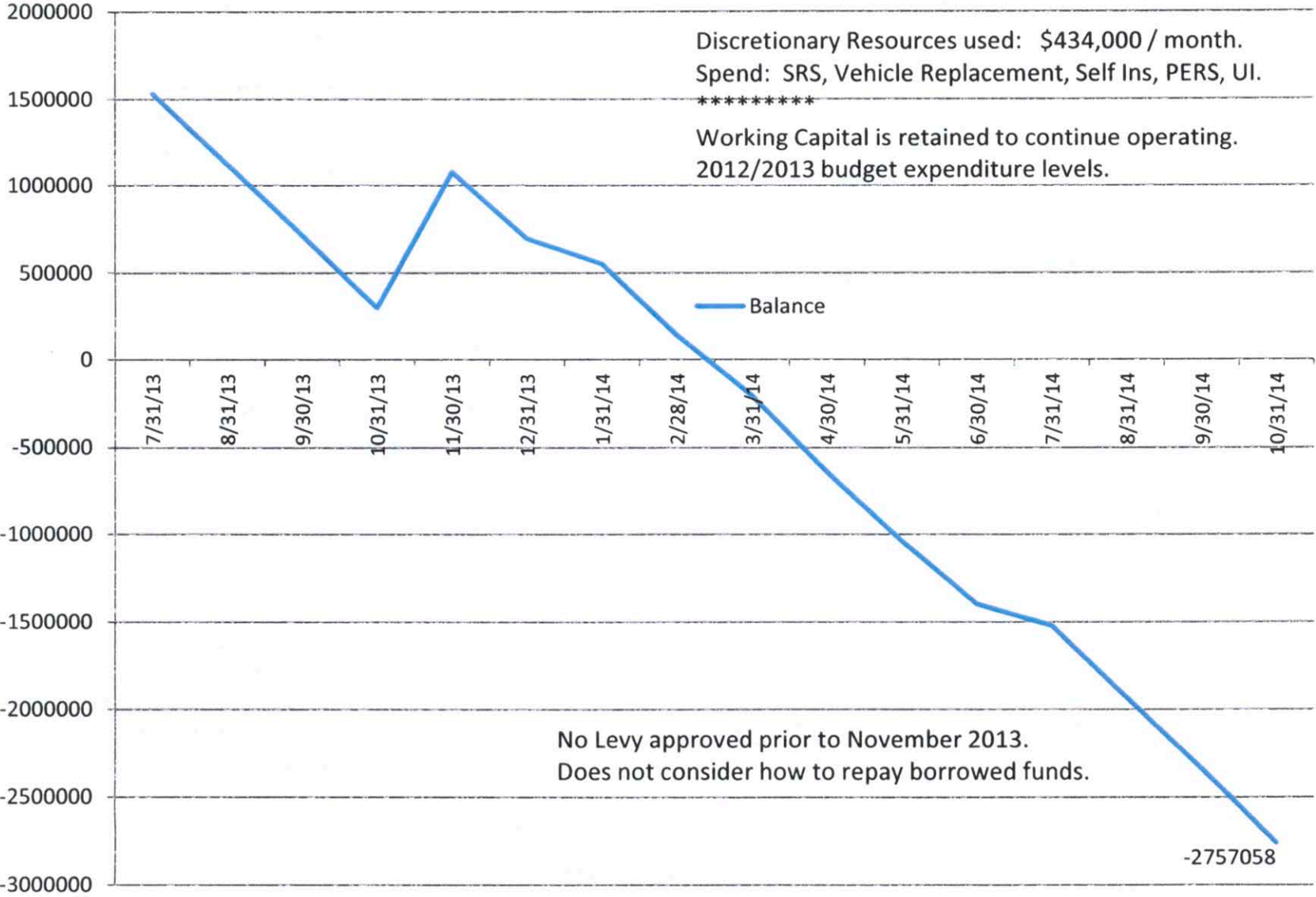
### **SUMMARY STATEMENT**

The Brookings-Harbor Chamber of Commerce believes that the Sales Tax Proposal will result in a negative perception of Curry County that will not accomplish the hoped for results and will have a negative impact on the full spectrum of the County's economy. Therefore, the Board of Directors opposes a Curry County Sales Tax.

### General Fund Cash Balance

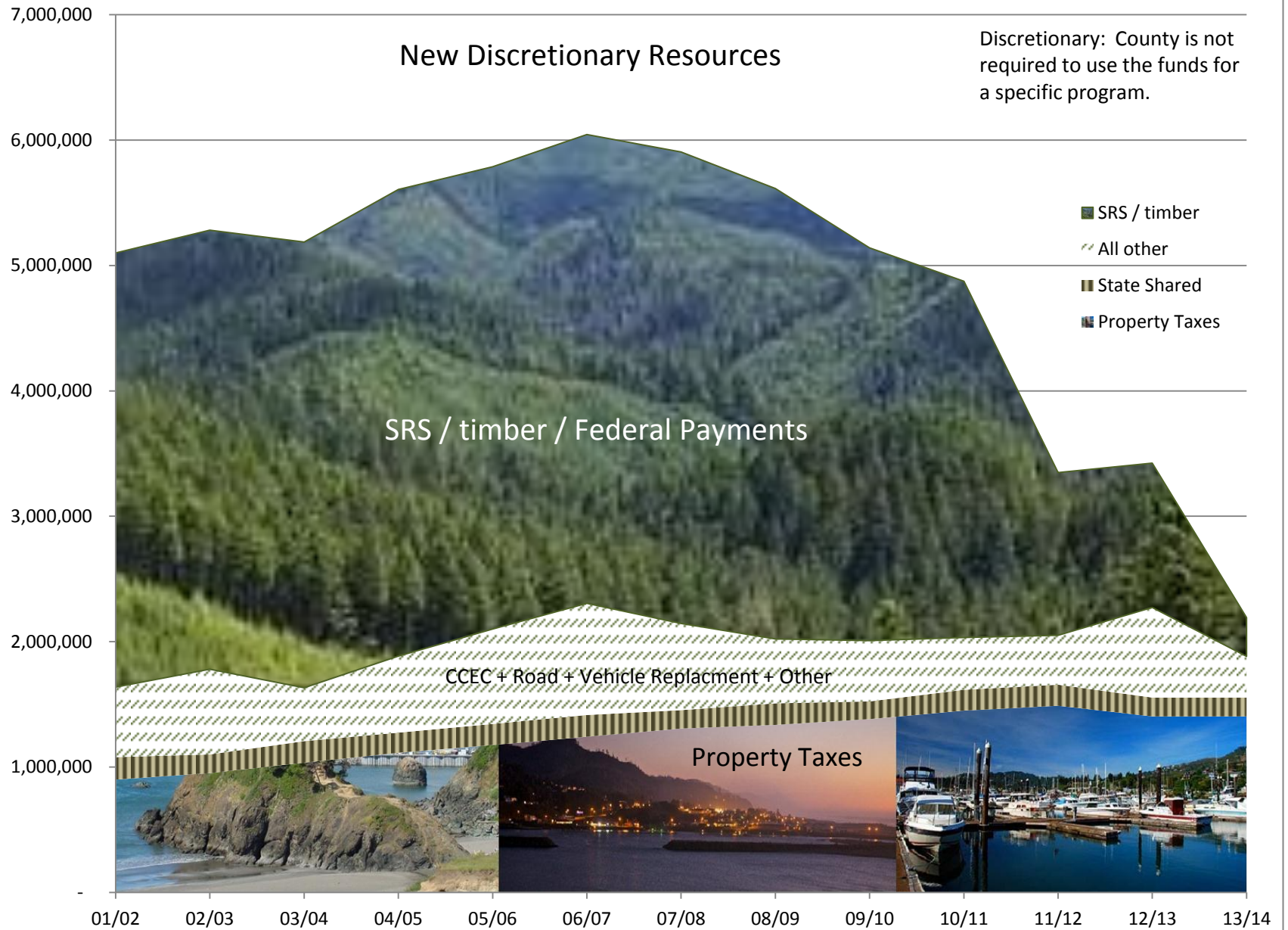


# General Fund Cash Balance



# New Discretionary Resources

Discretionary: County is not required to use the funds for a specific program.



SRS / timber / Federal Payments

CCEC + Road + Vehicle Replacment + Other

Property Taxes



**Curry County  
Board of Commissioners**

George Rhodes, *Chair*  
David G. Itzen, *Vice Chair*  
Bill Waddle, *Commissioner*

94235 Moore Street/P.O. Box 746  
Gold Beach, OR 97444  
541-247-3296, 541-247-2718 Fax  
800-243-1996 [www.co.curry.or.us](http://www.co.curry.or.us)

September 7, 2011

Governor Kitzhaber  
160 State Capitol  
900 Court Street  
Salem, Oregon 97301-4047

Dear Governor Kitzhaber:

Curry County is rapidly approaching a state of fiscal distress. There is an immediate possibility that Curry County will not be able to provide a minimum level of public safety services and state mandated services. We estimate that without full reauthorization of federal Secure Rural Schools ("SRS") funding to 2006 levels, Curry County will have a \$362,603 deficit for the 2012-2013 fiscal year and a \$3,120,898 deficit for the 2013-2014 fiscal year. Any emergency in Curry County will result in larger deficits occurring earlier than projected.

We are working to resolve this impending economic crisis. To save money in the current fiscal year, we cut our existing departments to the bare minimum. Any further downsizing will result in dysfunctional county services. Such a decision would affect other local government services because Curry County would not be able to adequately assess, collect and process tax payments.

We support a property tax increase. If the voters approved a tax rate increase to \$1.99 per \$1,000 the County could sustain our current minimum level of services without SRS funding. County citizens voted against the last attempt to increase property taxes by a 3:1 margin. We want to change this result for the next initiative. Accordingly, we are informing voters about the county's fiscal situation and the importance of increasing revenue streams. We also are in the process of identifying other long-term funding solutions, including economic development, stewardship programs on federal lands and borrowing funds.

If the voters do not approve a tax increase and Curry County cannot find another solution to its economic situation, we will have no choice but to seek a declaration of a public safety emergency and eliminate most state mandated services.

The dire financial situation of Curry County and other O&C counties should be a top priority during the February special legislative session. Please let us know what we can do to assist your office and the legislature.

Thank you for your time and assistance.

Sincerely,

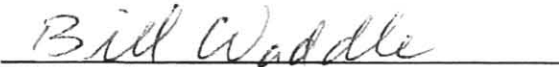
Curry County Board of Commissioners



George Rhodes, Chair



David Itzen, Vice Chair



Bill Waddle, Commissioner

cc:

U.S. Senator Jeffery A. Merkley

U.S. Senator Ron Wyden

U.S. Representative Peter A. DeFazio

State Senator Jeff Kruse

State Representative Wayne Krieger



JOHN A. KITZHABER, MD  
Governor

October 20, 2011

Curry Board of County Commissioners  
P.O. Box 746  
Gold Beach, OR 97444

Gentlemen:

Thank you for your letter of September 7 that outlined the developing financial crisis in Curry County. I appreciate that the failure of Congress to reauthorize the Secure Rural Schools Act would place Curry County and a number of other Oregon counties in a dire fiscal position. The ramp-down in federal payments over the past several years already has put a number of Oregon counties under severe fiscal stress.

As you know, I am committed to the ongoing effort to obtain reauthorization of the Secure Rural Schools Act, which is designed to compensate counties for the loss of revenue resulting from the retention of large areas in federal ownership in certain parts of the country. We are working with the Oregon delegation both to support reauthorization, and to find a long-term solution for management of the O&C lands. I am working with the delegation toward a unified position on the management of O&C lands that will provide more revenue from those lands while maintaining important environmental values.

I traveled to Washington D.C. recently to meet with our delegation and believe that, while a very difficult situation remains, important progress is being made. Senator Wyden has secured an agreement on the Senate side that would continue the Secure Rural Schools program at the 2011 level, with a 5% per year reduction over five years. We must all continue to work together to ensure the program is extended.

I also appreciate the Curry County Board of Commissioners' assessment of the county's financial condition. Keeping me and our other coalition members apprised of the effects and scale of the financial liability that discontinuation would bring is very important in communicating the catastrophic results of an inadequate congressional response.

However, as you pointed out in your letter, the low tax rates that some counties have enjoyed during times of federal payments will need to be raised if those payments are terminated. In particular, Curry County has a tax rate that is much lower than other counties that receive county payments. In any scenario, providing an adequate level of service to the public in Curry County will require re-examination of this tax rate going forward.

While we work for reauthorization and other congressional action, we also need to prepare for the very real possibility that Congress will fail to act on this matter. As you know the state budget has taken a major blow from the great recession. Our most recent forecast indicates we may have even less revenue than we had anticipated for this biennium.

Therefore, as we work to maintain basic services in Oregon, we must also change our systems to operate more effectively and efficiently. The bottom line is Oregon's financial condition is very constrained, and we must change the way we do business to deal with the shortfall in revenue

I recognize that increased efficiencies and prioritization will not resolve the fiscal challenges that Curry County and certain other counties will face if federal forest payments terminate at the end of this federal fiscal year. We must begin to inform citizens of the possibility that certain essential public services will no longer be provided at even minimally adequate levels in certain counties.

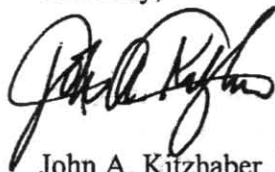
The Oregon legislature also is aware of these issues, and has appointed a legislative task force to work with my staff and local government to improve our preparedness. I am convening a team immediately to work with the legislative task force to do three things:

1. Update the 2009 County Payments Task Force report, particularly with regard to the fiscal impacts to particular counties that are most at risk.
2. Provide technical assistance to counties in fiscal jeopardy and where necessary to identify what key services are required and/or feasible to continue.
3. Develop proposed legislation for the 2012 Legislative Session to improve the tools counties have to mitigate significant fiscal stress.

In addition I have reviewed your request for an Oregon Solutions project designation. I am directing my Intergovernmental/Regional Solutions Director to develop a recommendation on how this or a related program, Oregon Consensus, could be of assistance.

I look forward to joining you in this difficult and critical challenge to the County's fiscal health.

Sincerely,



John A. Kitzhaber, M.D.  
Governor

JAK:gw:ns

# Curry County

## # of Employees

