



2021

STATE SHARED REVENUE REPORT

with Estimates

**Contact: Mark Gharst, LOC Tax and Finance Lobbyist:
mgharst@orcities.org or (503) 588-6550**

Table of Contents:

State Shared Revenue Summary Forecast	3
Highway Trust Fund Revenues	4
Liquor Revenues	6
Marijuana Tax Revenues	8
Cigarette Tax Revenues	10
9-1-1 Emergency Communication Tax Revenues . .	12
2019 City Populations	14
City Apportionment of Highway Funds	16
Sources	18

2021 State Shared Revenues

Information and forecast estimates in this report are based on the best information available as of February 1, 2021. The material is subject to forecast and law changes made throughout the year.

Per Capita State Shared Revenues for Cities

Per capita distributions for revenue sources are calculated based on [certified population statistics](#) from Portland State University's Center for Population Research (PSUCPR). Population estimates compiled each July are typically certified on December 15, and thereafter begin to govern the distributions. A copy of the certified estimate applicable to 2021 distributions is available near the end of the report.

	Highway Trust Fund Revenues (Gas Tax)	Liquor Revenues (20% of Total Share)	Marijuana Tax Revenues (75% of City's Share)	Cigarette Tax Revenues	9-1-1 Tax Revenues
2018-19 Actuals	\$71.15	\$16.58	\$2.74	\$1.15	\$5.05
2019-20 Actuals	\$69.21	\$17.66	\$3.46	\$1.10	\$6.09
2020-21 Estimates	\$68.61	\$19.25	\$3.06	\$0.93	\$7.21
2021-22 Estimates	\$75.84	\$18.51	\$1.27	\$0.76	\$9.12
2022-23 Estimates	\$76.32	\$19.27	\$1.26	\$0.73	\$9.15

(Note that most cities do not receive 9-1-1 distributions, see the full write-up for a detailed explanation.)

Non-Per Capita Based State Shared Revenues for Cities

State marijuana taxes and liquor revenues are not exclusively based on population. The 14% liquor revenue share to cities uses an adjusted population formula that factors in per capita property taxes and per capita income of each city, see ORS 221.770. The 25% state marijuana tax share to cities is distributed based on the number of licensed marijuana premises in each certified city compared to the total number of licensed marijuana premises in certified cities. This count includes grower, processor, wholesaler, and retailer premises. The estimates for the total share for all cities are provided in the following table to allow cities to see trends that will assist cities in their individual computations.

	Liquor Revenues (Based on Formula, 14% of Total Share)	Marijuana Tax Revenues (Based on Licenses, 25% of City's Share)
2018-2019 Actuals	\$33,424,766	\$2,331,214
2019-2020 Actuals	\$36,054,118	\$2,989,758
2020-2021 Estimates	\$39,771,000	\$2,673,042
2021-2022 Estimates	\$38,770,000	\$1,125,000
2022-2023 Estimates	\$40,939,000	\$1,125,000

HIGHWAY TRUST FUND REVENUES



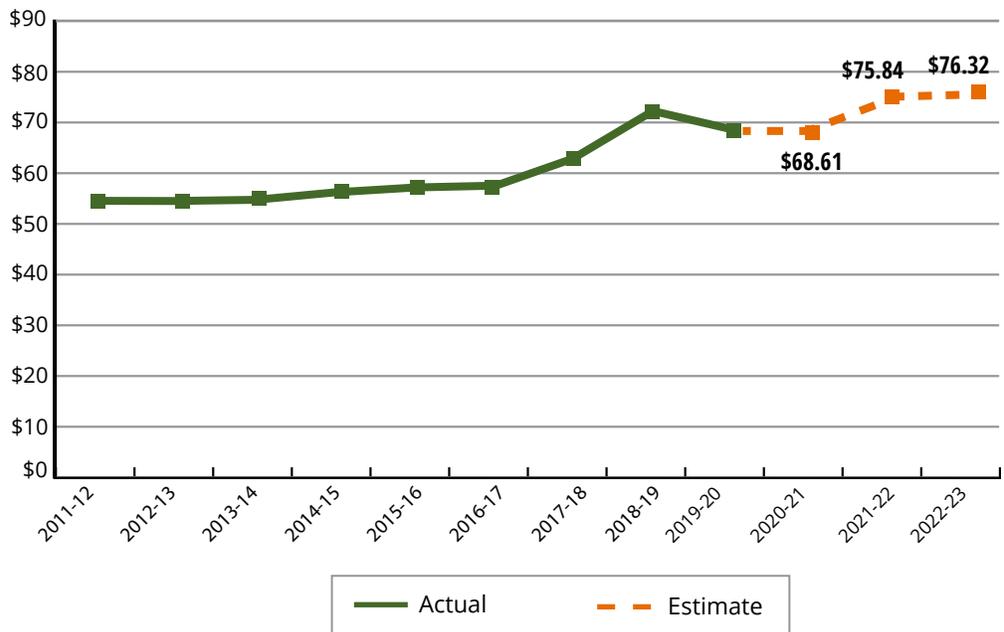
2020-2021 Per Capita Estimated Disbursement: **\$68.61**

2021-2022 Per Capita Estimated Disbursement: **\$75.84**

Actual and Projected Highway Trust Fund Total Revenue Disbursements to Cities

Per Capita Disbursements

Actuals	
2010-11	\$133,600,000
2011-12	\$149,700,000
2012-13	\$150,300,000
2013-14	\$152,000,000
2014-15	\$157,600,000
2015-16	\$162,100,000
2016-17	\$165,400,000
2017-18	\$181,800,000
2018-19	\$204,900,000
2019-20	\$194,900,000
Estimates	
2020-21	\$202,528,976
2021-22	\$226,715,854
2022-23	\$230,801,814



The state's Highway Trust Fund supports the construction, reconstruction, preservation, maintenance, repair and improvement of streets and roads. Using a melded computation of the various tax and fee increases over time, cities receive approximately 20% of the Highway Trust Fund.

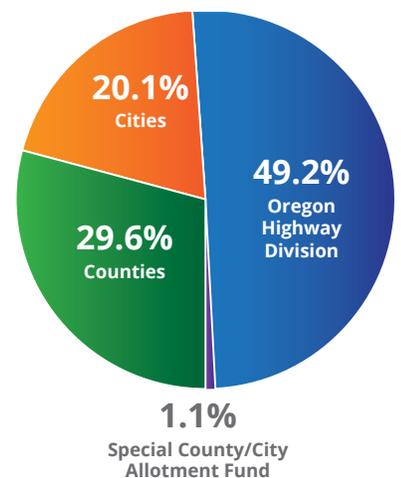
In 2017, the Legislature approved a comprehensive transportation funding package (HB 2017) that significantly increased cities' per capita funding. The package included a 10-cent gas and use fuel tax increase, and a 53% increase in the weight-mile tax (both phased in over a seven-year period), along with graduated registration and title fee increases. Future two-cent fuel tax increases are tied to meeting certain accountability and reporting requirements; these requirements were met for the increase effective through December 2021 and our FY 2022 estimates assume they will be met in the future.

From the cities' total allocation, \$2.5 million is directed annually off the top to the Special City Allotment Fund. This allocation is matched and administered by the Oregon Department of Transportation (ODOT) to provide competitive grants to small cities with a population less than 5,000. This is in addition to their per capita allocation (see ORS 366.805).

The 2017 transportation package also included a new 1% statewide payroll tax, a 0.5% privilege tax/use tax on certain "new" vehicles, and a \$15 bicycle tax. Those additional taxes are not included in the per capita disbursements, but cities may be eligible for additional funds from programs funded by these taxes.

The COVID-19 pandemic has affected driving behavior, with highway revenues for the 2019-20 fiscal year coming in about 5% below projections, and our estimates for 2020-21 have been revised downward by slightly more than 12% as compared to last year's report. Our 2021-22 projections are based on ODOT assumptions that a vaccine will get more widespread distribution in summer and fall of 2021, and that the economic recovery will accelerate. There is uncertainty in any forecast, but the pandemic has proven especially unpredictable and caution is warranted.

Distribution of Highway Trust Fund Revenues



HIGHWAY TRUST FUND REVENUE *AT A GLANCE*

Revenue Sources	<ul style="list-style-type: none"> • Vehicle registration and title fees and surcharges (tiered based on fuel efficiency) • Driver license fees • Fuel taxes • Weight-mile tax (vehicle greater than 26,000 pounds)
Tax Rates	<p>Fuel Tax Rates: Gasoline and use fuel (fuel other than gas used in a motor vehicle including propane, etc.):</p> <ul style="list-style-type: none"> ▫ Jan. 1, 2010 – Dec. 31, 2017: \$0.30/gallon ▫ Jan. 1, 2018 – Dec. 31, 2019: \$.34/gallon ▫ Jan. 1, 2020 – Dec. 31, 2021: \$.36/gallon <p>Gasoline and use fuel subject to additional 2 cent increases in 2022 and 2024 assuming accountability and reporting requirements are met.</p> <p>Weight-Mile Tax Rate: See ODOT mileage tax rate tables (53% graduated increase from 2017-2024).</p>
Agency Administration of Revenues	ODOT
Distribution Calculation	Per capita disbursement to cities
Payment Schedule	Monthly
Requirements	<p>Certification Requirement: Cities in counties with populations greater than 100,000 must certify¹ that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> • Fire protection; • Police protection; • Street construction, maintenance and lighting; • Sanitary sewers; • Storm sewers; • Planning, zoning and subdivision control; or • One or more utility services <p>Cities must file an online bridge and payment conditions report with ODOT that is due on February 1. See ORS 184.657</p>
Use of Revenue Restrictions	Permitted use includes construction, reconstruction, maintenance, etc. of highways, roads, streets, bike paths, foot paths and rest areas. See ORS 366.790; Art. IX, section 3a of the Oregon Constitution; and statutes pursuant to that section.
Local Tax Preemption	Partially. Although a city council cannot impose a tax, state law allows a city to refer for voter approval a new or increased local fuel tax. Several cities have a tax and the rate varies—generally 1 to 3 cents per gallon. See ORS 319.950. Approximately 30 cities have a gas tax.
Relevant Statutes	ORS 184.657; ORS Ch. 319; ORS 366.739-366.752; ORS 366.785-366.820; ORS 803.420; ORS 803.090; HB 2017 (2017); HB 4059 (2018)

1 See ORS 221.760 (imposing certification requirement for cities in counties with a population greater than 100,000 to receive revenues from cigarette, gas and liquor taxes). Counties with a population greater than 100,000 are: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

LIQUOR REVENUES

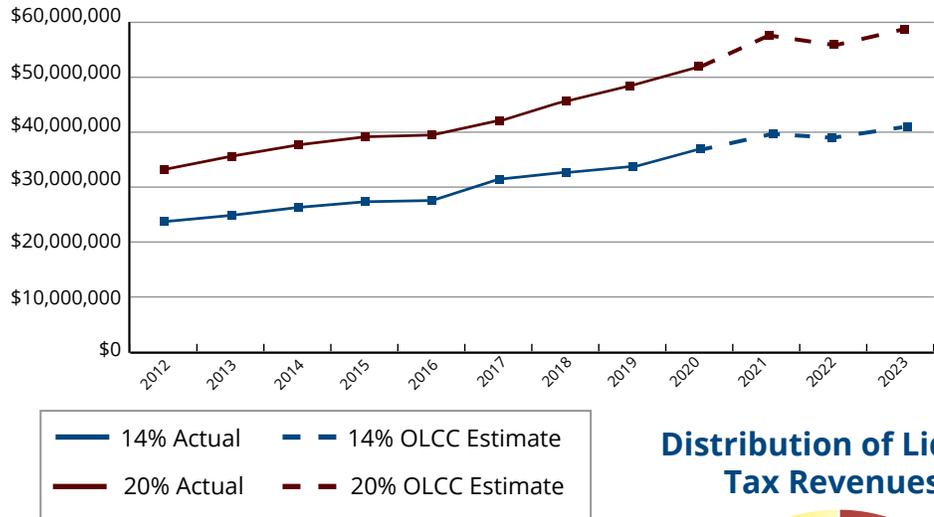


2020-2021 Per Capita Estimated Disbursement (OLCC): **\$19.25**

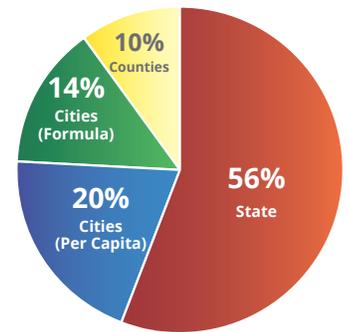
2021-2022 Per Capita Estimated Disbursement (OLCC): **\$18.51**

	14% Share	20% Share
Actuals¹		
2010-11	\$21,894,531	\$31,277,901
2011-12	\$23,965,892	\$34,236,988
2012-13	\$25,109,271	\$35,870,387
2013-14	\$26,556,890	\$37,938,414
2014-15	\$27,588,752	\$39,412,503
2015-16	\$27,814,601	\$39,735,144
2016-17	\$30,073,374	\$42,961,962
2017-18	\$31,632,000	\$45,188,168
2018-19	\$33,424,766	\$47,749,666
2019-20	\$36,054,118	\$51,505,882
Estimates		
2020-21	\$39,771,000	\$56,815,000
2021-22	\$38,770,000	\$55,334,000
2022-23	\$40,939,000	\$58,288,000

Actual and Projected Liquor Tax Disbursements to Cities with Per Capita Distributions



Distribution of Liquor Tax Revenues



Cities' share of this state shared revenue source is 34%, of which 20% is distributed per capita, with 14% distributed using a formula that factors in property taxes, population, and income. The three major contributors to this revenue source are: the sale of distilled spirits; liquor licensing fees; and taxes on beer, wine and cider.

Distilled spirit sales make up more than 95% of this revenue source. The state maintains the exclusive right to sell packaged distilled spirits and sets the mark-up on products using a wholesale price formula. This means that the bulk of this state shared revenue source technically is based on profits, and not taxes. The mark-up formula on distilled spirits has not been changed since 1993. The Oregon Liquor Control Commission (OLCC) also continues to impose a temporary 50 cents per bottle surcharge on distilled spirits, but those revenues have been directed by the Legislature to the state's General Fund, not to the Shared Revenue Fund. The surcharge, unless extended by the OLCC, expires on June 30, 2021. The governor's budget proposes extending the surcharge and increasing it to 75 cents.

At approximately 8 cents per gallon, or about 4 cents on a six-pack, Oregon's beer and cider tax is one of the lowest in the country. Oregon's beer tax rate has remained unchanged since 1978. The state wine tax is in the middle compared to other states at 67 cents per gallon. The wine tax has not been increased since 1983. When Oregon's lack of a sales tax is factored in, the state has the lowest tax in the country on beer and the second lowest tax on wine.

Distillery tasting room compensation and liquor store agent compensation continue to be the subject of extensive conversations at the Legislature, and any increase in compensation will likely come out of distributions. The Oregon Liquor Control Commission warehouse is reaching capacity, and the Legislature will likely approve construction of a new facility using bonds that would also be paid for out of distributions. The numbers presented in the LOC's State Shared Revenue Report reflect current law, and legislative changes could reduce these estimates if net revenues decline and distribution formulas are not adjusted. The LOC will continue to advocate against any changes without long term benefits to this revenue stream. Cities' share of this revenue source is projected to continue trending upward over the long term, but will likely see a slight dip from the recent historic high as we come out of the pandemic and residents spend more time away from their homes.

LIQUOR STATE SHARED REVENUE AT A GLANCE

Revenue Sources	<ul style="list-style-type: none"> • Privilege taxes on beer, wine and cider (ORS Ch. 473) • License fees • Profit from distilled spirits sales • Miscellaneous revenue in the OLCC account <p><i>Note:</i> 50 cents distilled spirits per bottle surcharge is NOT included in state shared revenues (it goes to state General Fund)</p>	
Tax Rates	<ul style="list-style-type: none"> • \$2.60/ barrel (31 gallons) for malt beverages and cider • \$0.65/gallon for wine + \$0.10/gallon for wine with greater than 14% alcohol + \$.02/gallon (directed to Oregon Wine Board) <p>Profit Markup Formula for Distilled Spirits:</p> <ul style="list-style-type: none"> • Up to \$78.06/case cost: <ul style="list-style-type: none"> ○ (Landed cost x 2.131) plus \$1.40 freight/bottles per case ○ Round to the next \$.05 and add \$.50 surcharge/bottle (surcharge goes to General Fund and is not shared with cities) • Over \$78.06/case cost: <ul style="list-style-type: none"> ○ [(Landed cost plus \$14.45) x 1.798] plus \$1.40 freight/bottles per case ○ Rounded to the next \$.05 + \$.50 surcharge/bottle (surcharge goes to General Fund and is not shared with cities) 	
Agency Administration of Revenues	OLCC certifies revenue; Department of Administrative Services (DAS) makes payment to cities.	
	14% Share of Liquor Revenues	20% Share of Liquor Revenues
Distribution Calculation	Complex formula including city property taxes, population and income (ORS 221.770(4))	Per capita disbursement to cities (ORS 471.810(1)(b))
Payment Schedule	Quarterly	Monthly
Requirements	<p>Ordinance Requirement: Before July 31:</p> <ul style="list-style-type: none"> • Pass an ordinance or resolution requesting state shared revenue money; • Hold public hearings before the budget committee and city council regarding the city's use of state shared revenues; • Submit documentation, such as the short form distributed by DAS, certifying compliance; and • Levy property taxes for the preceding year. <p>AND</p> <p>Certification requirement (Same as required by 20% share)</p>	<p>Certification Requirement: Cities in counties with populations greater than 100,000 must certify¹ that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> • Fire protection; • Police protection; • Street construction, maintenance and lighting; • Sanitary sewers; • Storm sewers; • Planning, zoning and subdivision control; or • One or more utility services.
Use of Revenue Restrictions	Unrestricted	
Local Tax Preemption	Yes. Cities may not impose a tax or fee on malt beverages or any alcoholic liquors (See ORS 471.045 and ORS 473.190). Cities also are restricted on the amount they may impose for licensing fees. (See ORS 471.166)	
Key Statutes	ORS 221.760-.770 (requirements to receive revenues); 471.810 (distribution of moneys in OLCC account); 473.005-.060 (tax provisions)	

¹ See ORS 221.760 (imposing certification requirement for cities in counties with a population greater than 100,000 to receive revenues from cigarette, gas and liquor taxes). Counties with a population greater than 100,000 are: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

MARIJUANA TAX REVENUES



2020-2021 Per Capita Disbursement: **\$3.06**

2020-2022 Per Capita Disbursement: **\$1.27**

Actual and Projected State Marijuana Tax Disbursements to Cities

Estimates	Total City Revenues	City Distribution 75% (Opt-In for Per Capita Distribution)	City Distribution: Per Capita Opt-Ins	Licenses 25% (Opt-In Cities)
2019-20	\$11,959,031	\$8,969,273	\$3.46	\$2,989,758
2020-21	\$10,692,168	\$8,019,126	\$3.06	\$2,673,042
2021-22	\$4,500,000	\$3,375,000	\$1.27	\$1,125,000
2022-23	\$4,500,000	\$3,375,000	\$1.26	\$1,125,000

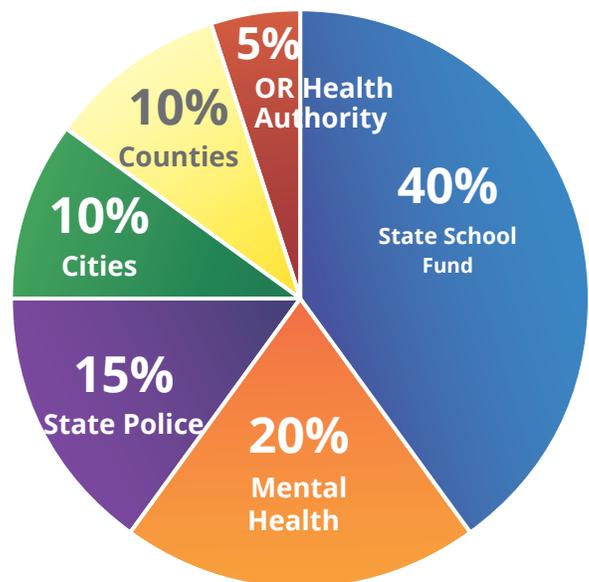
The state imposes a 17% tax on recreational marijuana products. Until the end of 2020, cities received 10% of the state's total tax revenues (minus expenses) on recreational marijuana products. With the passage of Measure 110 in November 2020, which decriminalized possession of small amounts of street drugs, there will be a massive shift in the allocation of state marijuana distributions. Starting in March 2021, quarterly revenue to cities from state marijuana taxes will see an approximate 74% decrease from the fourth quarter 2020 distribution (the final distribution under the old formula, does not account for any changes in 25% share based on licenses). Going forward, under Measure 110 cities will share \$1,125,000 quarterly, or \$4,500,000 annually, which is not indexed and will not grow with the market. The LOC will advocate on behalf of cities for additional marijuana revenues in the 2021 session, but the numbers reflected in this report assume no change from the Measure 110 formula.

Distributions are made quarterly to cities that certify that they do not ban any marijuana license type within city limits. This certification had been required quarterly with the Oregon Liquor Control Commission (OLCC), but in 2020 moved to an annual certification with the Oregon Department of Administrative Services (DAS) similar to other shared revenue certifications.

The formula for distributing the city share has changed over time. For state revenues collected since July 1, 2017, 75% of the shared revenue is distributed to eligible cities on a per capita basis, and 25% is distributed based on the number of licensed premises in the city (grower, processor, retailer, and wholesaler). Note that the license-portion (25%) of the distribution is particularly hard to forecast as shops open and close.

Note: Cities may impose up to an additional 3% local tax on recreational marijuana products. Most cities have an agreement with the Oregon Department of Revenue (DOR) to have the state collect their local tax at the same time the state tax is collected. However, that local tax revenue is not considered a state shared revenue.

Distribution of Annual \$45 Million



MARIJUANA STATE SHARED REVENUE *AT A GLANCE*

Revenue Sources	State retail sales tax on all recreational marijuana products Note: There is no tax on medical marijuana products.
Tax Rates	Regular Sales Tax Rate: 17% for state retail tax on recreational marijuana (October 1, 2016 - present)
Agency Administration of Revenues	Department of Revenue (DOR) handles collection of taxes each month; Department of Administrative Services (DAS) handles payments to cities
Distribution Calculation	<p>Before 2021, cities received 10% of the state tax revenues after administrative and enforcement expenses are deducted. Beginning in 2021 cities will receive a flat \$1,125,000 each quarter under the terms of Measure 110.</p> <p>Eligible cities (cities that do not ban) receive their share using the following formula:</p> <ul style="list-style-type: none"> ▫ 75% of the share is distributed per capita (based on population of eligible cities), ▫ 25% of the share is distributed based on licensure numbers in the city compared to the total licenses in all eligible cities for the quarter.
Payment Schedule	Quarterly
Requirements	<p>In 2020 this moved from a quarterly certification with OLCC to an annual certification with DAS, see HB 3067 (2019).</p> <p>Only cities that have not banned marijuana premises are eligible to receive a revenue payment. That is, a city may not adopt an ordinance that prohibits the establishment of a premises for which a license is required under state law for a recreational marijuana producer, processor, wholesaler, or retailer. A city may also not adopt an ordinance prohibiting a medical marijuana grow site nor a medical marijuana facility. If a city has certified that it qualifies and then creates a new restriction, that city should notify DAS immediately. If a city that has previously qualified for marijuana money is later determined to not qualify, DAS may require the return of the revenues with interest.</p>
Use of Revenue Restrictions	Unrestricted. (The “to assist local law enforcement” language was deleted in 2017.)
Local Tax Preemption	Partially. A city may adopt an ordinance imposing a tax on retail sale of recreational marijuana (not medical marijuana), but state law requires the city refer the ordinance to the electors of the city for approval. In addition, a city may not impose more than a 3% tax. (ORS 475B.345)
Key Statutes	Measure 91 (2014) (legalizing recreational marijuana sales); ORS 475B.015 (definitions); ORS 475B.700-.755 (taxation of cannabis and cannabis products); ORS 475B.759-.760 (state marijuana account and distribution of state marijuana tax); Measure 110 (2020) (changing distribution of state revenues).

CIGARETTE TAX REVENUES

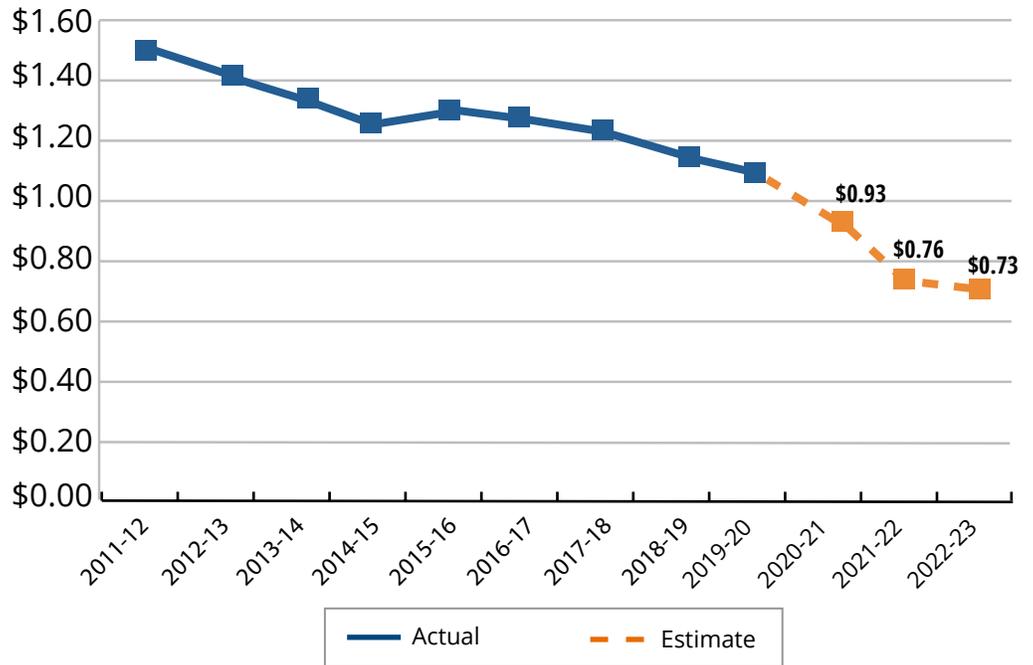


2020-2021 Per Capita Estimated Disbursement: **\$0.93**

2021-2022 Per Capita Estimated Disbursement: **\$0.76**

Actual and Projected Cigarette Tax Disbursements to Cities with Per Capita Distributions

Actuals	
2011-12	\$3,931,667
2012-13	\$3,836,333
2013-14	\$3,695,333
2014-15	\$3,469,667
2015-16	\$3,642,000
2016-17	\$3,634,667
2017-18	\$3,493,333
2018-19	\$3,311,756
2019-20	\$3,233,333
Estimates	
2020-21	\$2,972,499
2021-22	\$2,668,897
2021-23	\$2,606,309

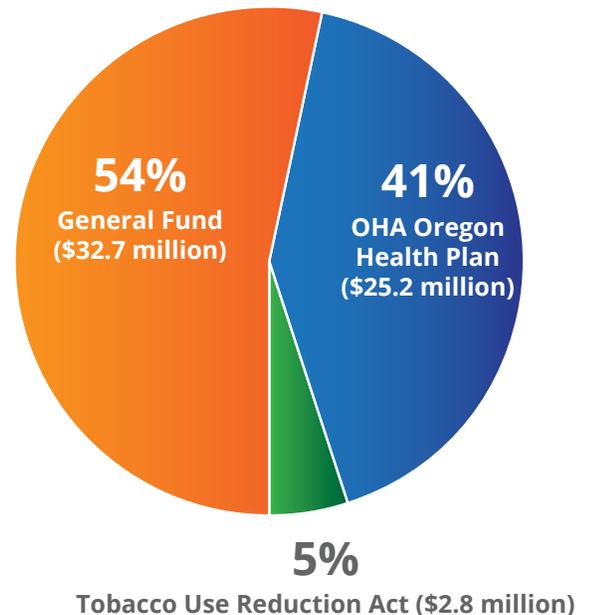


This revenue source is projected to continue trending downward—which it has for more than 10 years—as smoking decreases. In November 2020, voters passed Measure 108 to: increase cigarette taxes by \$2.00 per pack effective January 1, 2021; increase the cap on the cigar tax from 50 cents to \$1.00; create a tax on vape products at 65% of the retail price; and preempt cities from taxing vape products. After the increase, cigarette taxes are at \$3.33 per pack, and cities’ share of that revenue is a meager 0.6% of the tax, or about 2 cents per pack. It’s important to note that while cities receive a share of tax revenues for cigarettes, no shared revenue is distributed for taxes on other tobacco products, including cigars, moist snuff, chewing tobacco, pipe tobacco, and now vape.

Measure 108 will likely have the effect of decreasing revenues to cities; cities do not get a share of the \$2.00 increase, and as prices increase by 33% on average, demand will decrease. Estimates vary widely, but during discussions at the Legislature, reductions in sales as high as 25% to 35% were discussed due to reduced smoking rates in Oregon and a reduction of cross border sales into Washington and California. For our estimates, we have included a 7.5% reduction for 2020-21 and a 15% reduction for 2021-22. This is a larger reduction than what is projected in the latest state forecasts but may still be too optimistic.

Distribution of Other Tobacco Products Tax

Cities receive NO share

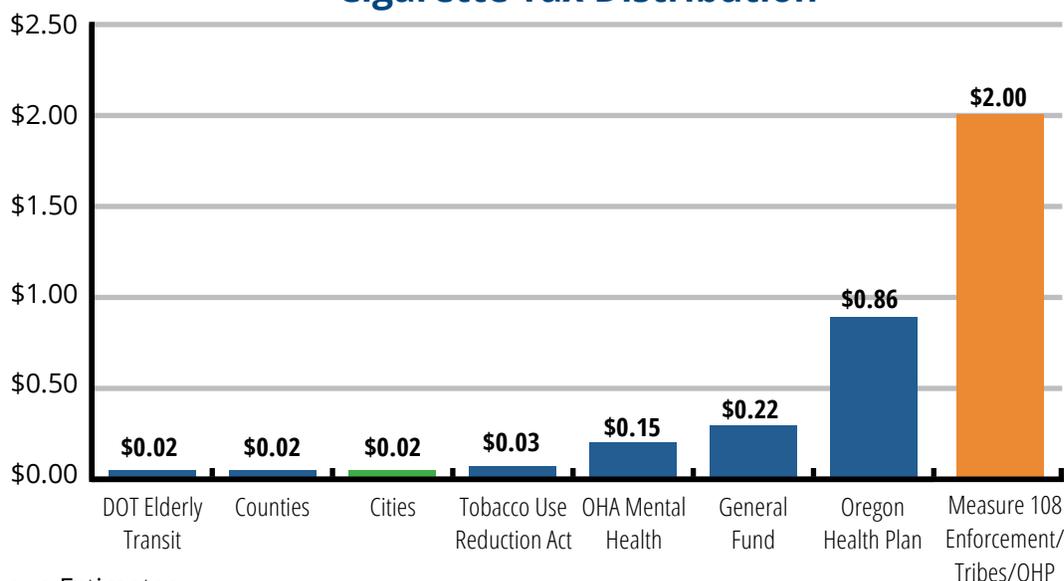


CIGARETTE STATE SHARED REVENUE AT A GLANCE

Revenue Sources	State cigarette tax per pack <i>Note:</i> Tax revenues from other tobacco product is NOT included in state shared revenues.
Tax Rate	<ul style="list-style-type: none"> • Pre-2004 – 2014: \$1.18/pack • Jan. 1, 2014 – Dec. 31, 2015: \$1.31/pack • Jan. 1, 2016 – Dec. 31, 2017: \$1.32/pack • Jan. 1, 2018 – undetermined: \$1.33/pack • Jan. 1, 2021 to present – \$3.33/pack
Agency Administration of Revenues	Department of Revenue (DOR) collects revenue; Department of Administrative Services (DAS) makes payments to cities
Distribution Calculation	Per capita disbursement to cities
Payment Schedule	Monthly
Requirements	<p>Certification Requirement: Cities in counties with a population greater than 100,000 must certify¹ that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> • Fire protection; • Police protection; • Street construction, maintenance and lighting; • Sanitary sewers; • Storm sewers; • Planning, zoning and subdivision control; or • One or more utility services.
Use Restrictions	Unrestricted
Local Tax Preemption	Yes. Cities may not impose a tax on the sale or the use of tobacco products (ORS 323.640). Cities may not impose a tax on the sale of vape (Measure 108).
Key Statutes	ORS 323.030 to ORS 323.091; ORS 323.455 to 323.457; Measure 108 (2020)

1 See ORS 221.760 (imposing certification requirement for cities in counties with a population greater than 100,000 to receive revenues from cigarette, gas and liquor taxes). Counties with population greater than 100,000 are: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

Cigarette Tax Distribution



9-1-1 EMERGENCY COMMUNICATION TAX REVENUES

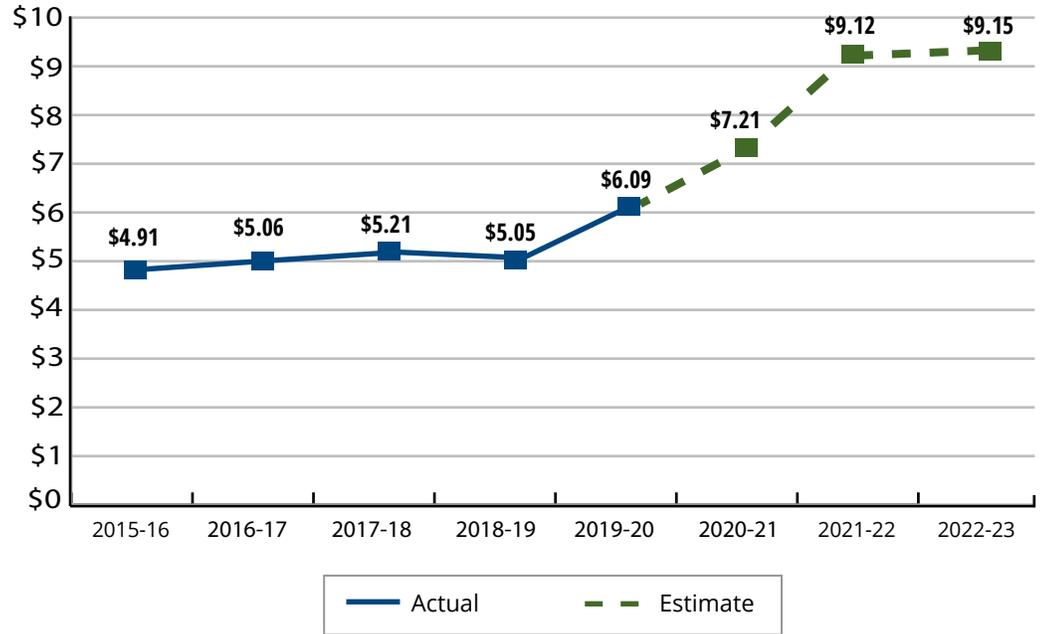


2020-2021 Per Capita Estimated Disbursement: **\$7.21**

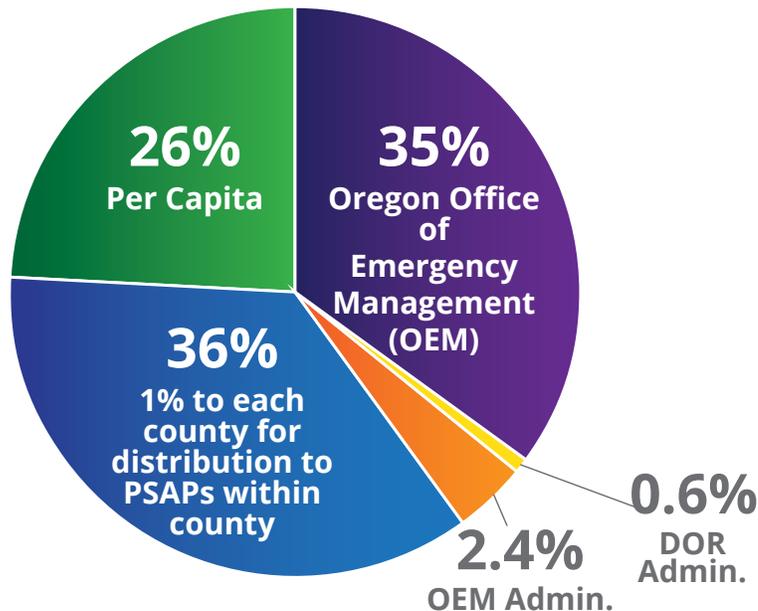
2021-2022 Per Capita Estimated Disbursement: **\$9.12**

Actual and Projected 9-1-1 Tax Disbursements to Cities with Per Capita Distributions

Actuals	
2015-16	\$13,572,230
2016-17	\$14,151,152
2017-18	\$14,767,867
2018-19	\$14,523,097
2019-20	\$17,696,956
Estimates	
2020-21	\$20,866,053
2021-22	\$21,157,493
2021-23	\$21,485,978



FY 2022 Distribution of 9-1-1 Tax Revenues



Oregon's 9-1-1 tax was increased to \$1.00 per line or prepaid transaction effective January 1, 2020 and further increased to \$1.25 effective January 1, 2021. Before this change in 2019's HB 2449, the rate had held at 75 cents since 1995. Most cities do not directly receive this state shared revenue, as the city share is directed to the public safety answering point (PSAP) provider connected to the statewide network. Less than 20 of the 45 PSAPs in Oregon are operated by cities; most are managed by counties or a regional entity. The PSAPs are only partially funded through the state's Emergency Communications Tax, with the balance of operating costs coming

primarily from property taxes. Local governments receive approximately 60% of 9-1-1 taxes, but the taxes generally covered less than 25% of the costs of total PSAP operations before the recent rate increases.

The local government share is distributed by providing 1% per county, with the remainder distributed per capita to the governing authorities of the 9-1-1 centers, which may be cities, counties, councils of government or special districts. Quarterly tax distribution charts of the PSAPs can be found on the Oregon Office of Emergency Management's (OEM) website.

9-1-1 TAX STATE SHARED REVENUE AT A GLANCE

Revenue Sources	9-1-1 Emergency Communication Tax
Tax Rates	<ul style="list-style-type: none"> • \$1.25 per month per telephone access line capable of accessing 9-1-1 emergency reporting services • \$1.25 per each retail transaction related to prepaid wireless products, including minutes purchased • Tax expires January 1, 2030. See HB 2449 from 2019.
Agency Administration of Revenues	Office of Emergency Management
Distribution Calculation	<p>After administrative costs of up to 0.6% for Oregon Department of Revenue (DOR) and 2.4% for OEM 4, a 35% portion is transferred to OEM, the remainder goes to local governments to pay for the PSAPs.</p> <p>A minimum 1% base is distributed per county (about 36%) and the remaining tax revenues are distributed on a per capita basis (about 26%) for distribution directly to 9-1-1 jurisdictions connected to the statewide network.</p>
Payment Schedule	Quarterly
Requirements	Annual accounting report to OEM (ORS 403.240(9)). Usually the report is due in January.
Use of Revenues Restrictions	See ORS 403.240(9) and OAR 104-080-0195 for permitted expenditures associated with 9-1-1 costs. Intergovernmental agreements might also restrict use of revenues.
Key Statutes	ORS 403.200-.250; OAR 104-080-0195 to 104-080-0210

Certified Population Estimates* - Alphabetical

Adair Village	1,105	Depoe Bay	1,450	Imbler	305	Mt. Angel	3,520	Sisters	3,220
Adams	375	Detroit	205	Independence	9,675	Mt. Vernon	525	Sodaville	355
Adrian	190	Donald	995	Ione	330	Myrtle Creek	3,600	Spray	160
Albany	54,935	Drain	1,165	Irrigon	2,040	Myrtle Point	2,535	Springfield	61,535
Amity	1,705	Dufur	625	Island City	1,140	Nehalem	285	St. Helens	13,915
Antelope	50	Dundee	3,285	Jacksonville	3,040	Newberg	24,120	St. Paul	440
Arlington	615	Dunes City	1,365	Jefferson	3,280	Newport	10,400	Stanfield	2,280
Ashland	21,105	Durham	1,885	John Day	1,750	North Bend	9,975	Stayton	7,880
Astoria	9,675	Eagle Point	9,375	Johnson City	565	North Plains	3,360	Sublimity	3,050
Athens	1,170	Echo	720	Jordan Valley	175	North Powder	445	Summerville	135
Aumsville	4,215	Elgin	1,730	Joseph	1,120	Nyssa	3,340	Sumpter	210
Aurora	985	Elkton	205	Junction City	6,200	Oakland	965	Sutherlin	8,260
Baker City	10,010	Enterprise	1,995	Keizer	38,585	Oakridge	3,310	Sweet Home	9,415
Bandon	3,225	Estacada	4,035	King City	4,280	Ontario	11,515	Talent	6,530
Banks	1,980	Eugene	173,620	Klamath Falls	21,940	Oregon City	35,885	Tangent	1,265
Barlow	135	Fairview	9,440	La Grande	13,460	Paisley	300	The Dalles	14,845
Bay City	1,355	Falls City	1,000	La Pine	2,005	Pendleton	17,025	Tigard	54,520
Beaverton	99,225	Florence	8,925	Lafayette	4,155	Philomath	5,370	Tillamook	4,930
Bend	92,840	Forest Grove	25,435	Lake Oswego	39,480	Phoenix	4,660	Toledo	3,520
Boardman	4,580	Fossil	475	Lakeside	1,750	Pilot Rock	1,505	Troutdale	16,180
Bonanza	455	Garibaldi	830	Lakeview	2,300	Port Orford	1,150	Tualatin	27,195
Brookings	6,670	Gaston	655	Lebanon	17,335	Portland	664,605	Turner	2,410
Brownsville	1,730	Gates	540	Lexington	265	Powers	700	Ukiah	240
Burns	2,835	Gearhart	1,545	Lincoln City	8,865	Prairie City	915	Umatilla	7,605
Butte Falls	460	Gervais	2,620	Lonerock	20	Prescott	55	Union	2,175
Canby	17,210	Gladstone	11,945	Long Creek	195	Prineville	10,355	Unity	75
Cannon Beach	1,740	Glendale	860	Lostine	215	Rainier	1,940	Vale	1,875
Canyon City	705	Gold Beach	2,310	Lowell	1,090	Redmond	32,215	Veneta	4,845
Canyonville	1,985	Gold Hill	1,240	Lyons	1,200	Reedsport	4,230	Vernonia	2,110
Carlton	2,290	Granite	40	Madras	6,470	Richland	175	Waldport	2,125
Cascade Locks	1,420	Grants Pass	37,725	Malin	820	Riddle	1,190	Wallowa	840
Cave Junction	1,975	Grass Valley	165	Manzanita	645	Rivergrove	510	Warrenton	5,350
Central Point	18,755	Greenhorn	2	Maupin	435	Rockaway Beach	1,390	Wasco	425
Chiloquin	740	Gresham	112,660	Maywood Park	750	Rogue River	2,250	Waterloo	235
Clatskanie	1,795	Haines	415	McMinnville	34,615	Roseburg	24,915	West Linn	25,975
Coburg	1,375	Halfway	300	Medford	83,115	Rufus	290	Westfir	265
Columbia City	1,980	Halsey	945	Merrill	845	Salem	168,970	Weston	690
Condon	685	Happy Valley	22,400	Metolius	825	Sandy	11,650	Wheeler	400
Coos Bay	16,810	Harrisburg	3,695	Mill City	1,915	Scappoose	7,360	Willamina	2,270
Coquille	3,920	Helix	200	Millersburg	2,850	Scio	940	Wilsonville	25,915
Cornelius	12,635	Heppner	1,295	Milton-Freewater	7,210	Scotts Mills	385	Winston	5,620
Corvallis	59,730	Hermiston	18,775	Milwaukie	20,600	Seaside	6,565	Wood Village	4,190
Cottage Grove	10,155	Hillsboro	104,670	Mitchell	160	Seneca	200	Woodburn	25,185
Cove	555	Hines	1,565	Molalla	9,910	Shady Cove	3,140	Yachats	780
Creswell	5,585	Hood River	8,565	Monmouth	9,940	Shaniko	35	Yamhill	1,110
Culver	1,570	Hubbard	3,315	Monroe	640	Sheridan	6,100	Yoncalla	1,075
Dallas	16,555	Huntington	445	Monument	130	Sherwood	19,885		
Dayton	2,745	Idanha	155	Moro	340	Siletz	1,235		
Dayville	155			Mosier	490	Silverton	10,520		

* These numbers reflect the December 15, 2020 certified numbers from the Portland State University Population Research Center. State shared revenues for the Highway Trust Fund, Liquor Revenues, Cigarette Tax Revenues, and 9-1-1 Emergency Communication Tax Revenues will use these populations. Portland State also provides quarterly supplemental population reports which will provide the basis for quarterly marijuana revenue distributions. The supplemental reports are available at www.pdx.edu/population-research/population-estimate-reports.

Certified Population Estimates* - Numerical

Portland	664,605	Baker City	10,010	Sisters	3,220	Gold Hill	1,240	North Powder	445
Eugene	173,620	North Bend	9,975	Shady Cove	3,140	Siletz	1,235	St. Paul	440
Salem	168,970	Monmouth	9,940	Sublimity	3,050	Lyons	1,200	Maupin	435
Gresham	112,660	Molalla	9,910	Jacksonville	3,040	Riddle	1,190	Wasco	425
Hillsboro	104,670	Astoria	9,675	Millersburg	2,850	Athena	1,170	Haines	415
Beaverton	99,225	Independence	9,675	Burns	2,835	Drain	1,165	Wheeler	400
Bend	92,840	Fairview	9,440	Dayton	2,745	Port Orford	1,150	Scotts Mills	385
Medford	83,115	Sweet Home	9,415	Gervais	2,620	Island City	1,140	Adams	375
Springfield	61,535	Eagle Point	9,375	Myrtle Point	2,535	Joseph	1,120	Sodaville	355
Corvallis	59,730	Florence	8,925	Turner	2,410	Yamhill	1,110	Moro	340
Albany	54,935	Lincoln City	8,865	Gold Beach	2,310	Adair Village	1,105	Ione	330
Tigard	54,520	Hood River	8,565	Lakeview	2,300	Lowell	1,090	Imbler	305
Lake Oswego	39,480	Sutherlin	8,260	Carlton	2,290	Yoncalla	1,075	Halfway	300
Keizer	38,585	Stayton	7,880	Stanfield	2,280	Falls City	1,000	Paisley	300
Grants Pass	37,725	Umatilla	7,605	Willamina	2,270	Donald	995	Rufus	290
Oregon City	35,885	Scappoose	7,360	Rogue River	2,250	Aurora	985	Nehalem	285
McMinnville	34,615	Milton-Freewater	7,210	Union	2,175	Oakland	965	Lexington	265
Redmond	32,215	Brookings	6,670	Waldport	2,125	Halsey	945	Westfir	265
Tualatin	27,195	Seaside	6,565	Vernonia	2,110	Scio	940	Ukiah	240
West Linn	25,975	Talent	6,530	Irrigon	2,040	Prairie City	915	Waterloo	235
Wilsonville	25,915	Madras	6,470	La Pine	2,005	Glendale	860	Lostine	215
Forest Grove	25,435	Junction City	6,200	Enterprise	1,995	Merrill	845	Sumpter	210
Woodburn	25,185	Sheridan	6,100	Canyonville	1,985	Wallowa	840	Detroit	205
Roseburg	24,915	Winston	5,620	Banks	1,980	Garibaldi	830	Elkton	205
Newberg	24,120	Creswell	5,585	Columbia City	1,980	Metolius	825	Helix	200
Happy Valley	22,400	Philomath	5,370	Cave Junction	1,975	Malin	820	Seneca	200
Klamath Falls	21,940	Warrenton	5,350	Rainier	1,940	Yachats	780	Long Creek	195
Ashland	21,105	Tillamook	4,930	Mill City	1,915	Maywood Park	750	Adrian	190
Milwaukie	20,600	Veneta	4,845	Durham	1,885	Chiloquin	740	Jordan Valley	175
Sherwood	19,885	Phoenix	4,660	Vale	1,875	Echo	720	Richland	175
Hermiston	18,775	Boardman	4,580	Clatskanie	1,795	Canyon City	705	Grass Valley	165
Central Point	18,755	King City	4,280	John Day	1,750	Powers	700	Mitchell	160
Lebanon	17,335	Reedsport	4,230	Lakeside	1,750	Weston	690	Spray	160
Canby	17,210	Aumsville	4,215	Cannon Beach	1,740	Condon	685	Dayville	155
Pendleton	17,025	Wood Village	4,190	Brownsville	1,730	Gaston	655	Idanha	155
Coos Bay	16,810	Lafayette	4,155	Elgin	1,730	Manzanita	645	Barlow	135
Dallas	16,555	Estacada	4,035	Amity	1,705	Monroe	640	Summerville	135
Troutdale	16,180	Coquille	3,920	Culver	1,570	Dufur	625	Monument	130
The Dalles	14,845	Harrisburg	3,695	Hines	1,565	Arlington	615	Unity	75
St. Helens	13,915	Myrtle Creek	3,600	Gearhart	1,545	Johnson City	565	Prescott	55
La Grande	13,460	Mt. Angel	3,520	Pilot Rock	1,505	Cove	555	Antelope	50
Cornelius	12,635	Toledo	3,520	Depoe Bay	1,450	Gates	540	Granite	40
Gladstone	11,945	North Plains	3,360	Cascade Locks	1,420	Mt. Vernon	525	Shaniko	35
Sandy	11,650	Nyssa	3,340	Rockaway Beach	1,390	Rivergrove	510	Lonerock	20
Ontario	11,515	Hubbard	3,315	Coburg	1,375	Mosier	490	Greenhorn	2
Silverton	10,520	Oakridge	3,310	Dunes City	1,365	Fossil	475		
Newport	10,400	Dundee	3,285	Bay City	1,355	Butte Falls	460		
Prineville	10,355	Jefferson	3,280	Heppner	1,295	Bonanza	455		
Cottage Grove	10,155	Bandon	3,225	Tangent	1,265	Huntington	445		

* These numbers reflect the December 15, 2020 certified numbers from the Portland State University Population Research Center. State shared revenues for the Highway Trust Fund, Liquor Revenues, Cigarette Tax Revenues, and 9-1-1 Emergency Communication Tax Revenues will use these populations. Portland State also provides quarterly supplemental population reports which will provide the basis for quarterly marijuana revenue distributions. The supplemental reports are available at www.pdx.edu/population-research/population-estimate-reports.

City Apportionment Forecast of Highway Funds

City	FY 21	FY 22	FY 23	City	FY 21	FY 22	FY 23
Adair Village	\$ 62,231	\$ 69,663	\$ 70,918	Elgin	\$ 119,621	\$ 133,907	\$ 136,320
Adams	\$ 25,929	\$ 29,026	\$ 29,549	Elkton	\$ 14,866	\$ 16,642	\$ 16,942
Adrian	\$ 12,792	\$ 14,320	\$ 14,578	Enterprise	\$ 137,253	\$ 153,645	\$ 156,414
Albany	\$ 3,742,142	\$ 4,189,044	\$ 4,264,541	Estacada	\$ 257,566	\$ 288,326	\$ 293,522
Amity	\$ 115,473	\$ 129,263	\$ 131,592	Eugene	\$ 11,838,361	\$ 13,252,149	\$ 13,490,984
Antelope	\$ 3,457	\$ 3,870	\$ 3,940	Fairview	\$ 622,653	\$ 697,013	\$ 709,575
Arlington	\$ 42,524	\$ 47,603	\$ 48,461	Falls City	\$ 67,762	\$ 75,855	\$ 77,222
Ashland	\$ 1,449,285	\$ 1,622,365	\$ 1,651,603	Florence	\$ 611,936	\$ 685,016	\$ 697,361
Astoria	\$ 670,018	\$ 750,034	\$ 763,551	Forest Grove	\$ 1,741,078	\$ 1,949,005	\$ 1,984,131
Athena	\$ 80,900	\$ 90,561	\$ 92,194	Fossil	\$ 32,844	\$ 36,766	\$ 37,429
Aumsville	\$ 285,570	\$ 319,674	\$ 325,435	Garibaldi	\$ 57,391	\$ 64,244	\$ 65,402
Aurora	\$ 68,108	\$ 76,242	\$ 77,616	Gaston	\$ 45,290	\$ 50,699	\$ 51,613
Baker City	\$ 689,033	\$ 771,320	\$ 785,221	Gates	\$ 33,535	\$ 37,540	\$ 38,217
Bandon	\$ 222,648	\$ 249,237	\$ 253,729	Gearhart	\$ 105,447	\$ 118,039	\$ 120,167
Banks	\$ 128,956	\$ 144,356	\$ 146,958	Gervais	\$ 180,815	\$ 202,409	\$ 206,056
Barlow	\$ 9,335	\$ 10,449	\$ 10,638	Gladstone	\$ 823,174	\$ 921,481	\$ 938,089
Bay City	\$ 93,346	\$ 104,494	\$ 106,377	Gladstone	\$ 59,465	\$ 66,566	\$ 67,766
Beaverton	\$ 6,793,868	\$ 7,605,221	\$ 7,742,285	Gold Beach	\$ 158,343	\$ 177,253	\$ 180,447
Bend	\$ 6,318,840	\$ 7,073,463	\$ 7,200,944	Gold Hill	\$ 84,357	\$ 94,432	\$ 96,133
Boardman	\$ 311,499	\$ 348,700	\$ 354,984	Granite	\$ 2,766	\$ 3,096	\$ 3,152
Bonanza	\$ 31,461	\$ 35,218	\$ 35,853	Grants Pass	\$ 2,591,910	\$ 2,901,447	\$ 2,953,738
Brookings	\$ 459,470	\$ 514,342	\$ 523,612	Grass Valley	\$ 11,409	\$ 12,771	\$ 13,002
Brownsville	\$ 118,930	\$ 133,133	\$ 135,532	Greenhorn	\$ 138	\$ 155	\$ 158
Burns	\$ 196,027	\$ 219,437	\$ 223,392	Gresham	\$ 7,731,132	\$ 8,654,417	\$ 8,810,390
Butte Falls	\$ 31,807	\$ 35,605	\$ 36,247	Haines	\$ 28,695	\$ 32,122	\$ 32,701
Canby	\$ 1,172,012	\$ 1,311,979	\$ 1,335,624	Halfway	\$ 20,398	\$ 22,834	\$ 23,245
Cannon Beach	\$ 119,621	\$ 133,907	\$ 136,320	Halsey	\$ 64,997	\$ 72,759	\$ 74,070
Canyon City	\$ 48,747	\$ 54,569	\$ 55,553	Happy Valley	\$ 1,500,452	\$ 1,679,643	\$ 1,709,914
Canyonville	\$ 136,562	\$ 152,871	\$ 155,626	Harrisburg	\$ 254,455	\$ 284,843	\$ 289,976
Carlton	\$ 156,960	\$ 175,705	\$ 178,871	Helix	\$ 13,483	\$ 15,094	\$ 15,366
Cascade Locks	\$ 95,075	\$ 106,429	\$ 108,347	Heppner	\$ 89,543	\$ 100,237	\$ 102,043
Cave Junction	\$ 136,562	\$ 152,871	\$ 155,626	Hermiston	\$ 1,273,310	\$ 1,425,374	\$ 1,451,063
Central Point	\$ 1,269,853	\$ 1,421,504	\$ 1,447,123	Hillsboro	\$ 7,146,163	\$ 7,999,589	\$ 8,143,760
Chiloquin	\$ 51,167	\$ 57,278	\$ 58,310	Hines	\$ 108,212	\$ 121,136	\$ 123,319
Clatskanie	\$ 122,733	\$ 137,390	\$ 139,866	Hood River	\$ 574,251	\$ 642,831	\$ 654,416
Coburg	\$ 89,543	\$ 100,237	\$ 102,043	Hubbard	\$ 228,525	\$ 255,817	\$ 260,427
Columbia City	\$ 137,253	\$ 153,645	\$ 156,414	Huntington	\$ 30,770	\$ 34,444	\$ 35,065
Condon	\$ 47,710	\$ 53,408	\$ 54,371	Idanha	\$ 10,718	\$ 11,997	\$ 12,214
Coos Bay	\$ 1,154,726	\$ 1,292,628	\$ 1,315,925	Imbler	\$ 21,089	\$ 23,608	\$ 24,033
Coquille	\$ 271,049	\$ 303,419	\$ 308,888	Independence	\$ 658,954	\$ 737,650	\$ 750,944
Cornelius	\$ 845,301	\$ 946,250	\$ 963,304	lone	\$ 22,818	\$ 25,543	\$ 26,003
Corvallis	\$ 4,071,619	\$ 4,557,869	\$ 4,640,013	Irrigon	\$ 140,365	\$ 157,128	\$ 159,960
Cottage Grove	\$ 701,133	\$ 784,865	\$ 799,010	Island City	\$ 78,826	\$ 88,239	\$ 89,830
Cove	\$ 38,030	\$ 42,572	\$ 43,339	Jacksonville	\$ 208,473	\$ 233,370	\$ 237,576
Creswell	\$ 380,990	\$ 426,490	\$ 434,176	Jefferson	\$ 225,759	\$ 252,720	\$ 257,275
Culver	\$ 107,867	\$ 120,749	\$ 122,925	John Day	\$ 119,967	\$ 134,294	\$ 136,714
Dallas	\$ 1,124,302	\$ 1,258,571	\$ 1,281,253	Johnson City	\$ 39,067	\$ 43,733	\$ 44,521
Damascus	\$ 831,403	\$ 930,692	\$ 947,466	Jordan Valley	\$ 12,100	\$ 13,546	\$ 13,790
Dayton	\$ 189,458	\$ 212,084	\$ 215,906	Joseph	\$ 77,443	\$ 86,691	\$ 88,254
Dayville	\$ 10,718	\$ 11,997	\$ 12,214	Junction City	\$ 426,626	\$ 477,576	\$ 486,183
Depoe Bay	\$ 99,915	\$ 111,847	\$ 113,863	Keizer	\$ 2,667,624	\$ 2,986,204	\$ 3,040,022
Detroit	\$ 14,521	\$ 16,255	\$ 16,548	King City	\$ 289,719	\$ 324,318	\$ 330,163
Donald	\$ 68,454	\$ 76,629	\$ 78,010	Klamath Falls	\$ 1,521,196	\$ 1,702,864	\$ 1,733,553
Drain	\$ 80,554	\$ 90,174	\$ 91,800	La Grande	\$ 918,941	\$ 1,028,684	\$ 1,047,224
Dufur	\$ 43,216	\$ 48,377	\$ 49,249	La Pine	\$ 131,376	\$ 147,065	\$ 149,716
Dundee	\$ 223,685	\$ 250,398	\$ 254,911	Lafayette	\$ 285,224	\$ 319,287	\$ 325,041
Dunes City	\$ 93,000	\$ 104,107	\$ 105,983	Lake Oswego	\$ 2,704,617	\$ 3,027,614	\$ 3,082,179
Durham	\$ 130,339	\$ 145,904	\$ 148,534	Lakeside	\$ 121,004	\$ 135,455	\$ 137,896
Eagle Point	\$ 640,285	\$ 716,751	\$ 729,668	Lakeview	\$ 159,034	\$ 178,027	\$ 181,235
Echo	\$ 49,093	\$ 54,956	\$ 55,946	Lebanon	\$ 1,184,804	\$ 1,326,299	\$ 1,350,202
				Lexington	\$ 18,323	\$ 20,512	\$ 20,881

City Apportionment Forecast of Highway Funds

City	FY 21	FY 22	FY 23	City	FY 21	FY 22	FY 23
Lincoln City	\$ 608,133	\$ 680,758	\$ 693,027	Roseburg	\$ 1,721,026	\$ 1,926,558	\$ 1,961,279
Lonerock	\$ 1,383	\$ 1,548	\$ 1,576	Rufus	\$ 19,361	\$ 21,673	\$ 22,063
Long Creek	\$ 13,483	\$ 15,094	\$ 15,366	Salem	\$ 11,574,918	\$ 12,957,244	\$ 13,190,764
Lostine	\$ 14,866	\$ 16,642	\$ 16,942	Sandy	\$ 765,784	\$ 857,237	\$ 872,686
Lowell	\$ 75,368	\$ 84,369	\$ 85,890	Scappoose	\$ 502,686	\$ 562,719	\$ 572,861
Lyons	\$ 82,974	\$ 92,883	\$ 94,557	Scio	\$ 64,305	\$ 71,985	\$ 73,282
Madras	\$ 441,147	\$ 493,830	\$ 502,730	Scotts Mills	\$ 26,275	\$ 29,413	\$ 29,943
Malin	\$ 56,699	\$ 63,470	\$ 64,614	Seaside	\$ 455,322	\$ 509,698	\$ 518,884
Manzanita	\$ 44,599	\$ 49,925	\$ 50,825	Seneca	\$ 13,829	\$ 15,481	\$ 15,760
Maupin	\$ 29,732	\$ 33,283	\$ 33,883	Shady Cove	\$ 217,462	\$ 243,432	\$ 247,819
Maywood Park	\$ 51,859	\$ 58,052	\$ 59,098	Shaniko	\$ 2,420	\$ 2,709	\$ 2,758
McMinnville	\$ 2,346,099	\$ 2,626,280	\$ 2,673,612	Sheridan	\$ 429,046	\$ 480,285	\$ 488,941
Medford	\$ 5,632,919	\$ 6,305,627	\$ 6,419,269	Sherwood	\$ 1,354,902	\$ 1,516,710	\$ 1,544,044
Merrill	\$ 58,428	\$ 65,405	\$ 66,584	Siletz	\$ 85,394	\$ 95,593	\$ 97,315
Metolius	\$ 57,045	\$ 63,857	\$ 65,008	Silverton	\$ 717,728	\$ 803,442	\$ 817,922
Mill City	\$ 129,993	\$ 145,517	\$ 148,140	Sisters	\$ 206,399	\$ 231,048	\$ 235,212
Millersburg	\$ 180,815	\$ 202,409	\$ 206,056	Sodaville	\$ 23,855	\$ 26,704	\$ 27,185
Milton-Freewater	\$ 494,043	\$ 553,044	\$ 563,011	Spray	\$ 11,063	\$ 12,384	\$ 12,608
Milwaukie	\$ 1,419,898	\$ 1,589,468	\$ 1,618,114	Springfield	\$ 4,242,408	\$ 4,749,054	\$ 4,834,644
Mitchell	\$ 9,680	\$ 10,836	\$ 11,032	St. Helens	\$ 927,238	\$ 1,037,973	\$ 1,056,680
Molalla	\$ 683,501	\$ 765,128	\$ 778,917	St. Paul	\$ 30,078	\$ 33,670	\$ 34,277
Monmouth	\$ 685,921	\$ 767,837	\$ 781,675	Stanfield	\$ 155,231	\$ 173,769	\$ 176,901
Monroe	\$ 44,253	\$ 49,538	\$ 50,431	Stayton	\$ 544,173	\$ 609,161	\$ 620,139
Monument	\$ 8,989	\$ 10,062	\$ 10,244	Sublimity	\$ 205,361	\$ 229,887	\$ 234,030
Moro	\$ 23,164	\$ 25,930	\$ 26,397	Summerville	\$ 9,335	\$ 10,449	\$ 10,638
Mosier	\$ 32,498	\$ 36,379	\$ 37,035	Sumpter	\$ 14,175	\$ 15,868	\$ 16,154
Mt. Angel	\$ 239,588	\$ 268,201	\$ 273,035	Sutherlin	\$ 569,411	\$ 637,413	\$ 648,901
Mt. Vernon	\$ 36,301	\$ 40,637	\$ 41,369	Sweet Home	\$ 645,817	\$ 722,943	\$ 735,972
Myrtle Creek	\$ 241,317	\$ 270,136	\$ 275,005	Talent	\$ 447,024	\$ 500,410	\$ 509,428
Myrtle Point	\$ 175,283	\$ 196,216	\$ 199,753	Tangent	\$ 87,123	\$ 97,528	\$ 99,285
Nehalem	\$ 19,361	\$ 21,673	\$ 22,063	The Dalles	\$ 1,024,733	\$ 1,147,111	\$ 1,167,785
Newberg	\$ 1,662,598	\$ 1,861,153	\$ 1,894,695	Tigard	\$ 3,695,815	\$ 4,137,185	\$ 4,211,746
Newport	\$ 711,159	\$ 796,089	\$ 810,436	Tillamook	\$ 341,232	\$ 381,983	\$ 388,868
North Bend	686267	768224	782069	Toledo	\$ 241,317	\$ 270,136	\$ 275,005
North Plains	\$ 227,142	\$ 254,268	\$ 258,851	Troutdale	\$ 1,119,116	\$ 1,252,766	\$ 1,275,344
North Powder	\$ 30,770	\$ 34,444	\$ 35,065	Tualatin	\$ 1,876,257	\$ 2,100,327	\$ 2,138,180
Nyssa	\$ 229,562	\$ 256,978	\$ 261,609	Turner	\$ 153,157	\$ 171,447	\$ 174,537
Oakland	\$ 66,725	\$ 74,694	\$ 76,040	Ukiah	\$ 16,249	\$ 18,190	\$ 18,518
Oakridge	\$ 228,525	\$ 255,817	\$ 260,427	Umatilla	\$ 516,515	\$ 578,200	\$ 588,620
Ontario	\$ 794,133	\$ 888,972	\$ 904,994	Union	\$ 150,045	\$ 167,964	\$ 170,991
Oregon City	\$ 2,459,497	\$ 2,753,221	\$ 2,802,840	Unity	\$ 5,186	\$ 5,805	\$ 5,910
Paisley	\$ 21,089	\$ 23,608	\$ 24,033	Vale	\$ 129,647	\$ 145,130	\$ 147,746
Pendleton	\$ 1,176,852	\$ 1,317,397	\$ 1,341,140	Veneta	\$ 331,897	\$ 371,534	\$ 378,230
Philomath	\$ 338,812	\$ 379,274	\$ 386,110	Vernonia	\$ 144,859	\$ 162,159	\$ 165,082
Phoenix	\$ 321,525	\$ 359,923	\$ 366,410	Waldport	\$ 145,897	\$ 163,320	\$ 166,264
Pilot Rock	\$ 104,064	\$ 116,491	\$ 118,591	Wallowa	\$ 58,082	\$ 65,018	\$ 66,190
Port Orford	\$ 79,517	\$ 89,013	\$ 90,618	Warrenton	\$ 367,853	\$ 411,783	\$ 419,205
Portland	\$ 45,435,355	\$ 50,861,440	\$ 51,778,084	Wasco	\$ 29,387	\$ 32,896	\$ 33,489
Powers	\$ 48,056	\$ 53,795	\$ 54,765	Waterloo	\$ 16,249	\$ 18,190	\$ 18,518
Prairie City	\$ 63,268	\$ 70,824	\$ 72,100	West Linn	\$ 1,791,208	\$ 2,005,122	\$ 2,041,259
Prescott	\$ 3,803	\$ 4,257	\$ 4,334	Westfir	\$ 18,323	\$ 20,512	\$ 20,881
Prineville	\$ 706,665	\$ 791,058	\$ 805,314	Weston	\$ 47,710	\$ 53,408	\$ 54,371
Rainier	\$ 134,142	\$ 150,162	\$ 152,868	Wheeler	\$ 27,658	\$ 30,961	\$ 31,519
Redmond	\$ 2,115,845	\$ 2,368,528	\$ 2,411,215	Willamina	\$ 155,577	\$ 174,157	\$ 177,295
Reedsport	\$ 291,447	\$ 326,253	\$ 332,133	Wilsonville	\$ 1,772,539	\$ 1,984,223	\$ 2,019,984
Richland	\$ 12,100	\$ 13,546	\$ 13,790	Winston	\$ 383,756	\$ 429,586	\$ 437,328
Riddle	\$ 82,283	\$ 92,109	\$ 93,769	Wood Village	\$ 280,730	\$ 314,256	\$ 319,919
Rivergrove	\$ 34,918	\$ 39,088	\$ 39,793	Woodburn	\$ 1,737,966	\$ 1,945,522	\$ 1,980,585
Rockaway Beach	\$ 94,383	\$ 105,655	\$ 107,559	Yachats	\$ 52,550	\$ 58,826	\$ 59,886
Rogue River	\$ 154,540	\$ 172,995	\$ 176,113	Yamhill	\$ 76,406	\$ 85,530	\$ 87,072
				Yoncalla	\$ 73,985	\$ 82,821	\$ 84,314

Data Sources

	SOURCE	LINK
Highway Trust Fund Revenues		
1	Table 8A. Distribution of Total Net Revenues (Includes All Conditional Fuels Tax Increases), ODOT State Highway Revenue Forecasts.	https://www.oregon.gov/odot/Data/Documents/October%202020%20Forecast%20document.pdf
2	October 2020 County/City Apportionment Forecasts (Cash basis)(Includes All Conditional Fuels Tax Increases).	https://www.oregon.gov/odot/Data/Documents/City-County-Apportionment-Triggers-2020-10.pdf
Marijuana Tax Revenues		
3	Table B.11 Recreational Marijuana Resources and Distributions, Oregon Economic and Revenue Forecast, December 2020.	https://www.oregon.gov/das/OEA/Documents/forecast1220.pdf
Liquor Revenues		
4	Table B.7 Liquor Apportionment and Revenue Distribution to Local Governments (Millions of \$). Oregon Economic and Revenue Forecast, December 2020.	https://www.oregon.gov/das/OEA/Documents/forecast1220.pdf
5	OLCC Allocation of Liquor Revenue, Fiscal Year Summaries.	https://www.oregon.gov/olcc/pages/allocation_of_liquor_revenue.aspx
Cigarette Tax Revenues		
6	Table B.6 Cigarette & Tobacco Tax Distribution (Millions of \$) Oregon Economic and Revenue Forecast, December 2020.	https://www.oregon.gov/das/OEA/Documents/forecast1220.pdf
9-1-1 Emergency Communications Tax Revenues		
7	Emergency Communications Quarterly Tax Distribution 02 Reports. LOC estimates calculated using simple regression analysis (On file with LOC).	https://www.oregon.gov/OEM/911/Pages/911-Tax-Distribution.aspx



1201 Court St. NE #200, Salem, OR 97301

Phone: (503) 588-6550

www.orcities.org | Follow us on Twitter: @OregonCities