



# 2024 **STATE SHARED REVENUE REPORT** with Estimates

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# 2024 State Shared Revenues

Information and forecast estimates in this report are based on the best information available as of late January. 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 2024 distributions is available near the end of this report.

	<b>Highway Trust Fund Revenues</b> (Gas Tax)	<b>Liquor Revenues</b> (20% of Total Share)	<b>Marijuana Tax Revenues</b> (75% of City's Share)	<b>Cigarette Tax Revenues</b>	<b>9-1-1 Tax Revenues</b>
<b>2021-22 Actuals</b>	\$77.32	\$18.57	\$1.26	\$0.82	\$11.08
<b>2022-23 Actuals</b>	\$75.80	\$18.69	\$1.42	\$0.74	\$11.37
<b>2023-24 Estimates</b>	\$77.51	\$20.23	\$1.41	\$0.73	\$12.36
<b>2024-25 Estimates</b>	\$79.35	\$21.24	\$1.38	\$0.71	\$13.44
<b>2025-26 Estimates</b>	\$78.50	\$20.67	\$1.37	\$0.68	\$14.62

(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 the 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.

	<b>Liquor Revenues</b> (Based on Formula, 14% of Total Share)	<b>Marijuana Tax Revenues</b> (Based on Licenses, 25% of City's Share)
<b>2021-2022 Actuals</b>	\$39,313,778	\$1,125,000
<b>2022-2023 Actuals</b>	\$39,719,158	\$1,273,500
<b>2023-2024 Estimates</b>	\$43,494,000	\$1,273,500
<b>2024-2025 Estimates</b>	\$46,369,000	\$1,273,500
<b>2025-2026 Estimates</b>	\$45,706,000	\$1,273,500

# HIGHWAY TRUST FUND REVENUES

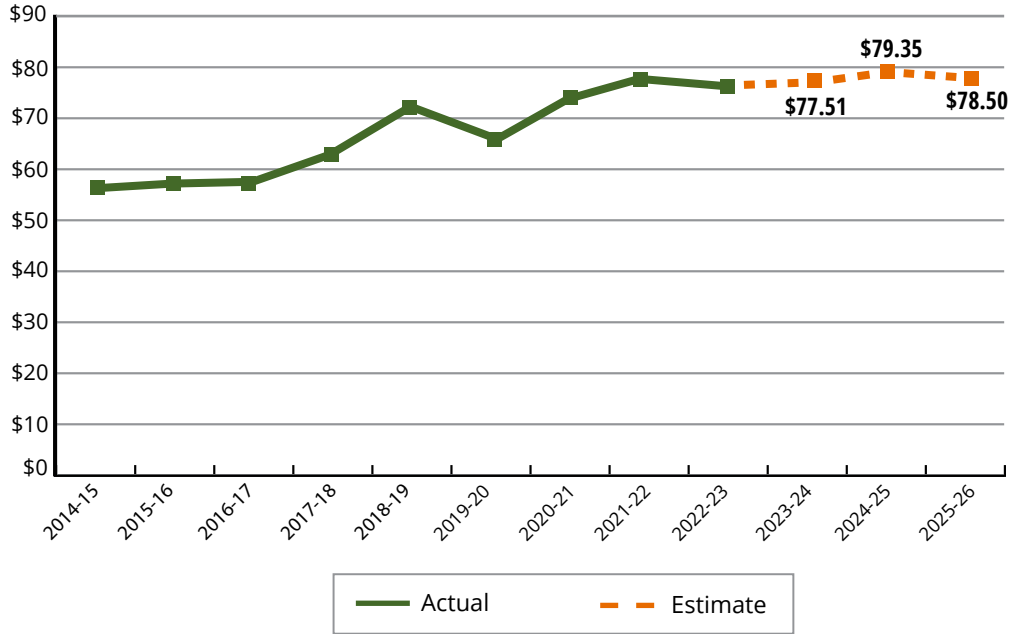


2023-2024 Per Capita Estimated Disbursement: **\$77.51**

2024-2025 Per Capita Estimated Disbursement: **\$79.35**

## Actual and Projected Highway Trust Fund Total Revenue Disbursements to Cities Per Capita Disbursements

Actuals	
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	\$195,000,000
2020-21	\$217,300,000
2021-22	\$233,800,000
2022-23	\$230,114,384
Estimates	
2023-24	\$238,113,594
2024-25	\$247,507,826
2025-26	\$247,971,317



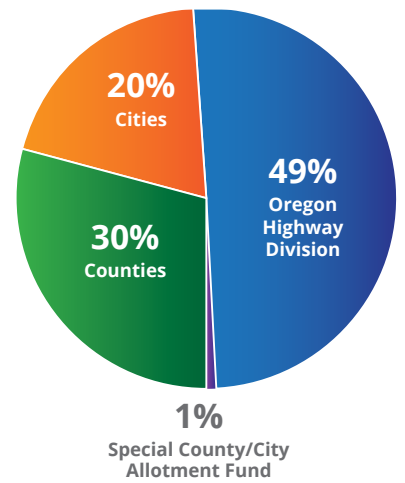
The state's Highway Trust Fund supports the construction, reconstruction, preservation, maintenance, repair and improvement of streets and roads. Using a melded computation of the various tax and fee increases over time, cities receive approximately 20% of the Highway Trust Fund .

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. Full implementation of annual gas tax increases has been met.

From the cities' total allocation, \$2.5 million is directed annually off the top to the special city allotment fund. The 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.

## Distribution of Highway Trust Fund Revenues



# HIGHWAY TRUST FUND REVENUE AT A GLANCE

<b>Revenue Sources</b>	<ul style="list-style-type: none"> <li>• Vehicle registration and title fees and surcharges (tiered based on fuel efficiency)</li> <li>• Driver license fees</li> <li>• Fuel taxes</li> <li>• Weight-mile tax (vehicle heavier than 26,000 pounds)</li> </ul>
<b>Tax Rates</b>	<p><b>Fuel Tax Rates:</b> Gasoline and use fuel (fuel other than gas used in a motor vehicle including propane, etc.):</p> <ul style="list-style-type: none"> <li>▫ Jan. 1, 2010- Dec. 31, 2017: \$0.30/gallon</li> <li>▫ Jan. 1, 2018 – Dec. 31, 2019: \$0.34/gallon</li> <li>▫ Jan. 1, 2020 – Dec. 31, 2021: \$0.36/gallon</li> <li>▫ Jan. 1, 2022 – Dec. 31, 2023: \$0.38/gallon</li> <li>▫ Jan. 1, 2024 – present: \$0.40/gallon</li> </ul> <p>Full implementation of the incremental 10-cent fuels tax increase passed in HB 2017 (2017) has been completed as of January 1, 2024. ORS 319.020</p> <p><b>Weight-Mile Tax Rate:</b> See ODOT mileage tax rate tables (53% graduated increase from 2017-2024).</p>
<b>Agency Administration of Revenues</b>	ODOT
<b>Distribution Calculation</b>	Per capita disbursement to cities
<b>Payment Schedule</b>	Monthly
<b>Requirements</b>	<p><b>Certification Requirement:</b> Cities in counties with populations greater than 100,000 must certify<sup>1</sup> that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> <li>• Fire protection;</li> <li>• Police protection;</li> <li>• Street construction, maintenance and lighting;</li> <li>• Sanitary sewers;</li> <li>• Storm sewers;</li> <li>• Planning, zoning and subdivision control; or</li> <li>• One or more utility services</li> </ul> <p>Cities must file an online bridge and payment conditions report with ODOT that is due on February 1. See ORS 184.657</p>
<b>Use of Revenue Restrictions</b>	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.
<b>Local Tax Preemption</b>	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 href="#">a gas tax</a> .
<b>Relevant Statutes</b>	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)

<sup>1</sup> 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

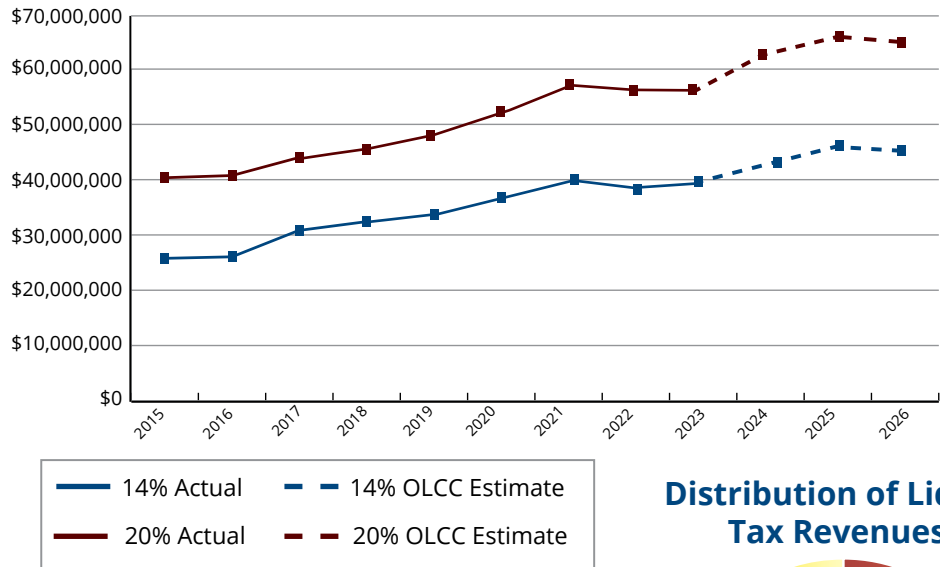


2023-2024 Per Capita Estimated Disbursement (OLCC): **\$20.23**

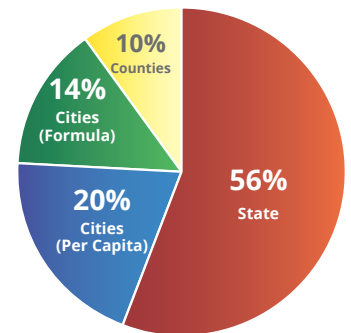
2024-2025 Per Capita Estimated Disbursement (OLCC): **\$21.24**

	14% Share	20% Share
<b>Actuals<sup>1</sup></b>		
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	\$36,054,301	\$51,506,144
2020-21	\$40,085,560	\$57,265,086
2021-22	\$39,313,778	\$56,162,540
2022-23	\$39,719,158	\$56,741,655
<b>Estimates</b>		
2023-24	\$43,494,000	\$62,134,000
2024-25	\$46,369,000	\$66,242,000
2025-26	\$45,706,000	\$65,295,000

## 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.

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, Oregon has the lowest tax in the country on beer and the second lowest tax on wine. In 2023, the Legislature established the Task Force on Alcohol Pricing and Addiction Services (HB 3610), which will study the potential of increasing beer and wine taxes and make a recommendation to the Legislature in 2024. The LOC has a representative on the task force.

Changes made during the 2021 legislative session to increase compensation to liquor store agents and distillery tasting room owners have reduced net distributions from this revenue source. The Oregon Liquor and Cannabis Commission's (OLCC) warehouse is reaching capacity, and the Legislature approved construction of a new facility in 2021. Any expenses used for the new warehouse reduce shared revenue for cities, since the bonds are paid for out of the gross liquor revenue. The cost of the project, including land acquisition and construction, has increased from the first estimate of \$62.5 million to \$145.8 million, making the 34% city share of the project cost \$50 million. Cities' share of this revenue source is projected to continue trending upward over the long term, but these added costs mean cities will receive less revenue than they would have otherwise.

# LIQUOR STATE SHARED REVENUE AT A GLANCE

<b>Revenue Sources</b>	<ul style="list-style-type: none"> <li>• Privilege taxes on beer, wine and cider (ORS Ch. 473)</li> <li>• License fees</li> <li>• Profit from distilled spirits sales</li> <li>• Miscellaneous revenue in the OLCC account</li> </ul> <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>	
<b>Tax Rates</b>	<ul style="list-style-type: none"> <li>• \$2.60/ barrel (31 gallons) for malt beverages and cider</li> <li>• \$0.65/gallon for wine + \$0.10/gallon for wine with greater than 14% alcohol + \$.02/gallon (directed to Oregon Wine Board)</li> </ul> <p><b>Profit Markup Formula for Distilled Spirits:</b></p> <ul style="list-style-type: none"> <li>• Up to \$78.06/case cost: <ul style="list-style-type: none"> <li>○ (Landed cost x 2.131) plus \$1.40 freight/bottles per case</li> <li>○ Round to the next \$.05 and add \$.50 surcharge/bottle (surcharge goes to General Fund and is not shared with cities)</li> </ul> </li> <li>• Over \$78.06/case cost: <ul style="list-style-type: none"> <li>○ [(Landed cost plus \$14.45) x 1.798] plus \$1.40 freight/bottles per case</li> <li>○ Rounded to the next \$ .05 + \$.50 surcharge/bottle (surcharge goes to General Fund and is not shared with cities)</li> </ul> </li> </ul> <p>In 2021, the OLCC approved a new minimum pricing structure which ensures that a standard 750ml bottle of liquor that is 40% alcohol by volume (ABV) cannot be sold for less than \$8.95. The pricing will increase based on a product's ABV, with higher potency beverages increasing more sharply.</p>	
<b>Agency Administration of Revenues</b>	OLCC certifies revenue; Department of Administrative Services (DAS) makes payment to cities.	
	<b>14% Share of Liquor Revenues</b>	<b>20% Share of Liquor Revenues</b>
<b>Distribution Calculation</b>	Complex formula including city property taxes, population and income (ORS 221.770(4))	Per capita disbursement to cities (ORS 471.810(1)(b))
<b>Payment Schedule</b>	Quarterly	Monthly
<b>Requirements</b>	<p><b>Ordinance Requirement:</b> Before July 31:</p> <ul style="list-style-type: none"> <li>• Pass an ordinance or resolution requesting state shared revenue money;</li> <li>• Hold public hearings before the budget committee and city council regarding the city's use of state shared revenues;</li> <li>• Submit documentation, such as the short form distributed by DAS, certifying compliance; and</li> <li>• Levy property taxes for the preceding year.</li> </ul> <p><b>AND Certification requirement</b> (Same as required by 20% share)</p>	<p><b>Certification Requirement:</b> Cities in counties with a population greater than 100,000 must certify<sup>1</sup> that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> <li>• Fire protection;</li> <li>• Police protection;</li> <li>• Street construction, maintenance &amp; lighting;</li> <li>• Sanitary sewers;</li> <li>• Storm sewers;</li> <li>• Planning, zoning and subdivision control; or</li> <li>• One or more utility services.</li> </ul>
<b>Use of Revenue Restrictions</b>	Unrestricted	
<b>Local Tax Preemption</b>	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)	
<b>Key Statutes</b>	ORS 221.760-.770 (requirements to receive revenues); 471.810 (distribution of moneys in OLCC account); 473.005-.060 (tax provisions)	

<sup>1</sup> 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



2023-2024 Per Capita Disbursement: **\$1.41**

2024-2025 Per Capita Disbursement: **\$1.38**

## 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)
2021-22	\$4,500,000	\$3,375,000	\$1 .26	\$1,125,000
2022-23	\$5,094,000	\$3,820,500	\$1.42	\$1,273,500
2023-24	\$5,094,000	\$3,820,500	\$1.41	\$1,273,500
2024-25	\$5,094,000	\$3,820,500	\$1.38	\$1,273,500
2025-26	\$5,094,000	\$3,820,500	\$1.37	\$1,273,500

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. The passage of Measure 110 in November of 2020, which decriminalized possession of small amounts of street drugs, has resulted in a massive shift in the allocation of state marijuana revenue distributions. Starting in March of 2021, quarterly revenue to cities from state marijuana taxes saw roughly a 74% decrease from the fourth quarter 2020 distribution (the final distribution under the old formula, not accounting for any changes in 25% share based on licenses). Under Measure 110, cities have shared \$1,125,000 quarterly, or \$4,500,000 annually, which has been indexed to inflation since July 2023.

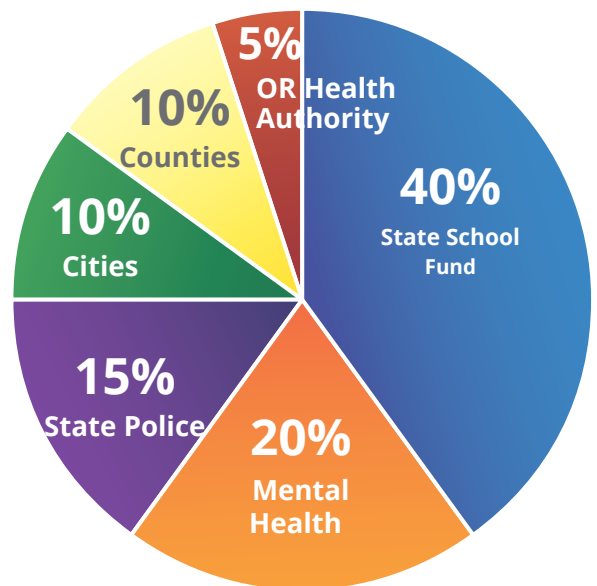
Compounding on the sharp reduction in revenue after the passage of Measure 110, marijuana revenue has seen a downward trend since the market is saturated with an oversupply of product, which has driven prices down. Since marijuana is taxed on the price of the product and not volume of sales, revenue is projected to go down in the near future until the market sees adjustments in supply.

Distributions are made quarterly to cities that certify that they do not ban any marijuana license type within city limits.

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 Quarterly \$11.25 Million



# MARIJUANA STATE SHARED REVENUE *AT A GLANCE*

<b>Revenue Sources</b>	State retail sales tax on all recreational marijuana products Note: There is no tax on medical marijuana products.
<b>Tax Rates</b>	<b>Regular Sales Tax Rate:</b> 17% for state retail tax on recreational marijuana (October 1, 2016 - present)
<b>Agency Administration of Revenues</b>	Department of Revenue (DOR) handles collection of taxes each month; Department of Administrative Services (DAS) handles payments to cities
<b>Distribution Calculation</b>	<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"> <li>▫ 75% of the share is distributed per capita (based on population of eligible cities),</li> <li>▫ 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.</li> </ul>
<b>Payment Schedule</b>	Quarterly
<b>Requirements</b>	<p>In 2020, this moved from a quarterly certification with the 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>
<b>Use of Revenue Restrictions</b>	Unrestricted. (The “to assist local law enforcement” language was deleted in 2017.)
<b>Local Tax Preemption</b>	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)
<b>Key Statutes</b>	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); HB 4056 (2022) indexing Measure 110 distribution amounts.

# CIGARETTE TAX REVENUES

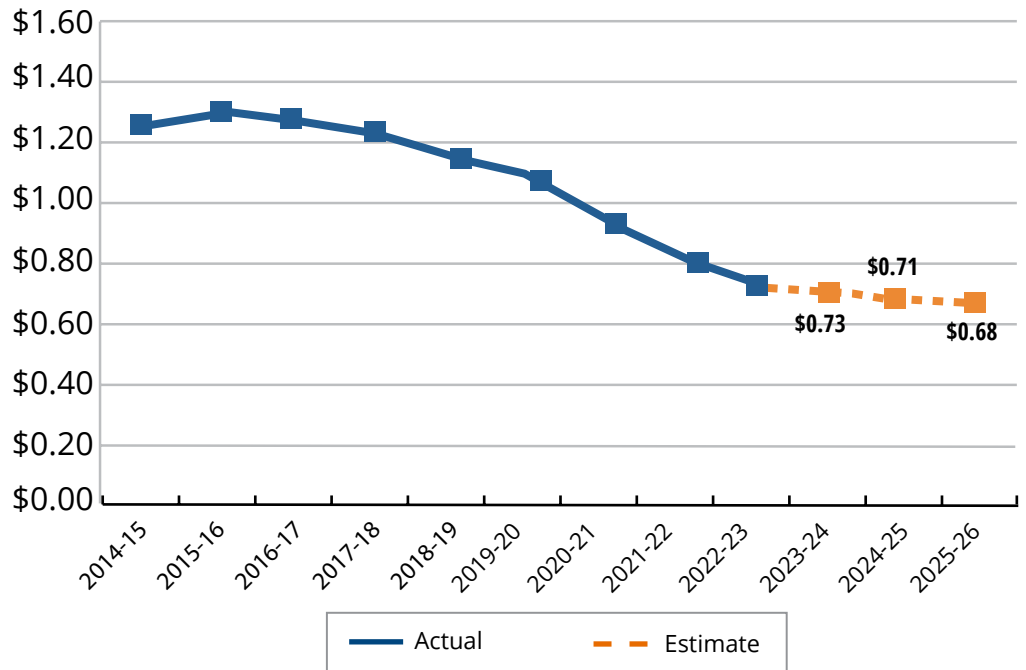


2023-2024 Per Capita Estimated Disbursement: **\$0.73**

2024-2025 Per Capita Estimated Disbursement: **\$0.71**

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

Actuals	
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
2020-21	\$2,833,333
2021-22	\$2,466,667
2022-23	\$2,233,333
Estimates	
2023-24	\$2,233,333
2024-25	\$2,200,000
2025-26	\$2,133,333



This revenue source is projected to continue trending downward—as it has for more than 10 years—as smoking decreases. In November of 2020, voters passed Measure 108, which: increased cigarette taxes by \$2 .00 per pack effective January 1, 2021; increased the cap on the cigar tax from 50 cents to \$1 .00; created a tax on vape products at 65% of the retail price; and preempted 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.

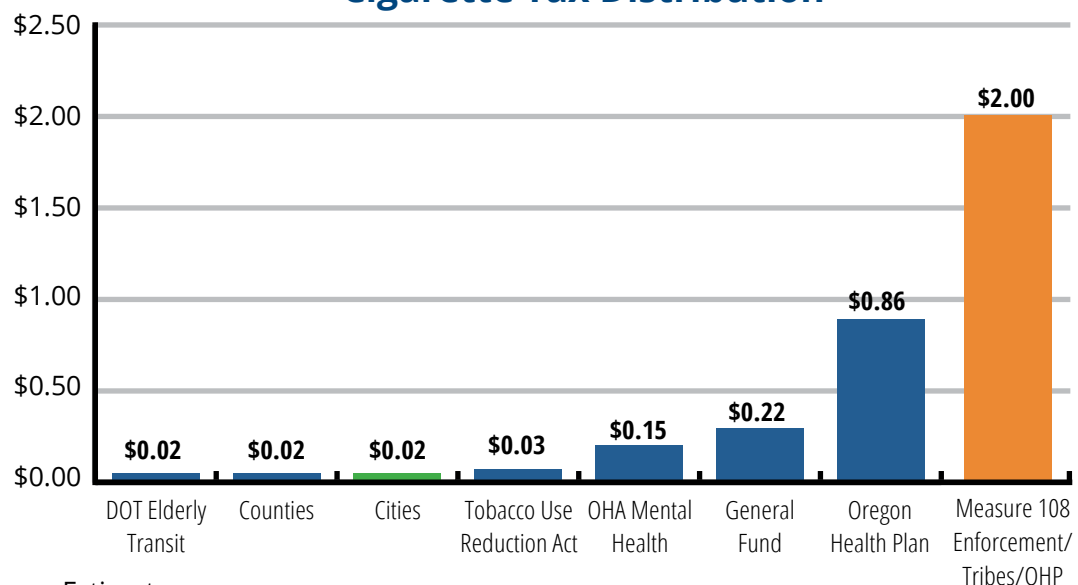
Measure 108 was expected to have the effect of decreasing revenues to cities; cities did not get a share of the \$2 .00 increase, and as prices increased by 33% on average, demand was anticipated to decrease. During discussions at the Legislature, reductions in sales as high as 25% to 35% were discussed due to reduced smoking rates in Oregon and a reduction of cross border sales into Washington and California. When the actual distributions for the 2021-22 biennium are compared to the 2019-20 biennium (the last full biennium before the tax increase), there is a more than 26% decrease in this revenue source. Some of this decrease is likely due to longstanding trends, but it seems clear that Measure 108 has achieved the intended result of reducing smoking.

# CIGARETTE STATE SHARED REVENUE AT A GLANCE

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

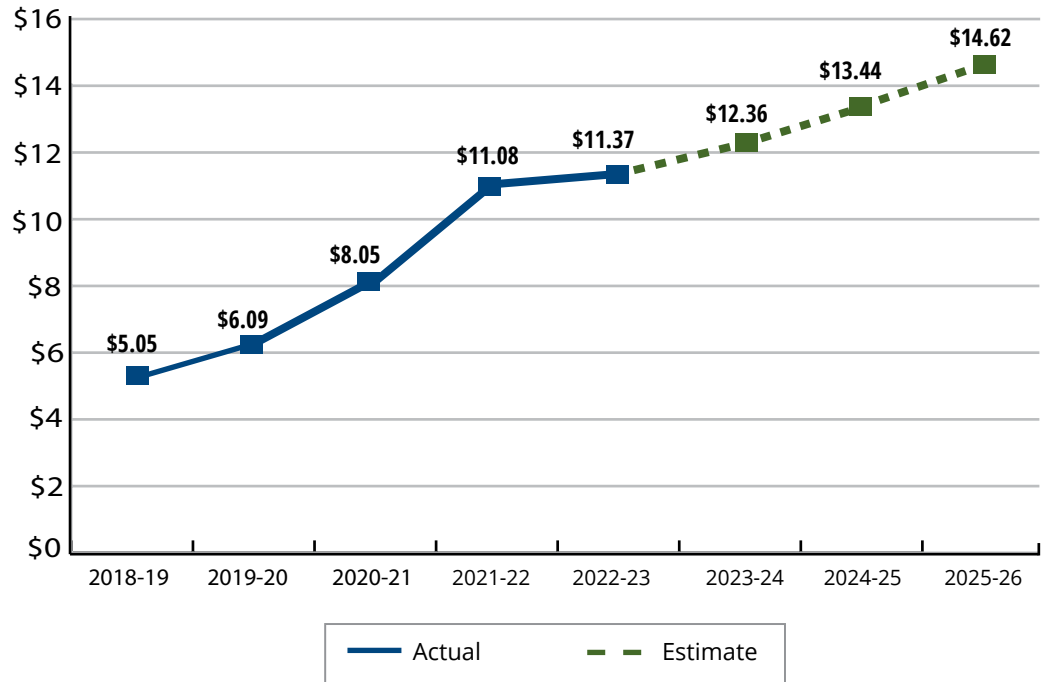


2023-2024 Per Capita Estimated Disbursement: **\$11.37**

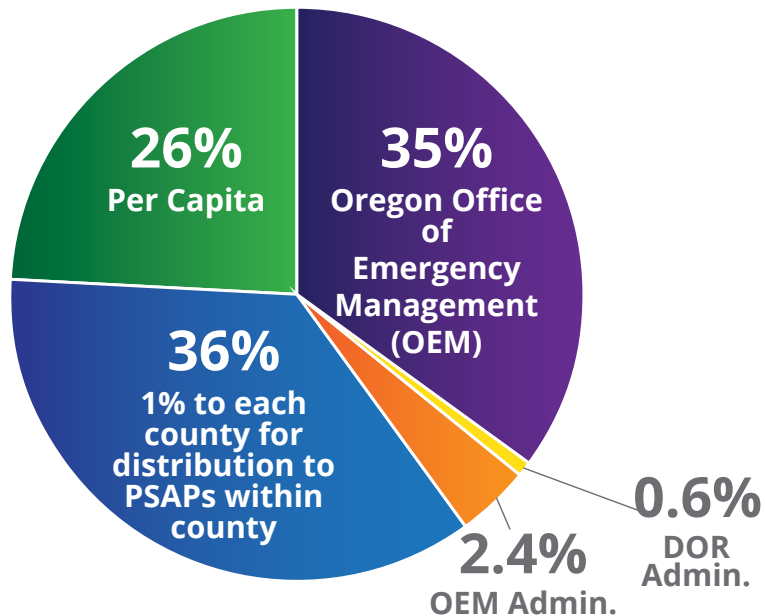
2024-2025 Per Capita Estimated Disbursement: **\$12.36**

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

Actuals	
2018-19	\$14,523,097
2019-20	\$17,696,956
2020-21	\$23,351,536
2021-22	\$27,118,076
2022-23	\$28,396,882
Estimates	
2023-24	\$31,654,210
2024-25	\$35,409,481
2025-26	\$39,610,256



## FY 2023 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 been 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, council of governments 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

<b>Revenue Sources</b>	9-1-1 Emergency Communication Tax
<b>Tax Rates</b>	<ul style="list-style-type: none"> <li>• \$1.25 per month per telephone access line capable of accessing 9-1-1 emergency reporting services</li> <li>• \$1.25 per each retail transaction related to prepaid wireless products, including minutes purchased</li> <li>• Tax expires January 1, 2030. See HB 2449 from 2019.</li> </ul>
<b>Agency Administration of Revenues</b>	Office of Emergency Management
<b>Distribution Calculation</b>	<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 the 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>
<b>Payment Schedule</b>	Quarterly
<b>Requirements</b>	Annual accounting report to OEM (ORS 403.240(9)). Usually, the report is due in January.
<b>Use of Revenues Restrictions</b>	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.
<b>Key Statutes</b>	ORS 403.200-.250; OAR 104-080-0195 to 104-080-0210

# Certified Population Estimates\* - Alphabetical

Adair Village	1,496	Depoe Bay	1,569	Imbler	247	Mt. Angel	3,538	Sisters	3,823
Adams	404	Detroit	134	Independence	10,274	Mt. Vernon	563	Sodaville	357
Adrian	159	Donald	1,003	Ione	337	Myrtle Creek	3,626	Spray	201
Albany	57,997	Drain	1,195	Irrigon	2,133	Myrtle Point	2,508	Springfield	63,078
Amity	1,826	Dufur	635	Island City	1,166	Nehalem	290	St. Helens	15,009
Antelope	35	Dundee	3,265	Jacksonville	3,197	Newberg	26,728	St. Paul	435
Arlington	670	Dunes City	1,454	Jefferson	3,425	Newport	11,083	Stanfield	2,313
Ashland	21,457	Durham	1,938	John Day	1,704	North Bend	10,769	Stayton	8,295
Astoria	10,167	Eagle Point	9,955	Johnson City	510	North Plains	3,663	Sublimity	3,233
Athens	1,200	Echo	638	Jordan Valley	133	North Powder	498	Summerville	114
Aumsville	4,227	Elgin	1,911	Joseph	1,179	Nyssa	3,363	Sumpter	207
Aurora	1,119	Elkton	193	Junction City	7,427	Oakland	968	Sutherlin	9,001
Baker City	10,102	Enterprise	2,147	Keizer	39,169	Oakridge	3,235	Sweet Home	10,028
Bandon	3,866	Estacada	5,750	King City	5,177	Ontario	12,206	Talent	5,228
Banks	1,910	Eugene	177,339	Klamath Falls	22,966	Oregon City	38,049	Tangent	1,218
Barlow	140	Fairview	10,671	La Grande	13,558	Paisley	248	The Dalles	16,417
Bay City	1,646	Falls City	1,066	La Pine	3,126	Pendleton	17,006	Tigard	55,868
Beaverton	101,165	Florence	9,832	Lafayette	4,714	Philomath	5,823	Tillamook	5,277
Bend	106,275	Forest Grove	27,551	Lake Oswego	41,396	Phoenix	3,773	Toledo	3,622
Boardman	4,437	Fossil	455	Lakeside	1,952	Pilot Rock	1,332	Troutdale	17,005
Bonanza	401	Garibaldi	837	Lakeview	2,476	Port Orford	1,181	Tualatin	27,910
Brookings	7,161	Gaston	674	Lebanon	20,329	Portland	648,097	Turner	2,882
Brownsville	1,846	Gates	552	Lexington	243	Powers	759	Ukiah	219
Burns	2,730	Gearhart	1,933	Lincoln City	10,372	Prairie City	861	Umatilla	7,810
Butte Falls	440	Gervais	2,789	Lonerock	25	Prescott	82	Union	2,182
Canby	19,045	Gladstone	12,140	Long Creek	179	Prineville	11,598	Unity	40
Cannon Beach	1,555	Glendale	871	Lostine	246	Rainier	1,933	Vale	1,947
Canyon City	687	Gold Beach	2,450	Lowell	1,261	Redmond	38,208	Veneta	5,261
Canyonville	1,703	Gold Hill	1,338	Lyons	1,203	Reedsport	4,395	Vernonia	2,426
Carlton	2,425	Granite	33	Madras	8,099	Richland	166	Waldport	2,350
Cascade Locks	1,400	Grants Pass	40,102	Malin	745	Riddle	1,248	Wallowa	812
Cave Junction	2,163	Grass Valley	155	Manzanita	646	Rivergrove	559	Warrenton	6,462
Central Point	19,666	Greenhorn	3	Maupin	435	Rockaway Beach	1,538	Wasco	417
Chiloquin	775	Gresham	117,107	Maywood Park	793	Rogue River	2,472	Waterloo	216
Clatskanie	1,767	Haines	382	McMinnville	34,612	Roseburg	24,258	West Linn	27,360
Coburg	1,475	Halfway	358	Medford	90,887	Rufus	272	Westfir	261
Columbia City	1,935	Halsey	952	Merrill	867	Salem	182,726	Weston	696
Condon	726	Happy Valley	26,799	Metolius	1,005	Sandy	13,159	Wheeler	428
Coos Bay	16,533	Harrisburg	3,660	Mill City	2,066	Scappoose	8,254	Willamina	2,301
Coquille	4,052	Helix	193	Millersburg	3,206	Scio	949	Wilsonville	27,634
Cornelius	14,387	Heppner	1,211	Milton-Freewater	7,490	Scotts Mills	442	Winston	5,771
Corvallis	61,669	Hermiston	20,322	Milwaukie	21,341	Seaside	7,393	Wood Village	5,038
Cottage Grove	11,095	Hillsboro	110,874	Mitchell	137	Seneca	175	Woodburn	27,044
Cove	662	Hines	1,705	Molalla	10,335	Shady Cove	3,097	Yachats	1,006
Creswell	5,823	Hood River	8,577	Monmouth	11,019	Shaniko	30	Yamhill	1,165
Culver	1,666	Hubbard	3,491	Monroe	763	Sheridan	5,987	Yoncalla	1,078
Dallas	17,989	Huntington	508	Monument	118	Sherwood	20,868		
Dayton	2,704	Idanha	154	Moro	369	Siletz	1,242		
Dayville	142			Mosier	481	Silverton	10,660		

\* These numbers reflect the December 15, 2023 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](http://www.pdx.edu/population-research/population-estimate-reports).

# Certified Population Estimates\* - Numerical

Portland	648,097	North Bend	10,769	Oakridge	3,235	Lowell	1,261	Butte Falls	440
Salem	182,726	Fairview	10,671	Sublimity	3,233	Riddle	1,248	Maupin	435
Eugene	177,339	Silverton	10,660	Millersburg	3,206	Siletz	1,242	St. Paul	435
Gresham	117,107	Lincoln City	10,372	Jacksonville	3,197	Tangent	1,218	Wheeler	428
Hillsboro	110,874	Molalla	10,335	La Pine	3,126	Heppner	1,211	Wasco	417
Bend	106,275	Independence	10,274	Shady Cove	3,097	Lyons	1,203	Adams	404
Beaverton	101,165	Astoria	10,167	Turner	2,882	Athena	1,200	Bonanza	401
Medford	90,887	Baker City	10,102	Gervais	2,789	Drain	1,195	Haines	382
Springfield	63,078	Sweet Home	10,028	Burns	2,730	Port Orford	1,181	Moro	369
Corvallis	61,669	Eagle Point	9,955	Dayton	2,704	Joseph	1,179	Halfway	358
Albany	57,997	Florence	9,832	Myrtle Point	2,508	Island City	1,166	Sodaville	357
Tigard	55,868	Sutherlin	9,001	Lakeview	2,476	Yamhill	1,165	Ione	337
Lake Oswego	41,396	Hood River	8,577	Rogue River	2,472	Aurora	1,119	Nehalem	290
Grants Pass	40,102	Stayton	8,295	Gold Beach	2,450	Yoncalla	1,078	Rufus	272
Keizer	39,169	Scappoose	8,254	Vernonia	2,426	Falls City	1,066	Westfir	261
Redmond	38,208	Madras	8,099	Carlton	2,425	Yachats	1,006	Paisley	248
Oregon City	38,049	Umatilla	7,810	Waldport	2,350	Metolius	1,005	Imbler	247
McMinnville	34,612	Milton-Freewater	7,490	Stanfield	2,313	Donald	1,003	Lostine	246
Tualatin	27,910	Junction City	7,427	Willamina	2,301	Oakland	968	Lexington	243
Wilsonville	27,634	Seaside	7,393	Union	2,182	Halsey	952	Ukiah	219
Forest Grove	27,551	Brookings	7,161	Cave Junction	2,163	Scio	949	Waterloo	216
West Linn	27,360	Warrenton	6,462	Enterprise	2,147	Glendale	871	Sumpter	207
Woodburn	27,044	Sheridan	5,987	Irrigon	2,133	Merrill	867	Spray	201
Happy Valley	26,799	Creswell	5,823	Mill City	2,066	Prairie City	861	Elkton	193
Newberg	26,728	Philomath	5,823	Lakeside	1,952	Garibaldi	837	Helix	193
Roseburg	24,258	Winston	5,771	Vale	1,947	Wallowa	812	Long Creek	179
Klamath Falls	22,966	Estacada	5,750	Durham	1,938	Maywood Park	793	Seneca	175
Ashland	21,457	Tillamook	5,277	Columbia City	1,935	Chiloquin	775	Richland	166
Milwaukie	21,341	Veneta	5,261	Gearhart	1,933	Monroe	763	Adrian	159
Sherwood	20,868	Talent	5,228	Rainier	1,933	Powers	759	Grass Valley	155
Lebanon	20,329	King City	5,177	Elgin	1,911	Malin	745	Idanha	154
Hermiston	20,322	Wood Village	5,038	Banks	1,910	Condon	726	Dayville	142
Central Point	19,666	Lafayette	4,714	Brownsville	1,846	Weston	696	Barlow	140
Canby	19,045	Boardman	4,437	Amity	1,826	Canyon City	687	Mitchell	137
Dallas	17,989	Reedsport	4,395	Clatskanie	1,767	Gaston	674	Detroit	134
Pendleton	17,006	Aumsville	4,227	Hines	1,705	Arlington	670	Jordan Valley	133
Troutdale	17,005	Coquille	4,052	John Day	1,704	Cove	662	Monument	118
Coos Bay	16,533	Bandon	3,866	Canyonville	1,703	Manzanita	646	Summerville	114
The Dalles	16,417	Sisters	3,823	Culver	1,666	Echo	638	Prescott	82
St. Helens	15,009	Phoenix	3,773	Bay City	1,646	Dufur	635	Unity	40
Cornelius	14,387	North Plains	3,663	Depoe Bay	1,569	Mt. Vernon	563	Antelope	35
Sandy	13,159	Harrisburg	3,660	Cannon Beach	1,555	Rivergrove	559	Granite	33
La Grande	12,823	Myrtle Creek	3,626	Rockaway Beach	1,538	Gates	552	Shaniko	30
Ontario	12,206	Toledo	3,622	Adair Village	1,496	Johnson City	510	Lonerock	25
Gladstone	12,140	Mt. Angel	3,538	Coburg	1,475	Huntington	508	Greenhorn	3
Prineville	11,598	Hubbard	3,491	Dunes City	1,454	North Powder	498		
Cottage Grove	11,095	Jefferson	3,425	Cascade Locks	1,400	Mosier	481		
Newport	11,083	Nyssa	3,363	Gold Hill	1,338	Fossil	455		
Monmouth	11,019	Dundee	3,265	Pilot Rock	1,332	Scotts Mills	442		

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## City Apportionment Forecast of Highway Funds

City	FY 23	FY 24	FY 25	City	FY 23	FY 24	FY 25
Adair Village	\$103,840	\$115,959	\$120,154	Elkton	\$14,098	\$14,960	\$15,501
Adams	\$29,788	\$31,315	\$32,448	Enterprise	\$161,142	\$166,420	\$172,440
Adrian	\$12,506	\$12,325	\$12,770	Estacada	\$407,250	\$445,700	\$461,821
Albany	\$4,344,760	\$4,495,523	\$4,658,132	Eugene	\$13,511,261	\$13,746,083	\$14,243,296
Amity	\$137,190	\$141,539	\$146,658	Fairview	\$792,141	\$827,142	\$857,060
Antelope	\$2,804	\$2,713	\$2,811	Falls City	\$76,857	\$82,629	\$85,618
Arlington	\$50,404	\$51,934	\$53,812	Florence	\$729,609	\$762,108	\$789,675
Ashland	\$1,638,703	\$1,663,197	\$1,723,357	Forest Grove	\$2,034,204	\$2,135,561	\$2,212,807
Astoria	\$776,072	\$788,075	\$816,581	Fossil	\$33,350	\$35,268	\$36,544
Athena	\$91,789	\$93,016	\$96,380	Garibaldi	\$63,214	\$64,878	\$67,225
Aumsville	\$319,251	\$327,648	\$339,499	Gaston	\$50,935	\$52,244	\$54,134
Aurora	\$85,119	\$86,737	\$89,874	Gates	\$42,294	\$42,787	\$44,335
Baker City	\$777,891	\$783,037	\$811,360	Gearhart	\$145,603	\$149,833	\$155,252
Bandon	\$268,392	\$299,665	\$310,505	Gervais	\$204,042	\$216,184	\$224,003
Banks	\$138,024	\$148,050	\$153,405	Gladstone	\$922,433	\$941,008	\$975,046
Barlow	\$10,384	\$10,852	\$11,244	Gladstone	\$64,957	\$67,514	\$69,956
Bay City	\$119,757	\$127,586	\$132,201	Gold Beach	\$181,455	\$189,907	\$196,776
Beaverton	\$7,536,288	\$7,841,606	\$8,125,246	Gold Hill	\$103,385	\$103,712	\$107,464
Bend	\$7,794,373	\$8,237,697	\$8,535,665	Granite	\$2,425	\$2,558	\$2,650
Boardman	\$311,975	\$343,925	\$356,366	Grants Pass	\$3,031,296	\$3,108,428	\$3,220,863
Bonanza	\$30,621	\$31,083	\$32,207	Grass Valley	\$11,900	\$12,015	\$12,449
Brookings	\$523,445	\$555,071	\$575,148	Greenhorn	\$227	\$233	\$241
Brownsville	\$137,190	\$143,089	\$148,265	Gresham	\$8,703,845	\$9,077,318	\$9,405,656
Burns	\$210,030	\$211,611	\$219,265	Haines	\$29,030	\$29,610	\$30,681
Butte Falls	\$33,729	\$34,106	\$35,339	Halfway	\$27,059	\$27,750	\$28,753
Canby	\$1,438,526	\$1,476,236	\$1,529,633	Halsey	\$72,157	\$73,792	\$76,462
Cannon Beach	\$115,134	\$120,533	\$124,893	Happy Valley	\$2,022,911	\$2,077,272	\$2,152,409
Canyon City	\$51,238	\$53,251	\$55,178	Harrisburg	\$276,730	\$283,698	\$293,959
Canyonville	\$125,972	\$132,005	\$136,779	Helix	\$14,553	\$14,960	\$15,501
Carlton	\$176,149	\$187,969	\$194,768	Heppner	\$89,363	\$93,868	\$97,264
Cascade Locks	\$106,114	\$108,518	\$112,443	Hermiston	\$1,496,889	\$1,575,220	\$1,632,197
Cave Junction	\$164,401	\$167,661	\$173,725	Hillsboro	\$8,156,979	\$8,594,180	\$8,905,042
Central Point	\$1,499,693	\$1,524,371	\$1,579,510	Hines	\$127,716	\$132,160	\$136,940
Chiloquin	\$58,135	\$60,073	\$62,245	Hood River	\$635,016	\$664,829	\$688,877
Clatskanie	\$134,462	\$136,966	\$141,920	Hubbard	\$262,253	\$270,598	\$280,386
Coburg	\$99,747	\$114,332	\$118,467	Huntington	\$38,656	\$39,377	\$40,801
Columbia City	\$147,802	\$149,988	\$155,413	Idanha	\$11,673	\$11,937	\$12,369
Condon	\$58,135	\$56,274	\$58,310	Imbler	\$18,797	\$19,146	\$19,838
Coos Bay	\$1,186,278	\$1,281,523	\$1,327,877	Independence	\$770,842	\$796,369	\$825,175
Coquille	\$304,926	\$314,083	\$325,444	Ione	\$25,998	\$26,122	\$27,067
Cornelius	\$1,090,624	\$1,115,180	\$1,155,517	Irrigon	\$155,533	\$165,335	\$171,316
Corvallis	\$4,504,840	\$4,780,151	\$4,953,055	Island City	\$86,710	\$90,380	\$93,649
Cottage Grove	\$813,212	\$860,007	\$891,115	Jacksonville	\$234,815	\$247,809	\$256,773
Cove	\$47,069	\$51,314	\$53,170	Jefferson	\$252,324	\$265,482	\$275,085
Creswell	\$429,155	\$451,358	\$467,685	John Day	\$126,351	\$132,082	\$136,860
Culver	\$126,048	\$129,137	\$133,808	Johnson City	\$39,944	\$39,532	\$40,962
Dallas	\$1,351,892	\$1,394,382	\$1,444,818	Jordan Valley	\$9,929	\$10,309	\$10,682
Dayton	\$200,934	\$209,595	\$217,177	Joseph	\$88,908	\$91,388	\$94,693
Dayville	\$10,384	\$11,007	\$11,405	Junction City	\$531,252	\$575,689	\$596,513
Depoe Bay	\$118,696	\$121,618	\$126,017	Keizer	\$2,998,553	\$3,036,108	\$3,145,928
Detroit	\$14,022	\$10,387	\$10,762	King City	\$392,697	\$401,285	\$415,800
Donald	\$76,175	\$77,746	\$80,558	Klamath Falls	\$1,705,479	\$1,780,164	\$1,844,555
Drain	\$88,984	\$92,628	\$95,979	La Grande	\$1,015,965	\$993,950	\$1,029,902
Dufur	\$46,311	\$49,221	\$51,001	La Pine	\$215,108	\$242,306	\$251,070
Dundee	\$246,260	\$253,080	\$262,234	Lafayette	\$338,579	\$365,396	\$378,613
Dunes City	\$109,904	\$112,704	\$116,781	Lake Oswego	\$3,118,840	\$3,208,729	\$3,324,793
Durham	\$147,347	\$150,220	\$155,654	Lakeside	\$145,225	\$151,305	\$156,778
Eagle Point	\$755,531	\$771,642	\$799,553	Lakeview	\$184,108	\$191,922	\$198,864
Echo	\$49,419	\$49,453	\$51,242	Lebanon	\$1,489,385	\$1,575,762	\$1,632,760
Elgin	\$134,765	\$148,127	\$153,485	Lexington	\$18,039	\$18,836	\$19,517
				Lincoln City	\$768,113	\$803,965	\$833,046

## City Apportionment Forecast of Highway Funds

City	FY 23	FY 24	FY 25	City	FY 23	FY 24	FY 25
Lonerock	\$1,895	\$1,938	\$2,008	Rufus	\$20,920	\$21,084	\$21,846
Long Creek	\$13,264	\$13,875	\$14,377	Salem	\$13,613,434	\$14,163,646	\$14,675,962
Lostine	\$18,418	\$19,068	\$19,758	Sandy	\$984,662	\$1,019,994	\$1,056,888
Lowell	\$93,456	\$97,744	\$101,279	Scappoose	\$609,852	\$639,793	\$662,935
Lyons	\$91,561	\$93,248	\$96,621	Scio	\$72,157	\$73,560	\$76,221
Madras	\$611,671	\$627,778	\$650,486	Scotts Mills	\$33,047	\$34,261	\$35,500
Malin	\$55,407	\$57,747	\$59,836	Seaside	\$551,414	\$573,054	\$593,782
Manzanita	\$47,069	\$50,073	\$51,885	Seneca	\$12,658	\$13,565	\$14,055
Maupin	\$32,668	\$33,718	\$34,938	Shady Cove	\$236,104	\$240,058	\$248,741
Maywood Park	\$62,835	\$61,468	\$63,691	Shaniko	\$2,274	\$2,325	\$2,410
McMinnville	\$2,616,088	\$2,682,881	\$2,779,924	Sheridan	\$466,977	\$464,071	\$480,857
Medford	\$6,654,936	\$7,044,927	\$7,299,750	Sherwood	\$1,532,740	\$1,617,542	\$1,676,050
Merrill	\$62,531	\$67,204	\$69,635	Siletz	\$94,517	\$96,271	\$99,753
Metolius	\$74,810	\$77,901	\$80,718	Silverton	\$806,845	\$826,289	\$856,177
Mill City	\$152,198	\$160,142	\$165,934	Sisters	\$263,390	\$296,332	\$307,051
Millersburg	\$238,150	\$248,507	\$257,496	Sodaville	\$27,135	\$27,672	\$28,673
Milton-Freewater	\$545,501	\$580,573	\$601,573	Spray	\$10,460	\$15,580	\$16,144
Milwaukie	\$1,614,978	\$1,654,206	\$1,714,040	Springfield	\$4,713,657	\$4,889,367	\$5,066,221
Mitchell	\$10,308	\$10,619	\$11,003	St. Helens	\$1,088,047	\$1,163,393	\$1,205,474
Molalla	\$780,544	\$801,097	\$830,074	St. Paul	\$33,729	\$33,718	\$34,938
Monmouth	\$877,941	\$854,116	\$885,011	Stanfield	\$169,707	\$179,288	\$185,773
Monroe	\$54,800	\$59,142	\$61,282	Stayton	\$631,075	\$642,971	\$666,228
Monument	\$8,792	\$9,147	\$9,477	Sublimity	\$238,529	\$250,600	\$259,664
Moro	\$28,727	\$28,602	\$29,637	Summerville	\$8,944	\$8,836	\$9,156
Mosier	\$36,155	\$37,284	\$38,632	Sumpter	\$15,841	\$16,045	\$16,626
Mt. Angel	\$260,510	\$274,241	\$284,161	Sutherlin	\$678,826	\$697,695	\$722,931
Mt. Vernon	\$41,612	\$43,640	\$45,218	Sweet Home	\$765,309	\$777,301	\$805,417
Myrtle Creek	\$265,740	\$281,062	\$291,229	Talent	\$443,481	\$405,238	\$419,896
Myrtle Point	\$187,443	\$194,403	\$201,434	Tangent	\$92,698	\$94,411	\$97,826
Nehalem	\$20,995	\$22,479	\$23,292	The Dalles	\$1,228,042	\$1,272,531	\$1,318,560
Newberg	\$1,953,027	\$2,071,768	\$2,146,707	Tigard	\$4,209,616	\$4,330,498	\$4,487,137
Newport	\$815,182	\$859,077	\$890,151	Tillamook	\$403,536	\$409,036	\$423,832
North Bend	\$804,116	\$834,738	\$864,931	Toledo	\$276,730	\$280,752	\$290,907
North Plains	\$261,874	\$283,930	\$294,200	Troutdale	\$1,274,807	\$1,318,109	\$1,365,787
North Powder	\$37,898	\$38,601	\$39,998	Tualatin	\$2,115,761	\$2,163,389	\$2,241,641
Nyssa	\$251,187	\$260,676	\$270,105	Turner	\$223,142	\$223,393	\$231,473
Oakland	\$71,096	\$75,033	\$77,747	Ukiah	\$15,387	\$16,975	\$17,589
Oakridge	\$244,365	\$250,755	\$259,825	Umatilla	\$575,062	\$605,377	\$627,274
Ontario	\$897,800	\$946,124	\$980,347	Union	\$163,264	\$169,133	\$175,251
Oregon City	\$2,864,015	\$2,949,293	\$3,055,973	Unity	\$3,032	\$3,101	\$3,213
Paisley	\$18,722	\$19,223	\$19,919	Vale	\$145,225	\$150,918	\$156,377
Pendleton	\$1,279,658	\$1,318,187	\$1,365,867	Veneta	\$394,668	\$407,796	\$422,547
Philomath	\$428,473	\$451,358	\$467,685	Vernonia	\$182,743	\$188,047	\$194,848
Phoenix	\$304,623	\$292,457	\$303,035	Waldport	\$178,044	\$182,156	\$188,744
Pilot Rock	\$100,505	\$103,247	\$106,982	Wallowa	\$61,319	\$62,941	\$65,217
Port Orford	\$88,302	\$91,543	\$94,854	Warrenton	\$486,684	\$500,889	\$519,007
Portland	\$49,092,632	\$50,235,962	\$52,053,059	Wasco	\$32,441	\$32,323	\$33,492
Powers	\$58,059	\$58,832	\$60,960	Waterloo	\$17,281	\$16,743	\$17,348
Prairie City	\$63,820	\$66,739	\$69,153	West Linn	\$2,078,317	\$2,120,756	\$2,197,467
Prescott	\$6,367	\$6,356	\$6,586	Westfir	\$20,237	\$20,231	\$20,963
Prineville	\$872,636	\$898,996	\$931,514	Weston	\$53,057	\$53,949	\$55,900
Rainier	\$144,921	\$149,833	\$155,252	Wheeler	\$32,137	\$33,176	\$34,376
Redmond	\$2,847,340	\$2,961,618	\$3,068,743	Willamina	\$172,966	\$178,357	\$184,809
Reedsport	\$327,741	\$340,670	\$352,992	Wilsonville	\$2,077,863	\$2,141,995	\$2,219,474
Richland	\$12,582	\$12,867	\$13,333	Winston	\$430,444	\$447,328	\$463,508
Riddle	\$92,925	\$96,736	\$100,235	Wood Village	\$347,068	\$390,511	\$404,636
Rivergrove	\$42,294	\$43,330	\$44,897	Woodburn	\$2,006,160	\$2,096,262	\$2,172,087
Rockaway Beach	\$113,618	\$119,215	\$123,527	Yachats	\$80,495	\$77,978	\$80,799
Rogue River	\$185,396	\$191,612	\$198,543	Yamhill	\$92,774	\$90,303	\$93,569
Roseburg	\$1,804,240	\$1,880,311	\$1,948,324	Yoncalla	\$78,221	\$83,559	\$86,581

## Data Sources

SOURCE	LINK
<b>Highway Trust Fund Revenues</b>	
1	Table 8A. Distribution of Total Net Revenues (Includes All Conditional Fuels Tax Increases), ODOT State Highway Revenue Forecasts. <a href="https://www.oregon.gov/odot/Data/Documents/October%202023%20Forecast%20document_final.pdf">https://www.oregon.gov/odot/Data/Documents/October%202023%20Forecast%20document_final.pdf</a>
2	October 2022 County/City Apportionment Forecasts (Cash basis)(Includes All Conditional Fuels Tax Increases). <a href="https://www.oregon.gov/odot/Data/Documents/City%20County%20Apportionment%20with%20Triggers_2310.pdf">https://www.oregon.gov/odot/Data/Documents/City%20County%20Apportionment%20with%20Triggers_2310.pdf</a>
<b>Marijuana Tax Revenues</b>	
3	Table B.11 Recreational Marijuana Resources and Distributions, Oregon Economic and Revenue Forecast, December 2021. <a href="https://www.oregon.gov/das/oea/Documents/OEA-Forecast-1223.pdf">https://www.oregon.gov/das/oea/Documents/OEA-Forecast-1223.pdf</a>
<b>Liquor Revenues</b>	
4	Table B.7 Liquor Apportionment and Revenue Distribution to Local Governments (Millions of \$). Oregon Economic and Revenue Forecast, December 2020. LOC estimates calculated using simple regression analysis. (On file with LOC) <a href="https://www.oregon.gov/das/oea/Documents/OEA-Forecast-1223.pdf">https://www.oregon.gov/das/oea/Documents/OEA-Forecast-1223.pdf</a>
5	OLCC Allocation of Liquor Revenue, Fiscal Year Summaries. <a href="https://www.oregon.gov/olcc/pages/allocation_of_liquor_revenue.aspx">https://www.oregon.gov/olcc/pages/allocation_of_liquor_revenue.aspx</a>
<b>Cigarette Tax Revenues</b>	
6	Table B.6 Cigarette & Tobacco Tax Distribution (Millions of \$) Oregon Economic and Revenue Forecast, December 2020. <a href="https://www.oregon.gov/das/oea/Documents/OEA-Forecast-1223.pdf">https://www.oregon.gov/das/oea/Documents/OEA-Forecast-1223.pdf</a>
<b>9-1-1 Emergency Communications Tax Revenues</b>	
7	Emergency Communications Quarterly Tax Distribution 02 Reports. LOC estimates calculated using simple regression analysis (On file with LOC). <a href="https://www.oregon.gov/OEM/911/Pages/911-Tax-Distribution.aspx">https://www.oregon.gov/OEM/911/Pages/911-Tax-Distribution.aspx</a>



## **League of Oregon Cities**

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