



2019 **STATE SHARED REVENUE REPORT** with Estimates

**Contact: Wendy Johnson, Intergovernmental Relations Associate:
wjohnson@orcities.org or (503) 588-6550**

Table of Contents:

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

2019 State Shared Revenues

Information and forecast estimates in this report are based on the best information available as of February 1. 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. Note that quarterly state marijuana tax distributions will use the most recent PSUCPR population numbers (not the yearly certified numbers). Therefore, per capita numbers for those distributions will change throughout the year with annexations, etc.

	Liquor Revenues (20% of Total Share)	Cigarette Tax Revenues	9-1-1 Tax Revenues	Highway Trust Fund Revenues (Gas Tax)	Marijuana Tax Revenues (75% of City's Share)
2017-18 Estimates	\$15.88	\$1.23	\$5.12	\$62.65	N/A ¹
2018-19 Estimates	\$18.37	\$1.20	\$5.29	\$71.56	\$2.63
2019-20 Estimates	\$18.56	\$1.19	\$5.41	\$74.54	\$2.97
2020-21 Estimates	\$19.39	\$1.18	\$5.55	\$80.10	\$3.55

Non-Per Capita Based State Shared Revenues for Cities

State marijuana taxes and liquor revenues have partial distributions to cities that are not based on population. The 14 percent 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 percent 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 includes grower, wholesaler, retailer, etc. licensed premises. The estimates for the total share for all cities is provided in the following table to allow cities to see trends to 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)
2017-18 Estimates	\$31,632,000	N/A ¹
2018-19 Estimates	\$37,038,000	\$6,660,984
2019-20 Estimates	\$37,409,000	\$7,599,817
2020-21 Estimates	\$39,092,000	\$9,074,181

¹ A per capita estimate isn't applicable because two formulas were at use in 2017-18.

HIGHWAY TRUST FUND REVENUES



2018-2019 Per Capita Estimated Disbursement: **\$71.56**

2019-2020 Per Capita Estimated Disbursement: **\$74.54**

Actual and Projected Highway Trust Fund Total Revenue Disbursements to Cities

Per Capita Disbursements

Actuals	
2008-09	\$102,200,000
2009-10	\$112,500,000
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
Estimates	
2017-18	\$178,253,215
2018-19	\$206,071,468
2019-20	\$214,652,200
2020-21	\$230,669,218



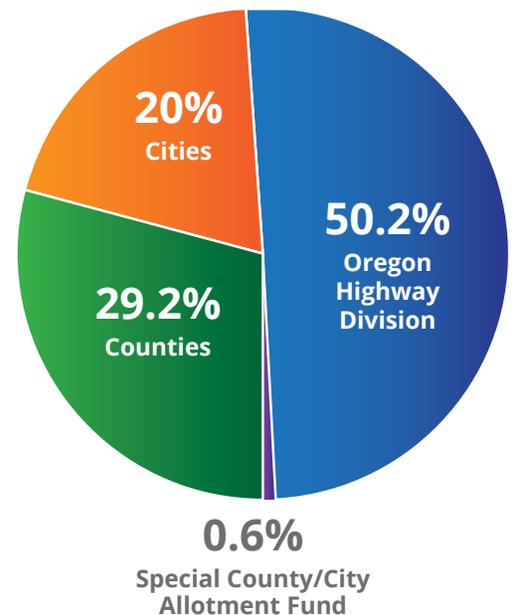
The state's Highway Trust Fund supports the construction, reconstruction, preservation, maintenance, repair and improvement of streets and roads. Using a melded computation of the various tax and fee increases over time, cities receive approximately 20 percent of the Highway Trust Fund. Note that since the passage of the 2009 transportation package, which raised taxes in 2010, the distribution for increases has been 50 percent (state)/30 percent (counties)/20 percent (cities) but it will take more time for the totals to get to that allocation.

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 percent increase in the weight-mile tax - both over a seven-year period; graduated registration fee increases, and graduated title fee increases.

\$2.5 million is directed annually to the special city allotment fund (\$2.5 million began in 2018 and had previously been \$500,000). The allocation is matched and administered by ODOT to provide competitive grants to small cities (populations less than 5,000) in addition to their per capita allocation (see ORS 366.805).

The 2017 transportation package also included a new 0.1 percent statewide payroll tax, a 0.5 percent 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. For example, the payroll tax revenues are dedicated for transit projects.

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:</p> <ul style="list-style-type: none"> • Gasoline: <ul style="list-style-type: none"> ▫ Jan. 1, 2010 – Dec. 31, 2017: \$0.30/gallon ▫ Jan. 1, 2018 – Dec. 31, 2019: \$.34/gallon ▫ Additional 2 cent increases in 2020, 2022 and 2024 (subject to meeting accountability and reporting requirements) • Use fuel (fuel other than gas used in a motor vehicle including propane, etc.) <ul style="list-style-type: none"> ▫ Jan. 1, 2010- Dec. 31, 2017: \$0.30/gallon ▫ Jan. 1, 2018 – Dec. 31, 2019: \$.34/gallon • Additional 2 cent increases in 2020, 2022 and 2024 (subject to meeting accountability and reporting requirements) • Weight-mile tax rate: See ODOT mileage tax rate tables (53 percent graduated increase from 2017-2024)
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 29 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 of over 100,000 population to receive revenues from cigarette, gas and liquor taxes). Counties with population over 100,000: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

City Apportionment Forecast of Highway Funds

City	FY 19	FY 20	FY 21	City	FY 19	FY 20	FY 21
Adair Village	\$61,538	\$64,100	\$68,883	Elgin	\$123,791	\$128,946	\$138,568
Adams	\$26,833	\$27,951	\$30,036	Elkton	\$15,384	\$16,025	\$17,221
Adrian	\$12,880	\$13,416	\$14,417	Enterprise	\$142,038	\$147,952	\$158,992
Albany	\$3,802,825	\$3,961,173	\$4,256,750	Estacada	\$243,289	\$253,420	\$272,329
Amity	\$118,425	\$123,356	\$132,560	Eugene	\$12,142,636	\$12,648,250	\$13,592,043
Antelope	\$3,578	\$3,727	\$4,005	Fairview	\$643,285	\$670,071	\$720,071
Arlington	\$43,649	\$45,466	\$48,859	Falls City	\$68,336	\$71,181	\$76,493
Ashland	\$1,489,431	\$1,551,450	\$1,667,217	Florence	\$629,332	\$655,537	\$704,452
Astoria	\$693,732	\$722,619	\$776,539	Forest Grove	\$1,726,280	\$1,798,162	\$1,932,338
Athena	\$83,720	\$87,206	\$93,713	Fossil	\$33,989	\$35,404	\$38,046
Aumsville	\$284,434	\$296,277	\$318,385	Garibaldi	\$59,391	\$61,864	\$66,480
Aurora	\$70,482	\$73,417	\$78,895	Gaston	\$46,869	\$48,821	\$52,463
Baker City	\$707,685	\$737,153	\$792,158	Gates	\$34,704	\$36,150	\$38,847
Bandon	\$225,758	\$235,159	\$252,706	Gearhart	\$107,691	\$112,175	\$120,546
Banks	\$127,727	\$133,045	\$142,973	Gervais	\$184,971	\$192,673	\$207,050
Barlow	\$9,660	\$10,062	\$10,813	Gladstone	\$850,081	\$885,478	\$951,551
Bay City	\$96,600	\$100,623	\$108,131	Gladstone	\$61,896	\$64,473	\$69,284
Beaverton	\$6,940,898	\$7,229,914	\$7,769,399	Gold Beach	\$162,074	\$168,822	\$181,419
Bend	\$6,404,588	\$6,671,273	\$7,169,073	Gold Hill	\$87,298	\$90,933	\$97,718
Boardman	\$264,040	\$275,035	\$295,558	Granite	\$2,862	\$2,981	\$3,204
Bonanza	\$32,558	\$33,914	\$36,444	Grants Pass	\$2,667,952	\$2,779,045	\$2,986,413
Brookings	\$474,414	\$494,168	\$531,042	Grass Valley	\$11,807	\$12,298	\$13,216
Brownsville	\$122,002	\$127,083	\$136,565	Greenhorn	\$143	\$149	\$160
Burns	\$202,502	\$210,935	\$226,674	Gresham	\$7,907,257	\$8,236,512	\$8,851,108
Butte Falls	\$31,484	\$32,795	\$35,243	Haines	\$29,696	\$30,932	\$33,240
Canby	\$1,202,135	\$1,252,191	\$1,345,628	Halfway	\$21,109	\$21,988	\$23,629
Cannon Beach	\$122,360	\$127,455	\$136,966	Halsey	\$66,905	\$69,690	\$74,891
Canyon City	\$50,447	\$52,547	\$56,468	Happy Valley	\$1,498,733	\$1,561,140	\$1,677,630
Canyonville	\$137,387	\$143,108	\$153,786	Harrisburg	\$261,894	\$272,799	\$293,155
Carlton	\$162,431	\$169,195	\$181,820	Helix	\$13,953	\$14,534	\$15,619
Cascade Locks	\$98,389	\$102,486	\$110,133	Heppner	\$92,665	\$96,523	\$103,725
Cave Junction	\$138,818	\$144,598	\$155,388	Hermiston	\$1,302,313	\$1,356,541	\$1,457,764
Central Point	\$1,280,488	\$1,333,807	\$1,433,334	Hillsboro	\$7,292,952	\$7,596,627	\$8,163,476
Chiloquin	\$52,951	\$55,156	\$59,272	Hines	\$111,627	\$116,275	\$124,951
Clatskanie	\$126,296	\$131,555	\$141,371	Hood River	\$571,730	\$595,536	\$639,974
Coburg	\$85,509	\$89,070	\$95,716	Hubbard	\$236,491	\$246,339	\$264,720
Columbia City	\$142,038	\$147,952	\$158,992	Huntington	\$31,842	\$33,168	\$35,643
Condon	\$49,373	\$51,429	\$55,267	Idanha	\$10,018	\$10,435	\$11,214
Coos Bay	\$1,193,548	\$1,243,247	\$1,336,016	Imbler	\$21,824	\$22,733	\$24,430
Coquille	\$280,140	\$291,805	\$313,579	Independence	\$670,476	\$698,395	\$750,508
Cornelius	\$854,017	\$889,578	\$955,956	Ione	\$23,613	\$24,597	\$26,432
Corvallis	\$4,241,819	\$4,418,446	\$4,748,144	Irrigon	\$142,396	\$148,325	\$159,393
Cottage Grove	\$715,914	\$745,725	\$801,369	Island City	\$80,858	\$84,225	\$90,509
Cove	\$39,356	\$40,994	\$44,053	Jacksonville	\$213,236	\$222,115	\$238,689
Creswell	\$390,336	\$406,589	\$436,929	Jefferson	\$232,198	\$241,867	\$259,914
Culver	\$105,902	\$110,312	\$118,543	John Day	\$124,149	\$129,319	\$138,968
Dallas	\$1,132,726	\$1,179,892	\$1,267,934	Johnson City	\$40,071	\$41,740	\$44,854
Dayton	\$194,631	\$202,736	\$217,864	Jordan Valley	\$12,522	\$13,044	\$14,017
Dayville	\$11,091	\$11,553	\$12,415	Joseph	\$80,142	\$83,479	\$89,709
Depoe Bay	\$103,040	\$107,331	\$115,340	Junction City	\$438,278	\$456,528	\$490,594
Detroit	\$15,027	\$15,652	\$16,820	Keizer	\$2,755,250	\$2,869,978	\$3,084,131
Donald	\$70,482	\$73,417	\$78,895	King City	\$264,756	\$275,780	\$296,359
Drain	\$83,362	\$86,834	\$93,313	Klamath Falls	\$1,566,353	\$1,631,575	\$1,753,321
Dufur	\$44,007	\$45,839	\$49,260	La Grande	\$954,552	\$994,300	\$1,068,493
Dundee	\$231,125	\$240,749	\$258,713	La Pine	\$131,662	\$137,145	\$147,378
Dunes City	\$95,527	\$99,504	\$106,929	Lafayette	\$293,736	\$305,967	\$328,798
Durham	\$134,525	\$140,126	\$150,582	Lake Oswego	\$2,734,499	\$2,848,363	\$3,060,903
Eagle Point	\$651,514	\$678,643	\$729,282	Lakeside	\$124,149	\$129,319	\$138,968
Echo	\$50,805	\$52,920	\$56,869	Lakeview	\$164,578	\$171,431	\$184,223
				Lebanon	\$1,210,722	\$1,261,136	\$1,355,240
				Lexington	\$18,962	\$19,752	\$21,226

City Apportionment Forecast of Highway Funds

City	FY 19	FY 20	FY 21	City	FY 19	FY 20	FY 21
Lincoln City	\$624,681	\$650,692	\$699,246	Roseburg	\$1,776,011	\$1,849,964	\$1,988,005
Lonerock	\$1,431	\$1,491	\$1,602	Rufus	\$20,036	\$20,870	\$22,427
Long Creek	\$13,953	\$14,534	\$15,619	Salem	\$11,825,645	\$12,318,059	\$13,237,214
Lostine	\$15,384	\$16,025	\$17,221	Sandy	\$786,397	\$819,142	\$880,265
Lowell	\$76,922	\$80,125	\$86,104	Scappoose	\$515,201	\$536,653	\$576,698
Lyons	\$85,509	\$89,070	\$95,716	Scio	\$65,831	\$68,572	\$73,689
Madras	\$454,021	\$472,926	\$508,215	Scotts Mills	\$26,833	\$27,951	\$30,036
Malin	\$58,318	\$60,746	\$65,279	Seaside	\$476,561	\$496,404	\$533,445
Manzanita	\$45,796	\$47,703	\$51,262	Seneca	\$14,311	\$14,907	\$16,019
Maupin	\$30,769	\$32,050	\$34,442	Shady Cove	\$222,180	\$231,432	\$248,701
Maywood Park	\$53,667	\$55,901	\$60,073	Shaniko	\$2,504	\$2,609	\$2,803
McMinnville	\$2,419,297	\$2,520,035	\$2,708,076	Sheridan	\$442,929	\$461,373	\$495,800
Medford	\$5,751,285	\$5,990,766	\$6,437,788	Sherwood	\$1,395,693	\$1,453,809	\$1,562,290
Merrill	\$60,107	\$62,610	\$67,281	Siletz	\$88,371	\$92,051	\$98,920
Metolius	\$52,951	\$55,156	\$59,272	Silverton	\$738,812	\$769,576	\$827,000
Mill City	\$133,451	\$139,008	\$149,381	Sisters	\$194,989	\$203,108	\$218,264
Millersburg	\$165,651	\$172,549	\$185,424	Sodaville	\$24,687	\$25,715	\$27,633
Milton-Freewater	\$508,403	\$529,573	\$569,088	Spray	\$11,449	\$11,926	\$12,816
Milwaukie	\$1,468,680	\$1,529,835	\$1,643,989	Springfield	\$4,355,235	\$4,536,585	\$4,875,098
Mitchell	\$10,018	\$10,435	\$11,214	St. Helens	\$947,397	\$986,846	\$1,060,483
Molalla	\$688,723	\$717,401	\$770,933	St. Paul	\$31,127	\$32,423	\$34,842
Monmouth	\$707,685	\$737,153	\$792,158	Stanfield	\$156,349	\$162,859	\$175,012
Monroe	\$44,722	\$46,584	\$50,061	Stayton	\$558,850	\$582,120	\$625,557
Monument	\$9,302	\$9,690	\$10,413	Sublimity	\$206,796	\$215,407	\$231,480
Moro	\$23,613	\$24,597	\$26,432	Summerville	\$9,660	\$10,062	\$10,813
Mosier	\$32,558	\$33,914	\$36,444	Sumpter	\$14,669	\$15,280	\$16,420
Mt. Angel	\$244,363	\$254,538	\$273,531	Sutherlin	\$582,463	\$606,716	\$651,989
Mt. Vernon	\$37,567	\$39,131	\$42,051	Sweet Home	\$660,101	\$687,587	\$738,894
Myrtle Creek	\$249,729	\$260,128	\$279,538	Talent	\$456,525	\$475,535	\$511,018
Myrtle Point	\$181,394	\$188,947	\$203,046	Tangent	\$89,445	\$93,169	\$100,121
Nehalem	\$20,036	\$20,870	\$22,427	The Dalles	\$1,054,373	\$1,098,276	\$1,180,228
Newberg	\$1,702,667	\$1,773,565	\$1,905,906	Tigard	\$3,777,065	\$3,934,340	\$4,227,915
Newport	\$724,501	\$754,669	\$810,981	Tillamook	\$352,054	\$366,713	\$394,077
North Bend	\$702,319	\$731,563	\$786,151	Toledo	\$249,729	\$260,128	\$279,538
North Plains	\$221,465	\$230,686	\$247,900	Troutdale	\$1,158,128	\$1,206,352	\$1,296,368
North Powder	\$31,842	\$33,168	\$35,643	Tualatin	\$1,935,938	\$2,016,550	\$2,167,022
Nyssa	\$236,849	\$246,711	\$265,121	Turner	\$149,194	\$155,406	\$167,002
Oakland	\$68,336	\$71,181	\$76,493	Ukiah	\$17,173	\$17,888	\$19,223
Oakridge	\$234,703	\$244,475	\$262,718	Umatilla	\$523,787	\$545,598	\$586,309
Ontario	\$820,743	\$854,919	\$918,711	Union	\$154,560	\$160,996	\$173,009
Oregon City	\$2,494,430	\$2,598,297	\$2,792,178	Unity	\$5,367	\$5,590	\$6,007
Paisley	\$19,320	\$20,125	\$21,626	Vale	\$139,534	\$145,344	\$156,189
Pendleton	\$1,202,850	\$1,252,937	\$1,346,429	Veneta	\$342,752	\$357,024	\$383,664
Philomath	\$337,385	\$351,433	\$377,657	Vernonia	\$147,762	\$153,915	\$165,400
Phoenix	\$330,587	\$344,353	\$370,048	Waldport	\$150,625	\$156,897	\$168,604
Pilot Rock	\$107,691	\$112,175	\$120,546	Wallowa	\$57,602	\$60,001	\$64,478
Port Orford	\$81,931	\$85,343	\$91,711	Warrenton	\$379,961	\$395,782	\$425,315
Portland	\$46,421,013	\$48,353,963	\$51,962,063	Wasco	\$30,411	\$31,677	\$34,041
Powers	\$49,731	\$51,802	\$55,667	Waterloo	\$16,816	\$17,516	\$18,823
Prairie City	\$65,473	\$68,200	\$73,289	West Linn	\$1,848,282	\$1,925,244	\$2,068,903
Prescott	\$3,936	\$4,099	\$4,405	Westfir	\$18,604	\$19,379	\$20,825
Prineville	\$716,272	\$746,097	\$801,770	Weston	\$49,016	\$51,057	\$54,866
Rainier	\$137,745	\$143,480	\$154,187	Wheeler	\$28,622	\$29,814	\$32,039
Redmond	\$2,088,709	\$2,175,682	\$2,338,028	Willamina	\$154,560	\$160,996	\$173,009
Reedsport	\$298,745	\$311,184	\$334,405	Wilsonville	\$1,806,780	\$1,882,014	\$2,022,447
Richland	\$12,522	\$13,044	\$14,017	Winston	\$392,125	\$408,453	\$438,931
Riddle	\$85,151	\$88,697	\$95,315	Wood Village	\$280,498	\$292,178	\$313,980
Rivergrove	\$36,136	\$37,640	\$40,449	Woodburn	\$1,771,718	\$1,845,491	\$1,983,199
Rockaway Beach	\$96,600	\$100,623	\$108,131	Yachats	\$53,309	\$55,529	\$59,672
Rogue River	\$160,642	\$167,332	\$179,818	Yamhill	\$77,996	\$81,243	\$87,306
				Yoncalla	\$76,565	\$79,753	\$85,704

MARIJUANA TAX REVENUES



2018-2019 Per Capita Disbursement: **\$2.63**

2019-2020 Per Capita Disbursement: **\$2.97**

Actual and Projected State Marijuana Tax Disbursements to Cities

Estimates	All Cities	Opt-In Cities	City Distribution 75% (Opt-In for Per Capita Distribution)	Licenses 25% (Opt-In Cities)
2017-18	\$8,352,827*	\$6,400,381		
2018-19			\$6,660,984	\$2,220,328
2019-20			\$7,599,817	\$2,533,272
2020-21			\$9,074,181	\$3,024,727

*Revenues included taxes from January 2016 to June 30, 2017.

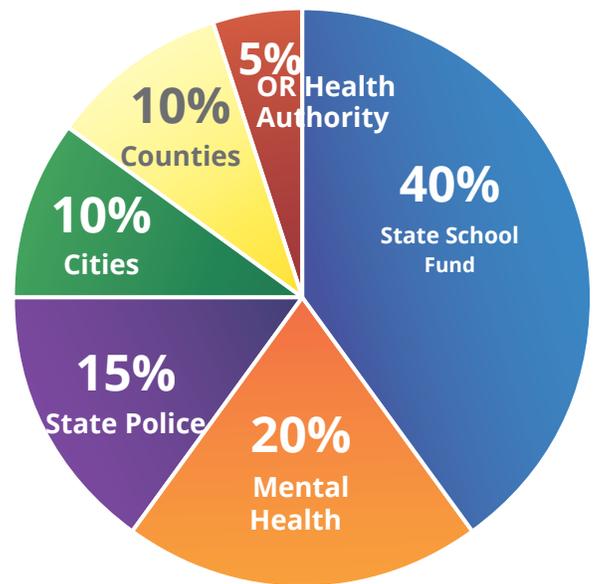
The state imposes a 17 percent tax on recreational marijuana products. Cities receive 10 percent of the state's total tax revenues (minus expenses) on recreational marijuana products, and distributions are made quarterly. However, distributions are made only to those individual cities that certify each quarter in a timely fashion with the Oregon Liquor Control Commission (OLCC) (email link is sent each quarter) that they do not ban any marijuana license type within city limits.

The formula for distributing the 10 percent has changed over time. Initially the tax was distributed entirely per capita to cities. However, for state revenues collected since July 1, 2017, 75 percent of the shared revenue is distributed to eligible cities on a per capita basis, and 25 percent is distributed based on the number of licensed premises in the city (grower, retailer, wholesaler, etc.). Note that the license-portion (25 percent) of the distribution is particularly hard to forecast in the new legalized marijuana industry, as the number of licenses continues to increase each quarter, but locations vary significantly. Shops are opening and closing constantly.

In December, the state economist noted that marijuana tax collections continue to increase and have come in 7 percent higher than expected so far in the 2017-19 biennium. Such collections are impressive, particularly since there has been an ongoing drop in prices for marijuana products due to large supplies. As in the past, the LOC encourages conservative budgeting practices for this new revenue stream.

Because there was a significant delay in starting payments to cities, the charts in this report might be confusing. State taxes began in January 2016, but no tax distributions were made in the 2015-17 biennium. Instead, the revenues were carried over into the 2017-

Distribution of State Marijuana Tax Revenues



19 biennium, and revenues were distributed to all cities in October and December 2017 for taxes based on all sales prior to July 1, 2017. Therefore, the charts do not show consistent tax growth starting with the 2016 sales. Instead, because 2017 was a catch-up year, that year is a distorted larger blip on the charts. In addition, post June 30, 2017 taxes are distributed only to cities that do not ban marijuana premises.

Note: Cities may impose up to an additional 3 percent local tax on recreational marijuana products. Most cities have an agreement with the Oregon Department of Revenue 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.

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) collection of taxes each month; Department of Administrative Services payments to cities
Distribution Calculation	<p>Cities are to receive 10% of the state tax revenues after administrative and enforcement expenses are deducted.</p> <ul style="list-style-type: none"> • <u>Post-June 30, 2017:</u> Eligible cities (cities that do not ban) will receive will receive the 10 percent share using the following formula: <ul style="list-style-type: none"> ▫ 75% of the 10% share will be distributed per capita (based on population of eligible cities) ▫ 25% of the 10% share will be 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>Post-June 30, 2017: The city must respond to a quarterly email from the OLCC that links to a certification form with questions regarding local regulation of marijuana. Only cities that have not banned marijuana premises for the six defined license types 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. Failure to timely respond to OLCC will result in forfeiture of the quarterly payment, with that city's share of marijuana tax revenues going to certified cities.</p> <p>Projected OLCC certification due dates in 2019: Feb. 28, May 31, Aug. 30, and Nov. 27</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).

LIQUOR REVENUES

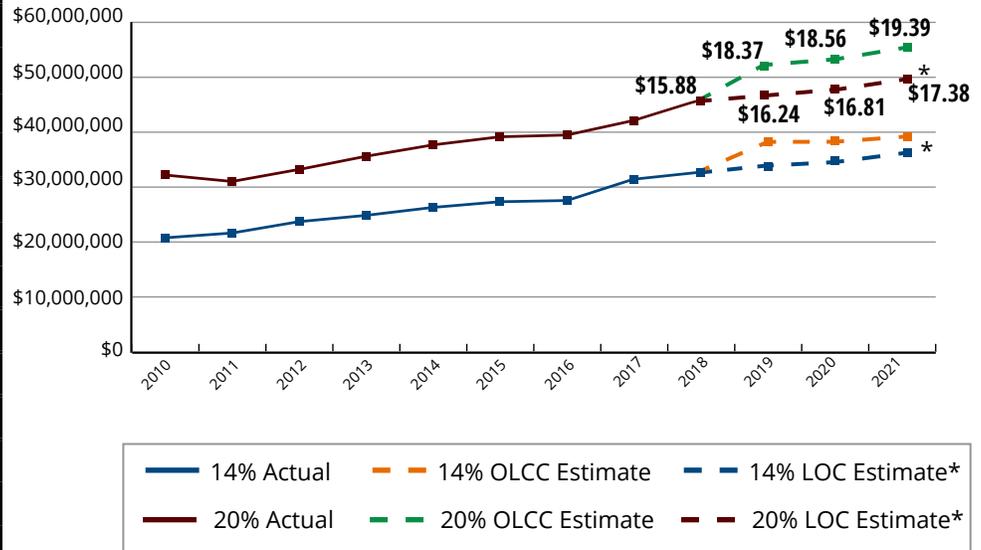


2018-2019 Per Capita Estimated Disbursement (OLCC): **\$18.37**

2019-2020 Per Capita Estimated Disbursement (OLCC): **\$18.56**

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

	14% Share	20% Share
Actuals		
2008-09	\$20,665,641	\$31,720,715
2009-10	\$21,024,999	\$30,035,713
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	\$45,188,000
Estimates		
2018-19		
OLCC	\$37,038,000	\$52,912,000
LOC*	\$32,491,062	\$46,759,734
2019-20		
OLCC	\$37,409,000	\$53,441,000
LOC*	\$33,725,066	\$48,404,073
2020-21		
OLCC	\$39,092,000	\$55,846,000
LOC*	\$34,959,069	\$50,048,412



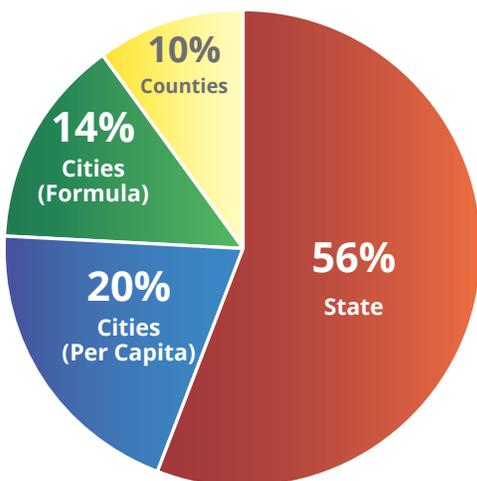
Cities' share of this state shared revenue is 34 percent, of which 20 percent is distributed per capita, with 14 percent distributed using a formula that factors in property taxes, population and income. The three major contributors to this revenue source are: the sale of distilled spirits; liquor licensing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

Distilled spirit sales make up more than 95 percent of this revenue source. That's because 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, 2019.

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, and is 67 cents per gallon. The wine tax has not been increased since 1983.

*The OLCC's forecast has been consistently higher than actual revenues and thus the LOC has also provided a simple regression line forecast that is more conservative to assist cities.

Distribution of Liquor Tax Revenues



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; 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 of over 100,000 population to receive revenues from cigarette, gas and liquor taxes). Counties with population over 100,000: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

CIGARETTE TAX REVENUES

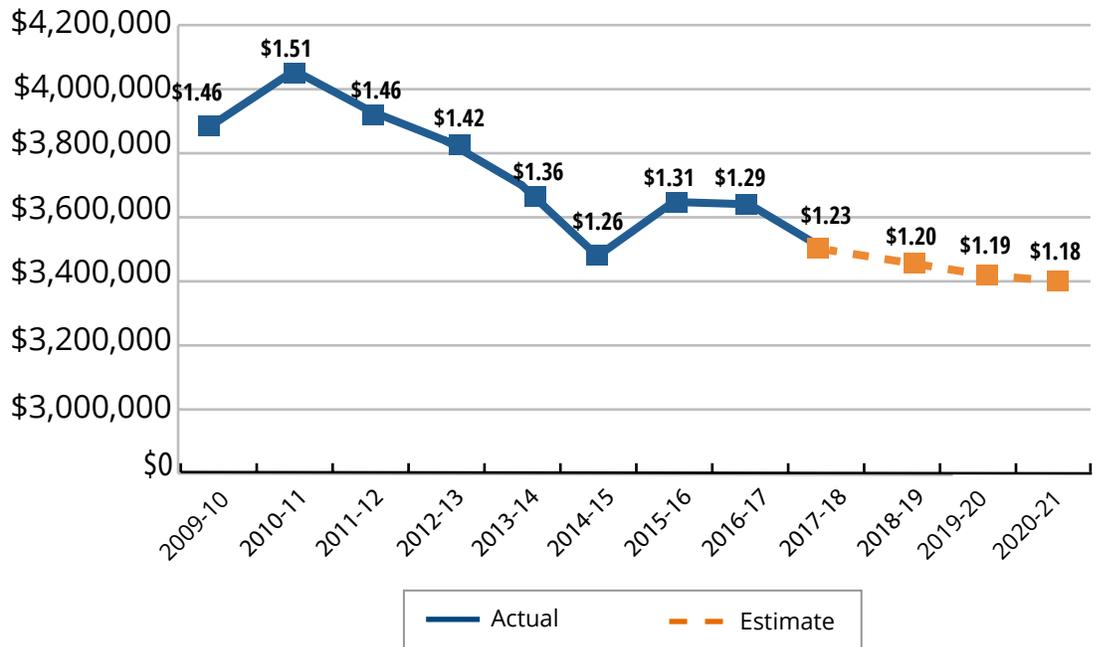


2018-19 Per Capita Estimated Disbursement: **\$1.20**

2019-20 Per Capita Estimated Disbursement: **\$1.19**

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

Actuals	
2009-10	\$3,900,333
2010-11	\$4,060,000
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
Estimates	
2017-18	\$3,493,333
2018-19	\$3,462,000
2019-20	\$3,415,333
2020-21	\$3,394,667

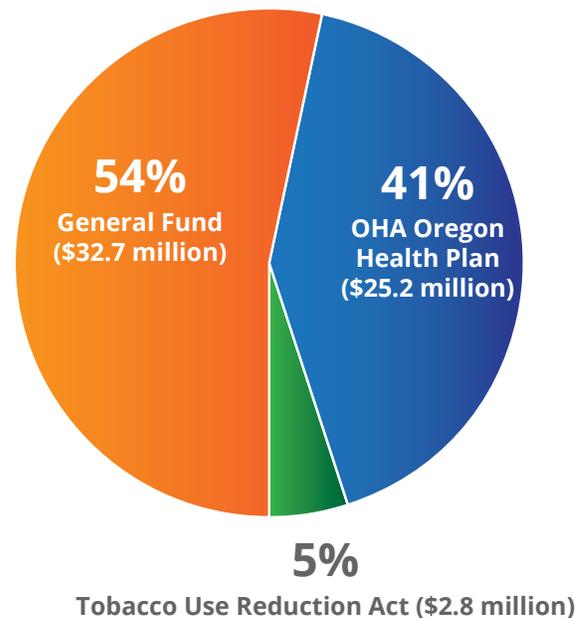


Cigarette taxes are currently \$1.33 per pack, and cities' share of that revenue is about 2 cents per pack. When voters passed Oregon's initial cigarette tax in 1967, cities received 25 percent of the revenue, and another 50 percent was dedicated to property tax relief. Since January 1, 2018, 15 cents per pack has been dedicated to mental health.

While cities receive a share of tax revenues for cigarettes, no shared revenue is distributed for any other tobacco products, including cigars, moist snuff, chewing tobacco, pipe tobacco, etc. Cities are preempted from imposing taxes on both cigarettes and other tobacco products. To date, vaping products are not taxed by the state, and cities are not preempted from imposing a local tax on vaping products.

Distribution of Other Tobacco Products Tax

Cities receive NO share

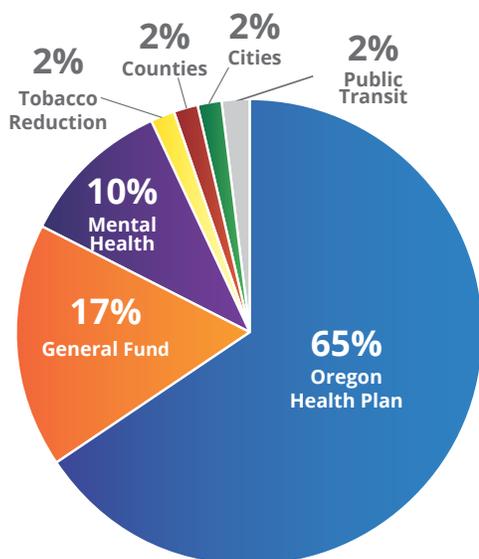


CIGARETTE STATE SHARED REVENUE AT A GLANCE

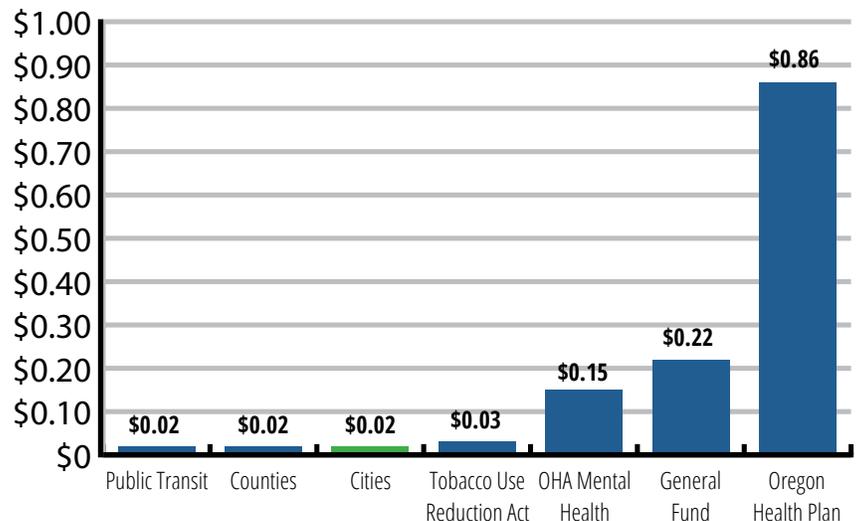
Revenue Sources	State cigarette tax per pack <i>Note:</i> Tax revenues from other tobacco product is NOT included in state shared revenues.
Tax Rate	<ul style="list-style-type: none"> • Pre- 2004-2014: \$1.18/pack • Jan. 1, 2014-Dec. 31, 2015: \$1.31/pack • Jan. 1, 2016-Dec. 31, 2017: \$1.32/pack • Jan. 1, 2018--undetermined: \$1.33/pack
Agency Administration of Revenues	DOR collects revenue; DAS makes payments to cities
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.
Use Restrictions	Unrestricted
Local Tax Preemption	Yes. Cities may not impose a tax on sale or use of tobacco products (ORS 323.640).
Key Statutes	ORS 323.030 – ORS 323.091; ORS 323.455-.457

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

Distribution of Cigarette Tax Revenues



Cigarette Tax Distribution* of the \$1.33 Per Pack Tax



*Due to rounding, numbers don't add to \$1.33.

9-1-1 EMERGENCY COMMUNICATION TAX REVENUES

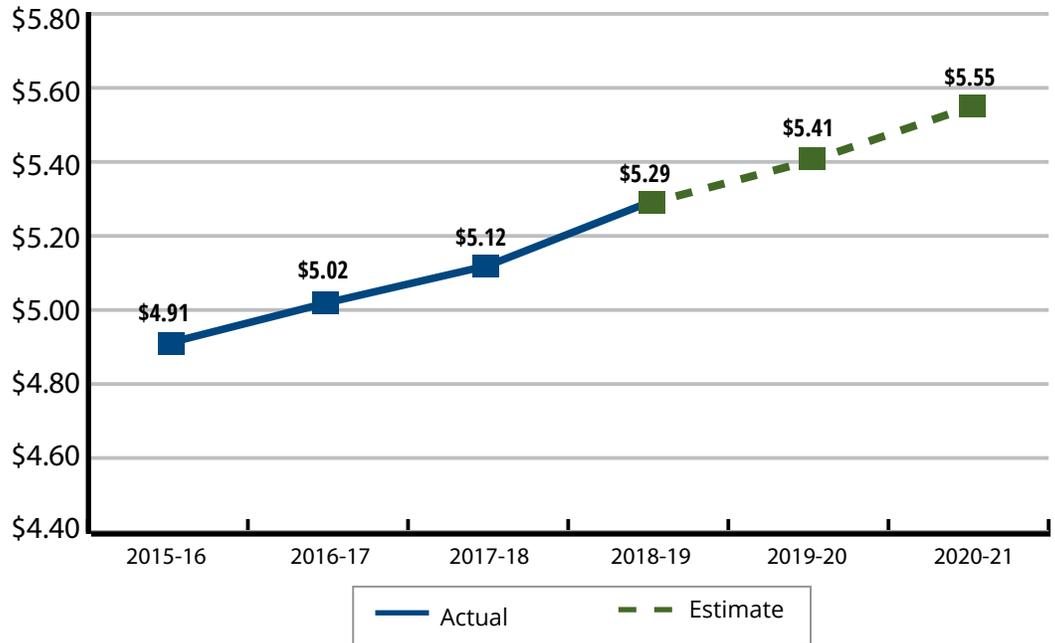


2018-2019 Per Capita Estimated Disbursement: **\$5.29**

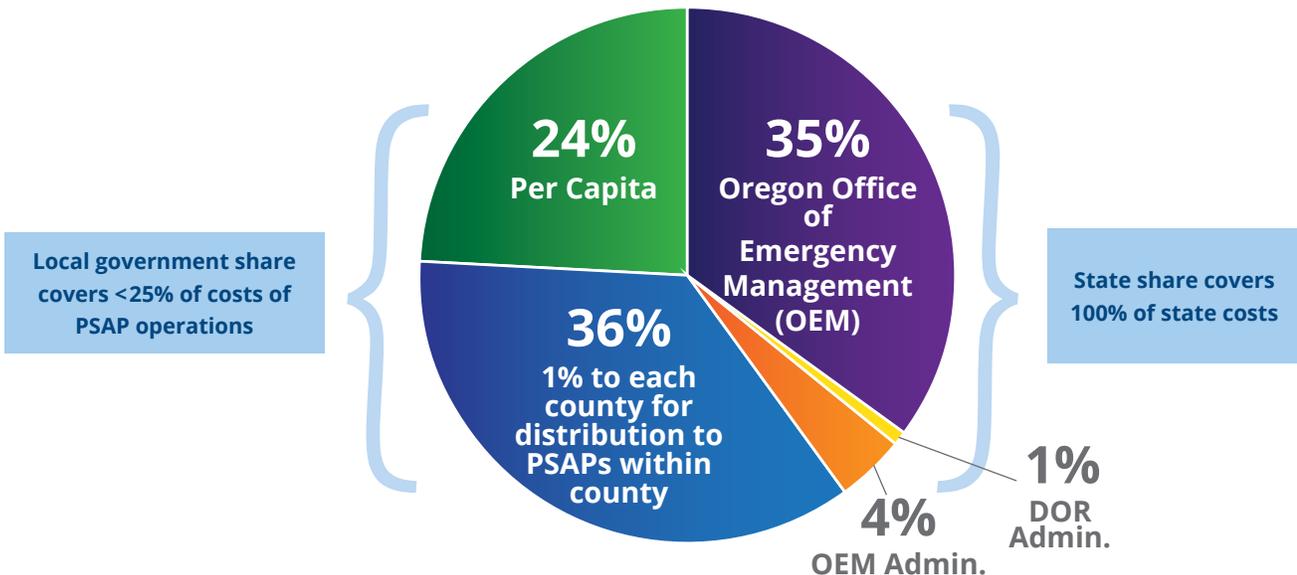
2019-2020 Per Capita Estimated Disbursement: **\$5.41**

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

Actuals	
2015-16	\$13,531,552
2016-17	\$14,000,647
2017-18	\$14,464,408
Estimates	
2018-19	\$15,129,751
2019-20	\$15,654,614
2020-21	\$16,222,061



Distribution of 9-1-1 Tax Revenues



9-1-1 taxes are trending upward. Most cities will 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 PSAP is only partially funded through the state's Emergency Communications Tax, which is 75 cents per month per phone line. Since 2015, prepaid wireless carriers have been taxed at the point of sale, at a rate of 75 cents per transaction. In short, the tax now covers cell, radio, wired and wireless services. Local governments

receive approximately 60 percent of 9-1-1 taxes, but the taxes generally cover less than 25 percent of the costs of total PSAP operations. Costs are generally going up 8 to 15 percent per year, and many PSAPs are understaffed. Meanwhile, the portion of the costs covered by the 9-1-1 tax revenues continues to decrease. The ratios of individual PSAP costs to taxes received vary by PSAP. The local government share is distributed by providing 1 percent per county, with the remainder distributed per capita. Quarterly tax distribution charts of the PSAPs can be found on the Office of Emergency Management's 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"> • \$0.75 cents/month per telephone access line capable of accessing 9-1-1 emergency reporting services • \$0.75 cents per each retail transaction related to prepaid wireless products, including minutes purchased
Agency Administration of Revenues	Office of Emergency Management
Distribution Calculation	<p>After administrative costs (up to 1% for DOR and 4% for OEM), and the portion to OEM of 35% is transferred, the remainder goes to local governments to pay for the PSAPs (public safety answering points).</p> <p>A 1% base is distributed per county (about 36%) and the remaining tax revenues are distributed on a per capita basis (about 24%) 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	860	Depoe Bay	1,440	Imbler	305	Mt. Angel	3,415	Sisters	2,725
Adams	375	Detroit	210	Independence	9,370	Mt. Vernon	525	Sodaville	345
Adrian	180	Donald	985	Ione	330	Myrtle Creek	3,490	Spray	160
Albany	53,145	Drain	1,165	Irrigon	1,990	Myrtle Point	2,535	Springfield	60,865
Amity	1,655	Dufur	615	Island City	1,130	Nehalem	280	St. Helens	13,240
Antelope	50	Dundee	3,230	Jacksonville	2,980	Newberg	23,795	St. Paul	435
Arlington	610	Dunes City	1,335	Jefferson	3,245	Newport	10,125	Stanfield	2,185
Ashland	20,815	Durham	1,880	John Day	1,735	North Bend	9,815	Stayton	7,810
Astoria	9,695	Eagle Point	9,105	Johnson City	560	North Plains	3,095	Sublimity	2,890
Athena	1,170	Echo	710	Jordan Valley	175	North Powder	445	Summerville	135
Aumsville	3,975	Elgin	1,730	Joseph	1,120	Nyssa	3,310	Sumpter	205
Aurora	985	Elkton	215	Junction City	6,125	Oakland	955	Sutherlin	8,140
Baker City	9,890	Enterprise	1,985	Keizer	38,505	Oakridge	3,280	Sweet Home	9,225
Bandon	3,155	Estacada	3,400	King City	3,700	Ontario	11,470	Talent	6,380
Banks	1,785	Eugene	169,695	Klamath Falls	21,890	Oregon City	34,860	Tangent	1,250
Barlow	135	Fairview	8,990	La Grande	13,340	Paisley	270	The Dalles	14,735
Bay City	1,350	Falls City	955	La Pine	1,840	Pendleton	16,810	Tigard	52,785
Beaverton	97,000	Florence	8,795	Lafayette	4,105	Philomath	4,715	Tillamook	4,920
Bend	89,505	Forest Grove	24,125	Lake Oswego	38,215	Phoenix	4,620	Toledo	3,490
Boardman	3,690	Fossil	475	Lakeside	1,735	Pilot Rock	1,505	Troutdale	16,185
Bonanza	455	Garibaldi	830	Lakeview	2,300	Port Orford	1,145	Tualatin	27,055
Brookings	6,630	Gaston	655	Lebanon	16,920	Portland	648,740	Turner	2,085
Brownsville	1,705	Gates	485	Lexington	265	Powers	695	Ukiah	240
Burns	2,830	Gearhart	1,505	Lincoln City	8,730	Prairie City	915	Umatilla	7,320
Butte Falls	440	Gervais	2,585	Lonerock	20	Prescott	55	Union	2,160
Canby	16,800	Gladstone	11,880	Long Creek	195	Prineville	10,010	Unity	75
Cannon Beach	1,710	Glendale	865	Lostine	215	Rainier	1,925	Vale	1,950
Canyon City	705	Gold Beach	2,265	Lowell	1,075	Redmond	29,190	Veneta	4,790
Canyonville	1,920	Gold Hill	1,220	Lyons	1,195	Reedsport	4,175	Vernonia	2,065
Carlton	2,270	Granite	40	Madras	6,345	Richland	175	Waldport	2,105
Cascade Locks	1,375	Grants Pass	37,285	Malin	815	Riddle	1,190	Walla Walla	805
Cave Junction	1,940	Grass Valley	165	Manzanita	640	Rivergrove	505	Warrenton	5,310
Central Point	17,895	Greenhorn	2	Maupin	430	Rockaway Beach	1,350	Wasco	425
Chiloquin	740	Gresham	110,505	Maywood Park	750	Rogue River	2,245	Waterloo	235
Clatskanie	1,765	Haines	415	McMinnville	33,810	Roseburg	24,820	West Linn	25,830
Coburg	1,195	Halfway	295	Medford	80,375	Rufus	280	Westfir	260
Columbia City	1,985	Halsey	935	Merrill	840	Salem	165,265	Weston	685
Condon	690	Happy Valley	20,945	Metolius	740	Sandy	10,990	Wheeler	400
Coos Bay	16,680	Harrisburg	3,660	Mill City	1,865	Scappoose	7,200	Willamina	2,160
Coquille	3,915	Helix	195	Millersburg	2,315	Scio	920	Wilsonville	25,250
Cornelius	11,935	Heppner	1,295	Milton-Freewater	7,105	Scotts Mills	375	Winston	5,480
Corvallis	59,280	Hermiston	18,200	Milwaukie	20,525	Seaside	6,660	Wood Village	3,920
Cottage Grove	10,005	Hillsboro	101,920	Mitchell	140	Seneca	200	Woodburn	24,760
Cove	550	Hines	1,560	Molalla	9,625	Shady Cove	3,105	Yachats	745
Creswell	5,455	Hood River	7,990	Monmouth	9,890	Shaniko	35	Yamhill	1,090
Culver	1,480	Hubbard	3,305	Monroe	625	Sheridan	6,190	Yoncalla	1,070
Dallas	15,830	Huntington	445	Monument	130	Sherwood	19,505		
Dayton	2,720	Idanha	140	Moro	330	Siletz	1,235		
Dayville	155			Mosier	455	Silverton	10,325		

* These numbers reflect the December 15, 2018 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 <https://www.pdx.edu/prc/population-reports-estimates>.

Certified Population Estimates* – Numerical

Portland	648,740	Baker City	9,890	North Plains	3,095	Gold Hill	1,220	Butte Falls	440
Eugene	169,695	Monmouth	9,890	Jacksonville	2,980	Coburg	1,195	St. Paul	435
Salem	165,265	North Bend	9,815	Sublimity	2,890	Riddle	1,195	Maupin	430
Gresham	110,505	Astoria	9,695	Burns	2,830	Lyons	1,190	Wasco	425
Hillsboro	101,920	Molalla	9,625	Dayton	2,725	Athena	1,170	Haines	415
Beaverton	97,000	Independence	9,370	Gervais	2,720	Drain	1,165	Wheeler	400
Bend	89,505	Sweet Home	9,225	Sisters	2,585	Port Orford	1,145	Adams	375
Medford	80,375	Eagle Point	9,105	Myrtle Point	2,535	Island City	1,130	Scotts Mills	375
Springfield	60,865	Fairview	8,990	Lakeview	2,315	Joseph	1,120	Sodaville	345
Corvallis	59,280	Florence	8,795	Millersburg	2,300	Yamhill	1,090	Ione	330
Albany	53,145	Lincoln City	8,730	Carlton	2,270	Lowell	1,075	Moro	330
Tigard	52,785	Sutherlin	8,140	Gold Beach	2,265	Yoncalla	1,070	Imbler	305
Keizer	38,505	Hood River	7,990	Rogue River	2,245	Aurora	985	Halfway	295
Lake Oswego	38,215	Stayton	7,810	Stanfield	2,185	Donald	985	Nehalem	280
Grants Pass	37,285	Umatilla	7,320	Union	2,160	Falls City	955	Rufus	280
Oregon City	34,860	Scappoose	7,200	Willamina	2,160	Oakland	955	Paisley	270
McMinnville	33,810	Milton-Freewater	7,105	Waldport	2,105	Halsey	935	Lexington	265
Redmond	29,190	Brookings	6,660	Turner	2,085	Scio	920	Westfir	260
Tualatin	27,055	Seaside	6,630	Vernonia	2,065	Prairie City	915	Ukiah	240
West Linn	25,830	Talent	6,380	Irrigon	1,990	Glendale	865	Waterloo	235
Wilsonville	25,250	Madras	6,345	Columbia City	1,985	Adair Village	860	Elkton	215
Roseburg	24,820	Sheridan	6,190	Enterprise	1,985	Merrill	840	Lostine	215
Woodburn	24,760	Junction City	6,125	Vale	1,950	Garibaldi	830	Detroit	210
Forest Grove	24,125	Winston	5,480	Cave Junction	1,940	Malin	815	Sumpter	205
Newberg	23,795	Creswell	5,455	Rainier	1,925	Wallowa	805	Seneca	200
Klamath Falls	21,890	Warrenton	5,310	Canyonville	1,920	Maywood Park	750	Helix	195
Happy Valley	20,945	Tillamook	4,920	Durham	1,880	Yachats	745	Long Creek	195
Ashland	20,815	Veneta	4,790	Mill City	1,865	Chiloquin	740	Adrian	180
Milwaukie	20,525	Philomath	4,715	La Pine	1,840	Metolius	740	Jordan Valley	175
Sherwood	19,505	Phoenix	4,620	Banks	1,785	Echo	710	Richland	175
Hermiston	18,200	Reedsport	4,175	Clatskanie	1,765	Canyon City	705	Grass Valley	165
Central Point	17,895	Lafayette	4,105	John Day	1,735	Powers	695	Spray	160
Lebanon	16,920	Aumsville	3,975	Lakeside	1,735	Condon	690	Dayville	155
Pendleton	16,810	Wood Village	3,920	Elgin	1,730	Weston	685	Idanha	140
Coos Bay	16,800	Coquille	3,915	Cannon Beach	1,710	Gaston	655	Mitchell	140
Canby	16,680	King City	3,700	Brownsville	1,705	Manzanita	640	Barlow	135
Troutdale	16,185	Boardman	3,690	Amity	1,655	Monroe	625	Summerville	135
Dallas	15,830	Harrisburg	3,660	Hines	1,560	Dufur	615	Monument	130
The Dalles	14,735	Myrtle Creek	3,490	Gearhart	1,505	Arlington	610	Unity	75
La Grande	13,340	Toledo	3,490	Pilot Rock	1,505	Johnson City	560	Prescott	55
St. Helens	13,240	Mt. Angel	3,415	Depoe Bay	1,480	Cove	550	Antelope	50
Cornelius	11,935	Estacada	3,400	Culver	1,440	Mt. Vernon	525	Granite	40
Gladstone	11,880	Nyssa	3,310	Cascade Locks	1,375	Rivergrove	505	Shaniko	35
Ontario	11,470	Hubbard	3,305	Bay City	1,350	Gates	485	Lonerock	20
Sandy	10,990	Oakridge	3,280	Rockaway Beach	1,350	Fossil	475	Greenhorn	2
Silverton	10,325	Jefferson	3,245	Dunes City	1,335	Bonanza	455		
Newport	10,125	Dundee	3,230	Heppner	1,295	Mosier	455		
Prineville	10,010	Bandon	3,155	Tangent	1,250	Huntington	445		
Cottage Grove	10,005	Shady Cove	3,105	Siletz	1,235	North Powder	445		

* These numbers reflect the December 15, 2018 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 <https://www.pdx.edu/prc/population-reports-estimates>.

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 Forecast (recent forecasts). https://www.oregon.gov/ODOT/Data/Pages/Revenue-Forecasts.aspx
2	Table 8A. Distribution of Total Net Revenues (Includes All Conditional Fuels Tax Increases), ODOT State Highway Revenue Forecast (archived older forecasts). http://library.state.or.us/repository/2009/200908311536431/
3	County/City Apportionment Forecast (Cash basis) (Includes All Conditional Fuels Tax Increases). https://www.oregon.gov/ODOT/Data/Pages/Revenue-Forecasts.aspx
Marijuana Tax Revenues	
4	Table B.11 Recreational Marijuana Resources and Distributions, Oregon Economic and Revenue Forecast. FY estimates provided by Joshua Lehner, Economist in the Oregon Office of Economic Analysis (on file with LOC). https://www.oregon.gov/das/OEA/Documents/forecast1218.pdf
Liquor Revenues	
5	Table B.7 Liquor Apportionment and Revenue Distribution to Local Governments (Millions of \$). Oregon Economic and Revenue Forecast. LOC estimates calculated using simple regression analysis (on file with LOC). https://www.oregon.gov/das/OEA/Documents/forecast1218.pdf
6	OLCC Allocation of Liquor Revenue, Fiscal Year Summary. https://www.oregon.gov/olcc/pages/allocation_of_liquor_revenue.aspx
Cigarette Tax Revenues	
7	Excise Taxes. Oregon Legislative Revenue Office. 2019 Oregon Public Finance: Basic Facts, Research Report #1-19. https://www.oregonlegislature.gov/lro/Documents/final%202.pdf
8	Table B.6 Cigarette & Tobacco Tax Distribution (Millions of \$) Oregon Economic and Revenue Forecast (recent forecasts). https://www.oregon.gov/das/oea/pages/forecastecor-ev.aspx
9	Table B.6 Cigarette & Tobacco Tax Distribution (Millions of \$) Oregon Economic and Revenue Forecast (archived older forecasts). http://library.state.or.us/repository/2009/200908311536431/
9-1-1 Emergency Communications Tax Revenues	
10	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



League of Oregon Cities

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

Phone: (503) 588-6550

www.orcities.org | Follow us on Twitter: [@OregonCities](https://twitter.com/OregonCities)