



2023

STATE SHARED REVENUE REPORT

with Estimates

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Table of Contents:

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

2023 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 2023 distributions is available near the end of this report.

	Highway Trust Fund Revenues <small>(Gas Tax)</small>	Liquor Revenues <small>(20% of Total Share)</small>	Marijuana Tax Revenues <small>(75% of City's Share)</small>	Cigarette Tax Revenues	9-1-1 Tax Revenues
2020-21 Actuals	\$73.61	\$19.40	\$3.06	\$0.96	\$8.05
2021-22 Actuals	\$79.89	\$18.57	\$1.26	\$0.82	\$11.08
2022-23 Estimates	\$78.64	\$18.99	\$1.26	\$0.76	\$10.68
2023-24 Estimates	\$79.46	\$19.51	\$1.35	\$0.73	\$11.27
2024-25 Estimates	\$80.34	\$20.50	\$1.44	\$0.70	\$11.80

(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.

	Liquor Revenues <small>(Based on Formula, 14% of Total Share)</small>	Marijuana Tax Revenues <small>(Based on Licenses, 25% of City's Share)</small>
2020-2021 Actuals	\$40,085,560	\$2,673,042
2021-2022 Actuals	\$39,314,000	\$1,125,000
2022-2023 Estimates	\$40,356,000	\$1,125,000
2023-2024 Estimates	\$42,050,000	\$1,220,906
2024-2025 Estimates	\$44,830,000	\$1,326,148

HIGHWAY TRUST FUND REVENUES

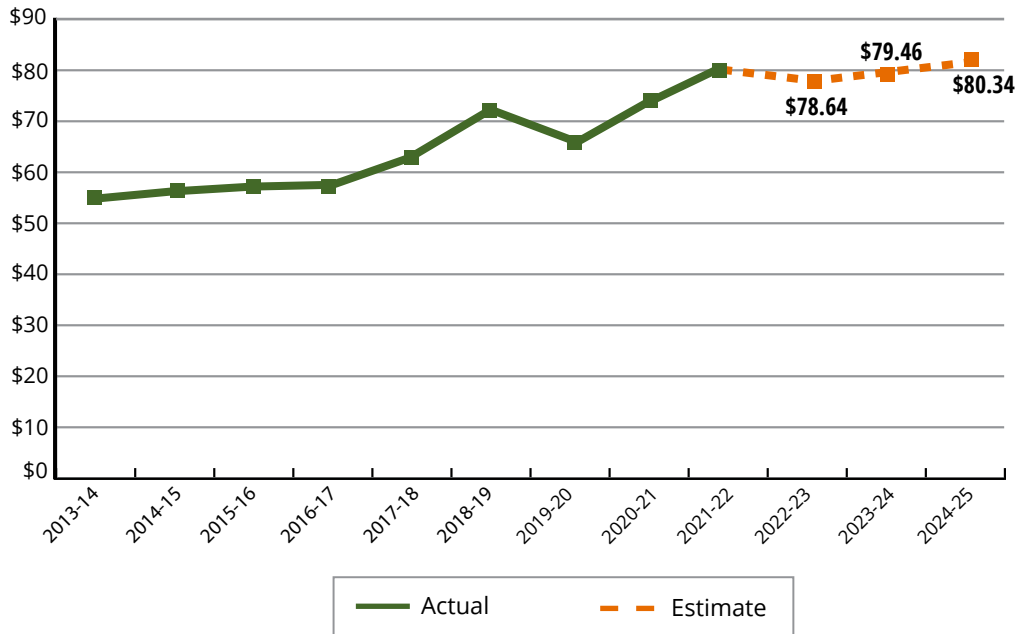


2022-2023 Per Capita Estimated Disbursement: **\$78.64**

2023-2024 Per Capita Estimated Disbursement: **\$79.46**

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

Actuals	
2012-13	\$150,300,000
2013-14	\$152,000,000
2014-15	\$157,600,000
2015-16	\$162,100,000
2016-17	\$165,400,000
2017-18	\$181,800,000
2018-19	\$204,900,000
2019-20	\$195,000,000
2020-21	\$217,300,000
2021-22	\$241,572,302
Estimates	
2022-23	\$238,751,866
2023-24	\$244,649,241
2024-25	\$250,952,952



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

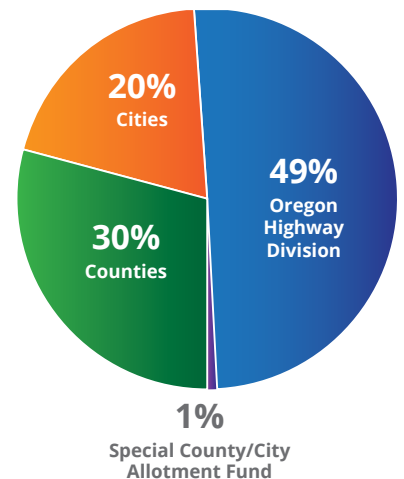
In 2017, the Legislature approved a comprehensive transportation funding package (HB 2017) that significantly increased cities' per capita funding. The package included a 10-cent gas and use fuel tax increase, and a 53% increase in the weight-mile tax (both phased in over a seven-year period), along with graduated registration and title fee increases. Future two-cent fuel tax increases are tied to meeting certain accountability and reporting requirements; these requirements were met for increases effective through December 2023, and our estimates assume they will be met for the 2024 increase.

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.

The COVID-19 pandemic affected driving behavior, but initial predictions of a sharp decline and a slow recovery have proven to be incorrect. There was a significant drop in gas taxes in 2020, but it was followed by a much quicker recovery than anticipated. Long term growth in this revenue source will be tied to external factors like how the pandemic plays out, teleworking trends, population growth, and moves toward more fuel efficient and electric vehicles.

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 heavier than 26,000 pounds)
Tax Rates	<p>Fuel Tax Rates: Gasoline and use fuel (fuel other than gas used in a motor vehicle including propane, etc.):</p> <ul style="list-style-type: none"> ▫ Jan. 1, 2010- Dec. 31, 2017: \$0.30/gallon ▫ Jan. 1, 2018 – Dec. 31, 2019: \$.34/gallon ▫ Jan. 1, 2020 – Dec. 31, 2021: \$.36/gallon ▫ Jan. 1, 2022 – Dec. 31, 2023: \$.38/gallon <p>Gasoline and use fuel subject to additional 2-cent increases in 2024 assuming accountability and reporting requirements are met. ORS 319.020</p> <p>Weight-Mile Tax Rate: See ODOT mileage tax rate tables (53% graduated increase from 2017-2024).</p>
Agency Administration of Revenues	ODOT
Distribution Calculation	Per capita disbursement to cities
Payment Schedule	Monthly
Requirements	<p>Certification Requirement: Cities in counties with populations greater than 100,000 must certify¹ that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> • Fire protection; • Police protection; • Street construction, maintenance and lighting; • Sanitary sewers; • Storm sewers; • Planning, zoning and subdivision control; or • One or more utility services <p>Cities must file an online bridge and payment conditions report with ODOT that is due on February 1. See ORS 184.657</p>
Use of Revenue Restrictions	Permitted use includes construction, reconstruction, maintenance, etc. of highways, roads, streets, bike paths, foot paths and rest areas. See ORS 366.790; Art. IX, section 3a of the Oregon Constitution; and statutes pursuant to that section.
Local Tax Preemption	Partially. Although a city council cannot impose a tax, state law allows a city to refer for voter approval a new or increased local fuel tax. Several cities have a tax and the rate varies—generally 1 to 3 cents per gallon. See ORS 319.950. Approximately 30 cities have a gas tax .
Relevant Statutes	ORS 184.657; ORS Ch. 319; ORS 366.739-366.752; ORS 366.785-366.820; ORS 803.420; ORS 803.090; HB 2017 (2017); HB 4059 (2018)

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

LIQUOR REVENUES

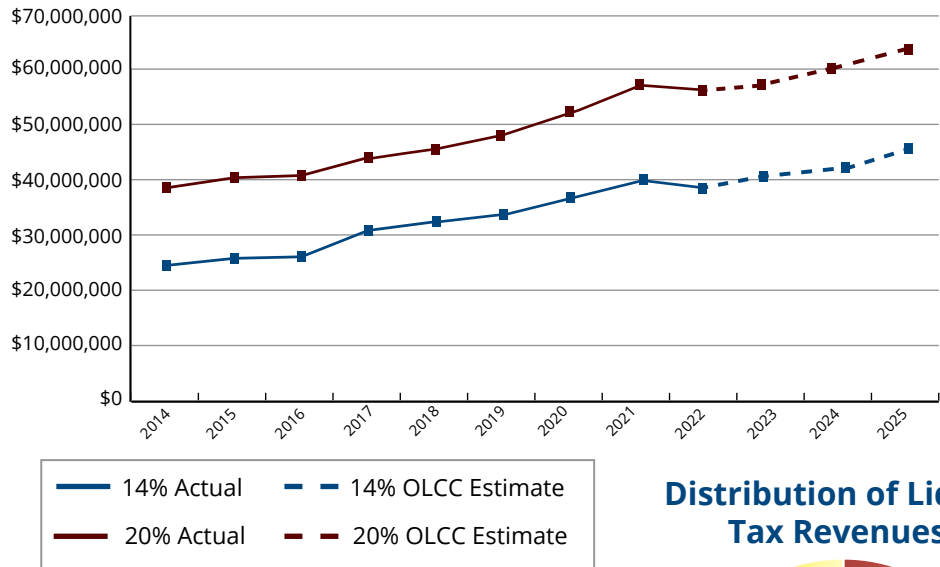


2022-2023 Per Capita Estimated Disbursement (OLCC): **\$18.99**

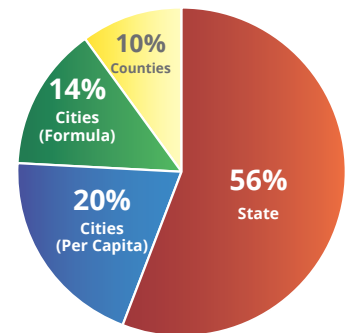
2023-2024 Per Capita Estimated Disbursement (OLCC): **\$19.51**

	14% Share	20% Share
Actuals¹		
2012-13	\$25,109,271	\$35,870,387
2013-14	\$26,556,890	\$37,938,414
2014-15	\$27,588,752	\$39,412,503
2015-16	\$27,814,601	\$39,735,144
2016-17	\$30,073,374	\$42,961,962
2017-18	\$31,632,000	\$45,188,168
2018-19	\$33,424,766	\$47,749,666
2019-20	\$36,054,301	\$51,506,144
2020-21	\$40,085,560	\$57,265,086
2021-22	\$39,314,000	\$56,163,000
Estimates		
2022-23	\$40,356,000	\$57,651,000
2023-24	\$42,050,000	\$60,072,000
2024-25	\$44,830,000	\$64,043,000

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.

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 OLCC warehouse is reaching capacity, and the Legislature approved construction of a new facility in 2021 using bonds that will also be paid for out of gross revenues. In 2022, the OLCC asked for and received an increase in the bonding authority for the land and buildings from \$53.2 million to \$131.9 million, a 148% increase. When the cost of the conveyor system is included, the total project cost jumps by \$83.7 million, to \$147.1 million, making the 34% city share of the project cost a staggering \$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 that they would have otherwise.

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) <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>	
Agency Administration of Revenues	OLCC certifies revenue; Department of Administrative Services (DAS) makes payment to cities.	
	14% Share of Liquor Revenues	20% Share of Liquor Revenues
Distribution Calculation	Complex formula including city property taxes, population and income (ORS 221.770(4))	Per capita disbursement to cities (ORS 471.810(1)(b))
Payment Schedule	Quarterly	Monthly
Requirements	<p>Ordinance Requirement: Before July 31:</p> <ul style="list-style-type: none"> • Pass an ordinance or resolution requesting state shared revenue money; • Hold public hearings before the budget committee and city council regarding the city's use of state shared revenues; • Submit documentation, such as the short form distributed by DAS, certifying compliance; and • Levy property taxes for the preceding year. <p>AND Certification requirement (Same as required by 20% share)</p>	<p>Certification Requirement: Cities in counties with a population greater than 100,000 must certify¹ that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> • Fire protection; • Police protection; • Street construction, maintenance & lighting; • Sanitary sewers; • Storm sewers; • Planning, zoning and subdivision control; or • One or more utility services.
Use of Revenue Restrictions	Unrestricted	
Local Tax Preemption	Yes. Cities may not impose a tax or fee on malt beverages or any alcoholic liquors (See ORS 471.045 and ORS 473.190). Cities also are restricted on the amount they may impose for licensing fees. (See ORS 471.166)	
Key Statutes	ORS 221.760-.770 (requirements to receive revenues); 471.810 (distribution of moneys in OLCC account); 473.005-.060 (tax provisions)	

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

MARIJUANA TAX REVENUES



2022-23 Per Capita Disbursement: **\$1.26**

2023-2024 Per Capita Disbursement: **\$1.35**

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	\$4,500,000	\$3,375,000	\$1.26	\$1,125,000
2023-24	\$4,883,625	\$3,662,719	\$1.35	\$1,220,906
2024-25	\$5,304,593	\$3,978,445	\$1.44	\$1,326,148

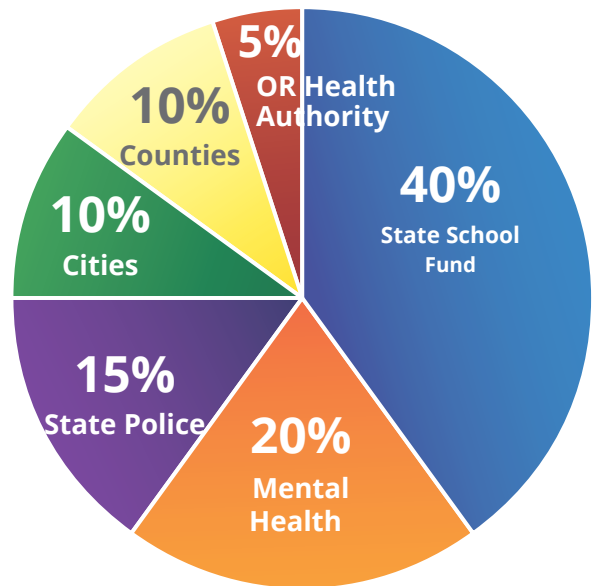
The state imposes a 17% tax on recreational marijuana products. Until the end of 2020, cities received 10% of the state's total tax revenues (minus expenses) on recreational marijuana products. With the passage of Measure 110 in November of 2020, which decriminalized possession of small amounts of street drugs, there has been 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 licensees). Under Measure 110, cities have shared \$1,125,000 quarterly, or \$4,500,000 annually, which was not indexed. In 2022, the Legislature passed HB 4056, which will index the reduced Measure 110 distribution amount to the U.S. City Average Consumer Price Index beginning in July 2023.

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

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

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

Distribution of Quarterly \$11.25 Million



MARIJUANA STATE SHARED REVENUE *AT A GLANCE*

Revenue Sources	State retail sales tax on all recreational marijuana products Note: There is no tax on medical marijuana products.
Tax Rates	Regular Sales Tax Rate: 17% for state retail tax on recreational marijuana (October 1, 2016 - present)
Agency Administration of Revenues	Department of Revenue (DOR) handles collection of taxes each month; Department of Administrative Services (DAS) handles payments to cities
Distribution Calculation	<p>Before 2021, cities received 10% of the state tax revenues after administrative and enforcement expenses are deducted. Beginning in 2021, cities will receive a flat \$1,125,000 each quarter under the terms of Measure 110.</p> <p>Eligible cities (cities that do not ban) receive their share using the following formula:</p> <ul style="list-style-type: none"> ▫ 75% of the share is distributed per capita (based on population of eligible cities), ▫ 25% of the share is distributed based on licensure numbers in the city compared to the total licenses in all eligible cities for the quarter.
Payment Schedule	Quarterly
Requirements	<p>In 2020, this moved from a quarterly certification with 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>
Use of Revenue Restrictions	Unrestricted. (The “to assist local law enforcement” language was deleted in 2017.)
Local Tax Preemption	Partially. A city may adopt an ordinance imposing a tax on retail sale of recreational marijuana (not medical marijuana), but state law requires the city refer the ordinance to the electors of the city for approval. In addition, a city may not impose more than a 3% tax. (ORS 475B.345)
Key Statutes	Measure 91 (2014) (legalizing recreational marijuana sales); ORS 475B.015 (definitions); ORS 475B.700-.755 (taxation of cannabis and cannabis products); ORS 475B.759-.760 (state marijuana account and distribution of state marijuana tax); Measure 110 (2020) (changing distribution of state revenues); HB 4056 (2022) indexing Measure 110 distribution amounts.

CIGARETTE TAX REVENUES

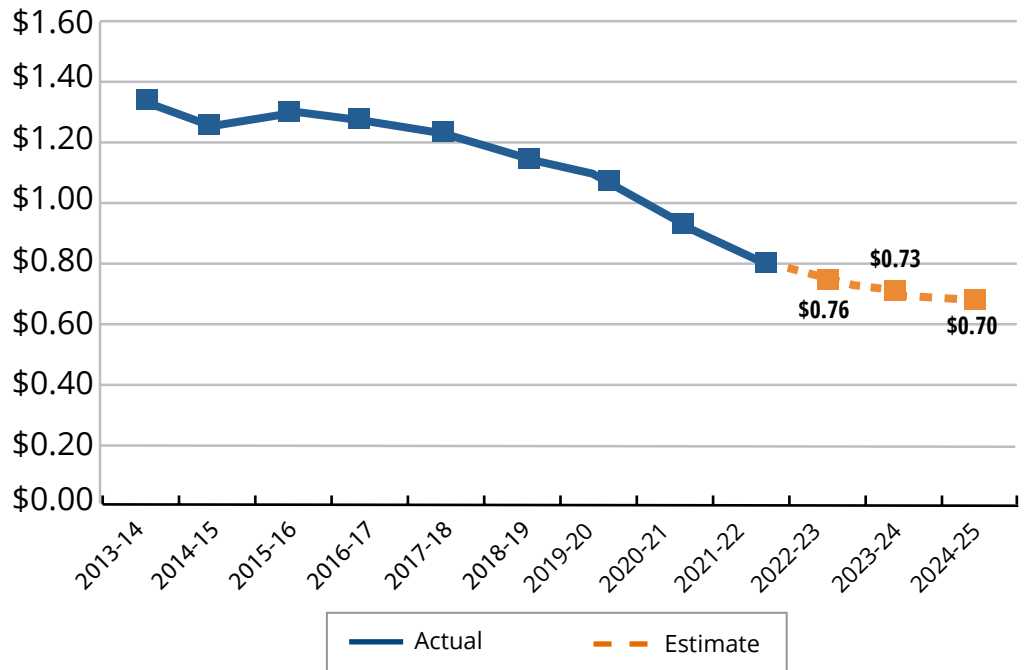


2022-2023 Per Capita Estimated Disbursement: **\$0.76**

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

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

Actuals	
2013-14	\$3,695,333
2014-15	\$3,469,667
2015-16	\$3,642,000
2016-17	\$3,634,667
2017-18	\$3,493,333
2018-19	\$3,311,756
2019-20	\$3,233,333
2020-21	\$2,833,333
2021-22	\$2,466,667
Estimates	
2022-23	\$2,300,000
2023-24	\$2,266,667
2024-25	\$2,200,000



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.

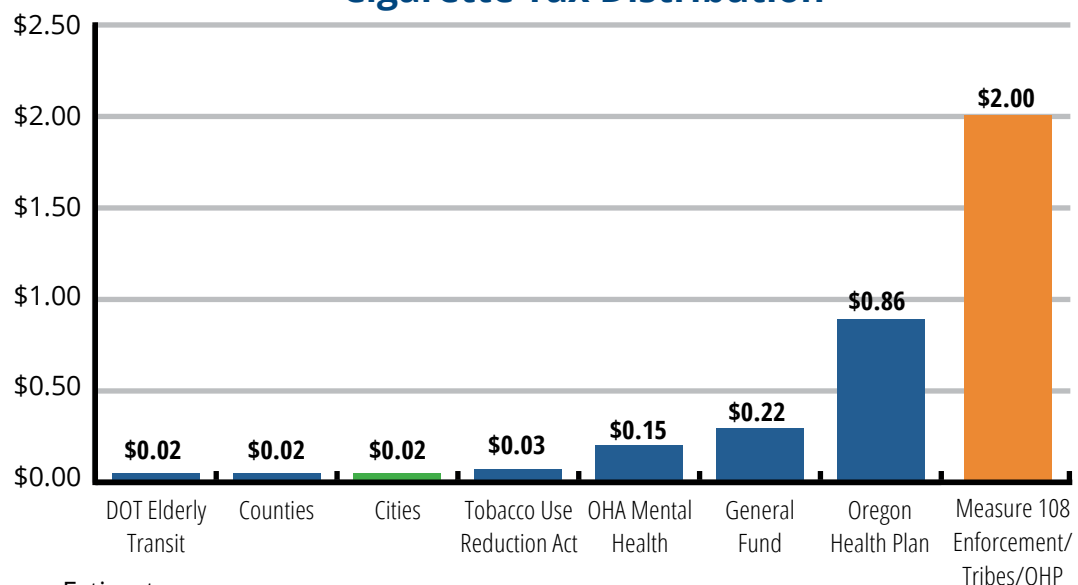
Measure 108 was expected to have the effect of decreasing revenues to cities; cities did not get a share of the \$2.00 increase, and as prices increased by 33% on average, demand was anticipated to decrease. During discussions at the Legislature, reductions in sales as high as 25% to 35% were discussed 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

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

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

Cigarette Tax Distribution



9-1-1 EMERGENCY COMMUNICATION TAX REVENUES

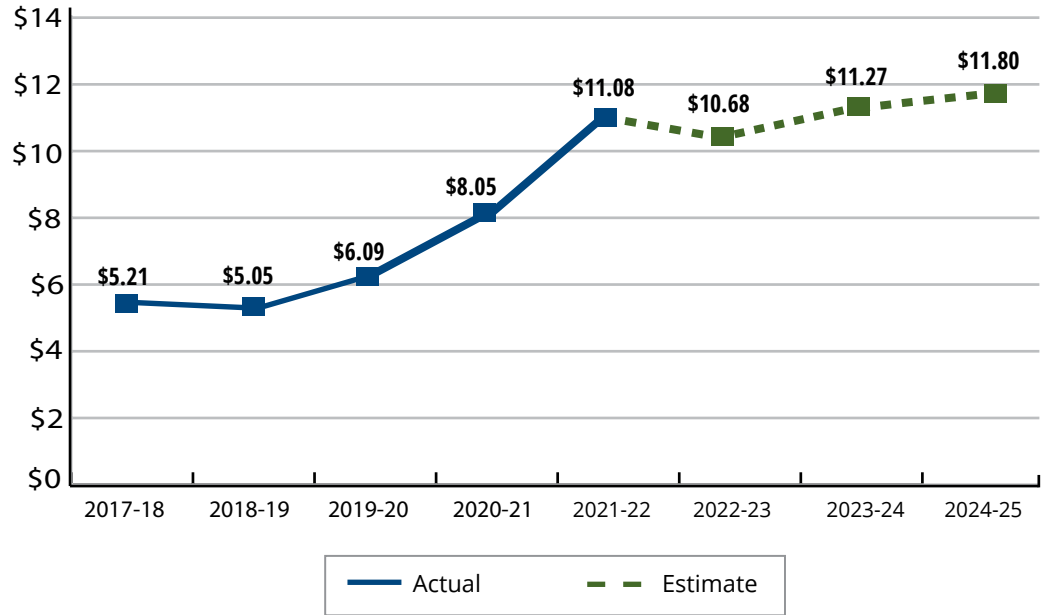


2022-2023 Per Capita Estimated Disbursement: **\$10.68**

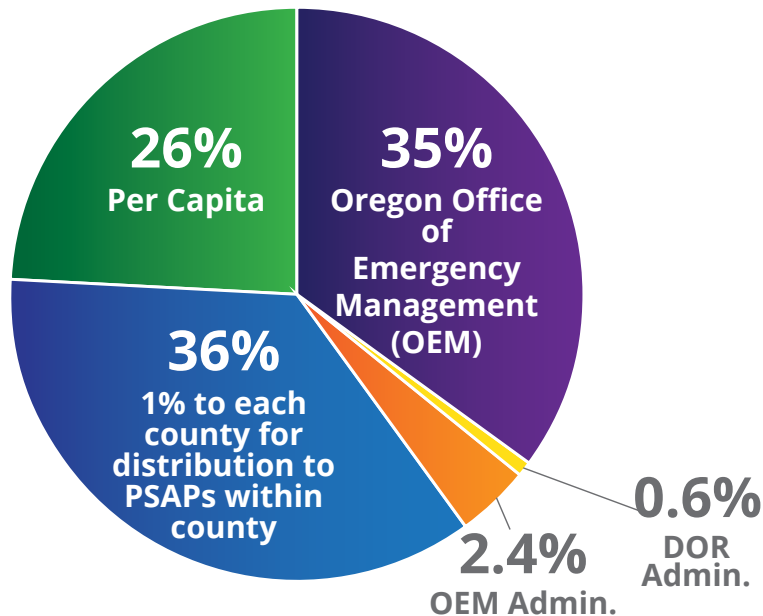
2023-2024 Per Capita Estimated Disbursement: **\$11.27**

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

Actuals	
2017-18	\$14,767,867
2018-19	\$14,523,097
2019-20	\$17,696,956
2020-21	\$23,351,536
2021-22	\$27,118,076
Estimates	
2022-23	\$26,289,343
2023-24	\$28,342,094
2024-25	\$28,342,095



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

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

Certified Population Estimates* – Alphabetical

Adair Village	1,370	Depoe Bay	1,566	Imbler	248	Mt. Angel	3,437	Sisters	3,475
Adams	393	Detroit	185	Independence	10,170	Mt. Vernon	549	Sodaville	358
Adrian	165	Donald	1,005	lone	343	Myrtle Creek	3,506	Spray	138
Albany	57,322	Drain	1,174	Irrigon	2,052	Myrtle Point	2,473	Springfield	62,189
Amity	1,810	Dufur	611	Island City	1,144	Nehalem	277	St. Helens	14,355
Antelope	37	Dundee	3,249	Jacksonville	3,098	Newberg	25,767	St. Paul	445
Arlington	665	Dunes City	1,450	Jefferson	3,329	Newport	10,755	Stanfield	2,239
Ashland	21,620	Durham	1,944	John Day	1,667	North Bend	10,609	Stayton	8,326
Astoria	10,239	Eagle Point	9,968	Johnson City	527	North Plains	3,455	Sublimity	3,147
Athens	1,211	Echo	652	Jordan Valley	131	North Powder	500	Summerville	118
Aumsville	4,212	Elgin	1,778	Joseph	1,173	Nyssa	3,314	Sumpter	209
Aurora	1,123	Elkton	186	Junction City	7,009	Oakland	938	Sutherlin	8,956
Baker City	10,263	Enterprise	2,126	Keizer	39,561	Oakridge	3,224	Sweet Home	10,097
Bandon	3,541	Estacada	5,373	King City	5,181	Ontario	11,845	Talent	5,851
Banks	1,821	Eugene	178,259	Klamath Falls	22,501	Oregon City	37,786	Tangent	1,223
Barlow	137	Fairview	10,451	La Grande	13,404	Paisley	247	The Dalles	16,202
Bay City	1,580	Falls City	1,014	La Pine	2,838	Pendleton	16,883	Tigard	55,539
Beaverton	99,429	Florence	9,561	Lafayette	4,467	Philomath	5,653	Tillamook	5,324
Bend	102,834	Forest Grove	26,838	Lake Oswego	41,148	Phoenix	4,019	Toledo	3,651
Boardman	4,116	Fossil	440	Lakeside	1,916	Pilot Rock	1,326	Troutdale	16,819
Bonanza	404	Garibaldi	834	Lakeview	2,429	Port Orford	1,165	Tualatin	27,914
Brookings	6,906	Gaston	672	Lebanon	19,650	Portland	647,697	Turner	2,944
Brownsville	1,810	Gates	558	Lexington	238	Powers	766	Ukiah	203
Burns	2,771	Gearhart	1,921	Lincoln City	10,134	Prairie City	842	Umatilla	7,587
Butte Falls	445	Gervais	2,692	Lonerock	25	Prescott	84	Union	2,154
Canby	18,979	Gladstone	12,170	Long Creek	175	Prineville	11,513	Unity	40
Cannon Beach	1,519	Glendale	857	Lostine	243	Rainier	1,912	Vale	1,916
Canyon City	676	Gold Beach	2,394	Lowell	1,233	Redmond	37,566	Veneta	5,207
Canyonville	1,662	Gold Hill	1,364	Lyons	1,208	Reedsport	4,324	Vernonia	2,411
Carlton	2,324	Granite	32	Madras	8,070	Richland	166	Waldport	2,349
Cascade Locks	1,400	Grants Pass	39,993	Malin	731	Riddle	1,226	Walla Walla	809
Cave Junction	2,167	Grass Valley	157	Manzanita	621	Rivergrove	558	Warrenton	6,421
Central Point	19,786	Greenhorn	3	Maupin	431	Rockaway Beach	1,499	Wasco	428
Chiloquin	767	Gresham	114,833	Maywood Park	829	Rogue River	2,446	Waterloo	228
Clatskanie	1,774	Haines	383	McMinnville	34,515	Roseburg	23,804	West Linn	27,420
Coburg	1,316	Halfway	357	Medford	87,801	Rufus	276	Westfir	267
Columbia City	1,950	Halsey	952	Merrill	825	Salem	179,642	Weston	700
Condon	767	Happy Valley	26,689	Metolius	987	Sandy	12,991	Wheeler	424
Coos Bay	15,651	Harrisburg	3,651	Mill City	2,008	Scappoose	8,046	Willamina	2,282
Coquille	4,023	Helix	192	Millersburg	3,142	Scio	952	Wilsonville	27,414
Cornelius	14,389	Heppner	1,179	Milton-Freewater	7,197	Scotts Mills	436	Winston	5,679
Corvallis	59,434	Hermiston	19,749	Milwaukie	21,305	Seaside	7,275	Wood Village	4,579
Cottage Grove	10,729	Hillsboro	107,618	Mitchell	136	Seneca	167	Woodburn	26,468
Cove	621	Hines	1,685	Molalla	10,298	Shady Cove	3,115	Yachats	1,062
Creswell	5,662	Hood River	8,378	Monmouth	11,583	Shaniko	30	Yamhill	1,224
Culver	1,663	Hubbard	3,460	Monroe	723	Sheridan	6,161	Yoncalla	1,032
Dallas	17,836	Huntington	510	Monument	116	Sherwood	20,222		
Dayton	2,651	Idanha	154	Moro	379	Siletz	1,247		
Dayville	137			Mosier	477	Silverton	10,643		

* These numbers reflect the December 15, 2022 certified numbers from the Portland State University Population Research Center. State shared revenues for the Highway Trust Fund, Liquor Revenues, Cigarette Tax Revenues, and 9-1-1 Emergency Communication Tax Revenues will use these populations. Portland State also provides quarterly supplemental population reports which will provide the basis for quarterly marijuana revenue distributions. The supplemental reports are available at www.pdx.edu/population-research/population-estimate-reports.

Certified Population Estimates* – Numerical

Portland	647,697	Silverton	10,643	Oakridge	3,224	Siletz	1,247	Fossil	440
Salem	179,642	North Bend	10,609	Sublimity	3,147	Lowell	1,233	Scotts Mills	436
Eugene	178,259	Fairview	10,451	Millersburg	3,142	Riddle	1,226	Maupin	431
Gresham	114,833	Molalla	10,298	Shady Cove	3,115	Yamhill	1,224	Wasco	428
Hillsboro	107,618	Baker City	10,263	Jacksonville	3,098	Tangent	1,223	Wheeler	424
Bend	102,834	Astoria	10,239	Turner	2,944	Athens	1,211	Bonanza	404
Beaverton	99,429	Independence	10,170	La Pine	2,838	Lyons	1,208	Adams	393
Medford	87,801	Lincoln City	10,134	Burns	2,771	Heppner	1,179	Haines	383
Springfield	62,189	Sweet Home	10,097	Gervais	2,692	Drain	1,174	Moro	379
Corvallis	59,434	Eagle Point	9,968	Dayton	2,651	Joseph	1,173	Sodaville	358
Albany	57,322	Florence	9,561	Myrtle Point	2,473	Port Orford	1,165	Halfway	357
Tigard	55,539	Sutherlin	8,956	Rogue River	2,446	Island City	1,144	Ione	343
Lake Oswego	41,148	Hood River	8,378	Lakeview	2,429	Aurora	1,123	Nehalem	277
Grants Pass	39,993	Stayton	8,326	Vernonia	2,411	Yachats	1,062	Rufus	276
Keizer	39,561	Madras	8,070	Gold Beach	2,394	Yoncalla	1,032	Westfir	267
Oregon City	37,786	Scappoose	8,046	Waldport	2,349	Falls City	1,014	Imbler	248
Redmond	37,566	Umatilla	7,587	Carlton	2,324	Donald	1,005	Paisley	247
McMinnville	34,515	Seaside	7,275	Willamina	2,282	Metolius	987	Lostine	243
Tualatin	27,914	Milton-Freewater	7,197	Stanfield	2,239	Halsey	952	Lexington	238
West Linn	27,420	Junction City	7,009	Cave Junction	2,167	Scio	952	Waterloo	228
Wilsonville	27,414	Brookings	6,906	Union	2,154	Oakland	938	Sumpter	209
Forest Grove	26,838	Warrenton	6,421	Enterprise	2,126	Glendale	857	Ukiah	203
Happy Valley	26,689	Sheridan	6,161	Irrigon	2,052	Prairie City	842	Helix	192
Woodburn	26,468	Talent	5,851	Mill City	2,008	Garibaldi	834	Elkton	186
Newberg	25,767	Winston	5,679	Columbia City	1,950	Maywood Park	829	Detroit	185
Roseburg	23,804	Creswell	5,662	Durham	1,944	Merrill	825	Long Creek	175
Klamath Falls	22,501	Philomath	5,653	Gearhart	1,921	Wallowa	809	Seneca	167
Ashland	21,620	Estacada	5,373	Lakeside	1,916	Chiloquin	767	Richland	166
Milwaukie	21,305	Tillamook	5,324	Vale	1,916	Condon	767	Adrian	165
Sherwood	20,222	Veneta	5,207	Rainier	1,912	Powers	766	Grass Valley	157
Central Point	19,786	King City	5,181	Banks	1,821	Malin	731	Idanha	154
Hermiston	19,749	Wood Village	4,579	Amity	1,810	Monroe	723	Spray	138
Lebanon	19,650	Lafayette	4,467	Brownsville	1,810	Weston	700	Barlow	137
Canby	18,979	Reedsport	4,324	Elgin	1,778	Canyon City	676	Dayville	137
Dallas	17,836	Aumsville	4,212	Clatskanie	1,774	Gaston	672	Mitchell	136
Pendleton	16,883	Boardman	4,116	Hines	1,685	Arlington	665	Jordan Valley	131
Troutdale	16,819	Coquille	4,023	John Day	1,667	Echo	652	Summerville	118
The Dalles	16,202	Phoenix	4,019	Culver	1,663	Cove	621	Monument	116
Coos Bay	15,651	Harrisburg	3,651	Canyonville	1,662	Manzanita	621	Prescott	84
Cornelius	14,389	Toledo	3,651	Bay City	1,580	Dufur	611	Unity	40
St. Helens	14,355	Bandon	3,541	Depoe Bay	1,566	Gates	558	Antelope	37
La Grande	13,404	Myrtle Creek	3,506	Cannon Beach	1,519	Rivergrove	558	Granite	32
Sandy	12,991	Sisters	3,475	Rockaway Beach	1,499	Mt. Vernon	549	Shaniko	30
Gladstone	12,170	Hubbard	3,460	Dunes City	1,450	Johnson City	527	Lonerock	25
Ontario	11,845	North Plains	3,455	Cascade Locks	1,400	Huntington	510	Greenhorn	3
Monmouth	11,583	Mt. Angel	3,437	Adair Village	1,370	North Powder	500		
Prineville	11,513	Jefferson	3,329	Gold Hill	1,364	Mosier	477		
Newport	10,755	Nyssa	3,314	Pilot Rock	1,326	Butte Falls	445		
Cottage Grove	10,729	Dundee	3,249	Coburg	1,316	St. Paul	445		

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City Apportionment Forecast of Highway Funds

City	FY 22	FY 23	FY 24	City	FY 22	FY 23	FY 24
Adair Village	\$ 103,130	\$ 101,900	\$ 104,471	Elkton	\$ 14,241	\$ 14,071	\$ 14,426
Adams	\$ 30,751	\$ 30,384	\$ 31,151	Enterprise	\$ 162,754	\$ 160,813	\$ 164,871
Adrian	\$ 12,441	\$ 12,293	\$ 12,603	Estacada	\$ 392,331	\$ 387,653	\$ 397,433
Albany	\$ 4,475,652	\$ 4,422,293	\$ 4,533,864	Eugene	\$ 13,742,213	\$ 13,578,377	\$ 13,920,949
Amity	\$ 141,549	\$ 139,861	\$ 143,390	Fairview	\$ 817,368	\$ 807,624	\$ 827,999
Antelope	\$ 2,895	\$ 2,861	\$ 2,933	Falls City	\$ 83,255	\$ 82,262	\$ 84,338
Arlington	\$ 50,861	\$ 50,254	\$ 51,522	Florence	\$ 751,171	\$ 742,216	\$ 760,941
Ashland	\$ 1,686,536	\$ 1,666,429	\$ 1,708,472	Forest Grove	\$ 2,053,359	\$ 2,028,878	\$ 2,080,065
Astoria	\$ 797,885	\$ 788,373	\$ 808,263	Fossil	\$ 35,133	\$ 34,714	\$ 35,590
Athena	\$ 94,835	\$ 93,705	\$ 96,069	Garibaldi	\$ 65,023	\$ 64,248	\$ 65,869
Aumsville	\$ 331,533	\$ 327,580	\$ 335,845	Gaston	\$ 52,895	\$ 52,264	\$ 53,583
Aurora	\$ 88,654	\$ 87,597	\$ 89,807	Gates	\$ 36,776	\$ 36,338	\$ 37,254
Baker City	\$ 796,398	\$ 786,904	\$ 806,756	Gearhart	\$ 146,478	\$ 144,732	\$ 148,384
Bandon	\$ 271,517	\$ 268,280	\$ 275,049	Gervais	\$ 203,129	\$ 200,708	\$ 205,771
Banks	\$ 143,505	\$ 141,794	\$ 145,372	Gladstone	\$ 941,547	\$ 930,321	\$ 953,793
Barlow	\$ 10,407	\$ 10,283	\$ 10,542	Gladstone	\$ 67,292	\$ 66,490	\$ 68,168
Bay City	\$ 111,424	\$ 110,095	\$ 112,873	Gold Beach	\$ 185,837	\$ 183,621	\$ 188,254
Beaverton	\$ 7,614,844	\$ 7,524,060	\$ 7,713,886	Gold Hill	\$ 106,416	\$ 105,147	\$ 107,800
Bend	\$ 7,896,847	\$ 7,802,700	\$ 7,999,556	Granite	\$ 2,504	\$ 2,474	\$ 2,536
Boardman	\$ 339,436	\$ 335,389	\$ 343,850	Grants Pass	\$ 3,088,801	\$ 3,051,977	\$ 3,128,975
Bonanza	\$ 31,612	\$ 31,235	\$ 32,023	Grass Valley	\$ 11,815	\$ 11,674	\$ 11,969
Brookings	\$ 532,784	\$ 526,432	\$ 539,714	Greenhorn	\$ 235	\$ 232	\$ 238
Brownsville	\$ 133,411	\$ 131,821	\$ 135,146	Gresham	\$ 8,948,408	\$ 8,841,725	\$ 9,064,794
Burns	\$ 214,788	\$ 212,227	\$ 217,582	Haines	\$ 29,421	\$ 29,070	\$ 29,804
Butte Falls	\$ 35,289	\$ 34,869	\$ 35,748	Halfway	\$ 27,543	\$ 27,215	\$ 27,901
Canby	\$ 1,467,445	\$ 1,449,950	\$ 1,486,531	Halsey	\$ 75,039	\$ 74,144	\$ 76,015
Cannon Beach	\$ 117,214	\$ 115,817	\$ 118,739	Happy Valley	\$ 2,013,922	\$ 1,989,912	\$ 2,040,116
Canyon City	\$ 52,113	\$ 51,491	\$ 52,790	Harrisburg	\$ 286,228	\$ 282,815	\$ 289,950
Canyonville	\$ 129,029	\$ 127,491	\$ 130,708	Helix	\$ 15,180	\$ 14,999	\$ 15,377
Carlton	\$ 177,621	\$ 175,503	\$ 179,931	Heppner	\$ 92,879	\$ 91,772	\$ 94,087
Cascade Locks	\$ 109,389	\$ 108,085	\$ 110,812	Hermiston	\$ 1,541,153	\$ 1,522,780	\$ 1,561,198
Cave Junction	\$ 168,153	\$ 166,148	\$ 170,340	Hillsboro	\$ 8,462,729	\$ 8,361,836	\$ 8,572,798
Central Point	\$ 1,541,623	\$ 1,523,244	\$ 1,561,674	Hines	\$ 129,968	\$ 128,419	\$ 131,659
Chiloquin	\$ 60,015	\$ 59,300	\$ 60,796	Hood River	\$ 646,242	\$ 638,538	\$ 654,647
Clatskanie	\$ 134,976	\$ 133,367	\$ 136,732	Hubbard	\$ 272,143	\$ 268,899	\$ 275,683
Coburg	\$ 103,443	\$ 102,209	\$ 104,788	Huntington	\$ 39,358	\$ 38,889	\$ 39,870
Columbia City	\$ 153,129	\$ 151,304	\$ 155,121	Idanha	\$ 12,207	\$ 12,061	\$ 12,365
Condon	\$ 56,494	\$ 55,821	\$ 57,229	Imbler	\$ 19,484	\$ 19,251	\$ 19,737
Coos Bay	\$ 1,252,344	\$ 1,237,413	\$ 1,268,632	Independence	\$ 788,808	\$ 779,404	\$ 799,068
Coquille	\$ 314,397	\$ 310,648	\$ 318,486	Ione	\$ 26,526	\$ 26,210	\$ 26,871
Cornelius	\$ 1,056,178	\$ 1,043,587	\$ 1,069,915	Irrigon	\$ 159,389	\$ 157,489	\$ 161,462
Corvallis	\$ 4,507,107	\$ 4,453,373	\$ 4,565,728	Island City	\$ 89,515	\$ 88,447	\$ 90,679
Cottage Grove	\$ 844,442	\$ 834,374	\$ 855,425	Jacksonville	\$ 241,001	\$ 238,128	\$ 244,135
Cove	\$ 49,061	\$ 48,476	\$ 49,699	Jefferson	\$ 261,267	\$ 258,152	\$ 264,665
Creswell	\$ 444,756	\$ 439,454	\$ 450,541	John Day	\$ 130,203	\$ 128,651	\$ 131,897
Culver	\$ 128,012	\$ 126,486	\$ 129,677	Johnson City	\$ 42,019	\$ 41,518	\$ 42,565
Dallas	\$ 1,355,239	\$ 1,339,081	\$ 1,372,865	Jordan Valley	\$ 10,250	\$ 10,128	\$ 10,384
Dayton	\$ 211,110	\$ 208,594	\$ 213,856	Joseph	\$ 90,610	\$ 89,530	\$ 91,789
Dayville	\$ 10,485	\$ 10,360	\$ 10,621	Junction City	\$ 550,233	\$ 543,673	\$ 557,390
Depoe Bay	\$ 121,987	\$ 120,533	\$ 123,574	Keizer	\$ 3,087,471	\$ 3,050,662	\$ 3,127,628
Detroit	\$ 11,033	\$ 10,901	\$ 11,176	King City	\$ 405,633	\$ 400,797	\$ 410,908
Donald	\$ 79,186	\$ 78,242	\$ 80,216	Klamath Falls	\$ 1,723,156	\$ 1,702,612	\$ 1,745,568
Drain	\$ 91,862	\$ 90,767	\$ 93,057	La Grande	\$ 1,024,019	\$ 1,011,810	\$ 1,037,338
Dufur	\$ 47,574	\$ 47,007	\$ 48,193	La Pine	\$ 207,668	\$ 205,192	\$ 210,369
Dundee	\$ 253,755	\$ 250,730	\$ 257,056	Lafayette	\$ 347,886	\$ 343,739	\$ 352,411
Dunes City	\$ 113,771	\$ 112,415	\$ 115,251	Lake Oswego	\$ 3,192,557	\$ 3,154,495	\$ 3,234,080
Durham	\$ 152,582	\$ 150,763	\$ 154,566	Lakeside	\$ 149,139	\$ 147,361	\$ 151,079
Eagle Point	\$ 771,046	\$ 761,854	\$ 781,075	Lakeview	\$ 189,984	\$ 187,719	\$ 192,455
Echo	\$ 51,408	\$ 50,795	\$ 52,077	Lebanon	\$ 1,496,240	\$ 1,478,401	\$ 1,515,700
Elgin	\$ 134,350	\$ 132,748	\$ 136,098	Lexington	\$ 18,623	\$ 18,401	\$ 18,865
				Lincoln City	\$ 787,713	\$ 778,322	\$ 797,958

City Apportionment Forecast of Highway Funds

City	FY 22	FY 23	FY 24	City	FY 22	FY 23	FY 24
Lonerock	\$ 1,956	\$ 1,933	\$ 1,982	Rufus	\$ 21,361	\$ 21,107	\$ 21,639
Long Creek	\$ 13,537	\$ 13,375	\$ 13,713	Salem	\$ 13,904,028	\$ 13,738,263	\$ 14,084,868
Lostine	\$ 18,936	\$ 18,710	\$ 19,182	Sandy	\$ 1,006,961	\$ 994,956	\$ 1,020,058
Lowell	\$ 94,757	\$ 93,627	\$ 95,990	Scappoose	\$ 627,228	\$ 619,750	\$ 635,386
Lyons	\$ 94,444	\$ 93,318	\$ 95,673	Scio	\$ 75,039	\$ 74,144	\$ 76,015
Madras	\$ 603,832	\$ 596,633	\$ 611,686	Scotts Mills	\$ 33,724	\$ 33,322	\$ 34,163
Malin	\$ 57,199	\$ 56,517	\$ 57,943	Seaside	\$ 560,014	\$ 553,337	\$ 567,298
Manzanita	\$ 47,652	\$ 47,084	\$ 48,272	Seneca	\$ 12,911	\$ 12,757	\$ 13,079
Maupin	\$ 33,411	\$ 33,013	\$ 33,846	Shady Cove	\$ 242,175	\$ 239,287	\$ 245,324
Maywood Park	\$ 64,867	\$ 64,093	\$ 65,710	Shaniko	\$ 2,347	\$ 2,319	\$ 2,378
McMinnville	\$ 2,680,039	\$ 2,648,087	\$ 2,714,896	Sheridan	\$ 498,981	\$ 493,032	\$ 505,471
Medford	\$ 6,835,113	\$ 6,753,624	\$ 6,924,012	Sherwood	\$ 1,603,751	\$ 1,584,631	\$ 1,624,610
Merrill	\$ 64,241	\$ 63,475	\$ 65,076	Siletz	\$ 97,731	\$ 96,565	\$ 99,002
Metolius	\$ 76,760	\$ 75,845	\$ 77,759	Silverton	\$ 828,714	\$ 818,834	\$ 839,493
Mill City	\$ 157,433	\$ 155,556	\$ 159,481	Sisters	\$ 257,120	\$ 254,054	\$ 260,464
Millersburg	\$ 242,018	\$ 239,133	\$ 245,166	Sodaville	\$ 28,169	\$ 27,833	\$ 28,535
Milton-Freewater	\$ 559,075	\$ 552,410	\$ 566,347	Spray	\$ 10,955	\$ 10,824	\$ 11,097
Milwaukie	\$ 1,661,576	\$ 1,641,766	\$ 1,683,187	Springfield	\$ 4,878,859	\$ 4,820,693	\$ 4,942,315
Mitchell	\$ 10,798	\$ 10,669	\$ 10,939	St. Helens	\$ 1,139,277	\$ 1,125,694	\$ 1,154,095
Molalla	\$ 798,667	\$ 789,146	\$ 809,055	St. Paul	\$ 33,959	\$ 33,554	\$ 34,401
Monmouth	\$ 871,828	\$ 861,434	\$ 883,168	Stanfield	\$ 172,222	\$ 170,168	\$ 174,462
Monroe	\$ 51,174	\$ 50,563	\$ 51,839	Stayton	\$ 646,712	\$ 639,002	\$ 655,123
Monument	\$ 8,998	\$ 8,891	\$ 9,115	Sublimity	\$ 243,035	\$ 240,138	\$ 246,196
Moro	\$ 29,264	\$ 28,915	\$ 29,645	Summerville	\$ 9,311	\$ 9,200	\$ 9,433
Mosier	\$ 36,620	\$ 36,183	\$ 37,096	Sumpter	\$ 16,041	\$ 15,849	\$ 16,249
Mt. Angel	\$ 267,448	\$ 264,260	\$ 270,927	Sutherlin	\$ 697,103	\$ 688,792	\$ 706,170
Mt. Vernon	\$ 42,879	\$ 42,368	\$ 43,437	Sweet Home	\$ 774,098	\$ 764,869	\$ 784,166
Myrtle Creek	\$ 273,943	\$ 270,677	\$ 277,506	Talent	\$ 448,903	\$ 443,551	\$ 454,742
Myrtle Point	\$ 193,974	\$ 191,662	\$ 196,497	Tangent	\$ 96,322	\$ 95,174	\$ 97,575
Nehalem	\$ 21,596	\$ 21,339	\$ 21,877	The Dalles	\$ 1,255,630	\$ 1,240,660	\$ 1,271,961
Newberg	\$ 1,985,597	\$ 1,961,924	\$ 2,011,422	Tigard	\$ 4,370,410	\$ 4,318,305	\$ 4,427,253
Newport	\$ 828,714	\$ 818,834	\$ 839,493	Tillamook	\$ 417,683	\$ 412,703	\$ 423,115
North Bend	\$ 811,813	\$ 802,134	\$ 822,372	Toledo	\$ 282,550	\$ 279,181	\$ 286,225
North Plains	\$ 269,639	\$ 266,425	\$ 273,146	Troutdale	\$ 1,276,913	\$ 1,261,690	\$ 1,293,521
North Powder	\$ 39,437	\$ 38,966	\$ 39,949	Tualatin	\$ 2,183,875	\$ 2,157,838	\$ 2,212,279
Nyssa	\$ 256,337	\$ 253,281	\$ 259,671	Turner	\$ 224,256	\$ 221,582	\$ 227,173
Oakland	\$ 72,926	\$ 72,057	\$ 73,875	Ukiah	\$ 17,136	\$ 16,932	\$ 17,359
Oakridge	\$ 253,364	\$ 250,343	\$ 256,659	Umatilla	\$ 588,418	\$ 581,402	\$ 596,071
Ontario	\$ 924,567	\$ 913,544	\$ 936,592	Union	\$ 168,466	\$ 166,457	\$ 170,657
Oregon City	\$ 2,952,808	\$ 2,917,604	\$ 2,991,213	Unity	\$ 3,130	\$ 3,093	\$ 3,171
Paisley	\$ 19,092	\$ 18,865	\$ 19,341	Vale	\$ 149,765	\$ 147,979	\$ 151,713
Pendleton	\$ 1,343,423	\$ 1,327,407	\$ 1,360,896	Veneta	\$ 412,440	\$ 407,523	\$ 417,804
Philomath	\$ 444,600	\$ 439,299	\$ 450,382	Vernonia	\$ 188,028	\$ 185,786	\$ 190,473
Phoenix	\$ 320,500	\$ 316,679	\$ 324,668	Waldport	\$ 181,611	\$ 179,446	\$ 183,973
Pilot Rock	\$ 103,912	\$ 102,673	\$ 105,264	Wallowa	\$ 62,519	\$ 61,774	\$ 63,333
Port Orford	\$ 90,454	\$ 89,375	\$ 91,630	Warrenton	\$ 497,025	\$ 491,100	\$ 503,490
Portland	\$ 51,547,030	\$ 50,932,482	\$ 52,217,468	Wasco	\$ 33,177	\$ 32,781	\$ 33,608
Powers	\$ 55,712	\$ 55,048	\$ 56,436	Waterloo	\$ 17,371	\$ 17,164	\$ 17,597
Prairie City	\$ 65,806	\$ 65,021	\$ 66,662	West Linn	\$ 2,148,037	\$ 2,122,428	\$ 2,175,976
Prescott	\$ 6,495	\$ 6,417	\$ 6,579	Westfir	\$ 20,344	\$ 20,102	\$ 20,609
Prineville	\$ 864,004	\$ 853,703	\$ 875,241	Weston	\$ 55,242	\$ 54,584	\$ 55,961
Rainier	\$ 149,687	\$ 147,902	\$ 151,633	Wheeler	\$ 33,020	\$ 32,627	\$ 33,450
Redmond	\$ 2,826,439	\$ 2,792,742	\$ 2,863,201	Willamina	\$ 175,899	\$ 173,802	\$ 178,187
Reedsport	\$ 337,323	\$ 333,301	\$ 341,710	Wilsonville	\$ 2,127,224	\$ 2,101,863	\$ 2,154,891
Richland	\$ 12,911	\$ 12,757	\$ 13,079	Winston	\$ 446,008	\$ 440,691	\$ 451,809
Riddle	\$ 94,992	\$ 93,859	\$ 96,227	Wood Village	\$ 350,390	\$ 346,213	\$ 354,947
Rivergrove	\$ 43,192	\$ 42,677	\$ 43,754	Woodburn	\$ 2,053,985	\$ 2,029,497	\$ 2,080,699
Rockaway Beach	\$ 115,493	\$ 114,116	\$ 116,995	Yachats	\$ 79,029	\$ 78,087	\$ 80,057
Rogue River	\$ 190,532	\$ 188,260	\$ 193,010	Yamhill	\$ 95,540	\$ 94,401	\$ 96,782
Roseburg	\$ 1,854,533	\$ 1,832,423	\$ 1,878,654	Yoncalla	\$ 81,064	\$ 80,097	\$ 82,118

Data Sources

SOURCE	LINK
Highway Trust Fund Revenues	
1	Table 8A. Distribution of Total Net Revenues (Includes All Conditional Fuels Tax Increases), ODOT State Highway Revenue Forecasts. https://digital.osl.state.or.us/islandora/object/osl%3A1002255/datastream/OBJ/view
2	October 2021 County/City Apportionment Forecasts (Cash basis)(Includes All Conditional Fuels Tax Increases). https://www.oregon.gov/odot/Data/Documents/City%20County%20Apportionment%20with%20Triggers_2210.pdf
Marijuana Tax Revenues	
3	Table B.11 Recreational Marijuana Resources and Distributions, Oregon Economic and Revenue Forecast, December 2021. https://www.oregon.gov/das/OEA/Documents/forecast1222.pdf
Liquor Revenues	
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) https://www.oregon.gov/das/OEA/Documents/forecast1222.pdf
5	OLCC Allocation of Liquor Revenue, Fiscal Year Summaries. https://www.oregon.gov/olcc/pages/allocation_of_liquor_revenue.aspx
Cigarette Tax Revenues	
6	Table B.6 Cigarette & Tobacco Tax Distribution (Millions of \$) Oregon Economic and Revenue Forecast, December 2020. https://www.oregon.gov/das/OEA/Documents/forecast1222.pdf
9-1-1 Emergency Communications Tax Revenues	
7	Emergency Communications Quarterly Tax Distribution 02 Reports. LOC estimates calculated using simple regression analysis (On file with LOC). https://www.oregon.gov/OEM/911/Pages/911-Tax-Distribution.aspx



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