

STATE SHARED REVENUE
For Fiscal Yr. 2025-2026
PUBLIC HEARING

Open Public Hearing

Explanation of State Shared Revenue

First reading & introduction of Resolution 609-2025 and Resolution 610-2025
(Can be read by title only)

Public Comment

Close Hearing

State Shared Revenue Hearing

The public hearing for State Shared Revenue is now open at *(time)*.

Staff Report – Explanation of State Revenue Sharing Funds

Resolution 609-2025 A resolution certifying the City of Lyons’ eligibility to receive state shared revenues by providing necessary municipal services.

Resolution 610-2025 A resolution declaring the city’s election to receive state revenues.

The municipal services that the City of Lyons provides are:

1. Police protection by contract,
2. Construction, maintenance, and lighting of city streets,
3. Storm sewers,
4. Planning, zoning, and subdivision control.

The City of Lyons will use State Shared Revenues for the services listed, through the General Fund.

Are there any comments or questions from the public?

Are there any comments or questions from council members?

Close State Revenue Sharing Hearing (*resume budget committee meeting*)

STATE SHARED REVENUE SOURCES

		2020-21	2021-22	2022-23	2023-24	2024-25 To Date 4/11/25	2025-26 Budget
State Revenue Sharing	General Fund	13,214	13,293	13,448	12,934	10,586	12,000
State Cigarette Tax	General Fund	1,147	1,026	885	867	690	800
OLCC Liquor Tax	General Fund	23,363	22,523	23,857	22,683	18,916	23,000
Total	General Fund	37,724	36,842	38,190	36,484	30,192	35,800
State Gas Tax	Street Fund	86,333	96,087	94,340	94,686	79,882	93,000
Annual Total	Both Funds	124,057	132,929	132,530	131,170	110,074	128,800



CITY OF LYONS

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RESOLUTION No. 609-2025

A RESOLUTION CERTIFYING THE CITY OF LYONS' ELIGIBILITY TO RECEIVE STATE SHARED REVENUES BY PROVIDING THE NECESSARY MUNICIPAL SERVICES.

WHEREAS, ORS 221.760, Section 1., provides that the officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820, and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services:

1. Police protection
2. Fire protection
3. Street construction, maintenance, and lighting
4. Sanitary sewers
5. Storm sewers
6. Planning, zoning, and subdivision control
7. One or more utility services

and

WHEREAS, city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760.

NOW THEREFORE, be it resolved, the City of Lyons hereby certifies that it provides the following municipal services enumerated in Section 1, ORS 221.760:

1. Police protection
2. Street construction, maintenance, and lighting
3. Storm sewers
4. Planning, zoning, and subdivision control

Approved by the City of Lyons this 24th day of June, 2025.

By:

COPY

Mike Wagner, Mayor

ATTEST:

COPY

Micki Valentine, City Manager

Date: _____

	Yay	Nay	Abstain
Mayor Wagner			
Pro Tem Ritchie			
Councilor Hyde			
Councilor Thrasher			
Councilor Gjonnes			



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RESOLUTION No. 610-2025

A RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE SHARED REVENUES.

The City of Lyons ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state shared revenues for fiscal year 2025-2026.

Passed by the Common Council this 24th day of June 2025.

Approved by the Mayor this 24th day of June 2025.

Mayor

COPY

Attest:

COPY

I certify that a public hearing before the Budget Committee was held on May 13th, 2025, and a public hearing before the City Council was held on June 24th, 2025, giving citizens an opportunity to comment on the use of State Shared Revenue.

COPY

City Manager

	Yay	Nay	Abstain
Mayor Wagner			
Pro Tem Ritchie			
Councilor Hyde			
Councilor Thrasher			
Councilor Gjonnes			



2025 **STATE SHARED REVENUE REPORT** with Estimates

Contact: Jenna Jones, LOC Tax and Finance Lobbyist:
jjones@orcities.org or (971) 416-6818

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2025 State Shared Revenues

City Budgeting Basics for the Five State Shared Revenues

By Jenna Jones, LOC Tax and Finance Lobbyist

Cities are expected to again receive payment from five different state shared revenue programs during the new fiscal year. Most shared revenues are distributed to cities based on population, but some use more complex distribution mechanisms. The five revenue sources are summarized below and include descriptions, forecast projection trends, and key legislative updates that may impact the revenue. The LOC encourages cities to join its advocacy efforts to protect and improve each of these vital revenue sources.

Using state projections, the LOC has produced estimates of state shared revenues for cities to utilize when formulating their budgets. Projections for distributions to cities may be revised throughout the year as revenues come in or as laws change. Cities are reminded that they must take necessary steps, including completing various required certifications and reports, to receive the revenues.

State Shared Revenue Background

City general funds in Oregon primarily come from property taxes, franchise fees, transient lodging taxes, fees for services and state shared revenues. As a key revenue source for cities, state shared revenues help provide basic services and meet community needs. When state shared revenue formulas were first established, local governments were generally preempted by the state from enacting or continuing to enact local taxes on the same item in exchange for a specified portion of the revenues collected by the state. Thus, these revenues should not be viewed as “shared revenues,” but rather as historical city and county revenues that are now collected by the state. Despite continued local revenue challenges and rising service costs, state shared revenues are often threatened through decreased shares for local governments as the state tries to balance their own budget. In addition, when the state increases its tax rate, it often does not include the increased revenues in the share provided to local governments.

2023-24 Total City Share	
Highway Trust Fund	\$238,300,000
Liquor Revenues	\$36,866,000
Marijuana Tax	\$5,094,000
Cigarette Tax	\$2,033,333
9-1-1 Tax	\$28,133,678

The Five State Shared Revenues

1. Highway Trust Fund Revenues (Gas Taxes, etc.)



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.

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).

Long term growth in this revenue source will be tied to external factors like how teleworking trends, population growth, and moves toward more fuel efficient and electric vehicles. Additionally, another large-scale transportation package may pass in the 2025 legislative session, which could impact local revenues.

2. Liquor Revenues



Cities’ share of this state shared revenue is 34%, of which 20% is distributed per capita and 14% is 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; taxes on beer, wine and cider; and liquor licensing fees.

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.

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. In fact, Oregon’s beer tax rate has remained unchanged since 1978. Meanwhile, 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. With tax rates presently so low, it would take large tax increases to generate any significant revenue. In 2023, the Legislature

(continued on page 4)

established the Task Force on Alcohol Pricing and Addiction Services (HB 3610) which will study the potential of increasing beer and wine taxes. The LOC has a representative on the task force.

Changes made during the 2021 legislative session to increase compensation to liquor store agents and distillery tasting room owners have reduced net distributions from this revenue source. The Oregon Liquor and Cannabis Commission's (OLCC) warehouse is reaching capacity, and the Legislature approved construction of a new facility in 2021. Any expenses for the new warehouse reduce shared revenue for cities, since the bonds are paid for out of the gross liquor revenue. The cost of the project, including land acquisition and construction, has increased from the first estimate of \$62.5 million to \$145.8 million, making the 34% city share of the project cost \$50 million. The Oregon Secretary of State is currently performing an audit of OLCC land acquisitions.

The share of this revenue source is projected to continue trending upward over the long term, but these added costs mean cities will receive less revenue than they would have otherwise.

3. Marijuana Tax Revenues



The state imposes a 17% tax on recreational marijuana products. Until the end of 2020, cities that have opted in to allow dispensaries to locate within city limits have received 10% of the state's total tax revenues (minus expenses) on recreational marijuana products. The passage of Measure 110 in November 2020, represented a massive shift in the allocation of state marijuana revenue distributions. Starting in March of 2021, quarterly revenue distributions to cities from state marijuana taxes saw roughly a 74% decrease from the fourth quarter 2020 distribution (the final distribution under the old formula). Going forward under Measure 110, cities will share \$1,125,000 quarterly, or \$4,500,000 annually, which was indexed with inflation starting July 2023.

Revenue distributions to cities are made quarterly; however only individual cities that certify will receive a distribution. This certification had been required quarterly with the OLCC, but in 2020 was moved to an annual certification with the Oregon Department of Administrative Services (DAS), similar to other shared revenue certifications. Since 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 recreational and medical premises in the city (grower, processor, wholesaler, and retailer). Note that the license portion (25%) of the distribution is particularly hard to forecast as shops are frequently opening and closing.

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 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.

The LOC will continue to advocate on behalf of cities for additional marijuana revenues, but the numbers reflected in this report assume no change from the Measure 110 formula. Since the 2021 legislative session, there have been interim conversations about legislation that would increase the 3% cap on local taxes, backfill Measure 110 losses, or change the distribution formula, all concepts the LOC continues to lobby for.

4. Cigarette Tax Revenues



This revenue source is projected to continue trending downward—as it has for more than 10 years—as consumer smoking decreases. In November 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 decrease revenues to cities. Ultimately, 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 25-35% were anticipated due to reduced smoking rates in Oregon and a reduction of cross border sales into Washington and California. While this reduction could be explained by longstanding trends, it could also be explained by consumers switching to vape products. Nonetheless, it seems clear that Measure 108 has achieved a reduction in tax revenues.

5. 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 from 2019's HB 2449, the rate had been 75 cents since 1995. The new tax increase on 9-1-1 expires January 1, 2030. 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, and most of these are managed by counties or a regional entity, rather than a city.

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 had generally covered less than 25% of the costs of total PSAP operations before the recent rate increases. Ratios of individual PSAP costs to taxes received vary. The local government share of the state tax is distributed 1% to each county, with the remainder distributed per capita.

Contact: Jenna Jones, jjones@orcities.org or (971) 416-6818

2025 State Shared Revenues

Information and forecast estimates in this report are based on the best information available as of late January 2025. The material is subject to forecast and law changes made throughout the year.

Per Capita State Shared Revenues for Cities

Per capita distributions for revenue sources are calculated based on certified population statistics from Portland State University's Center for Population Research (PSUCPR). Population estimates compiled each July are typically certified on December 15, and thereafter begin to govern the distributions. A copy of the certified estimate applicable to 2024 distributions is available near the end of this report.

	Highway Trust Fund Revenues (Gas Tax)	Liquor Revenues (20% of Total Share)	Marijuana Tax Revenues (75% of City's Share)	Cigarette Tax Revenues	9-1-1 Tax Revenues
2022-23 Actuals	\$76.48	\$18.69	\$1.42	\$0.74	\$11.37
2023-24 Actuals	\$77.57	\$18.55	\$1.41	\$0.66	\$11.21
2024-25 Estimates	\$81.66	\$17.59	\$1.42	\$0.62	\$11.75
2025-26 Estimates	\$81.25	\$15.90	\$1.50	\$0.59	\$12.73
2026-27 Estimates	\$80.74	\$16.79	\$1.49	\$0.56	\$13.69

(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 (Based on Formula, 14% of Total Share)	Marijuana Tax Revenues (Based on Licenses, 25% of City's Share)
2022-2023 Actuals	\$39,719,158	\$1,273,500
2023-2024 Actuals	\$39,894,000	\$1,273,500
2024-2025 Estimates	\$37,448,000	\$1,273,500
2025-2026 Estimates	\$34,841,000	\$1,356,125
2025-2026 Estimates	\$37,145,000	\$1,356,125.0

HIGHWAY TRUST FUND REVENUES

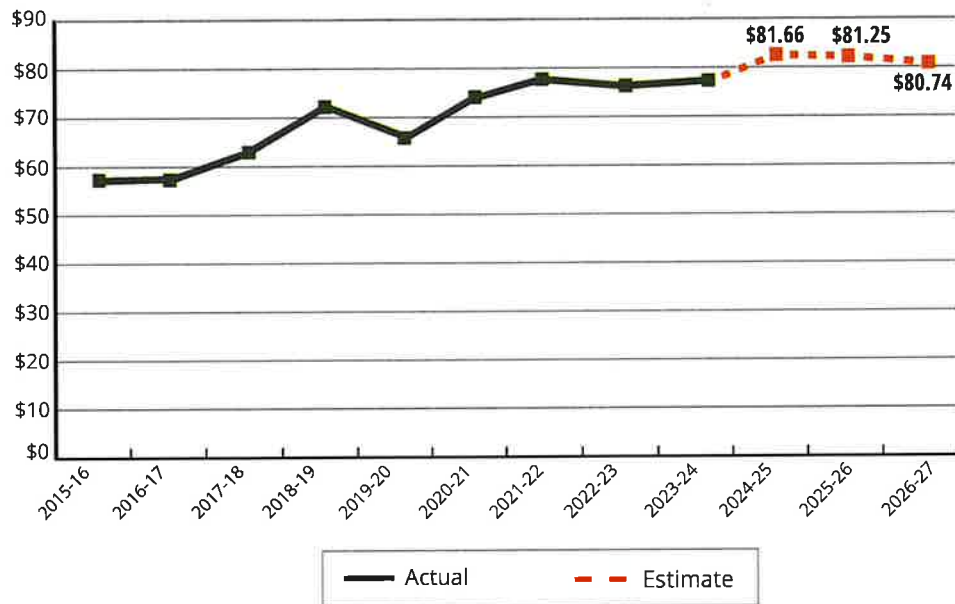


2024-2025 Per Capita Estimated Disbursement: **\$81.66**

2025-2026 Per Capita Estimated Disbursement: **\$81.25**

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

Actuals	
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	\$235,800,000
2022-23	\$232,200,000
2023-24	\$238,300,000
Estimates	
2024-25	\$248,300,000
2025-26	\$249,300,000
2026-27	\$250,000,000



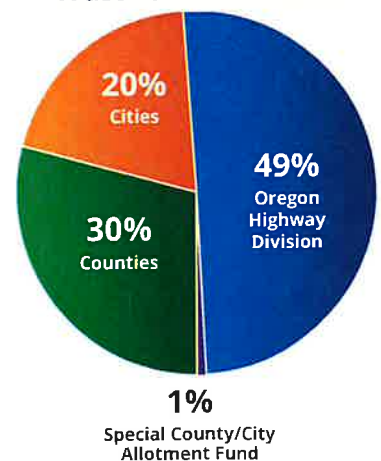
The state's Highway Trust Fund supports the construction, reconstruction, preservation, maintenance, repair and improvement of streets and roads. Using a melded computation of the various tax and fee increases over time, cities receive approximately 20% of the Highway Trust Fund.

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 2-cent fuel tax increases are tied to meeting certain accountability and reporting requirements. Full implementation of annual gas tax increases has been met.

From the cities' total allocation, \$2.5 million is directed annually off the top to the Small City Allotment (SCA) 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. The transportation package for the 2025 legislative session could add significant funds for distribution to cities and the SCA fund could also see additional revenue, along with possible increases in the payroll tax to expand public transit.

Distribution of Highway Trust Fund Revenues



HIGHWAY TRUST FUND REVENUE *AT A GLANCE*

Revenue Sources	• 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	Fuel Tax Rates: Gasoline and use fuel (fuel other than gas used in a motor vehicle including propane, etc.): ▫ Jan. 1, 2010- Dec. 31, 2017: \$0.30/gallon ▫ Jan. 1, 2018 – Dec. 31, 2019: \$0.34/gallon ▫ Jan. 1, 2020 – Dec. 31, 2021: \$0.36/gallon ▫ Jan. 1, 2022 – Dec. 31, 2023: \$0.38/gallon ▫ Jan. 1, 2024 – present: \$0.40/gallon Full implementation of annual gas tax increases has been met. ORS 319 .020 Weight-Mile Tax Rate: See ODOT mileage tax rate tables (53% graduated increase from 2017-2024).
Agency Administration of Revenues	Oregon Department of Transportation (ODOT)
Distribution Calculation	Per capita disbursement to cities
Payment Schedule	Monthly
Requirements	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: • Fire protection; • Police protection; • Street construction, maintenance and lighting; • Sanitary sewers; • Storm sewers; • Planning, zoning and subdivision control; or • One or more utility services Cities must file an online bridge and payment conditions report with ODOT that is due on February 1. See ORS 184.657
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

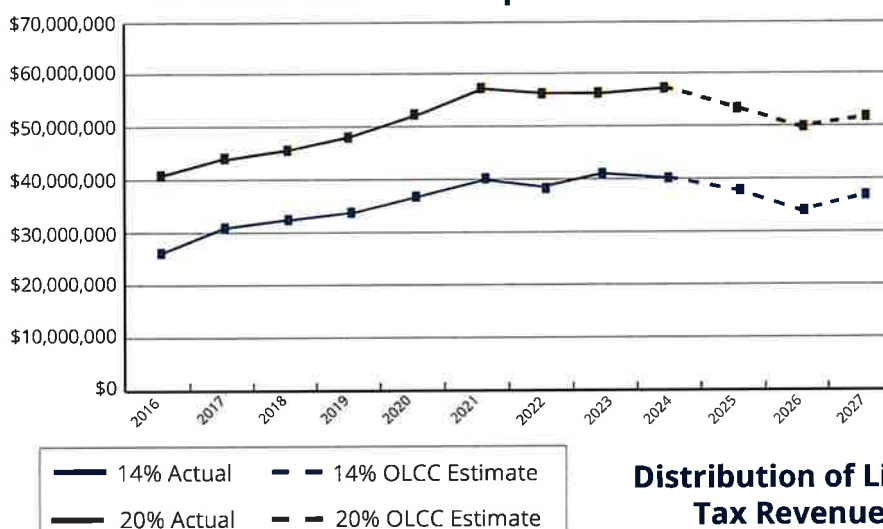


2024-2025 Per Capita Estimated Disbursement (OLCC): **\$17.59**

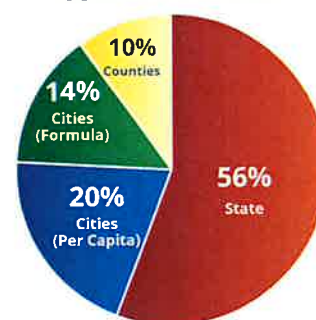
2025-2026 Per Capita Estimated Disbursement (OLCC): **\$15.90**

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

	14% Share	20% Share
Actuals'		
2014-15	\$27,588,752	\$39,412,503
2015-16	\$27,814,601	\$39,735,144
2016-17	\$30,073,374	\$42,961,962
2017-18	\$31,632,000	\$45,188,168
2018-19	\$33,424,766	\$47,749,666
2019-20	\$36,054,301	\$51,506,144
2020-21	\$40,085,560	\$57,265,086
2021-22	\$39,313,778	\$56,162,540
2022-23	\$41,682,425	\$56,741,655
2023-24	\$39,894,000	\$56,992,000
Estimates		
2024-25	\$37,448,000	\$53,497,000
2025-26	\$34,841,000	\$48,775,000
2026-27	\$37,145,000	\$52,000,000



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 and Cannabis Commission (OLCC) also continues to impose a temporary 50 cents per bottle surcharge on distilled spirits, but those revenues have been directed by the Legislature to the state's general fund, not to the shared revenue fund.

At approximately 8 cents per gallon, or about 4 cents on a six-pack, Oregon's beer and cider tax is one of the lowest in the country. Oregon's beer tax rate has remained unchanged since 1978. The state wine tax is in the middle compared to other states at 67 cents per gallon. The wine tax has not been increased since 1983. When Oregon's lack of a sales tax is factored in, Oregon has the lowest tax in the country on beer and the second lowest tax on wine. In 2023, the Legislature established the Task Force on Alcohol Pricing and Addiction Services (HB 3610), which will study the potential of increasing beer and wine taxes and make a recommendation to the Legislature in 2025. The LOC has a representative on the task force.

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

LIQUOR STATE SHARED REVENUE *AT A GLANCE*

Revenue Sources	• Privilege taxes on beer, wine and cider (ORS Ch. 473) • License fees • Profit from distilled spirits sales • Miscellaneous revenue in the Oregon Liquor and Cannabis Commission (OLCC) account <i>Note:</i> 50 cents distilled spirits per bottle surcharge is NOT included in state shared revenues (it goes to state General Fund)	
Tax Rates	• \$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) Profit Markup Formula for Distilled Spirits: • Up to \$78.06/case cost: ◦ (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: ◦ [(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) 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.	
Agency Administration of Revenues	OLCC certifies revenue; Oregon 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	Ordinance Requirement: Before July 31: • 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. AND Certification requirement (Same as required by 20% share)	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: • 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



2024-2025 Per Capita Disbursement: **\$1.42**

2025-2026 Per Capita Disbursement: **\$1.50**

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	Licensees 25% (Opt-In Cities)
2022-23	\$5,094,000	\$3,820,500	\$1.42	\$1,273,500
2023-24	\$5,094,000	\$3,820,500	\$1.41	\$1,273,500
2024-25	\$5,094,000	\$3,820,500	\$1.42	\$1,273,500
2025-26	\$5,424,500	\$4,068,375	\$1.50	\$1,356,125
2026-27	\$5,424,500	\$4,068,375	\$1.49	\$1,356,125

The state imposes a 17% tax on recreational marijuana products. Until the end of 2020, cities received 10% of the state's total tax revenues (minus expenses) on recreational marijuana products. The passage of Measure 110 in November of 2020, which decriminalized possession of small amounts of street drugs, has resulted in a massive shift in the allocation of state marijuana revenue distributions. Starting in March of 2021, quarterly revenue to cities from state marijuana taxes saw roughly a 74% decrease from the fourth quarter 2020 distribution (the final distribution under the old formula, not accounting for any changes in 25% share based on the total number of licensees). Under Measure 110, cities have shared \$1,125,000 quarterly, or \$4,500,000 annually, which has been indexed to inflation since July 2023.

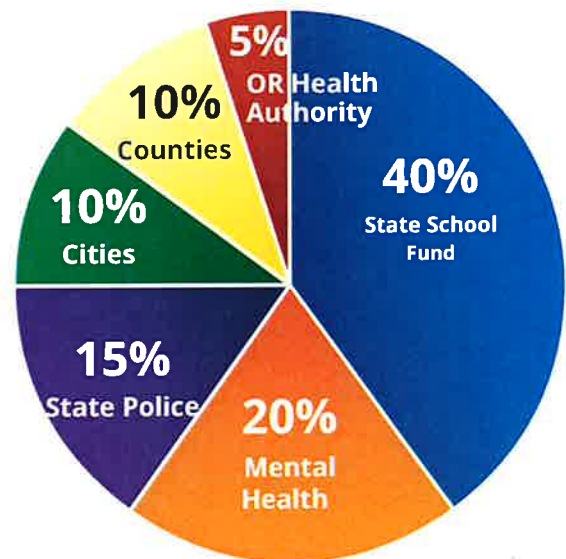
Compounding on the sharp reduction in revenue after the passage of Measure 110, marijuana revenue has seen a downward trend since the market is saturated with an oversupply of products, which has driven prices down. Since marijuana is taxed on the price of the product and not volume of sales, revenue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

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

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

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

Distribution of Quarterly \$11.25 Million



MARIJUANA STATE SHARED REVENUE *AT A GLANCE*

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	Oregon Department of Revenue (DOR) handles collection of taxes each month; Department of Administrative Services (DAS) handles payments to cities
Distribution Calculation	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. Eligible cities (cities that do not ban) receive their share using the following formula: ▫ 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	In 2020, this moved from a quarterly certification with the OLCC to an annual certification with DAS, see HB 3067 (2019). 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.
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

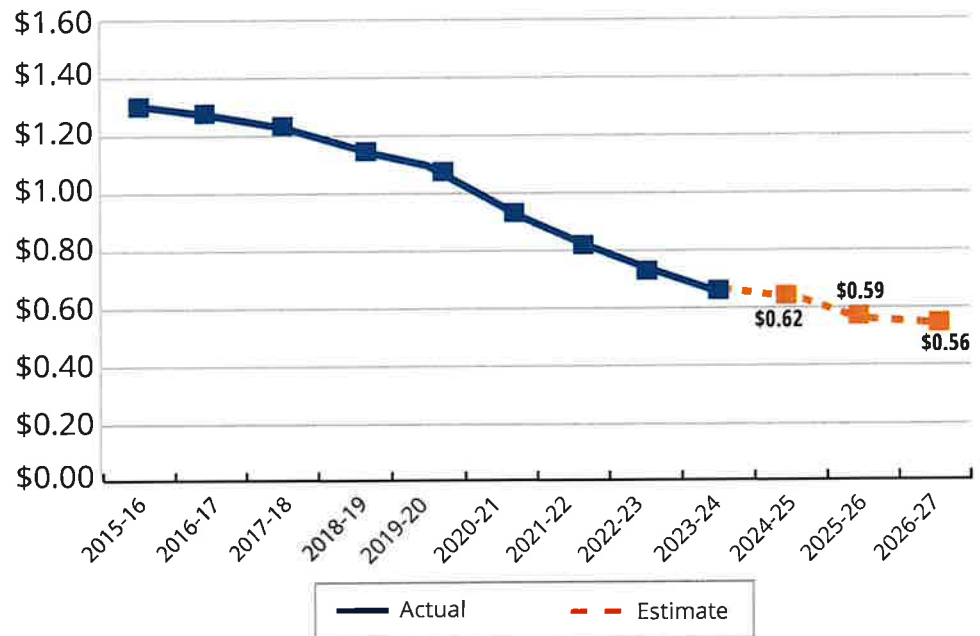


2024-2025 Per Capita Estimated Disbursement: **\$0.62**

2025-2026 Per Capita Estimated Disbursement: **\$0.59**

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

Actuals	
2015-16	\$3,642,000
2016-17	\$3,634,667
2017-18	\$3,493,333
2018-19	\$3,311,756
2019-20	\$3,233,333
2020-21	\$2,833,333
2021-22	\$2,466,667
2022-23	\$2,233,333
2023-24	\$2,033,333
Estimates	
2024-25	\$1,900,000
2025-26	\$1,800,000
2026-27	\$1,733,333



This revenue source is projected to continue trending downward—as it has for more than 10 years—as smoking decreases. In November of 2020, voters passed Measure 108, which: increased cigarette taxes by \$2 .00 per pack effective January 1, 2021; increased the cap on the cigar tax from 50 cents to \$1 .00; created a tax on vape products at 65% of the retail price; and preempted cities from taxing vape products. After the increase, cigarette taxes are at \$3 .33 per pack, and cities’ share of that revenue is a meager 0 .6% of the tax, or about 2 cents per pack. It’s important to note that while cities receive a share of tax revenues for cigarettes, no shared revenue is distributed for taxes on other tobacco products, including cigars, moist snuff, chewing tobacco, pipe tobacco, and vapes.

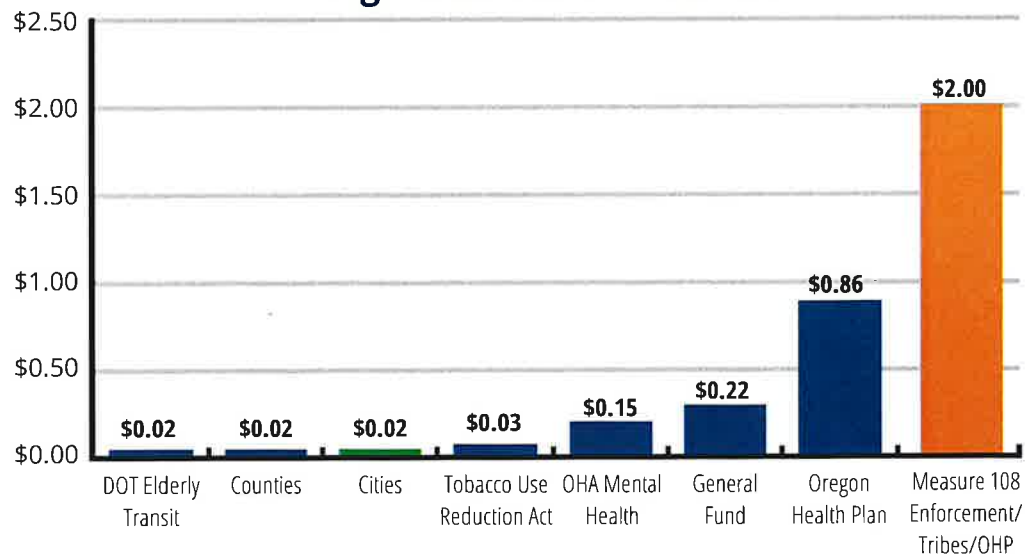
Measure 108 was expected to have the effect of decreasing revenues to cities; cities did not get a share of the \$2 .00 increase, and as prices increased by 33% on average, demand was anticipated to decrease. During meetings at the Legislature, reductions in sales as high as 25% to 35% were discussed 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 decrease of more than 26% in this revenue source. While this reduction could be explained by longstanding trends, it could also be explained by people switching to vape products. Nonetheless, it seems clear that Measure 108 has achieved a reduction in tax revenues.

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	• 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	Oregon Department of Revenue (DOR) collects revenue; Oregon Department of Administrative Services (DAS) makes payments to cities
Distribution Calculation	Per capita disbursement to cities
Payment Schedule	Monthly
Requirements	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: • 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

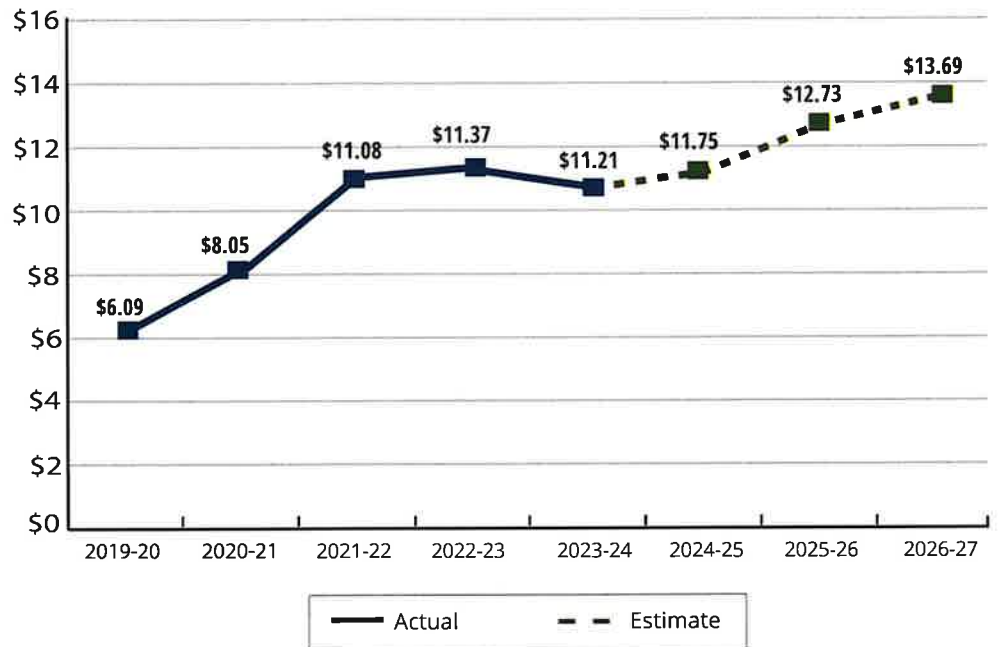


2024-2025 Per Capita Estimated Disbursement: **\$11.21**

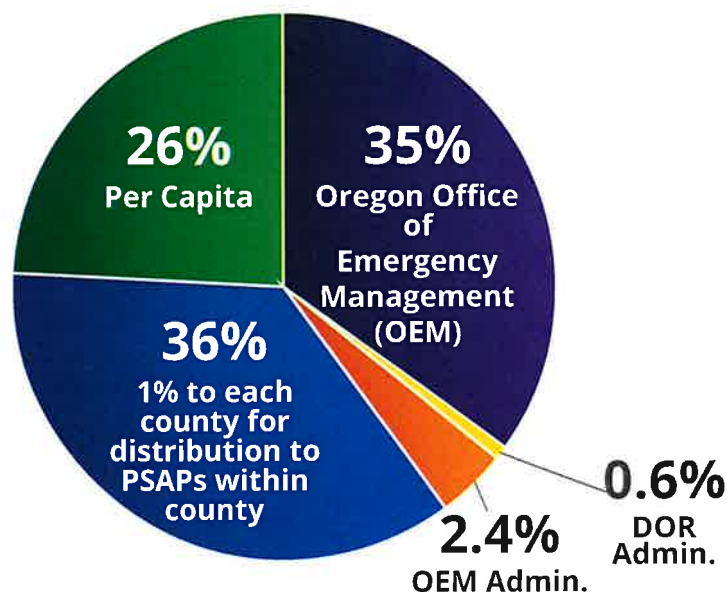
2025-2026 Per Capita Estimated Disbursement: **\$11.75**

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

Actuals	
2019-20	\$17,696,956
2020-21	\$23,351,536
2021-22	\$27,118,076
2022-23	\$28,396,882
2023-24	\$28,133,678
Estimates	
2024-25	\$29,798,957
2025-26	\$32,768,607
2026-27	\$36,034,201



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 regional entities. 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	• \$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	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. 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.
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	1,403	Depoe Bay	1,547	Imbler	253	Mt. Angel	3,594	Sisters	3,738
Adams	410	Detroit	174	Independence	10,056	Mt. Vernon	549	Sodaville	360
Adrian	157	Donald	1,123	Ione	342	Myrtle Creek	3,509	Spray	141
Albany	57,777	Drain	1,180	Irrigon	2,045	Myrtle Point	2,490	Springfield	62,996
Amity	1,835	Dufur	646	Island City	1,146	Nehalem	297	St. Helens	14,492
Antelope	35	Dundee	3,249	Jacksonville	3,066	Newberg	26,249	St. Paul	440
Arlington	678	Dunes City	1,468	Jefferson	3,515	Newport	10,623	Stanfield	2,295
Ashland	21,579	Durham	1,873	John Day	1,617	North Bend	10,434	Stayton	8,176
Astoria	10,131	Eagle Point	9,866	Johnson City	535	North Plains	3,815	Sublimity	3,094
Athens	1,226	Echo	628	Jordan Valley	131	North Powder	501	Summerville	117
Aumsville	4,028	Elgin	1,806	Joseph	1,182	Nyssa	3,290	Sumpter	208
Aurora	1,131	Elkton	202	Junction City	7,410	Oakland	951	Sutherlin	8,679
Baker City	10,104	Enterprise	2,107	Keizer	39,249	Oakridge	3,167	Sweet Home	10,088
Bandon	3,592	Estacada	5,454	King City	5,030	Ontario	11,874	Talent	6,411
Banks	1,864	Eugene	177,155	Klamath Falls	22,108	Oregon City	38,029	Tangent	1,234
Barlow	144	Fairview	10,473	La Grande	12,818	Paisley	246	The Dalles	16,103
Bay City	1,500	Falls City	1,138	La Pine	3,110	Pendleton	16,996	Tigard	56,392
Beaverton	99,843	Florence	9,598	Lafayette	4,563	Philomath	5,644	Tillamook	5,198
Bend	104,089	Forest Grove	26,916	Lake Oswego	41,129	Phoenix	4,413	Toledo	3,631
Boardman	4,725	Fossil	450	Lakeside	1,921	Pilot Rock	1,343	Troutdale	15,790
Bonanza	421	Garibaldi	860	Lakeview	2,403	Port Orford	1,167	Tualatin	27,753
Brookings	6,829	Gaston	676	Lebanon	19,936	Portland	639,448	Turner	2,864
Brownsville	1,830	Gates	573	Lexington	244	Powers	717	Ukiah	277
Burns	2,693	Gearhart	1,905	Lincoln City	10,103	Prairie City	846	Umatilla	8,256
Butte Falls	443	Gervais	2,724	Lonerock	25	Prescott	84	Union	2,162
Canby	19,114	Gladstone	11,944	Long Creek	175	Prineville	11,466	Unity	40
Cannon Beach	1,514	Glendale	861	Lostine	243	Rainier	1,939	Vale	1,870
Canyon City	675	Gold Beach	2,396	Lowell	1,304	Redmond	37,146	Veneta	5,259
Canyonville	1,639	Gold Hill	1,345	Lyons	1,230	Reedsport	4,368	Vernonia	2,433
Carlton	2,414	Granite	32	Madras	7,982	Richland	165	Waldport	2,339
Cascade Locks	1,412	Grants Pass	39,572	Malin	736	Riddle	1,234	Walla Walla	804
Cave Junction	2,103	Grass Valley	158	Manzanita	648	Rivergrove	569	Warrenton	6,446
Central Point	19,363	Greenhorn	3	Maupin	448	Rockaway Beach	1,512	Wasco	424
Chiloquin	767	Gresham	115,233	Maywood Park	829	Rogue River	2,419	Waterloo	219
Clatskanie	1,791	Haines	395	McMinnville	34,774	Roseburg	23,876	West Linn	27,568
Coburg	1,419	Halfway	363	Medford	88,352	Rufus	277	Westfir	261
Columbia City	1,946	Halsey	974	Merrill	854	Salem	177,567	Weston	706
Condon	742	Happy Valley	27,637	Metolius	1,015	Sandy	12,933	Wheeler	428
Coos Bay	16,093	Harrisburg	3,670	Mill City	2,063	Scappoose	8,231	Willamina	2,237
Coquille	4,018	Helix	194	Millersburg	3,214	Scio	962	Wilsonville	27,048
Cornelius	14,490	Heppner	1,199	Milton-Freewater	7,289	Scotts Mills	456	Winston	5,666
Corvallis	60,408	Hermiston	20,177	Milwaukie	21,408	Seaside	7,268	Wood Village	4,388
Cottage Grove	10,879	Hillsboro	111,006	Mitchell	138	Seneca	171	Woodburn	29,455
Cove	635	Hines	1,659	Molalla	10,489	Shady Cove	3,070	Yachats	1,003
Creswell	5,735	Hood River	8,574	Monmouth	11,516	Shaniko	21	Yamhill	1,222
Culver	1,645	Hubbard	3,385	Monroe	722	Sheridan	6,277	Yoncalla	1,086
Dallas	17,924	Huntington	506	Monument	113	Sherwood	20,781		
Dayton	2,665	Idanha	156	Moro	375	Siletz	1,234		
Dayville	141			Mosier	492	Silverton	10,882		

* These numbers reflect the December 15, 2024 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	639,448	Newport	10,623	Millersburg	3,214	Lowell	1,304	Maupin	448
Salem	177,567	Molalla	10,489	Oakridge	3,167	Riddle	1,234	Butte Falls	443
Eugene	177,155	Fairview	10,473	La Pine	3,110	Siletz	1,234	St. Paul	440
Gresham	115,233	North Bend	10,434	Sublimity	3,094	Tangent	1,234	Wheeler	428
Hillsboro	111,006	Astoria	10,131	Shady Cove	3,070	Lyons	1,230	Wasco	424
Bend	104,089	Baker City	10,104	Jacksonville	3,066	Athena	1,226	Bonanza	421
Beaverton	99,843	Lincoln City	10,103	Turner	2,864	Yamhill	1,222	Adams	410
Medford	88,352	Sweet Home	10,088	Gervais	2,724	Heppner	1,199	Haines	395
Springfield	62,996	Independence	10,056	Burns	2,693	Joseph	1,182	Moro	375
Corvallis	60,408	Eagle Point	9,866	Dayton	2,665	Drain	1,180	Halfway	363
Albany	57,777	Florence	9,598	Myrtle Point	2,490	Port Orford	1,167	Sodaville	360
Tigard	56,392	Sutherlin	8,679	Vernonia	2,433	Island City	1,146	Ione	342
Lake Oswego	41,129	Hood River	8,574	Rogue River	2,419	Falls City	1,138	Nehalem	297
Grants Pass	39,572	Umatilla	8,256	Carlton	2,414	Aurora	1,131	Rufus	277
Keizer	39,249	Scappoose	8,231	Lakeview	2,403	Donald	1,123	Ukiah	277
Oregon City	38,029	Stayton	8,176	Gold Beach	2,396	Yoncalla	1,086	Westfir	261
Redmond	37,146	Madras	7,982	Waldport	2,339	Metolius	1,015	Imbler	253
McMinnville	34,774	Junction City	7,410	Stanfield	2,295	Yachats	1,003	Paisley	246
Woodburn	29,455	Milton-Freewater	7,289	Willamina	2,237	Halsey	974	Lexington	244
Tualatin	27,753	Seaside	7,268	Union	2,162	Scio	962	Lostine	243
Happy Valley	27,637	Brookings	6,829	Enterprise	2,107	Oakland	951	Waterloo	219
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Wilsonville	27,048	Talent	6,411	Mill City	2,063	Garibaldi	860	Elkton	202
Forest Grove	26,916	Sheridan	6,277	Irrigon	2,045	Merrill	854	Helix	194
Newberg	26,249	Creswell	5,735	Columbia City	1,946	Prairie City	846	Long Creek	175
Roseburg	23,876	Winston	5,666	Rainier	1,939	Maywood Park	829	Detroit	174
Klamath Falls	22,108	Philomath	5,644	Lakeside	1,921	Wallowa	804	Seneca	171
Ashland	21,579	Estacada	5,454	Gearhart	1,905	Chiloquin	767	Richland	165
Milwaukie	21,408	Veneta	5,259	Durham	1,873	Condon	742	Grass Valley	158
Sherwood	20,781	Tillamook	5,198	Vale	1,870	Malin	736	Adrian	157
Hermiston	20,177	King City	5,030	Banks	1,864	Monroe	722	Idanha	156
Lebanon	19,936	Boardman	4,725	Amity	1,835	Powers	717	Barlow	144
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Canby	19,114	Phoenix	4,413	Elgin	1,806	Arlington	678	Spray	141
Dallas	17,924	Wood Village	4,388	Clatskanie	1,791	Gaston	676	Mitchell	138
Pendleton	16,996	Reedsport	4,368	Hines	1,659	Canyon City	675	Jordan Valley	131
The Dalles	16,103	Aumsville	4,028	Culver	1,645	Manzanita	648	Summerville	117
Coos Bay	16,093	Coquille	4,018	Canyonville	1,639	Dufur	646	Monument	113
Troutdale	15,790	North Plains	3,815	John Day	1,617	Cove	635	Prescott	84
St. Helens	14,492	Sisters	3,738	Depoe Bay	1,547	Echo	628	Unity	40
Cornelius	14,490	Harrisburg	3,670	Cannon Beach	1,514	Gates	573	Antelope	35
Sandy	12,933	Toledo	3,631	Rockaway Beach	1,512	Rivergrove	569	Granite	32
La Grande	12,818	Mt. Angel	3,594	Bay City	1,500	Mt. Vernon	549	Lonerock	25
Gladstone	11,944	Bandon	3,592	Dunes City	1,468	Johnson City	535	Shaniko	21
Ontario	11,874	Jefferson	3,515	Coburg	1,419	Huntington	506	Greenhorn	3
Monmouth	11,516	Myrtle Creek	3,509	Cascade Locks	1,412	North Powder	501		
Prineville	11,466	Hubbard	3,385	Adair Village	1,403	Mosier	492		
Silverton	10,882	Nyssa	3,290	Gold Hill	1,345	Scotts Mills	456		
Cottage Grove	10,879	Dundee	3,249	Pilot Rock	1,343	Fossil	450		

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City Apportionment Forecast of Highway Funds

City	FY 24	FY 25	FY 26	City	FY 24	FY 25	FY 26
Adair Village	\$115,501	\$119,949	\$121,467	Elkton	\$14,901	\$15,475	\$15,670
Adams	\$31,191	\$32,393	\$32,802	Enterprise	\$165,762	\$172,146	\$174,324
Adrian	\$12,276	\$12,749	\$12,910	Estacada	\$443,936	\$461,034	\$466,867
Albany	\$4,477,730	\$4,650,188	\$4,709,021	Eugene	\$13,691,676	\$14,219,005	\$14,398,900
Amity	\$140,979	\$146,408	\$148,261	Fairview	\$823,868	\$855,599	\$866,423
Antelope	\$2,702	\$2,806	\$2,842	Falls City	\$82,302	\$85,472	\$86,553
Arlington	\$51,728	\$53,720	\$54,400	Florence	\$759,092	\$788,328	\$798,301
Ashland	\$1,656,614	\$1,720,418	\$1,742,184	Forest Grove	\$2,127,109	\$2,209,034	\$2,236,982
Astoria	\$784,956	\$815,188	\$825,502	Fossil	\$35,129	\$36,482	\$36,943
Athens	\$92,647	\$96,216	\$97,433	Garibaldi	\$64,622	\$67,110	\$67,960
Aumsville	\$326,351	\$338,920	\$343,208	Gaston	\$52,037	\$54,041	\$54,725
Aurora	\$86,394	\$89,721	\$90,856	Gates	\$42,618	\$44,259	\$44,819
Baker City	\$779,937	\$809,976	\$820,224	Gearhart	\$149,240	\$154,988	\$156,948
Bandon	\$298,479	\$309,975	\$313,897	Gervais	\$215,328	\$223,621	\$226,451
Banks	\$147,464	\$153,143	\$155,081	Gladstone	\$937,284	\$973,383	\$985,698
Barlow	\$10,809	\$11,225	\$11,367	Glendale	\$67,247	\$69,837	\$70,720
Bay City	\$127,081	\$131,976	\$133,646	Gold Beach	\$189,155	\$196,441	\$198,926
Beaverton	\$7,810,568	\$8,111,389	\$8,214,012	Gold Hill	\$103,302	\$107,281	\$108,638
Bend	\$8,205,092	\$8,521,108	\$8,628,915	Granite	\$2,548	\$2,646	\$2,679
Boardman	\$342,564	\$355,758	\$360,259	Grants Pass	\$3,096,124	\$3,215,370	\$3,256,050
Bonanza	\$30,960	\$32,152	\$32,559	Grass Valley	\$11,967	\$12,428	\$12,585
Brookings	\$552,874	\$574,168	\$581,432	Greenhorn	\$232	\$241	\$244
Brownsville	\$142,523	\$148,012	\$149,885	Gresham	\$9,041,390	\$9,389,616	\$9,508,410
Burns	\$210,773	\$218,891	\$221,660	Haines	\$29,493	\$30,629	\$31,016
Butte Falls	\$33,971	\$35,279	\$35,725	Halfway	\$27,640	\$28,704	\$29,068
Canby	\$1,470,393	\$1,527,024	\$1,546,344	Halsey	\$73,500	\$76,331	\$77,297
Cannon Beach	\$120,056	\$124,680	\$126,257	Happy Valley	\$2,069,050	\$2,148,738	\$2,175,924
Canyon City	\$53,041	\$55,084	\$55,780	Harrisburg	\$282,575	\$293,458	\$297,171
Canyonville	\$131,482	\$136,546	\$138,274	Helix	\$14,901	\$15,475	\$15,670
Carlton	\$187,225	\$194,436	\$196,896	Heppner	\$93,497	\$97,098	\$98,326
Cascade Locks	\$108,089	\$112,252	\$113,672	Hermiston	\$1,568,985	\$1,629,414	\$1,650,029
Cave Junction	\$166,997	\$173,429	\$175,623	Hillsboro	\$8,560,164	\$8,889,855	\$9,002,327
Central Point	\$1,518,338	\$1,576,816	\$1,596,765	Hines	\$131,637	\$136,707	\$138,436
Chiloquin	\$59,835	\$62,139	\$62,926	Hood River	\$662,198	\$687,702	\$696,403
Clatskanie	\$136,423	\$141,678	\$143,470	Hubbard	\$269,527	\$279,908	\$283,449
Coburg	\$113,879	\$118,265	\$119,761	Huntington	\$39,221	\$40,731	\$41,247
Columbia City	\$149,394	\$155,148	\$157,111	Idanha	\$11,890	\$12,348	\$12,504
Condon	\$56,052	\$58,211	\$58,947	Imbler	\$19,070	\$19,804	\$20,055
Coos Bay	\$1,276,451	\$1,325,613	\$1,342,384	Independence	\$793,217	\$823,767	\$834,189
Coquille	\$312,840	\$324,889	\$328,999	Ione	\$26,018	\$27,021	\$27,362
Cornelius	\$1,110,766	\$1,153,547	\$1,168,141	Irrigon	\$164,681	\$171,024	\$173,187
Corvallis	\$4,761,231	\$4,944,608	\$5,007,166	Island City	\$90,022	\$93,490	\$94,672
Cottage Grove	\$856,603	\$889,595	\$900,850	Jacksonville	\$246,828	\$256,335	\$259,578
Cove	\$51,111	\$53,079	\$53,751	Jefferson	\$264,431	\$274,616	\$278,090
Creswell	\$449,572	\$466,887	\$472,794	John Day	\$131,559	\$136,626	\$138,355
Culver	\$128,626	\$133,580	\$135,270	Johnson City	\$39,375	\$40,892	\$41,409
Dallas	\$1,388,863	\$1,442,354	\$1,460,603	Jordan Valley	\$10,268	\$10,664	\$10,799
Dayton	\$208,766	\$216,806	\$219,549	Joseph	\$91,026	\$94,532	\$95,728
Dayville	\$10,963	\$11,386	\$11,530	Junction City	\$573,411	\$595,495	\$603,029
Depoe Bay	\$121,137	\$125,802	\$127,394	Keizer	\$3,024,091	\$3,140,563	\$3,180,296
Detroit	\$10,346	\$10,744	\$10,880	King City	\$399,697	\$415,091	\$420,342
Donald	\$77,438	\$80,420	\$81,438	Klamath Falls	\$1,773,118	\$1,841,409	\$1,864,706
Drain	\$92,261	\$95,815	\$97,027	La Grande	\$1,046,762	\$1,087,078	\$1,100,831
Dufur	\$49,026	\$50,914	\$51,558	La Pine	\$241,347	\$250,642	\$253,813
Dundee	\$252,078	\$261,787	\$265,099	Lafayette	\$363,950	\$377,968	\$382,750
Dunes City	\$112,258	\$116,581	\$118,056	Lake Oswego	\$3,196,029	\$3,319,123	\$3,361,116
Durham	\$149,626	\$155,388	\$157,354	Lakeside	\$150,707	\$156,511	\$158,491
Eagle Point	\$768,588	\$798,190	\$808,288	Lakeview	\$191,163	\$198,525	\$201,037
Echo	\$49,258	\$51,155	\$51,802	Lebanon	\$1,569,525	\$1,629,975	\$1,650,597
Elgin	\$147,541	\$153,224	\$155,162	Lexington	\$18,761	\$19,484	\$19,730
				Lincoln City	\$800,783	\$831,625	\$842,146

Source: October 2020 County/City Apportionment Forecast Summary (Cash Basis)
(Includes All Conditional Fuels Tax Increases)

2025 State Shared Revenue Estimates

City Apportionment Forecast of Highway Funds

City	FY 24	FY 25	FY 26	City	FY 24	FY 25	FY 26
Lonerock	\$1,930	\$2,004	\$2,030	Rufus	\$21,000	\$21,809	\$22,085
Long Creek	\$13,820	\$14,352	\$14,534	Salem	\$14,107,586	\$14,650,934	\$14,836,293
Lostine	\$18,993	\$19,724	\$19,974	Sandy	\$1,015,957	\$1,055,086	\$1,068,435
Lowell	\$97,357	\$101,107	\$102,386	Scappoose	\$637,260	\$661,804	\$670,177
Lyons	\$92,879	\$96,456	\$97,677	Scio	\$73,269	\$76,091	\$77,053
Madras	\$625,293	\$649,376	\$657,592	Scotts Mills	\$34,125	\$35,439	\$35,888
Malin	\$57,519	\$59,734	\$60,490	Seaside	\$570,786	\$592,769	\$600,269
Manzanita	\$49,875	\$51,796	\$52,451	Seneca	\$13,511	\$14,031	\$14,209
Maupin	\$33,585	\$34,878	\$35,319	Shady Cove	\$239,108	\$248,317	\$251,458
Maywood Park	\$61,225	\$63,583	\$64,387	Shaniko	\$2,316	\$2,405	\$2,436
McMinnville	\$2,672,262	\$2,775,183	\$2,810,294	Sheridan	\$462,234	\$480,036	\$486,110
Medford	\$7,017,043	\$7,287,301	\$7,379,498	Sherwood	\$1,611,140	\$1,673,192	\$1,694,361
Merrill	\$66,938	\$69,516	\$70,395	Siletz	\$95,890	\$99,583	\$100,843
Metolius	\$77,592	\$80,581	\$81,600	Silverton	\$823,018	\$854,717	\$865,530
Mill City	\$159,508	\$165,651	\$167,747	Sisters	\$295,159	\$306,527	\$310,405
Millersburg	\$247,523	\$257,056	\$260,309	Sodaville	\$27,563	\$28,624	\$28,986
Milton-Freewater	\$578,275	\$600,547	\$608,145	Spray	\$15,518	\$16,116	\$16,320
Milwaukie	\$1,647,658	\$1,711,117	\$1,732,766	Springfield	\$4,870,015	\$5,057,581	\$5,121,568
Mitchell	\$10,577	\$10,985	\$11,124	St. Helens	\$1,158,788	\$1,203,419	\$1,218,644
Molalla	\$797,926	\$828,658	\$839,142	St. Paul	\$33,585	\$34,878	\$35,319
Monmouth	\$850,735	\$883,501	\$894,679	Stanfield	\$178,578	\$185,456	\$187,802
Monroe	\$58,908	\$61,177	\$61,951	Stayton	\$640,426	\$665,091	\$673,506
Monument	\$9,110	\$9,461	\$9,581	Sublimity	\$249,608	\$259,221	\$262,501
Moro	\$28,489	\$29,586	\$29,961	Summerville	\$8,802	\$9,140	\$9,256
Mosier	\$37,136	\$38,566	\$39,054	Sumpter	\$15,982	\$16,597	\$16,807
Mt. Angel	\$273,156	\$283,676	\$287,265	Sutherlin	\$694,933	\$721,698	\$730,829
Mt. Vernon	\$43,467	\$45,141	\$45,712	Sweet Home	\$774,224	\$804,043	\$814,216
Myrtle Creek	\$279,950	\$290,732	\$294,410	Talent	\$403,634	\$419,180	\$424,483
Myrtle Point	\$193,633	\$201,091	\$203,635	Tangent	\$94,037	\$97,659	\$98,895
Nehalem	\$22,390	\$23,252	\$23,546	The Dalles	\$1,267,495	\$1,316,312	\$1,332,965
Newberg	\$2,063,568	\$2,143,046	\$2,170,159	Tigard	\$4,313,358	\$4,479,485	\$4,536,158
Newport	\$855,677	\$888,633	\$899,875	Tillamook	\$407,417	\$423,109	\$428,462
North Bend	\$831,434	\$863,456	\$874,380	Toledo	\$279,641	\$290,411	\$294,085
North Plains	\$282,806	\$293,699	\$297,414	Troutdale	\$1,312,892	\$1,363,457	\$1,380,708
North Powder	\$38,449	\$39,930	\$40,435	Tualatin	\$2,154,826	\$2,237,818	\$2,266,130
Nyssa	\$259,645	\$269,645	\$273,056	Turner	\$222,508	\$231,078	\$234,002
Oakland	\$74,736	\$77,614	\$78,596	Ukiah	\$16,908	\$17,559	\$17,782
Oakridge	\$249,762	\$259,382	\$262,663	Umatilla	\$602,981	\$626,204	\$634,127
Ontario	\$942,379	\$978,675	\$991,057	Union	\$168,464	\$174,952	\$177,166
Oregon City	\$2,937,620	\$3,050,761	\$3,089,359	Unity	\$3,088	\$3,207	\$3,248
Paisley	\$19,147	\$19,885	\$20,136	Vale	\$150,321	\$156,110	\$158,085
Pendleton	\$1,312,969	\$1,363,538	\$1,380,789	Veneta	\$406,182	\$421,826	\$427,163
Philomath	\$449,572	\$466,887	\$472,794	Vernonia	\$187,302	\$194,516	\$196,977
Phoenix	\$291,299	\$302,518	\$306,346	Waldport	\$181,435	\$188,423	\$190,806
Pilot Rock	\$102,839	\$106,799	\$108,151	Walla Walla	\$62,691	\$65,106	\$65,930
Port Orford	\$91,181	\$94,692	\$95,890	Warrenton	\$498,907	\$518,122	\$524,677
Portland	\$50,037,126	\$51,964,287	\$52,621,725	Wasco	\$32,195	\$33,435	\$33,858
Powers	\$58,600	\$60,856	\$61,626	Waterloo	\$16,677	\$17,319	\$17,538
Prairie City	\$66,475	\$69,035	\$69,908	West Linn	\$2,112,362	\$2,193,719	\$2,221,474
Prescott	\$6,331	\$6,575	\$6,658	Westfir	\$20,151	\$20,927	\$21,192
Prineville	\$895,438	\$929,925	\$941,690	Weston	\$53,736	\$55,805	\$56,511
Rainier	\$149,240	\$154,988	\$156,948	Wheeler	\$33,044	\$34,317	\$34,751
Redmond	\$2,949,896	\$3,063,510	\$3,102,268	Willamina	\$177,652	\$184,494	\$186,828
Reedsport	\$339,321	\$352,390	\$356,849	Wilsonville	\$2,133,517	\$2,215,689	\$2,243,721
Richland	\$12,816	\$13,310	\$13,478	Winston	\$445,557	\$462,718	\$468,572
Riddle	\$96,353	\$100,064	\$101,330	Wood Village	\$388,965	\$403,946	\$409,056
Rivergrove	\$43,158	\$44,821	\$45,388	Woodburn	\$2,087,965	\$2,168,382	\$2,195,816
Rockaway Beach	\$118,743	\$123,317	\$124,877	Yachats	\$77,669	\$80,661	\$81,681
Rogue River	\$190,854	\$198,204	\$200,712	Yamhill	\$89,945	\$93,409	\$94,591
Roseburg	\$1,872,869	\$1,945,002	\$1,969,609	Yoncalla	\$83,228	\$86,434	\$87,527

Data Sources

SOURCE		LINK
Highway Trust Fund Revenues		
1	Table 8A. Distribution of Total Net Revenues (Includes All Conditional Fuels Tax Increases), ODOT State Highway Revenue Forecasts.	https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/Oct%202024%20Forecast%20document_final.pdf
2	October 2024 County/City Apportionment Forecasts (Cash basis)(Includes All Conditional Fuels Tax Increases).	https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/City%20County%20Apportionment_2410_updated.pdf
Marijuana Tax Revenues		
3	Table B.11 Recreational Marijuana Resources and Distributions, Oregon Economic and Revenue Forecast, December 2024.	https://www.oregon.gov/das/oea/Documents/appendixb.pdf
Liquor Revenues		
4	Table B.7 Liquor Apportionment and Revenue Distribution to Local Governments (Millions of \$). Oregon Economic and Revenue Forecast, December 2024. LOC estimates calculated using simple regression analysis. (On file with LOC)	https://www.oregon.gov/das/oea/Documents/appendixb.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 2024.	https://www.oregon.gov/das/oea/Documents/appendixb.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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