

# STATE SHARED REVENUE

For Fiscal Yr. 2026-2027

## PUBLIC HEARING

Open Public Hearing

Explanation of State Shared Revenue

First reading & introduction of Resolution 634-2026 and Resolution 635-2026  
*(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 634-2026** A resolution certifying the City of Lyons’ eligibility to receive state shared revenues by providing necessary municipal services.

**Resolution 635-2025** A resolution declaring the city’s election to receive state revenues.

The municipal services that the City of Lyons provides for 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

	2021-22	2022-23	2023-24	2024-25	2025-26 To Date 4/24/26	2026-27 Budget
State Revenue Sharing	13,293	13,448	12,934	11,007	9,455	12,100
State Cigarette Tax	1,026	885	867	689	549	700
OLCC Liquor Tax	22,523	23,857	22,683	19,575	16,582	19,900
<b>Total</b>	<b>36,842</b>	<b>38,190</b>	<b>36,484</b>	<b>31,271</b>	<b>26,202</b>	<b>32,700</b>
State Gas Tax	96,087	94,340	94,686	98,642	99,466	101,000
<b>Annual Total</b>	<b>132,929</b>	<b>132,530</b>	<b>131,170</b>	<b>129,913</b>	<b>125,668</b>	<b>133,700</b>



# CITY OF LYONS

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## RESOLUTION No. 634-2026

### 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 23<sup>rd</sup> day of June, 2026.

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. 635-2026

### 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 2026-2027.

Passed by the Common Council this 23<sup>rd</sup> day of June 2026.

Approved by the Mayor this 23<sup>rd</sup> day of June 2026.

Mayor \_\_\_\_\_ 

COPY
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Attest: \_\_\_\_\_ 

COPY
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I certify that a public hearing before the Budget Committee was held on May 12<sup>th</sup>, 2026, and a public hearing before the City Council was held on June 23<sup>rd</sup>, 2026, 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			



# 2026

# STATE SHARED REVENUE REPORT with Estimates

Contact: Nicole Stingh, LOC Legislative Director at [nstingh@orcities.org](mailto:nstingh@orcities.org)

## Table of Contents:

Executive Summary .....	2
State Shared Revenue Summary Forecast.....	4
Highway Trust Fund Revenues .....	5
Liquor Revenues .....	7
Marijuana Tax Revenues .....	9
Cigarette Tax Revenues.....	11
9-1-1 Emergency Communication Tax Revenues .....	13
2025 City Populations.....	15
City Apportionment of Highway Funds .....	17
Sources.....	19

# 2026 State Shared Revenues

## City Budgeting Basics for the Five State Shared Revenues

Written By Jenna Jones, Former 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 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 its 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.

2024-25 Total City Share	
Highway Trust Fund	\$248,000,000
Liquor Revenues	\$80,883,000
Marijuana Tax	\$5,094,000
Cigarette Tax	\$1,766,667
9-1-1 Tax	\$28,152,985

### 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. Increases were phased over seven years and hit full funding level in 2024. Another large-scale transportation package was set to pass in the 2025 Regular Legislative Session but failed in the last few days. During the 2025 Special Legislative Session, the Legislature passed HB 3991, a scaled down transportation package that included revenue increases for the Highway Trust Fund. That increase revenue is not being collected as many HB 3991 tax increases have been referred to the Oregon voters. The Legislature may choose to take other actions during the 2026 Session. For these reasons, the 2026 State Share Revenue Report does not include increases from HB 3991 in estimates.

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. The LOC will continue to advocate for stable transportation funding.

#### 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 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 2025, the Legislature

(continued on page 4)

# 2026 STATE SHARED REVENUES

considered a beer and wine tax increase, but increased revenues would not be shared with cities.

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 operating at near capacity, and the Legislature approved construction of a new facility in 2021. Any expenses for the new warehouse would 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 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. The LOC continues to advocate that the OLCC use the proceeds from the sale of their old warehouse towards debt service to offset the hits to cities.

### 3. Marijuana Tax Revenues



The state imposes a 17% tax on recreational marijuana products. Until the end of 2020, cities that have opted to allow dispensaries to locate within city limits have received 10% of the state's total tax revenues (minus expenses) on recreational marijuana products. In November of 2020, the passage of Measure 110 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. 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.

In 2026, we anticipate that the Legislature will be weighing whether or not subject intoxicating hemp products to the state marijuana tax.

### 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. 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 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.

# 2026 State Shared Revenues

Information and forecast estimates in this report are based on the best information available as of late January 2026. 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 estimates applicable to FY2025-26 distributions is available near the end of this report. Entities Subject to the Public Meetings Law "a true reflection of the matters discussed at the meeting and the views of the participants." The record must be made available to the public "within a reasonable time after the meeting."

	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
<b>2023-24 Actuals</b>	\$77.61	\$18.71	\$1.41	\$0.65	\$11.21
<b>2024-25 Actuals</b>	\$81.57	\$15.62	\$1.42	\$0.58	\$11.21
<b>2025-26 Estimates</b>	\$79.27	\$14.68	\$1.51	\$0.53	\$11.81
<b>2026-27 Estimates</b>	\$78.71	\$14.47	\$1.50	\$0.51	\$12.60
<b>2027-28 Estimates</b>	\$75.51	\$13.92	\$1.56	\$0.48	\$13.51

(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)
<b>2023-2024 Actuals</b>	\$40,083,000	\$1,273,500
<b>2024-2025 Actuals</b>	\$33,383,000	\$1,273,500
<b>2025-2026 Estimates</b>	\$31,595,000	\$1,361,500
<b>2026-2027 Estimates</b>	\$31,514,000	\$1,361,500
<b>2027-2028 Estimates</b>	\$30,651,000	\$1,438,125

# Highway Trust Fund Revenues



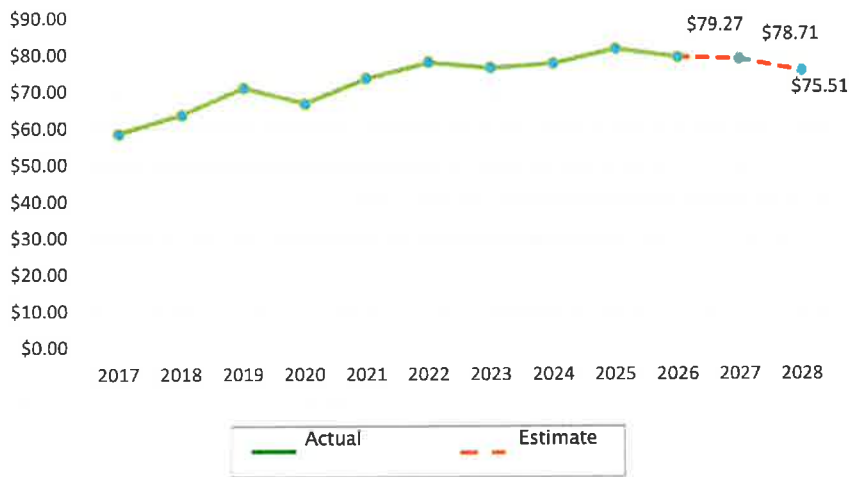
2025-2026 Per Capita Estimated Disbursement: **\$79.21**  
 2026-2027 Per Capita Estimated Disbursement: **\$78.71**

## ACTUAL AND PROJECTED HIGHWAY TRUST FUND TOTAL REVENUE

Actuals	
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	\$238,400,000
2024-25	\$248,000,000
Estimates	
2025-26	\$243,800,000
2026-27	\$244,800,000
2027-28	\$237,500,000

## DISBURSEMENTS TO CITIES

### PER CAPITA DISBURSEMENTS



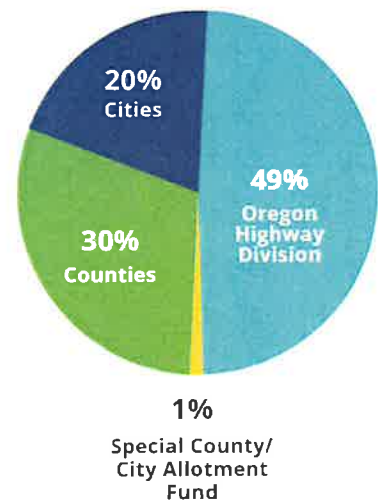
The state's Highway Trust Fund supports the construction, reconstruction, preservation, maintenance, repair and improvement of streets and roads. Using a melded computation of the various tax and fees increase over time, cities receive approximately 20% of the Highway Trust Fund.

In 2017, the Legislature approved a comprehensive transportation funding package (HB 2017) that significantly increased cities' per capita funding. Full implementation of annual gas tax increases has been met. However, revenues are trending downwards as cars become more fuel efficient or do not use gasoline to run.

The LOC had hoped to see a comprehensive transportation package pass in the 2025 regular legislative session via HB 2025. Unfortunately, that bill failed during the session. HB 2025 would have established a series of revenue increases to provide generational infrastructure investment across Oregon's entire transportation system. Investments in major projects would have included completion of key anchor projects, invested in the Great Streets and Safe Routes to School programs. Under this bill, cities and counties' share of new state highway revenue would have nearly doubled the FY 2024 distribution by 2031.

In the 2025 special session, HB 3991 passed. This bill increased the gas tax by \$0.06, increased registration fees, temporarily doubled the payroll tax, and introduced a road usage charge for electric vehicles (EVs) starting in 2027. Currently, increases to the state gas tax, payroll tax and registration and title fees are on hold after it was determined a referendum effort met the required amount of signatures to qualify for the Nov. 3, 2026 ballot. HB 3991 was expected to raise more than \$4 billion in its first decade. This report includes estimates that do not include increases from HB 3991.

## Distribution of Highway Trust Fund Revenues




# HIGHWAY TRUST FUND REVENUES AT A GLANCE

<b>Revenue Sources</b>	<ul style="list-style-type: none"> <li>•Vehicle registration and title fees and surcharges (tiered based on fuel efficiency)</li> <li>•Driver license fees</li> <li>•Fuel taxes</li> <li>•Weight-mile tax (vehicle heavier than 26,000 pounds)</li> </ul>
<b>Tax Rates</b>	<p><b>Fuel Tax Rates:</b> Gasoline and use fuel (fuel other than gas used in a motor vehicle including propane, etc.): \$0 .40/gallon Full implementation of annual gas tax increases from HB 2017(2017) has been met as of 2024. See ORS 319.020.</p> <p><b>Weight-Mile Tax Rate:</b> See <a href="#">ODOT mileage tax rate tables</a> (53% graduated increase from 2017-2024)</p>
<b>Agency Administration of Revenues</b>	Oregon Department of Transportation (ODOT)
<b>Distribution Calculation</b>	Per capita disbursement to cities
<b>Payment Schedule</b>	Monthly
<b>Requirements</b>	<p><b>Certification Requirement:</b> Cities in counties with populations greater than 100,000 must certify<sup>1</sup> that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> <li>•Fire protection;</li> <li>•Police protection;</li> <li>•Street construction, maintenance and lighting;</li> <li>•Sanitary sewers;</li> <li>•Storm sewers;</li> <li>•Planning, zoning and subdivision control; or</li> <li>•One or more utility services</li> </ul> <p>Cities must file an online bridge and payment conditions report with ODOT that is due on February 1. See ORS 184 .657</p>
<b>Use of Revenue Restrictions</b>	Permitted use includes construction, reconstruction, maintenance, etc. of highways, roads, streets, bike paths, foot paths and rest areas. See ORS 366 .790, Art . IX, section 3a of the Oregon Constitution; and statutes pursuant to that section.
<b>Local Tax Preemption</b>	Partially. Although a city council cannot impose a tax, state law allows a city to refer for voter approval a new or increased local fuel tax. Several cities have a tax and the rate varies—generally 1 to 3 cents per gallon. See ORS 319 .950. Approximately 30 cities have a <a href="#">gas tax</a> .
<b>Relevant Statutes</b>	ORS 184 .657; ORS Ch . 319; ORS 366 .739-366 .752; ORS 366 .785-366 .820; ORS 803 .420; ORS 803 .090; HB 2017 (2017); HB 4059 (2018), HB 3991(2025)

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

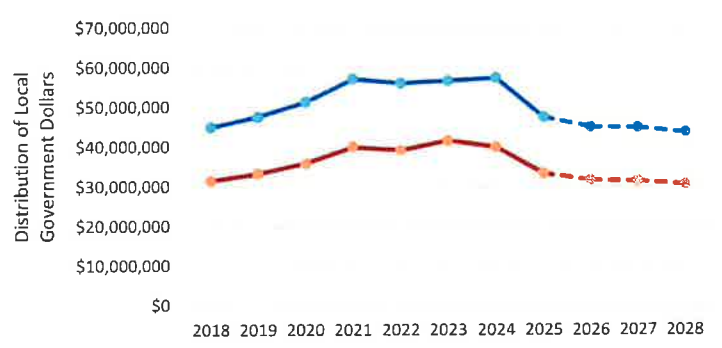
# LIQUOR REVENUES



2025-2026 Per Capita Estimated Disbursement (OLCC): **\$14.68**  
 2026-2027 Per Capita Estimated Disbursement (OLCC): **\$14.47**

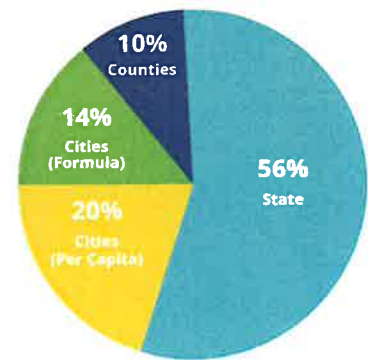
## ACTUAL AND PROJECTED LIQUOR TAX DISBURSEMENTS TO CITIES WITH PER CAPITA DISTRIBUTIONS

	14% Share	20% Share
<b>Actuals</b>		
<b>2015-16</b>	\$27,814,601	\$39,735,144
<b>2016-17</b>	\$30,073,374	\$42,961,962
<b>2017-18</b>	\$31,632,000	\$45,188,168
<b>2018-19</b>	\$33,424,766	\$47,749,666
<b>2019-20</b>	\$36,054,301	\$51,506,144
<b>2020-21</b>	\$40,085,560	\$57,265,086
<b>2021-22</b>	\$39,313,778	\$56,162,540
<b>2022-23</b>	\$41,682,425	\$56,741,655
<b>2023-24</b>	\$40,083,000	\$57,461,000
<b>2024-25</b>	\$33,383,000	\$47,500,000
<b>Estimates</b>		
<b>2025-26</b>	\$31,595,000	\$45,136,000
<b>2026-27</b>	\$31,514,000	\$45,019,000
<b>2027-28</b>	\$30,651,000	\$43,788,000



— 14% Actual    - - 14% OLCC Estimate  
 — 20% Actual    - - 20% OLCC Estimate

### 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. HB 3197(2025) would have created a state retail sales tax on beer, cider and wine, but would have given 85% of the revenue to the Oregon Health Authority for youth addiction programs and 15% to counties. This would have been a break from traditional beer and wine revenues, which allocate a share to cities.

The OLCC warehouse is reaching capacity, and the Legislature approved construction of a new facility in 2021. Any expenses used for the new warehouse will 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.

# HIGHWAY TRUST FUND REVENUE AT A GLANCE

<b>Revenue Sources</b>	<ul style="list-style-type: none"> <li>•Privilege taxes on beer, wine and cider (ORS Ch. 473)</li> <li>•License fees</li> <li>•Profit from distilled spirits sales</li> <li>•Miscellaneous revenue in the Oregon Liquor and Cannabis Commission (OLCC) account</li> </ul> <p><i>Note:</i> 50 cents distilled spirits per bottle surcharge is NOT included in state shared revenues (it goes to state General Fund)</p>	
<b>Tax Rates</b>	<ul style="list-style-type: none"> <li>•\$2 .60/ barrel (31 gallons) for malt beverages and cider</li> <li>•\$0 .65/gallon for wine + \$0 .10/gallon for wine with greater than 14% alcohol + \$ .02/gallon (directed to Oregon Wine Board)</li> </ul> <p><b>Profit Markup Formula for Distilled Spirits:</b></p> <ul style="list-style-type: none"> <li>•Up to \$78 .06/case cost: <ul style="list-style-type: none"> <li>o (Landed cost x 2 .131) plus \$1 .40 freight/bottles per case</li> <li>o Round to the next \$ .05 and add \$ .50 surcharge/bottle (surcharge goes to General Fund and is not shared with cities)</li> </ul> </li> <li>•Over \$78 .06/case cost: <ul style="list-style-type: none"> <li>o [(Landed cost plus \$14 .45) x 1 .798] plus \$1 .40 freight/bottles per case</li> <li>o Rounded to the next \$ .05 + \$ .50 surcharge/bottle (surcharge goes to General Fund and is not shared with cities)</li> </ul> </li> </ul> <p>In 2021, the OLCC approved a new minimum pricing structure which ensures that a standard 750ml bottle of liquor that is 40% alcohol by volume (ABV) cannot be sold for less than \$8.95. The pricing will increase based on a product's ABV, with higher potency beverages increasing more sharply.</p>	
<b>Agency Administration of Revenues</b>	OLCC certifies revenue; Oregon Department of Administrative Services (DAS) makes payment to cities.	
	<b>14% Share of Liquor Revenues</b>	<b>20% Share of Liquor Revenues</b>
<b>Distribution Calculation</b>	Complex formula including city property taxes, population and income (ORS 221 .770(4))	Per capita disbursement to cities (ORS 471 .810(1) (b))
<b>Payment Schedule</b>	Quarterly	Monthly
<b>Requirements</b>	<p><b>Ordinance Requirement:</b> Before July 31:</p> <ul style="list-style-type: none"> <li>•Pass an ordinance or resolution requesting state shared revenue money;</li> <li>•Hold public hearings before the budget committee and city council regarding the city's use of state shared revenues;</li> <li>•Submit documentation, such as the short form distributed by DAS, certifying compliance; and</li> <li>•Levy property taxes for the preceding year .</li> </ul> <p><b>AND</b> <b>Certification requirement</b> (Same as required by 20% share)</p>	<p><b>Certification Requirement:</b> Cities in counties with a population greater than 100,000 must certify<sup>1</sup> that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> <li>•Fire protection;</li> <li>•Police protection;</li> <li>•Street construction, maintenance &amp; lighting;</li> <li>•Sanitary sewers;</li> <li>•Storm sewers;</li> <li>•Planning, zoning and subdivision control; or</li> <li>•One or more utility services .</li> </ul>
<b>Use of Revenue Restrictions</b>	Unrestricted	
<b>Local Tax Preemption</b>	Yes. Cities may not impose a tax or fee on malt beverages or any alcoholic liquors (See ORS 471.045 and ORS 473 .190). Cities also are restricted on the amount they may impose for licensing fees. (See ORS 471.166)	
<b>Relevant Statutes</b>	ORS 221.760- .770 (requirements to receive revenues); 471.810 (distribution of moneys in OLCC account); 473 .005- .060 (tax provisions)	

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

# MARIJUANA TAX REVENUES



2025-2026 Per Capita Disbursement: **\$1.51**  
 2026-2027 Per Capita Disbursement: **\$1.50**

## ACTUAL AND PROJECTED HIGHWAY TRUST FUND TOTAL REVENUE DISBURSEMENTS TO CITIES

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)
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	\$5,446,000	\$4,084,500	\$1.51	\$1,361,500
2026-27	\$5,446,000	\$4,084,500	\$1.50	\$1,361,500
2027-28	\$5,752,500	\$4,314,375	\$1.56	\$1,438,125

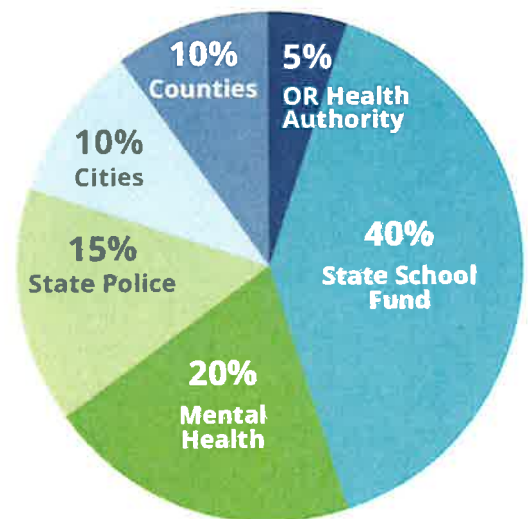
The state imposes a 17% tax on recreational marijuana products. Until the end of 2020, cities received 10% of the state's total tax revenues (minus expenses) on recreational marijuana products. The passage of Measure 110 in November of 2020, which decriminalized possession of small amounts of street 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 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.

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 Quarterly \$11.25 Million



# MARIJUANA STATE SHARED REVENUE AT A GLANCE

<b>Revenue Sources</b>	State retail sales tax on all recreational marijuana products Note: There is no tax on medical marijuana products.
<b>Tax Rates</b>	<b>Regular Sales Tax Rate:</b> 17% for state retail tax on recreational marijuana (October 1, 2016 - present)
<b>Agency Administration of Revenues</b>	Oregon Department of Revenue (DOR) handles collection of taxes each month; Department of Administrative Services (DAS) handles payments to cities
<b>Distribution Calculation</b>	<p>Before 2021, cities received 10% of the state tax revenues after administrative and enforcement expenses are deducted. Beginning in 2021, cities will receive a flat \$1,125,000 each quarter under the terms of Measure 110.</p> <p>Eligible cities (cities that do not ban) receive their share using the following formula:</p> <ul style="list-style-type: none"> <li>•75% of the share is distributed per capita (based on population of eligible cities),</li> <li>•25% of the share is distributed based on licensure numbers in the city compared to the total licenses in all eligible cities for the quarter.</li> </ul>
<b>Payment Schedule</b>	Quarterly
<b>Requirements</b>	<p>In 2020, this moved from a quarterly certification with the OLCC to an annual certification with DAS, see HB 3067 (2019).</p> <p>Only cities that have not banned marijuana premises are eligible to receive a revenue payment. That is, a city may not adopt an ordinance that prohibits the establishment of 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 or a medical marijuana facility. If a city has certified that it qualifies and then creates a new restriction, that city should notify DAS immediately. If a city that has previously qualified for marijuana money is later determined to not qualify, DAS may require the return of the revenues with interest.</p>
<b>Use of Revenue Restrictions</b>	Unrestricted. (The “to assist local law enforcement” language was deleted in 2017 .)
<b>Local Tax Preemption</b>	Partially. A city may adopt an ordinance imposing a tax on retail sale of recreational marijuana (not medical marijuana), but state law requires the city to refer the ordinance to the electors of the city for approval. In addition, a city may not impose more than a 3% tax. (ORS 475C .345)
<b>Relevant Statutes</b>	Measure 91 (2014) (legalizing recreational marijuana sales); ORS 475C.009 (definitions); ORS 475BC.670- .734 (taxation of cannabis and cannabis products); ORS 475C .726- .728 (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

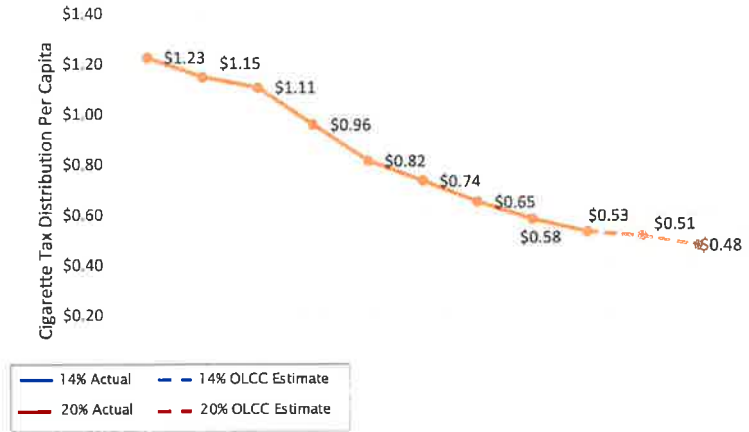


2025-2026 Per Capita Estimated Disbursement: **\$0.59**

2026-2027 Per Capita Estimated Disbursement: **\$0.51**

## ACTUAL AND PROJECTED CIGARETTE TAX DISBURSEMENTS TO CITIES WITH PER CAPITA DISTRIBUTIONS

Actuals	
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	\$2,000,000
2024-25	\$1,766,667
Estimates	
2025-26	\$1,633,333
2026-27	\$1,600,000
2027-28	\$1,500,000



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 vapes.

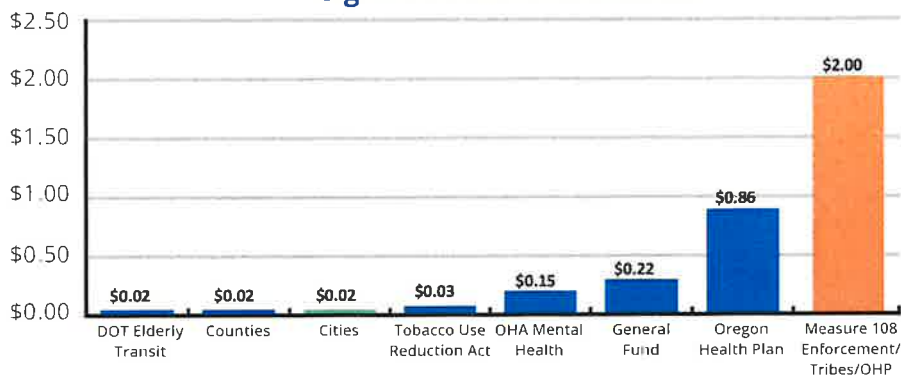
Measure 108 was expected to have the effect of decreasing revenues to cities; cities did not get a share of the \$2.00 increase, and as prices increased by 33% on average, demand was expected to decrease. During meetings at the Legislature, reductions in sales as high as 25% to 35% were discussed due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

<b>Revenue Sources</b>	State cigarette tax per pack <i>Note:</i> Tax revenues from other tobacco product is NOT included in state shared revenues.
<b>Tax Rates</b>	<ul style="list-style-type: none"> <li>•Pre-2004 to 2014: \$1.18/pack</li> <li>•Jan. 1, 2014 to Dec. 31, 2015: \$1.31/pack</li> <li>•Jan. 1, 2016 to Dec. 31, 2017: \$1.32/pack</li> <li>•Jan. 1, 2018 to Dec. 31, 2020: \$1.33/pack</li> <li>•Jan. 1, 2021 to present: \$3.33/pack</li> </ul>
<b>Agency Administration of Revenues</b>	Oregon Department of Revenue (DOR) collects revenue; Oregon Department of Administrative Services (DAS) makes payments to cities
<b>Distribution Calculation</b>	Per capita disbursement to cities
<b>Payment Schedule</b>	Monthly
<b>Requirements</b>	<p><b>Certification Requirement:</b></p> <p>Cities in counties with a population greater than 100,000 must certify<sup>1</sup> that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> <li>•Fire protection;</li> <li>•Police protection;</li> <li>•Street construction, maintenance and lighting;</li> <li>•Sanitary sewers;</li> <li>•Storm sewers;</li> <li>•Planning, zoning and subdivision control; or</li> <li>•One or more utility services.</li> </ul>
<b>Use of Revenue Restrictions</b>	Unrestricted.
<b>Local Tax Preemption</b>	Yes. Cities may not impose a tax on the sale or the use of tobacco products (ORS 323 .640). Cities may not impose a tax on the sale of vape (Measure 108).
<b>Relevant Statutes</b>	ORS 323 .030 to ORS 323 .091; ORS 323 .455 to 323 .457; Measure 108 (2020).

<sup>1</sup> See ORS 221 .760 (imposing certification requirement for cities in counties with a population greater than 100,000 to receive revenues from cigarette, gas and liquor taxes) . Counties with a population greater than 100,000 are: Clackamas, Deschutes, Douglas, Jackson, Lane, Linn, Marion, Multnomah, Washington and Yamhill.

**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

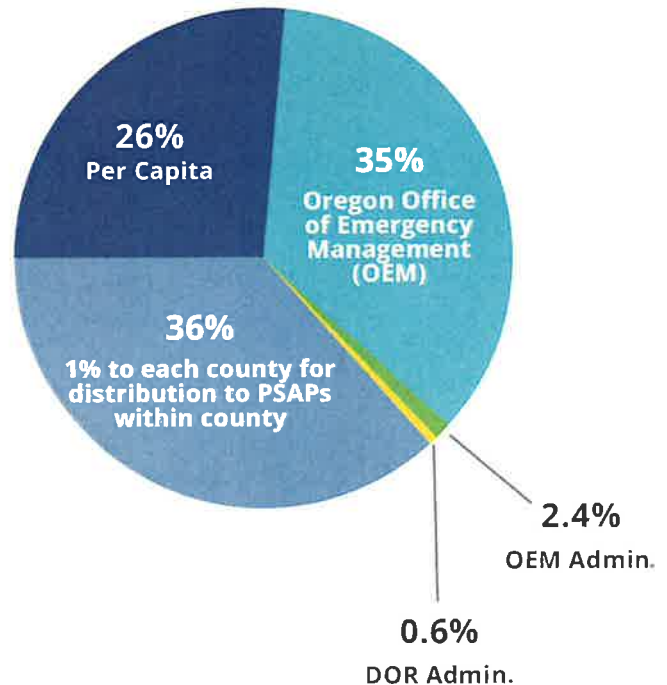
Actuals	
2020-21	\$23,351,536
2021-22	\$27,118,076
2022-23	\$28,396,882
2023-24	\$28,133,678
2024-25	\$28,152,985
Estimates	
2025-26	\$29,966,624
2026-27	\$32,686,181
2027-28	\$35,652,545



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.

### FY 2025 of 9-1-1 Tax Revenues



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

<b>Revenue Sources</b>	9-1-1 Emergency Communication Tax
<b>Tax Rates</b>	<ul style="list-style-type: none"> <li>• \$1 .25 per month per telephone access line capable of accessing 9-1-1 emergency reporting services</li> <li>• \$1 .25 per each retail transaction related to prepaid wireless products, including minutes purchased</li> <li>• Tax expires January 1, 2030. See HB 2449 from 2019.</li> </ul>
<b>Agency Administration of Revenues</b>	Office of Emergency Management
<b>Distribution Calculation</b>	<p>After administrative costs of up to 0.6% for Oregon Department of Revenue (DOR) and 2.4% for OEM 4, a 35% portion is transferred to the OEM, the remainder goes to local governments to pay for the PSAPs.</p> <p>A minimum 1% base is distributed per county (about 36%) and the remaining tax revenues are distributed on a per capita basis (about 26%) for distribution directly to 9-1-1 jurisdictions connected to the statewide network.</p>
<b>Payment Schedule</b>	Quarterly
<b>Requirements</b>	Annual accounting report to OEM (ORS 403 .240(9)). Usually, the report is due in January.
<b>Use of Revenue Restrictions</b>	See ORS 403 .240(9) and OAR 104-080-0195 for permitted expenditures associated with 9-1-1 costs. Intergovernmental agreements might also restrict use of revenues.
<b>Relevant Statutes</b>	ORS 403 .200- .250; OAR 104-080-0195 to 104-080-0210

## Certified Population Estimates\* – Alphabetical

Adair Village	1,499	Depoe Bay	1,582	Imbler	253	Mt. Angel	3,652	Sisters	3,834
Adams	410	Detroit	160	Independence	10,638	Mt. Vernon	547	Sodaville	360
Adrian	157	Donald	1,158	lone	343	Myrtle Creek	3,501	Spray	141
Albany	57,897	Drain	1,204	Irrigon	2,372	Myrtle Point	2,497	Springfield	63,304
Amity	1,845	Dufur	647	Island City	1,146	Nehalem	299	St. Helens	14,552
Antelope	35	Dundee	3,260	Jacksonville	3,185	Newberg	26,720	St. Paul	440
Arlington	694	Dunes City	1,478	Jefferson	3,524	Newport	10,439	Stanfield	2,316
Ashland	21,862	Durham	1,964	John Day	1,643	North Bend	10,402	Stayton	8,280
Astoria	10,247	Eagle Point	10,193	Johnson City	535	North Plains	4,133	Sublimity	3,144
Athens	1,238	Echo	635	Jordan Valley	131	North Powder	501	Summerville	119
Aumsville	4,279	Elgin	1,822	Joseph	1,196	Nyssa	3,291	Sumpter	209
Aurora	1,141	Elkton	204	Junction City	7,472	Oakland	954	Sutherlin	8,591
Baker City	10,156	Enterprise	2,127	Keizer	39,540	Oakridge	3,197	Sweet Home	10,116
Bandon	3,773	Estacada	6,232	King City	5,183	Ontario	11,878	Talent	6,701
Banks	1,897	Eugene	179,352	Klamath Falls	22,135	Oregon City	38,387	Tangent	1,235
Barlow	141	Fairview	11,046	La Grande	12,869	Paisley	260	The Dalles	16,223
Bay City	1,598	Falls City	1,143	La Pine	3,223	Pendleton	17,052	Tigard	57,091
Beaverton	100,778	Florence	9,664	Lafayette	4,755	Philomath	5,776	Tillamook	5,233
Bend	107,079	Forest Grove	27,241	Lake Oswego	41,474	Phoenix	4,600	Toledo	3,654
Boardman	5,820	Fossil	450	Lakeside	1,924	Pilot Rock	1,344	Troutdale	16,484
Bonanza	424	Garibaldi	861	Lakeview	2,449	Port Orford	1,060	Tualatin	28,318
Brookings	6,850	Gaston	676	Lebanon	20,060	Portland	640,623	Turner	2,872
Brownsville	1,852	Gates	539	Lexington	244	Powers	719	Ukiah	277
Burns	2,728	Gearhart	1,975	Lincoln City	10,162	Prairie City	846	Umatilla	8,617
Butte Falls	448	Gervais	2,835	Lonerock	25	Prescott	84	Union	2,184
Canby	19,326	Gladstone	11,992	Long Creek	173	Prineville	12,288	Unity	40
Cannon Beach	1,541	Glendale	859	Lostine	243	Rainier	1,950	Vale	1,896
Canyon City	681	Gold Beach	2,417	Lowell	1,316	Redmond	38,199	Veneta	5,300
Canyonville	1,643	Gold Hill	1,363	Lyons	1,240	Reedsport	4,362	Vernonia	2,462
Carlton	2,456	Granite	32	Madras	8,242	Richland	165	Waldport	2,362
Cascade Locks	1,415	Grants Pass	40,380	Malin	739	Riddle	1,237	Wallowa	804
Cave Junction	2,111	Grass Valley	164	Manzanita	657	Rivergrove	575	Warrenton	6,506
Central Point	19,678	Greenhorn	3	Maupin	449	Rockaway Beach	1,533	Wasco	428
Chiloquin	777	Gresham	115,739	Maywood Park	830	Rogue River	2,484	Waterloo	219
Clatskanie	1,819	Haines	395	McMinnville	34,818	Roseburg	23,910	West Linn	27,601
Coburg	1,456	Halfway	365	Medford	89,946	Rufus	279	Westfir	263
Columbia City	1,946	Halsey	975	Merrill	859	Salem	179,977	Weston	707
Condon	752	Happy Valley	28,291	Metolius	1,015	Sandy	13,044	Wheeler	429
Coos Bay	16,204	Harrisburg	3,679	Mill City	2,100	Scappoose	8,251	Willamina	2,310
Coquille	4,052	Helix	194	Millersburg	3,214	Scio	963	Wilsonville	27,371
Cornelius	14,763	Heppner	1,205	Milton-Freewater	7,321	Scotts Mills	459	Winston	5,607
Corvallis	61,247	Hermiston	20,296	Millwaukie	21,361	Seaside	7,334	Wood Village	5,220
Cottage Grove	10,909	Hillsboro	112,035	Mitchell	138	Seneca	168	Woodburn	30,843
Cove	635	Hines	1,633	Molalla	10,491	Shady Cove	3,096	Yachats	1,010
Creswell	5,803	Hood River	8,633	Monmouth	11,655	Shaniko	21	Yamhill	1,309
Culver	1,661	Hubbard	3,478	Monroe	723	Sheridan	6,196	Yoncalla	1,086
Dallas	18,213	Huntington	506	Monument	113	Sherwood	20,871		
Dayton	2,699	Idanha	156	Moro	378	Siletz	1,245		
Dayville	141			Mosier	493	Silverton	10,970		

\* These numbers reflect the December 15, 2025 certified numbers from the Portland State University (PSU) 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. PSU also provides quarterly supplemental population reports which will provide the basis for quarterly marijuana revenue distributions. The supplemental reports are available at [www.pdx.edu/population-research/population-estimate-reports](http://www.pdx.edu/population-research/population-estimate-reports).

## Certified Population Estimates\* – Numerical

Portland	640,623	Cottage Grove	10,909	La Pine	3,223	Lowell	1,316	Maupin	449
Salem	179,977	Independence	10,638	Millersburg	3,214	Yamhill	1,309	Butte Falls	448
Eugene	179,352	Molalla	10,491	Oakridge	3,197	Siletz	1,245	St. Paul	440
Gresham	115,739	Newport	10,439	Jacksonville	3,185	Lyons	1,240	Wheeler	429
Hillsboro	112,035	North Bend	10,402	Sublimity	3,144	Athena	1,238	Wasco	428
Bend	107,079	Astoria	10,247	Shady Cove	3,096	Riddle	1,237	Bonanza	424
Beaverton	100,778	Eagle Point	10,193	Turner	2,872	Tangent	1,235	Adams	410
Medford	89,946	Lincoln City	10,162	Gervais	2,835	Heppner	1,205	Haines	395
Springfield	63,304	Baker City	10,156	Burns	2,728	Drain	1,204	Moro	378
Corvallis	61,247	Sweet Home	10,116	Dayton	2,699	Joseph	1,196	Halfway	365
Albany	57,897	Florence	9,664	Myrtle Point	2,497	Donald	1,158	Sodaville	360
Tigard	57,091	Hood River	8,633	Rogue River	2,484	Island City	1,146	Ione	343
Lake Oswego	41,474	Umatilla	8,617	Vernonia	2,462	Falls City	1,143	Nehalem	299
Grants Pass	40,380	Sutherlin	8,591	Carlton	2,456	Aurora	1,141	Rufus	279
Keizer	39,540	Stayton	8,280	Lakeview	2,449	Yoncalla	1,086	Ukiah	277
Oregon City	38,387	Scappoose	8,251	Gold Beach	2,417	Port Orford	1,060	Westfir	263
Redmond	38,199	Madras	8,242	Irrigon	2,372	Metolius	1,015	Paisley	260
McMinnville	34,818	Junction City	7,472	Waldport	2,362	Yachats	1,010	Imbler	253
Woodburn	30,843	Seaside	7,334	Stanfield	2,316	Halsey	975	Lexington	244
Tualatin	28,318	Milton-Freewater	7,321	Willamina	2,310	Scio	963	Lostine	243
Happy Valley	28,291	Brookings	6,850	Union	2,184	Oakland	954	Waterloo	219
West Linn	27,601	Talent	6,701	Enterprise	2,127	Garibaldi	861	Sumpter	209
Wilsonville	27,371	Warrenton	6,506	Cave Junction	2,111	Glendale	859	Elkton	204
Forest Grove	27,241	Estacada	6,232	Mill City	2,100	Merrill	859	Helix	194
Newberg	26,720	Sheridan	6,196	Gearhart	1,975	Prairie City	846	Long Creek	173
Roseburg	23,910	Boardman	5,820	Durham	1,964	Maywood Park	830	Seneca	168
Klamath Falls	22,135	Creswell	5,803	Rainier	1,950	Wallowa	804	Richland	165
Ashland	21,862	Philomath	5,776	Columbia City	1,946	Chiloquin	777	Grass Valley	164
Milwaukie	21,361	Winston	5,607	Lakeside	1,924	Condon	752	Detroit	160
Sherwood	20,871	Veneta	5,300	Banks	1,897	Malin	739	Adrian	157
Hermiston	20,296	Tillamook	5,233	Vale	1,896	Monroe	723	Idanha	156
Lebanon	20,060	Wood Village	5,220	Brownsville	1,852	Powers	719	Barlow	141
Central Point	19,678	King City	5,183	Amity	1,845	Weston	707	Dayville	141
Canby	19,326	Lafayette	4,755	Elgin	1,822	Arlington	694	Spray	141
Dallas	18,213	Phoenix	4,600	Clatskanie	1,819	Canyon City	681	Mitchell	138
Pendleton	17,052	Reedsport	4,362	Culver	1,661	Gaston	676	Jordan Valley	131
Troutdale	16,484	Aumsville	4,279	Canyonville	1,643	Manzanita	657	Summerville	119
The Dalles	16,223	North Plains	4,133	John Day	1,643	Dufur	647	Monument	113
Coos Bay	16,204	Coquille	4,052	Hines	1,633	Cove	635	Prescott	84
Cornelius	14,763	Sisters	3,834	Bay City	1,598	Echo	635	Unity	40
St. Helens	14,552	Bandon	3,773	Depoe Bay	1,582	Rivergrove	575	Antelope	35
Sandy	13,044	Harrisburg	3,679	Cannon Beach	1,541	Mt. Vernon	547	Granite	32
La Grande	12,869	Toledo	3,654	Rockaway Beach	1,533	Gates	539	Lonerock	25
Prineville	12,288	Mt. Angel	3,652	Adair Village	1,499	Johnson City	535	Shaniko	21
Gladstone	11,992	Jefferson	3,524	Dunes City	1,478	Huntington	506	Greenhorn	3
Ontario	11,878	Myrtle Creek	3,501	Coburg	1,456	North Powder	501		
Monmouth	11,655	Hubbard	3,478	Cascade Locks	1,415	Mosier	493		
Fairview	11,046	Nyssa	3,291	Gold Hill	1,363	Scotts Mills	459		
Silverton	10,970	Dundee	3,260	Pilot Rock	1,344	Fossil	450		

\* These numbers reflect the December 15, 2025 certified numbers from the Portland State University (PSU) 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. PSU also provides quarterly supplemental population reports which will provide the basis for quarterly marijuana revenue distributions. The supplemental reports are available at [www.pdx.edu/population-research/population-estimate-reports](http://www.pdx.edu/population-research/population-estimate-reports).

# CITY APPORTIONMENT FORECAST OF HIGHWAY FUNDS

*Estimates assume no increase in the gas tax because of referral of HB 3991 to the ballot.*

City	FY 25	FY 26	FY 27	City	FY 25	FY 26	FY 27
Adair Village	\$113,593	\$112,855	\$112,611	Estacada	\$441,581	\$438,709	\$437,760
Adams	\$33,195	\$32,980	\$32,908	Eugene	\$14,343,271	\$14,250,008	\$14,219,183
Adrian	\$12,711	\$12,629	\$12,601	Fairview	\$847,942	\$842,428	\$840,606
Albany	\$4,677,888	\$4,660,918	\$4,682,436	Falls City	\$92,138	\$91,539	\$91,341
Amity	\$148,570	\$147,604	\$147,285	Florence	\$777,098	\$772,045	\$770,375
Antelope	\$2,834	\$2,815	\$2,809	Forest Grove	\$2,179,241	\$2,165,071	\$2,160,388
Arlington	\$54,894	\$54,537	\$54,419	Fossil	\$36,434	\$36,197	\$36,119
Ashland	\$1,747,134	\$1,735,773	\$1,732,019	Garibaldi	\$69,629	\$69,177	\$69,027
Astoria	\$820,252	\$814,918	\$813,155	Gaston	\$54,732	\$54,376	\$54,259
Athena	\$99,263	\$98,617	\$98,404	Gates	\$46,393	\$46,091	\$45,991
Aumsville	\$326,125	\$324,005	\$323,304	Gearhart	\$154,237	\$153,235	\$152,903
Aurora	\$91,571	\$90,975	\$90,779	Gervais	\$220,547	\$219,113	\$218,639
Baker City	\$818,066	\$812,746	\$810,988	Gladstone	\$967,040	\$960,752	\$958,674
Bandon	\$290,825	\$288,934	\$288,309	Glendale	\$69,710	\$69,257	\$69,107
Banks	\$150,918	\$149,937	\$149,612	Gold Beach	\$193,991	\$192,730	\$192,313
Barlow	\$11,659	\$11,583	\$11,558	Gold Hill	\$108,897	\$108,189	\$107,955
Bay City	\$121,447	\$120,657	\$120,396	Granite	\$2,591	\$2,574	\$2,568
Beaverton	\$8,083,742	\$8,031,179	\$8,013,807	Grants Pass	\$3,203,928	\$3,183,096	\$3,176,210
Bend	\$8,427,517	\$8,372,720	\$8,354,608	Grass Valley	\$12,792	\$12,709	\$12,682
Boardman	\$382,557	\$380,070	\$379,248	Greenhorn	\$243	\$241	\$241
Bonanza	\$34,086	\$38,864	\$33,791	Gresham	\$9,329,786	\$9,269,122	\$9,249,071
Brookings	\$552,907	\$549,312	\$548,123	Haines	\$31,981	\$31,773	\$31,704
Brownsville	\$148,165	\$147,202	\$146,883	Halfway	\$29,390	\$29,199	\$29,136
Burns	\$218,037	\$216,620	\$216,151	Halsey	\$78,859	\$78,347	\$78,177
Butte Falls	\$35,867	\$35,634	\$35,557	Happy Valley	\$2,237,617	\$2,223,067	\$2,218,258
Canby	\$1,547,556	\$1,537,494	\$1,534,168	Harrisburg	\$297,140	\$295,208	\$294,569
Cannon Beach	\$122,580	\$121,783	\$121,520	Helix	\$15,707	\$15,605	\$15,571
Canyon City	\$54,651	\$54,296	\$54,178	Heppner	\$97,076	\$96,445	\$96,237
Canyonville	\$132,701	\$131,838	\$131,553	Hermiston	\$1,633,621	\$1,622,999	\$1,619,488
Carlton	\$195,448	\$194,178	\$193,757	Hillsboro	\$8,987,549	\$8,929,110	\$8,909,795
Cascade Locks	\$114,322	\$113,579	\$113,333	Hines	\$134,320	\$133,447	\$133,158
Cave Junction	\$170,268	\$169,161	\$168,795	Hood River	\$694,190	\$689,676	\$688,184
Central Point	\$1,567,716	\$1,557,523	\$1,554,153	Hubbard	\$274,065	\$272,283	\$271,694
Chiloquin	\$62,100	\$61,696	\$61,563	Huntington	\$40,968	\$40,702	\$40,614
Clatskanie	\$145,007	\$144,065	\$143,753	Idanha	\$12,630	\$12,548	\$12,521
Coburg	\$114,889	\$114,142	\$113,895	Imbler	\$20,484	\$20,351	\$20,307
Columbia City	\$157,557	\$156,533	\$156,194	Independence	\$814,179	\$808,885	\$807,136
Condon	\$60,076	\$59,685	\$59,556	lone	\$27,690	\$27,510	\$27,450
Coos Bay	\$1,302,962	\$1,294,490	\$1,291,690	Irrigon	\$165,572	\$164,496	\$164,140
Coquille	\$325,315	\$323,200	\$322,501	Island City	\$92,785	\$92,182	\$91,983
Cornelius	\$1,173,176	\$1,165,548	\$1,163,027	Jacksonville	\$248,237	\$246,623	\$246,090
Corvallis	\$4,890,905	\$4,859,104	\$4,848,593	Jefferson	\$284,590	\$282,740	\$282,128
Cottage Grove	\$880,813	\$875,086	\$873,193	John Day	\$130,920	\$130,068	\$129,787
Cove	\$51,412	\$51,078	\$50,968	Johnson City	\$43,316	\$43,034	\$42,941
Creswell	\$464,332	\$461,312	\$460,315	Jordan Valley	\$10,606	\$10,537	\$10,515
Culver	\$133,187	\$132,321	\$132,034	Joseph	\$95,700	\$95,078	\$94,872
Dallas	\$1,451,208	\$1,441,772	\$1,438,653	Junction City	\$599,947	\$596,046	\$594,757
Dayton	\$215,770	\$214,367	\$213,904	Keizer	\$3,177,777	\$3,157,114	\$3,150,285
Dayville	\$11,416	\$11,342	\$11,317	King City	\$407,252	\$404,604	\$403,728
Depoe Bay	\$125,252	\$124,438	\$124,169	Klamath Falls	\$1,789,964	\$1,778,325	\$1,774,478
Detroit	\$14,088	\$13,996	\$13,966	La Grande	\$1,037,803	\$1,031,055	\$1,028,825
Donald	\$90,923	\$90,332	\$90,137	La Pine	\$251,800	\$250,162	\$249,621
Drain	\$95,538	\$94,917	\$94,712	Lafayette	\$369,441	\$367,039	\$366,245
Dufur	\$52,303	\$51,963	\$51,851	Lake Oswego	\$3,329,990	\$3,308,338	\$3,301,181
Dundee	\$263,054	\$261,343	\$260,778	Lakeside	\$155,533	\$154,522	\$154,187
Dunes City	\$118,856	\$118,083	\$117,828	Lakeview	\$194,558	\$193,293	\$192,875
Durham	\$151,647	\$150,661	\$150,335	Lebanon	\$1,614,109	\$1,603,614	\$1,600,145
Eagle Point	\$798,796	\$793,602	\$791,885	Lexington	\$19,755	\$19,627	\$19,584
Echo	\$50,846	\$50,515	\$50,406	Lincoln City	\$817,985	\$812,666	\$810,908
Elgin	\$146,222	\$145,271	\$144,957	Lonerock	\$2,024	\$2,011	\$2,007
Elkton	\$16,355	\$16,248	\$16,213	Long Creek	\$14,169	\$14,077	\$14,046
Enterprise	\$170,592	\$169,483	\$169,116	Lostine	\$19,674	\$19,546	\$19,504

# CITY APPORTIONMENT FORECAST OF HIGHWAY FUNDS

City	FY 25	FY 26	FY 27	City	FY 25	FY 26	FY 27
Lowell	\$105,578	\$104,891	\$104,664	Scotts Mills	\$36,920	\$36,680	\$36,600
Lyons	\$99,586	\$98,939	\$98,725	Seaside	\$588,450	\$584,624	\$583,359
Madras	\$646,259	\$642,057	\$640,668	Seneca	\$13,845	\$13,755	\$13,725
Malin	\$59,590	\$59,202	\$59,074	Shady Cove	\$248,561	\$246,945	\$246,411
Manzanita	\$52,465	\$52,124	\$52,011	Shaniko	\$1,700	\$1,689	\$1,686
Maupin	\$36,272	\$36,036	\$35,958	Sheridan	\$508,214	\$504,910	\$503,818
Maywood Park	\$67,120	\$66,683	\$66,539	Sherwood	\$1,682,524	\$1,671,584	\$1,667,968
McMinnville	\$2,815,461	\$2,797,154	\$2,791,103	Siletz	\$99,910	\$99,261	\$99,046
Medford	\$7,153,378	\$7,106,865	\$7,091,492	Silverton	\$881,056	\$875,327	\$873,434
Merrill	\$69,144	\$68,694	\$68,546	Sisters	\$302,645	\$300,678	\$300,027
Metolius	\$82,179	\$81,645	\$81,468	Sodaville	\$29,147	\$28,958	\$28,895
Mill City	\$167,030	\$165,944	\$165,585	Spray	\$11,416	\$11,342	\$11,317
Millersburg	\$260,220	\$258,528	\$257,969	Springfield	\$5,100,442	\$5,067,277	\$5,056,316
Milton-Freewater	\$590,150	\$586,313	\$585,045	St. Helens	\$1,173,338	\$1,165,709	\$1,163,187
Milwaukie	\$1,733,289	\$1,722,018	\$1,718,293	St. Paul	\$35,624	\$35,393	\$35,316
Mitchell	\$11,173	\$11,100	\$11,076	Stanfield	\$185,814	\$184,605	\$184,206
Molalla	\$849,237	\$843,715	\$841,890	Stayton	\$661,966	\$657,662	\$656,239
Monmouth	\$932,388	\$926,325	\$924,321	Sublimity	\$250,504	\$248,875	\$248,337
Monroe	\$58,456	\$58,076	\$57,951	Summerville	\$9,473	\$9,411	\$9,391
Monument	\$9,149	\$9,090	\$9,070	Sumpter	\$16,841	\$16,731	\$16,695
Moro	\$30,362	\$30,164	\$30,099	Sutherlin	\$702,691	\$698,122	\$696,612
Mosier	\$39,835	\$39,576	\$39,490	Sweet Home	\$816,770	\$811,459	\$809,704
Mt. Angel	\$290,987	\$289,094	\$288,469	Talent	\$519,064	\$515,689	\$514,573
Mt. Vernon	\$44,450	\$44,161	\$44,065	Tangent	\$99,910	\$99,261	\$99,046
Myrtle Creek	\$284,105	\$282,257	\$281,647	The Dalles	\$1,303,772	\$1,295,294	\$1,292,493
Myrtle Point	\$201,602	\$200,291	\$199,858	Tigard	\$4,565,752	\$4,536,064	\$4,526,252
Nehalem	\$24,046	\$23,890	\$23,838	Tillamook	\$420,854	\$418,117	\$417,213
Newberg	\$2,125,238	\$2,111,419	\$2,106,852	Toledo	\$293,982	\$292,071	\$291,439
Newport	\$860,086	\$854,494	\$852,645	Troutdale	\$1,278,430	\$1,270,117	\$1,267,370
North Bend	\$844,784	\$839,291	\$837,475	Tualatin	\$2,247,009	\$2,232,398	\$2,227,569
North Plains	\$308,880	\$306,871	\$306,207	Turner	\$231,882	\$230,375	\$229,876
North Powder	\$40,563	\$40,299	\$40,212	Ukiah	\$22,427	\$22,281	\$22,233
Nyssa	\$266,373	\$264,641	\$264,069	Umatilla	\$668,443	\$664,097	\$662,660
Oakland	\$76,997	\$76,497	\$76,331	Union	\$175,045	\$173,907	\$173,531
Oakridge	\$256,415	\$254,747	\$254,196	Unity	\$3,239	\$3,218	\$3,211
Ontario	\$961,373	\$955,122	\$953,056	Vale	\$151,404	\$150,419	\$150,094
Oregon City	\$3,079,000	\$3,058,980	\$3,052,363	Veneta	\$425,792	\$423,024	\$422,109
Paisley	\$19,917	\$19,788	\$19,745	Vernonia	\$196,987	\$195,706	\$195,283
Pendleton	\$1,376,073	\$1,367,126	\$1,364,168	Waldport	\$189,376	\$188,145	\$187,738
Philomath	\$456,964	\$453,993	\$453,010	Wallowa	\$65,095	\$64,672	\$64,532
Phoenix	\$357,296	\$354,973	\$354,205	Warrenton	\$521,897	\$518,504	\$517,382
Pilot Rock	\$108,735	\$108,028	\$107,795	Wasco	\$34,329	\$34,106	\$34,032
Port Orford	\$94,486	\$93,871	\$93,668	Waterloo	\$17,731	\$17,616	\$17,578
Portland	\$51,772,607	\$51,435,971	\$51,324,707	West Linn	\$2,232,030	\$2,217,517	\$2,212,720
Powers	\$58,052	\$57,674	\$57,549	Westfir	\$21,132	\$20,994	\$20,949
Prairie City	\$68,496	\$68,051	\$67,903	Weston	\$57,161	\$56,789	\$56,666
Prescott	\$6,801	\$6,757	\$6,742	Wheeler	\$34,653	\$34,427	\$34,353
Prineville	\$928,339	\$922,303	\$920,308	Willamina	\$181,118	\$179,940	\$179,551
Rainier	\$156,990	\$155,969	\$155,632	Wilsonville	\$2,189,929	\$2,175,689	\$2,170,983
Redmond	\$3,007,508	\$2,987,953	\$2,981,490	Winston	\$458,745	\$455,762	\$454,776
Reedsport	\$2,981,490	\$351,354	\$350,594	Wood Village	\$355,272	\$352,962	\$352,199
Richland	\$13,359	\$13,272	\$13,244	Woodburn	\$2,384,810	\$2,369,304	\$2,364,179
Riddle	\$99,910	\$99,261	\$99,046	Yachats	\$81,207	\$80,679	\$80,505
Rivergrove	\$46,069	\$45,769	\$45,670	Yamhill	\$98,939	\$98,295	\$98,083
Rockaway Beach	\$122,418	\$121,622	\$121,359	Yoncalla	\$87,927	\$87,356	\$87,167
Rogue River	\$195,853	\$194,580	\$194,159				
Roseburg	\$1,933,109	\$1,920,540	\$1,916,385				
Rufus	\$22,427	\$22,281	\$22,233				
Salem	\$14,376,629	\$14,283,149	\$14,252,252				
Sandy	\$1,047,114	\$1,040,306	\$1,038,055				
Scappoose	\$666,419	\$662,086	\$660,654				
Scio	\$77,888	\$77,381	\$77,214				

# DATA SOURCES

Source		Link
<b>Highway Trust Fund Revenues</b>		
1	Table 8A . Distribution of Total Net Revenues (In-cludes All Conditional Fuels Tax Increases), ODOT State Highway Revenue Forecasts.	<a href="https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/Oct%202025%20Forecast%20document%20Final_updated.pdf">https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/Oct%202025%20Forecast%20document%20Final_updated.pdf</a>
2	October 2025 County/City Apportionment Forecasts (Cash basis)(Includes All Conditional Fuels Tax Increases).	<a href="https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/City%20County%20Apportionment_2510.pdf">https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/City%20County%20Apportionment_2510.pdf</a>
<b>Marijuana Tax Revenues</b>		
3	Table B .11 Recreational Marijuana Resources and Distributions, Oregon Economic and Revenue Forecast, December 202.	<a href="https://www.oregon.gov/das/oea/Documents/appendixb.pdf">https://www.oregon.gov/das/oea/Documents/appendixb.pdf</a>
<b>Liquor Revenues</b>		
4	Table B .7 Liquor Apportionment and Revenue Distribution to Local Governments (Millions of \$). Oregon Economic and Revenue Forecast, December 2025. LOC estimates calculated using simple regression analysis. (On file with LOC)	<a href="https://www.oregon.gov/das/oea/Documents/appendixb.pdf">https://www.oregon.gov/das/oea/Documents/appendixb.pdf</a>
5	OLCC Allocation of Liquor Revenue, Fiscal Year Summaries.	<a href="https://www.oregon.gov/olcc/pages/where-the-money-goes.aspx">https://www.oregon.gov/olcc/pages/where-the-money-goes.aspx</a>
<b>Cigarette Tax Revenues</b>		
6	Table B .6 Cigarette & Tobacco Tax Distribution (Millions of \$) Oregon Economic and Revenue Forecast, December 2025.	<a href="https://www.oregon.gov/das/oea/Documents/appendixb.pdf">https://www.oregon.gov/das/oea/Documents/appendixb.pdf</a>
<b>9-1-1 Emergency Communications Tax Revenues</b>		
7	Emergency Communications Quarterly Tax Distribution 02 Reports. LOC estimates calculated using simple regression analysis (On file with LOC).	<a href="https://www.oregon.gov/oem/911/pages/911-tax-distribution.aspx">https://www.oregon.gov/oem/911/pages/911-tax-distribution.aspx</a>



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