



# 2020 **STATE SHARED REVENUE REPORT** with Estimates

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# 2020 State Shared Revenues

Information and forecast estimates in this report are based on the best information available as of January 21. 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 are compiled each July, are typically certified on December 15, and thereafter begin to govern the distributions. A copy of the certified estimate applicable to 2020 distributions is available near the end of the report. We have not attempted to project population increases in future year per capita revenue estimates, different locations will see different demographic changes over time and future distributions will be affected.

	<b>Highway Trust Fund Revenues</b> (Gas Tax)	<b>Liquor Revenues</b> (20% of Total Share)	<b>Marijuana Tax Revenues</b> (75% of City's Share)	<b>Cigarette Tax Revenues</b>	<b>9-1-1 Tax Revenues</b>
<b>2018-19 Estimates</b>	\$71.56	\$18.37	\$2.63	\$1.20	\$5.29
<b>2018-19 Actuals</b>	\$71.15	\$16.58	\$2.74	\$1.15	\$5.19
<b>2019-20 Estimates</b>	\$72.67	\$18.27	\$3.27	\$1.13	\$4.99
<b>2020-21 Estimates</b>	\$78.94	\$19.79	\$3.51	\$1.13	\$6.41
<b>2021-22 Estimates</b>	\$80.13	\$20.34	\$4.01	\$1.11	\$9.08

(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 tax and liquor revenue distributions are not exclusively based on population. The 14% liquor revenue share to cities uses an adjusted population formula that factors in per capita property taxes and per capita income of each city (see ORS 221.770). The 25% 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 all certified cities. The estimates for the total share for all cities are provided to allow cities to see trends that will assist cities in their individual computations.

	<b>Liquor Revenues</b> (Based on Formula, 14% of Total Share)	<b>Marijuana Tax Revenues</b> (Based on Licenses, 25% of City's Share)
<b>2018-19 Estimates</b>	\$37,038,000	\$2,220,328
<b>2018-19 Actuals</b>	\$33,424,766	\$2,331,214
<b>2019-20 Estimates</b>	\$37,301,000	\$2,819,328
<b>2020-21 Estimates</b>	\$40,409,000	\$3,029,727
<b>2021-22 Estimates</b>	\$41,536,000	\$3,461,036

# HIGHWAY TRUST FUND REVENUES



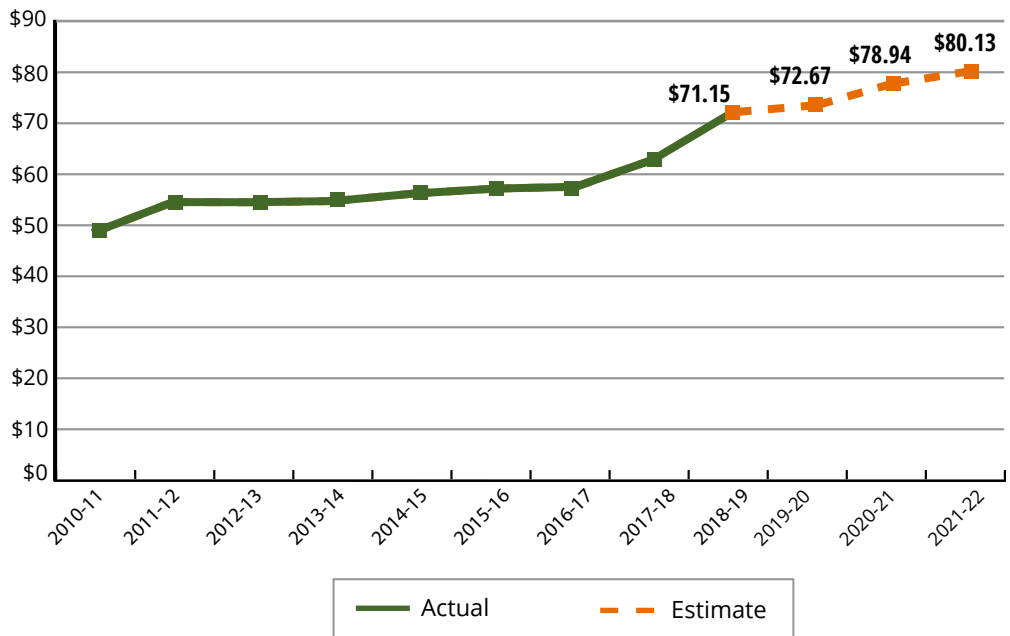
2019-2020 Per Capita Estimated Disbursement: **\$72.67**

2020-2021 Per Capita Estimated Disbursement: **\$78.94**

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

### Per Capita Disbursements

Actuals	
2009-10	\$112,500,000
2010-11	\$133,600,000
2011-12	\$149,700,000
2012-13	\$150,300,000
2013-14	\$152,000,000
2014-15	\$157,600,000
2015-16	\$162,100,000
2016-17	\$165,400,000
2017-18	\$181,800,000
2018-19	\$204,900,000
Estimates	
2019-20	\$211,977,043
2020-21	\$230,270,707
2021-22	\$233,738,621



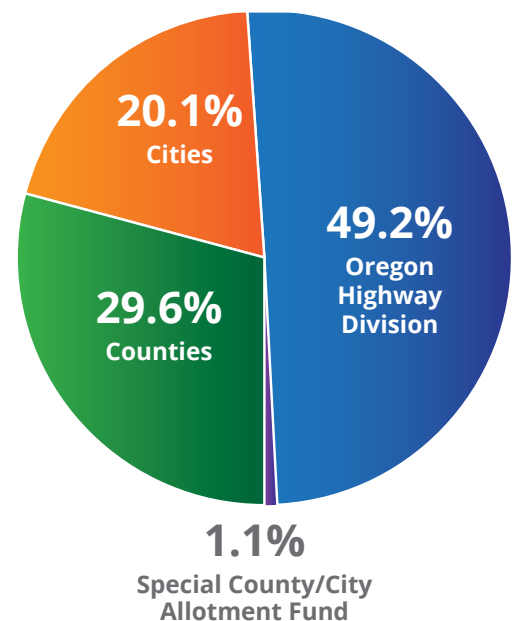
The state's Highway Trust Fund supports the construction, reconstruction, preservation, maintenance, repair and improvement of streets and roads. Using a melded computation of the various tax and fee increases over time, cities receive approximately 20% of the Highway Trust Fund.

In 2017, the Legislature approved a comprehensive transportation funding package (HB 2017) that significantly increased cities' per capita funding. The package included a 10 cent gas and use fuel tax increase and a 53% increase in the weight-mile tax (both phased in over a seven-year period), along with graduated registration and title fee increases. Future two-cent fuel tax increases are tied to meeting certain accountability and reporting requirements; these requirements were met for the increase effective through December 2021 and our FY 2022 estimates assume they will be met in the future.

From the cities' total allocation, \$2.5 million is directed annually off the top to the special city allotment fund. The allocation is matched and administered by the Oregon Department of Transportation (ODOT) to provide competitive grants to small cities with a population less than 5,000. This is in addition to their per capita allocation (see ORS 366.805).

The 2017 transportation package also included a new one percent statewide payroll tax, a half percent privilege tax/use tax on certain "new" vehicles, and a \$15 bicycle tax. Those additional taxes are not included in the per capita disbursements, but cities may be eligible for additional funds from programs funded by these taxes.

### Distribution of Highway Trust Fund Revenues



# HIGHWAY TRUST FUND REVENUE *AT A GLANCE*

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

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

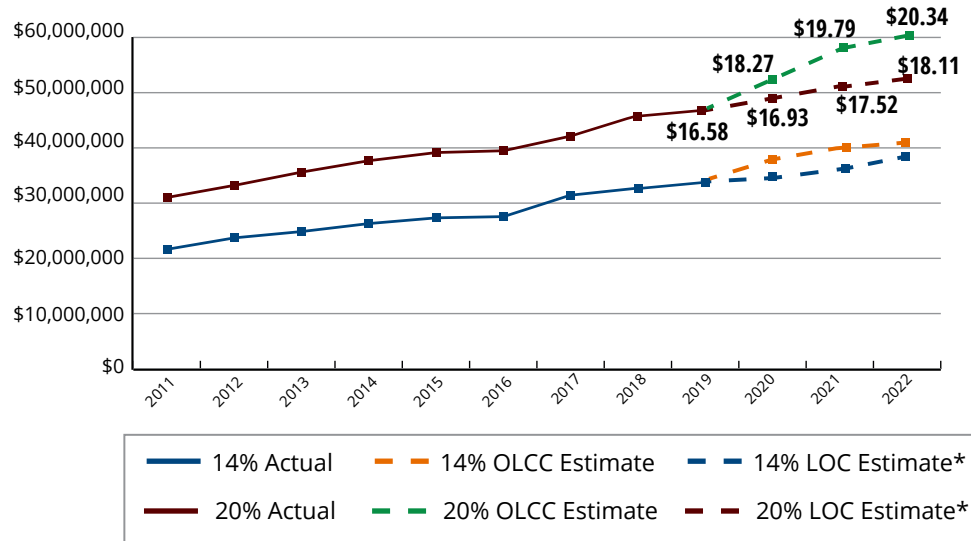


2019-2020 Per Capita Estimated Disbursement (OLCC): **\$18.27**

2020-2021 Per Capita Estimated Disbursement (OLCC): **\$19.79**

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

	14% Share	20% Share
<b>Actuals<sup>1</sup></b>		
2009-10	\$21,024,999	\$30,035,713
2010-11	\$21,894,531	\$31,277,901
2011-12	\$23,965,892	\$34,236,988
2012-13	\$25,109,271	\$35,870,387
2013-14	\$26,556,890	\$37,938,414
2014-15	\$27,588,752	\$39,412,503
2015-16	\$27,814,601	\$39,735,144
2016-17	\$30,073,374	\$42,961,962
2017-18	\$31,632,000	\$45,188,168
2018-19	\$33,424,766	\$47,749,666
<b>Estimates</b>		
2019-20 OLCC	\$37,301,000	\$53,287,000
2019-20 LOC*	\$34,651,028	\$49,388,900
2020-21 OLCC	\$40,409,000	\$57,727,000
2020-21 LOC*	\$35,932,164	\$51,117,827
2021-22 OLCC	\$41,536,000	\$59,337,000
2021-22 LOC*	\$37,213,299	\$52,846,754



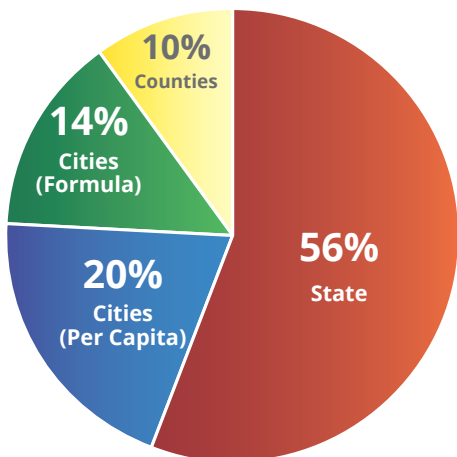
Cities' share of this state shared revenue is 34%, of which 20% is distributed per capita, with 14% distributed using a formula that factors in property taxes, population and income. The three major contributors to this revenue source are: the sale of distilled spirits; liquor licensing fees; and taxes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

Distilled spirit sales make up more than 95% of this revenue source. The state maintains the exclusive right to sell packaged distilled spirits and sets the mark-up on products using a wholesale price formula. This means that the bulk of this state shared revenue source technically is based on profits, and not taxes. The mark-up formula on distilled spirits has not been changed since 1993. The Oregon Liquor Control Commission (OLCC) also continues to impose a temporary 50 cents per bottle surcharge on distilled spirits, but those revenues have been directed by the Legislature to the state's general fund, not to the shared revenue fund. The surcharge, unless extended by the OLCC, expires on June 30, 2021. Distillery tasting room compensation and liquor store agent compensation continue to be the subject of extensive conversations at the legislature, the numbers presented here reflect current law, changes to how sellers are compensated could affect these estimates.

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.

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

## Distribution of Liquor Tax Revenues



# LIQUOR STATE SHARED REVENUE AT A GLANCE

<b>Revenue Sources</b>	<ul style="list-style-type: none"> <li>• Privilege taxes on beer, wine and cider (ORS Ch. 473)</li> <li>• License fees</li> <li>• Profit from distilled spirits sales</li> <li>• Miscellaneous revenue in the OLCC account</li> </ul> <p><i>Note:</i> 50 cents distilled spirits per bottle surcharge is NOT included in state shared revenues (it goes to state General Fund)</p>	
<b>Tax Rates</b>	<ul style="list-style-type: none"> <li>• \$2.60/ barrel (31 gallons) for malt beverages and cider</li> <li>• \$0.65/gallon for wine + \$0.10/gallon for wine with greater than 14% alcohol + \$.02/gallon (directed to Oregon Wine Board)</li> </ul> <p><b>Profit Markup Formula for Distilled Spirits:</b></p> <ul style="list-style-type: none"> <li>• Up to \$78.06/case cost: <ul style="list-style-type: none"> <li>○ (Landed cost x 2.131) plus \$1.40 freight/bottles per case</li> <li>○ Round to the next \$.05 and add \$.50 surcharge/bottle (surcharge goes to General Fund and is not shared with cities)</li> </ul> </li> <li>• Over \$78.06/case cost: <ul style="list-style-type: none"> <li>○ [(Landed cost plus \$14.45) x 1.798] plus \$1.40 freight/bottles per case</li> <li>○ Rounded to the next \$ .05 + \$ .50 surcharge/bottle (surcharge goes to General Fund and is not shared with cities)</li> </ul> </li> </ul>	
<b>Agency Administration of Revenues</b>	OLCC certifies revenue; Department of Administrative Services (DAS) makes payment to cities.	
	<b>14% Share of Liquor Revenues</b>	<b>20% Share of Liquor Revenues</b>
<b>Distribution Calculation</b>	Complex formula including city property taxes, population and income (ORS 221.770(4))	Per capita disbursement to cities (ORS 471.810(1)(b))
<b>Payment Schedule</b>	Quarterly	Monthly
<b>Requirements</b>	<p><b>Ordinance Requirement:</b> Before July 31:</p> <ul style="list-style-type: none"> <li>• Pass an ordinance or resolution requesting state shared revenue money;</li> <li>• Hold public hearings before the budget committee and city council regarding the city's use of state shared revenues;</li> <li>• Submit documentation, such as the short form distributed by DAS, certifying compliance; and</li> <li>• Levy property taxes for the preceding year.</li> </ul> <p><b>AND</b></p> <p><b>Certification requirement</b> (Same as required by 20% share)</p>	<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>
<b>Use of Revenue Restrictions</b>	Unrestricted	
<b>Local Tax Preemption</b>	Yes. Cities may not impose a tax or fee on malt beverages or any alcoholic liquors (See ORS 471.045 and ORS 473.190). Cities also are restricted on the amount they may impose for licensing fees. (See ORS 471.166)	
<b>Key Statutes</b>	ORS 221.760-.770 (requirements to receive revenues); 471.810 (distribution of moneys in OLCC account); 473.005-.060 (tax provisions)	

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

# MARIJUANA TAX REVENUES



2019-2020 Per Capita Disbursement: **\$3.27**

2020-2021 Per Capita Disbursement: **\$3.51**

## Actual and Projected State Marijuana Tax Disbursements to Cities

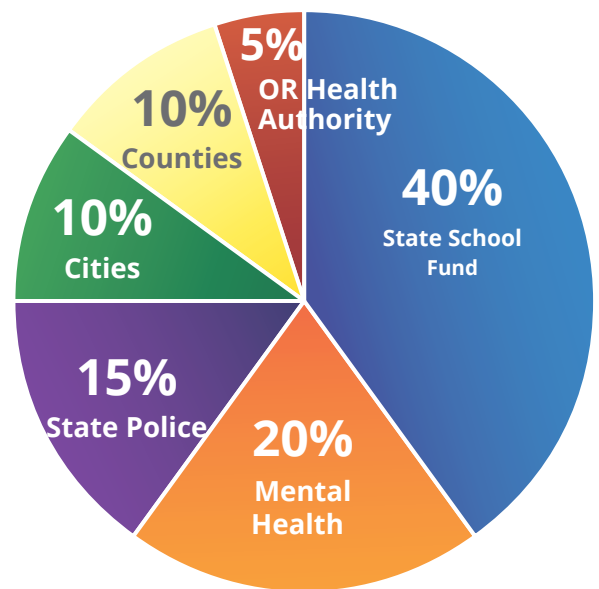
Estimates	Total City Revenues	City Distribution 75% (Opt-In for Per Capita Distribution)	City Distribution: Per Capita Opt-Ins	Licensees 25% (Opt-In Cities)
2018-19	\$9,324,856	\$6,993,642	\$2.74	\$2,331,214
2019-20	\$11,277,313	\$8,457,984	\$3.27	\$2,819,328
2020-21	\$12,118,908	\$9,089,181	\$3.51	\$3,029,727
2021-22	\$13,844,143	\$10,383,107	\$4.01	\$3,461,036

The state imposes a 17% tax on recreational marijuana products. Cities receive 10% of the state's total tax revenues (minus expenses) on recreational marijuana products. Distributions are made quarterly to cities that certify that they do not ban any marijuana license type within city limits. This certification had been required quarterly with the Oregon Liquor Control Commission (OLCC), but in 2020 will move to an annual certification with the Department of Administrative Services (DAS) similar to other shared revenue certifications. DAS is still working out how this certification will look for the first year.

The formula for distributing the 10% has changed over time. Initially the tax was distributed entirely per capita to cities. However, 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 in the new legalized marijuana industry, as the number of licenses continues to increase each quarter, but locations vary significantly. Shops are opening and closing constantly.

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 State Marijuana Tax Revenues



# MARIJUANA STATE SHARED REVENUE *AT A GLANCE*

<b>Revenue Sources</b>	State retail sales tax on all recreational marijuana products <b>Note:</b> There is no tax on medical marijuana products.
<b>Tax Rates</b>	<b>Regular Sales Tax Rate:</b> 17% for state retail tax on recreational marijuana (October 1, 2016 - present)
<b>Agency Administration of Revenues</b>	Department of Revenue (DOR) handles collection of taxes each month; Department of Administrative Services (DAS) handles payments to cities
<b>Distribution Calculation</b>	<p>Cities receive 10% of the state tax revenues after administrative and enforcement expenses are deducted.</p> <ul style="list-style-type: none"> <li>• <u>Post-June 30, 2017:</u> Eligible cities (cities that do not ban) will receive will receive the 10 percent share using the following formula: <ul style="list-style-type: none"> <li>▫ 75% of the 10% share will be distributed per capita (based on population of eligible cities)</li> <li>▫ 25% of the 10% share will be distributed based on licensure numbers in the city compared to the total licenses in all eligible cities for the quarter</li> </ul> </li> </ul>
<b>Payment Schedule</b>	Quarterly
<b>Requirements</b>	<p>In 2020 this will move from a quarterly certification with OLCC to an annual certification with DAS, see HB 3067 (2019). DAS is still working out what this will look like for the first year but there will be an annual certification in June or July. Failure to timely certify to DAS will result in forfeiture of the quarterly payment, with that city's share of marijuana tax revenues going to certified cities.</p> <p>Only cities that have not banned marijuana premises are eligible to receive a revenue payment. That is, a city may not adopt an ordinance that prohibits the establishment of a premises for which a license is required under state law for a recreational marijuana producer, processor, wholesaler, or retailer. A city may also not adopt an ordinance prohibiting a medical marijuana grow site nor a medical marijuana facility. If a city has certified that they qualify and then creates a new restriction they should notify DAS immediately. If a city that has previously qualified for marijuana money is later determined to not qualify, DAS may require the return of the revenues with interest.</p>
<b>Use of Revenue Restrictions</b>	Unrestricted. (The "to assist local law enforcement" language was deleted in 2017.)
<b>Local Tax Preemption</b>	Partially. A city may adopt an ordinance imposing a tax on retail sale of recreational marijuana (not medical marijuana), but state law requires the city refer the ordinance to the electors of the city for approval. In addition, a city may not impose more than a 3% tax. (ORS 475B.345)
<b>Key Statutes</b>	Measure 91 (2014) (legalizing recreational marijuana sales); ORS 475B.015 (definitions); ORS 475B.700-.755 (taxation of cannabis and cannabis products); ORS 475B.759-.760 (state marijuana account and distribution of state marijuana tax).



# CIGARETTE TAX REVENUES

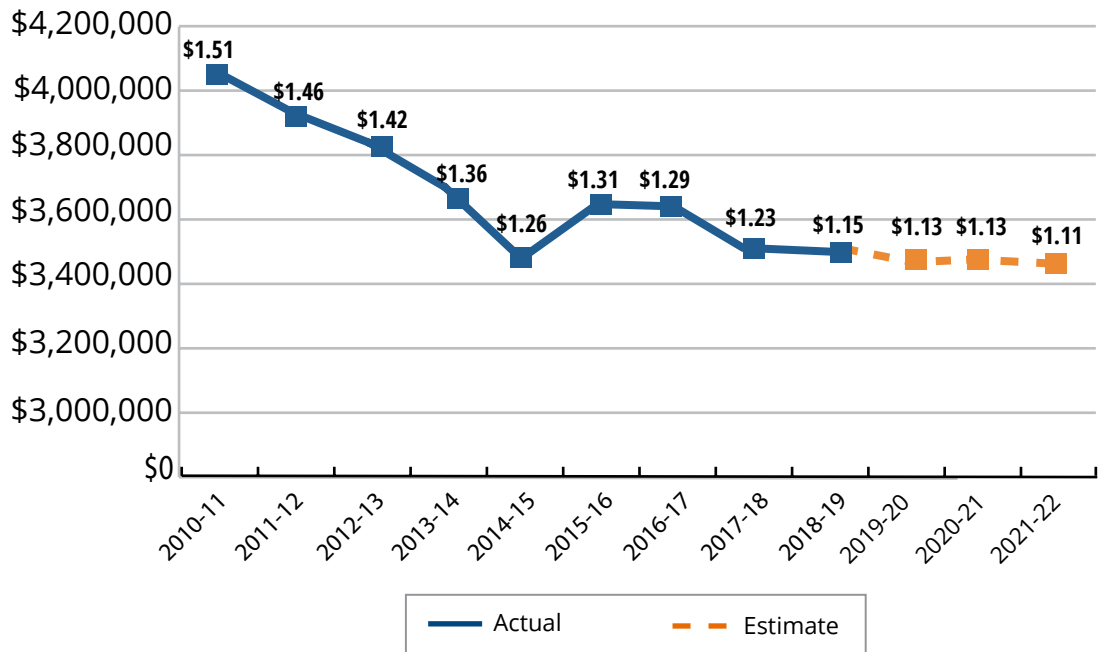


2019-2020 Per Capita Estimated Disbursement: **\$1.13**

2020-2021 Per Capita Estimated Disbursement: **\$1.13**

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

Actuals	
2010-11	\$4,060,000
2011-12	\$3,931,667
2012-13	\$3,836,333
2013-14	\$3,695,333
2014-15	\$3,469,667
2015-16	\$3,642,000
2016-17	\$3,634,667
2017-18	\$3,493,333
2018-19	\$3,311,756
Estimates	
2019-20	\$3,308,333
2020-21	\$3,304,667
2021-22	\$3,246,333



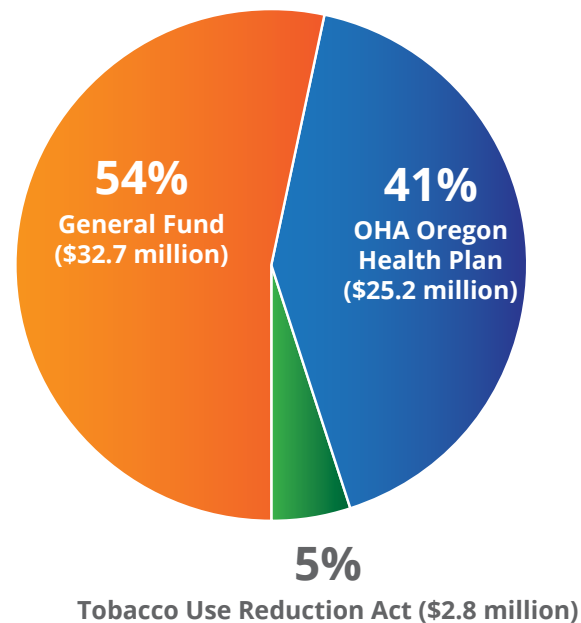
Cigarette taxes are currently \$1.33 per pack, and cities' share of that revenue is about 2 cents per pack. When voters passed Oregon's initial cigarette tax in 1967, cities received 25% of the revenue, and another 50% was dedicated to property tax relief. Since January 1, 2018, 15 cents per pack has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

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

In 2019 the Legislature passed HB 2270, which will send a referral to voters in November 2020 to increase cigarette taxes by \$2.00 per pack effective January 1, 2021, create a tax on vape products at 65% of the retail price, and preempt cities from taxing vape products. If this measure passes it will have the effect of decreasing revenues to cities; cities do not get a share of the \$2.00 increase, and as prices increase by 33% on average demand will decrease. Estimates vary widely but it would not be unreasonable to see a 25% to 35% decline in sales due to reduced smoking rates in Oregon and a reduction of cross border sales into Washington and California. The LOC has received commitments that should the ballot measure pass there will be a discussion about changing the distribution formula, but it seems likely that given the timing of the 2021 session there may be a short-term loss in revenue at the very least. These estimates do not reflect passage of the November 2020 ballot measure.

## Distribution of Other Tobacco Products Tax

Cities receive **NO** share

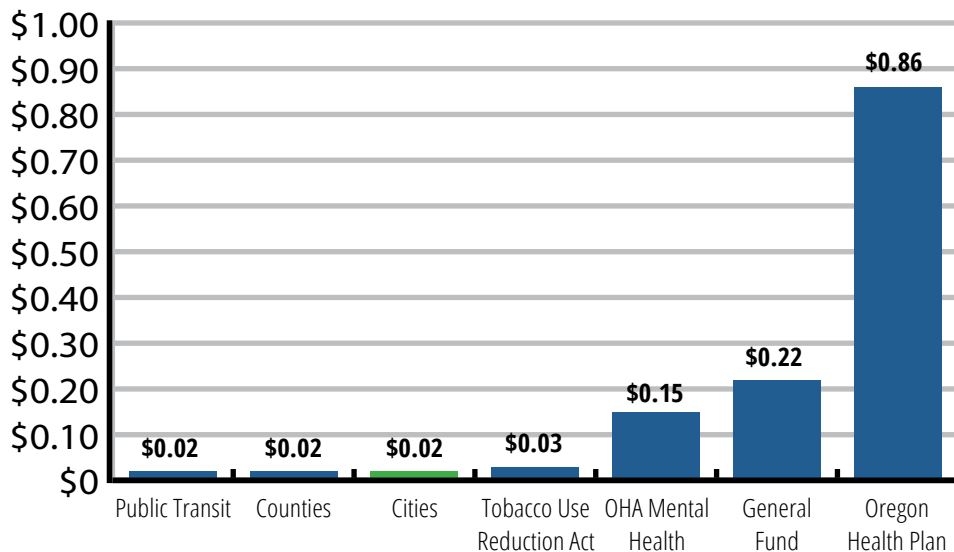


# CIGARETTE STATE SHARED REVENUE AT A GLANCE

<b>Revenue Sources</b>	State cigarette tax per pack <i>Note:</i> Tax revenues from other tobacco product is NOT included in state shared revenues.
<b>Tax Rate</b>	<ul style="list-style-type: none"> <li>• Pre- 2004 – 2014: \$1.18/pack</li> <li>• Jan. 1, 2014 – Dec. 31, 2015: \$1.31/pack</li> <li>• Jan. 1, 2016 – Dec. 31, 2017: \$1.32/pack</li> <li>• Jan. 1, 2018 – undetermined: \$1.33/pack</li> </ul>
<b>Agency Administration of Revenues</b>	Department of Revenue (DOR) collects revenue; Department of Administrative Services (DAS) makes payments to cities
<b>Distribution Calculation</b>	Per capita disbursement to cities
<b>Payment Schedule</b>	Monthly
<b>Requirements</b>	<p><b>Certification Requirement:</b> Cities in counties with a population greater than 100,000 must certify<sup>1</sup> that the city provides at least four of the following municipal services:</p> <ul style="list-style-type: none"> <li>• Fire protection;</li> <li>• Police protection;</li> <li>• Street construction, maintenance and lighting;</li> <li>• Sanitary sewers;</li> <li>• Storm sewers;</li> <li>• Planning, zoning and subdivision control; or</li> <li>• One or more utility services.</li> </ul>
<b>Use Restrictions</b>	Unrestricted
<b>Local Tax Preemption</b>	Yes. Cities may not impose a tax on sale or use of tobacco products (ORS 323.640).
<b>Key Statutes</b>	ORS 323.030 – ORS 323.091; ORS 323.455-.457

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\* of the \$1.33 Per Pack Tax



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

# 9-1-1 EMERGENCY COMMUNICATION TAX REVENUES

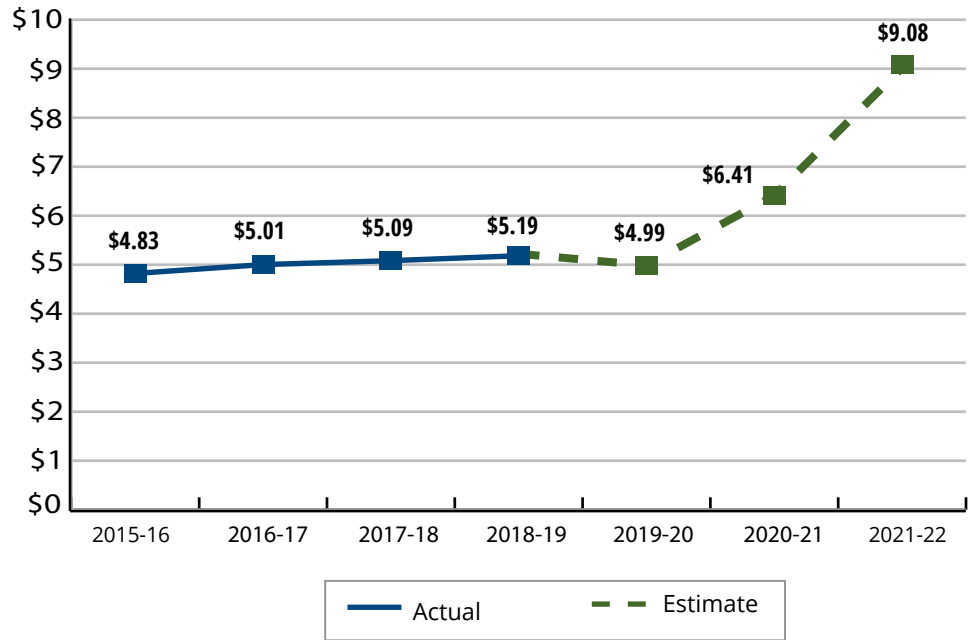


2019-2020 Per Capita Estimated Disbursement: **\$4.99**

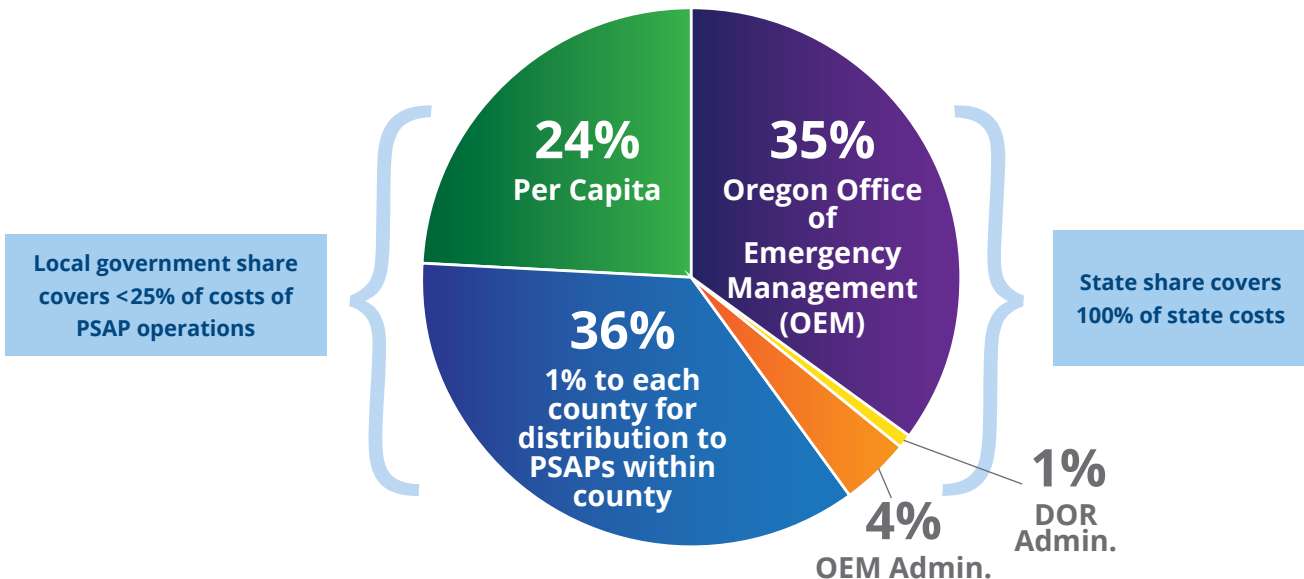
2020-2021 Per Capita Estimated Disbursement: **\$6.41**

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

Actuals	
2015-16	\$13,249,396
2016-17	\$13,902,047
2017-18	\$14,348,770
2018-19	\$14,830,499
Estimates	
2019-20	\$14,434,389
2020-21	\$18,374,870
2021-22	\$23,196,286



## 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. It will increase to \$1.25 effective January 1, 2021. Before this change in 2019's HB 2449, the rate had been at 75 cents since 1995. Most cities do not directly receive this state shared revenue, as the city share is directed to the public safety answering point (PSAP) provider connected to the statewide network. Less than 20 of the 45 PSAPs in Oregon are operated by cities; most are managed by counties or a regional entity. The PSAPs are only partially funded through the state's Emergency Communications Tax, with the balance of operating costs coming

primarily from property taxes. Local governments receive approximately 60% of 9-1-1 taxes, but the taxes generally covered less than 25% of the costs of total PSAP operations before the recent rate increases.

The local government share is distributed by providing 1% per county, with the remainder distributed per capita to the governing authorities of the 9-1-1 centers, which may be cities, counties, council of governments or special districts. Quarterly tax distribution charts of the PSAPs can be found on the Office of Emergency Management's (OEM) website.

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

<b>Revenue Sources</b>	9-1-1 Emergency Communication Tax
<b>Tax Rates</b>	<ul style="list-style-type: none"> <li>• \$0.75 cents/month per telephone access line capable of accessing 9-1-1 emergency reporting services</li> <li>• \$0.75 cents per each retail transaction related to prepaid wireless products, including minutes purchased</li> </ul>
<b>Agency Administration of Revenues</b>	Office of Emergency Management
<b>Distribution Calculation</b>	<p>After administrative costs (up to 1% for DOR and 4% for OEM), and the portion to OEM of 35% is transferred, the remainder goes to local governments to pay for the PSAPs (public safety answering points).</p> <p>A 1% base is distributed per county (about 36%) and the remaining tax revenues are distributed on a per capita basis (about 24%) for distribution directly to 9-1-1 jurisdictions connected to the statewide network.</p>
<b>Payment Schedule</b>	Quarterly
<b>Requirements</b>	Annual accounting report to OEM (ORS 403.240(9)). Usually the report is due in January.
<b>Use of Revenues Restrictions</b>	See ORS 403.240(9) and OAR 104-080-0195 for permitted expenditures associated with 9-1-1 costs. Intergovernmental agreements might also restrict use of revenues.
<b>Key Statutes</b>	ORS 403.200-.250; OAR 104-080-0195 to 104-080-0210

# Certified Population Estimates\* – Alphabetical

Adair Village	900	Depoe Bay	1,445	Imbler	305	Mt. Angel	3,465	Sisters	2,985
Adams	375	Detroit	210	Independence	9,530	Mt. Vernon	525	Sodaville	345
Adrian	185	Donald	990	Ione	330	Myrtle Creek	3,490	Spray	160
Albany	54,120	Drain	1,165	Irrigon	2,030	Myrtle Point	2,535	Springfield	61,355
Amity	1,670	Dufur	625	Island City	1,140	Nehalem	280	St. Helens	13,410
Antelope	50	Dundee	3,235	Jacksonville	3,015	Newberg	24,045	St. Paul	435
Arlington	615	Dunes City	1,345	Jefferson	3,265	Newport	10,285	Stanfield	2,245
Ashland	20,960	Durham	1,885	John Day	1,735	North Bend	9,925	Stayton	7,870
Astoria	9,690	Eagle Point	9,260	Johnson City	565	North Plains	3,285	Sublimity	2,970
Athena	1,170	Echo	710	Jordan Valley	175	North Powder	445	Summerville	135
Aumsville	4,130	Elgin	1,730	Joseph	1,120	Nyssa	3,320	Sumpter	205
Aurora	985	Elkton	215	Junction City	6,170	Oakland	965	Sutherlin	8,235
Baker City	9,965	Enterprise	1,985	Keizer	38,580	Oakridge	3,305	Sweet Home	9,340
Bandon	3,220	Estacada	3,725	King City	4,190	Ontario	11,485	Talent	6,465
Banks	1,865	Eugene	171,210	Klamath Falls	22,000	Oregon City	35,570	Tangent	1,260
Barlow	135	Fairview	9,005	La Grande	13,290	Paisley	305	The Dalles	14,820
Bay City	1,350	Falls City	980	La Pine	1,900	Pendleton	17,020	Tigard	53,450
Beaverton	98,255	Florence	8,850	Lafayette	4,125	Philomath	4,900	Tillamook	4,935
Bend	91,385	Forest Grove	25,180	Lake Oswego	39,115	Phoenix	4,650	Toledo	3,490
Boardman	4,505	Fossil	475	Lakeside	1,750	Pilot Rock	1,505	Troutdale	16,185
Bonanza	455	Garibaldi	830	Lakeview	2,300	Port Orford	1,150	Tualatin	27,135
Brookings	6,645	Gaston	655	Lebanon	17,135	Portland	657,100	Turner	2,215
Brownsville	1,720	Gates	485	Lexington	265	Powers	695	Ukiah	235
Burns	2,835	Gearhart	1,525	Lincoln City	8,795	Prairie City	915	Umatilla	7,470
Butte Falls	460	Gervais	2,615	Lonerock	20	Prescott	55	Union	2,170
Canby	16,950	Gladstone	11,905	Long Creek	195	Prineville	10,220	Unity	75
Cannon Beach	1,730	Glendale	860	Lostine	215	Rainier	1,940	Vale	1,875
Canyon City	705	Gold Beach	2,290	Lowell	1,090	Redmond	30,600	Veneta	4,800
Canyonville	1,975	Gold Hill	1,220	Lyons	1,200	Reedsport	4,215	Vernonia	2,095
Carlton	2,270	Granite	40	Madras	6,380	Richland	175	Waldport	2,110
Cascade Locks	1,375	Grants Pass	37,485	Malin	820	Riddle	1,190	Walla Walla	840
Cave Junction	1,975	Grass Valley	165	Manzanita	645	Rivergrove	505	Warrenton	5,320
Central Point	18,365	Greenhorn	2	Maupin	430	Rockaway Beach	1,365	Wasco	425
Chiloquin	740	Gresham	111,810	Maywood Park	750	Rogue River	2,235	Waterloo	235
Clatskanie	1,775	Haines	415	McMinnville	33,930	Roseburg	24,890	West Linn	25,905
Coburg	1,295	Halfway	295	Medford	81,465	Rufus	280	Westfir	265
Columbia City	1,985	Halsey	940	Merrill	845	Salem	167,400	Weston	690
Condon	690	Happy Valley	21,700	Metolius	825	Sandy	11,075	Wheeler	400
Coos Bay	16,700	Harrisburg	3,680	Mill City	1,880	Scappoose	7,270	Willamina	2,250
Coquille	3,920	Helix	195	Millersburg	2,615	Scio	930	Wilsonville	25,635
Cornelius	12,225	Heppner	1,295	Milton-Freewater	7,145	Scotts Mills	380	Winston	5,550
Corvallis	58,885	Hermiston	18,415	Milwaukie	20,535	Seaside	6,585	Wood Village	4,060
Cottage Grove	10,140	Hillsboro	103,350	Mitchell	140	Seneca	200	Woodburn	25,135
Cove	550	Hines	1,565	Molalla	9,885	Shady Cove	3,145	Yachats	760
Creswell	5,510	Hood River	8,305	Monmouth	9,920	Shaniko	35	Yamhill	1,105
Culver	1,560	Hubbard	3,305	Monroe	640	Sheridan	6,205	Yoncalla	1,070
Dallas	16,260	Huntington	445	Monument	130	Sherwood	19,595		
Dayton	2,740	Idanha	155	Moro	335	Siletz	1,235		
Dayville	155			Mosier	470	Silverton	10,380		

\* These numbers reflect the December 15, 2019 certified numbers from the Portland State University Population Research Center. State shared revenues for the Highway Trust Fund, Liquor Revenues, Cigarette Tax Revenues, and 9-1-1 Emergency Communication Tax Revenues will use these populations. Portland State also provides quarterly supplemental population reports which will provide the basis for quarterly marijuana revenue distributions. The supplemental reports are available at <https://www.pdx.edu/prc/population-reports-estimates>.

# Certified Population Estimates\* – Numerical

Portland	657,100	Baker City	9,965	Shady Cove	3,145	Siletz	1,235	North Powder	445
Eugene	171,210	North Bend	9,925	Jacksonville	3,015	Gold Hill	1,220	St. Paul	435
Salem	167,400	Monmouth	9,920	Sisters	2,985	Lyons	1,200	Maupin	430
Gresham	111,810	Molalla	9,885	Sublimity	2,970	Riddle	1,190	Wasco	425
Hillsboro	103,350	Astoria	9,690	Burns	2,835	Athena	1,170	Haines	415
Beaverton	98,255	Independence	9,530	Dayton	2,740	Drain	1,165	Wheeler	400
Bend	91,385	Sweet Home	9,340	Gervais	2,615	Port Orford	1,150	Scotts Mills	380
Medford	81,465	Eagle Point	9,260	Millersburg	2,615	Island City	1,140	Adams	375
Springfield	61,355	Fairview	9,005	Myrtle Point	2,535	Joseph	1,120	Sodaville	345
Corvallis	58,885	Florence	8,850	Lakeview	2,300	Yamhill	1,105	Moro	335
Albany	54,120	Lincoln City	8,795	Gold Beach	2,290	Lowell	1,090	Ione	330
Tigard	53,450	Hood River	8,305	Carlton	2,270	Yoncalla	1,070	Imbler	305
Lake Oswego	39,115	Sutherlin	8,235	Willamina	2,250	Donald	990	Paisley	305
Keizer	38,580	Stayton	7,870	Stanfield	2,245	Aurora	985	Halfway	295
Grants Pass	37,485	Umatilla	7,470	Rogue River	2,235	Falls City	980	Nehalem	280
Oregon City	35,570	Scappoose	7,270	Turner	2,215	Oakland	965	Rufus	280
McMinnville	33,930	Milton-Freewater	7,145	Union	2,170	Halsey	940	Lexington	265
Redmond	30,600	Brookings	6,645	Waldport	2,110	Scio	930	Westfir	265
Tualatin	27,135	Seaside	6,585	Vernonia	2,095	Prairie City	915	Ukiah	235
West Linn	25,905	Talent	6,465	Irrigon	2,030	Adair Village	900	Waterloo	235
Wilsonville	25,635	Madras	6,380	Columbia City	1,985	Glendale	860	Elkton	215
Forest Grove	25,180	Sheridan	6,205	Enterprise	1,985	Merrill	845	Lostine	215
Woodburn	25,135	Junction City	6,170	Canyonville	1,975	Wallowa	840	Detroit	210
Roseburg	24,890	Winston	5,550	Cave Junction	1,975	Garibaldi	830	Sumpter	205
Newberg	24,045	Creswell	5,510	Rainier	1,940	Metolius	825	Seneca	200
Klamath Falls	22,000	Warrenton	5,320	La Pine	1,900	Malin	820	Helix	195
Happy Valley	21,700	Tillamook	4,935	Durham	1,885	Yachats	760	Long Creek	195
Ashland	20,960	Philomath	4,900	Mill City	1,880	Maywood Park	750	Adrian	185
Milwaukie	20,535	Veneta	4,800	Vale	1,875	Chiloquin	740	Jordan Valley	175
Sherwood	19,595	Phoenix	4,650	Banks	1,865	Echo	710	Richland	175
Hermiston	18,415	Boardman	4,505	Clatskanie	1,775	Canyon City	705	Grass Valley	165
Central Point	18,365	Reedsport	4,215	Lakeside	1,750	Powers	695	Spray	160
Lebanon	17,135	King City	4,190	John Day	1,735	Condon	690	Dayville	155
Pendleton	17,020	Aumsville	4,130	Cannon Beach	1,730	Weston	690	Idanha	155
Canby	16,950	Lafayette	4,125	Elgin	1,730	Gaston	655	Mitchell	140
Coos Bay	16,700	Wood Village	4,060	Brownsville	1,720	Manzanita	645	Barlow	135
Dallas	16,260	Coquille	3,920	Amity	1,670	Monroe	640	Summerville	135
Troutdale	16,185	Estacada	3,725	Hines	1,565	Dufur	625	Monument	130
The Dalles	14,820	Harrisburg	3,680	Culver	1,560	Arlington	615	Unity	75
St. Helens	13,410	Myrtle Creek	3,490	Gearhart	1,525	Johnson City	565	Prescott	55
La Grande	13,290	Toledo	3,490	Pilot Rock	1,505	Cove	550	Antelope	50
Cornelius	12,225	Mt. Angel	3,465	Depoe Bay	1,445	Mt. Vernon	525	Granite	40
Gladstone	11,905	Nyssa	3,320	Cascade Locks	1,375	Rivergrove	505	Shaniko	35
Ontario	11,485	Hubbard	3,305	Rockaway Beach	1,365	Gates	485	Lonerock	20
Sandy	11,075	Oakridge	3,305	Bay City	1,350	Fossil	475	Greenhorn	2
Silverton	10,380	North Plains	3,285	Dunes City	1,345	Mosier	470		
Newport	10,285	Jefferson	3,265	Coburg	1,295	Butte Falls	460		
Prineville	10,220	Dundee	3,235	Heppner	1,295	Bonanza	455		
Cottage Grove	10,140	Bandon	3,220	Tangent	1,260	Huntington	445		

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## City Apportionment Forecast of Highway Funds

City	FY 20	FY 21	FY 22	City	FY 20	FY 21	FY 22
Adair Village	\$ 63,075	\$ 68,518	\$ 69,550	Elgin	\$ 126,883	\$ 137,833	\$ 139,909
Adams	\$ 27,504	\$ 29,877	\$ 30,327	Elkton	\$ 15,769	\$ 17,130	\$ 17,388
Adrian	\$ 13,202	\$ 14,341	\$ 14,557	Enterprise	\$ 145,585	\$ 158,150	\$ 160,531
Albany	\$ 3,897,803	\$ 4,234,184	\$ 4,297,952	Estacada	\$ 249,366	\$ 270,886	\$ 274,965
Amity	\$ 121,382	\$ 131,858	\$ 133,843	Eugene	\$ 12,445,906	\$ 13,519,991	\$ 13,723,604
Antelope	\$ 3,667	\$ 3,984	\$ 4,044	Fairview	\$ 659,352	\$ 716,254	\$ 727,041
Arlington	\$ 44,739	\$ 48,600	\$ 49,332	Falls City	\$ 70,042	\$ 76,087	\$ 77,233
Ashland	\$ 1,526,630	\$ 1,658,379	\$ 1,683,354	Florence	\$ 645,050	\$ 700,718	\$ 711,271
Astoria	\$ 711,058	\$ 772,423	\$ 784,056	Forest Grove	\$ 1,769,395	\$ 1,922,094	\$ 1,951,041
Athena	\$ 85,811	\$ 93,217	\$ 94,620	Fossil	\$ 34,838	\$ 37,844	\$ 38,414
Aumsville	\$ 291,538	\$ 316,697	\$ 321,467	Garibaldi	\$ 60,875	\$ 66,128	\$ 67,124
Aurora	\$ 72,243	\$ 78,477	\$ 79,659	Gaston	\$ 48,040	\$ 52,185	\$ 52,971
Baker City	\$ 725,360	\$ 787,959	\$ 799,826	Gates	\$ 35,571	\$ 38,641	\$ 39,223
Bandon	\$ 231,397	\$ 251,366	\$ 255,152	Gearhart	\$ 110,381	\$ 119,907	\$ 121,713
Banks	\$ 130,917	\$ 142,215	\$ 144,357	Gervais	\$ 189,591	\$ 205,953	\$ 209,055
Barlow	\$ 9,901	\$ 10,756	\$ 10,918	Gladstone	\$ 871,312	\$ 946,507	\$ 960,761
Bay City	\$ 99,013	\$ 107,558	\$ 109,177	Gladstone	\$ 63,442	\$ 68,917	\$ 69,954
Beaverton	\$ 7,114,251	\$ 7,728,213	\$ 7,844,601	Gold Beach	\$ 166,121	\$ 180,458	\$ 183,175
Bend	\$ 6,564,547	\$ 7,131,069	\$ 7,238,464	Gold Hill	\$ 89,478	\$ 97,200	\$ 98,664
Boardman	\$ 270,635	\$ 293,991	\$ 298,418	Granite	\$ 2,934	\$ 3,187	\$ 3,235
Bonanza	\$ 33,371	\$ 36,251	\$ 36,797	Grants Pass	\$ 2,734,586	\$ 2,970,582	\$ 3,015,319
Brookings	\$ 486,263	\$ 528,227	\$ 536,183	Grass Valley	\$ 12,102	\$ 13,146	\$ 13,344
Brownsville	\$ 125,049	\$ 135,841	\$ 137,887	Greenhorn	\$ 147	\$ 159	\$ 162
Burns	\$ 207,560	\$ 225,473	\$ 228,868	Gresham	\$ 8,104,746	\$ 8,804,187	\$ 8,936,780
Butte Falls	\$ 32,271	\$ 35,056	\$ 35,584	Haines	\$ 30,437	\$ 33,064	\$ 33,562
Canby	\$ 1,232,159	\$ 1,338,495	\$ 1,358,653	Halfway	\$ 21,636	\$ 23,503	\$ 23,857
Cannon Beach	\$ 125,416	\$ 136,240	\$ 138,291	Halsey	\$ 68,576	\$ 74,494	\$ 75,615
Canyon City	\$ 51,707	\$ 56,169	\$ 57,015	Happy Valley	\$ 1,536,165	\$ 1,668,736	\$ 1,693,868
Canyonville	\$ 140,818	\$ 152,971	\$ 155,275	Harrisburg	\$ 268,435	\$ 291,601	\$ 295,992
Carlton	\$ 166,488	\$ 180,856	\$ 183,580	Helix	\$ 14,302	\$ 15,536	\$ 15,770
Cascade Locks	\$ 100,846	\$ 109,549	\$ 111,199	Heppner	\$ 94,979	\$ 103,176	\$ 104,729
Cave Junction	\$ 142,285	\$ 154,564	\$ 156,892	Hermiston	\$ 1,334,839	\$ 1,450,036	\$ 1,471,874
Central Point	\$ 1,312,469	\$ 1,425,736	\$ 1,447,208	Hillsboro	\$ 7,475,098	\$ 8,120,201	\$ 8,242,492
Chiloquin	\$ 54,274	\$ 58,958	\$ 59,845	Hines	\$ 114,415	\$ 124,289	\$ 126,161
Clatskanie	\$ 129,450	\$ 140,622	\$ 142,739	Hood River	\$ 586,009	\$ 636,582	\$ 646,169
Coburg	\$ 87,645	\$ 95,208	\$ 96,642	Hubbard	\$ 242,398	\$ 263,317	\$ 267,283
Columbia City	\$ 145,585	\$ 158,150	\$ 160,531	Huntington	\$ 32,638	\$ 35,454	\$ 35,988
Condon	\$ 50,607	\$ 54,974	\$ 55,802	Idanha	\$ 10,268	\$ 11,154	\$ 11,322
Coos Bay	\$ 1,223,358	\$ 1,328,934	\$ 1,348,948	Imbler	\$ 22,370	\$ 24,300	\$ 24,666
Coquille	\$ 287,137	\$ 311,917	\$ 316,615	Independence	\$ 687,222	\$ 746,529	\$ 757,772
Cornelius	\$ 875,346	\$ 950,889	\$ 965,209	lone	\$ 24,203	\$ 26,292	\$ 26,688
Corvallis	\$ 4,347,761	\$ 4,722,974	\$ 4,794,103	Irrigon	\$ 145,952	\$ 158,548	\$ 160,936
Cottage Grove	\$ 733,795	\$ 797,121	\$ 809,126	Island City	\$ 82,877	\$ 90,030	\$ 91,386
Cove	\$ 40,339	\$ 43,820	\$ 44,480	Jacksonville	\$ 218,562	\$ 237,423	\$ 240,999
Creswell	\$ 400,085	\$ 434,612	\$ 441,158	Jefferson	\$ 237,997	\$ 258,537	\$ 262,430
Culver	\$ 108,547	\$ 117,915	\$ 119,691	John Day	\$ 127,250	\$ 138,231	\$ 140,313
Dallas	\$ 1,161,016	\$ 1,261,212	\$ 1,280,207	Johnson City	\$ 41,072	\$ 44,616	\$ 45,288
Damascus	\$ 758,805	\$ 824,290	\$ 836,704	Jordan Valley	\$ 12,835	\$ 13,943	\$ 14,153
Dayton	\$ 199,492	\$ 216,709	\$ 219,972	Joseph	\$ 82,144	\$ 89,233	\$ 90,577
Dayville	\$ 11,368	\$ 12,349	\$ 12,535	Junction City	\$ 449,225	\$ 487,993	\$ 495,342
Depoe Bay	\$ 105,614	\$ 114,728	\$ 116,456	Keizer	\$ 2,824,064	\$ 3,067,782	\$ 3,113,983
Detroit	\$ 15,402	\$ 16,731	\$ 16,983	King City	\$ 271,368	\$ 294,788	\$ 299,227
Donald	\$ 72,243	\$ 78,477	\$ 79,659	Klamath Falls	\$ 1,605,474	\$ 1,744,027	\$ 1,770,292
Drain	\$ 85,444	\$ 92,818	\$ 94,216	La Grande	\$ 978,393	\$ 1,062,828	\$ 1,078,835
Dufur	\$ 45,106	\$ 48,998	\$ 49,736	La Pine	\$ 134,951	\$ 146,597	\$ 148,805
Dundee	\$ 236,897	\$ 257,342	\$ 261,217	Lafayette	\$ 301,072	\$ 327,055	\$ 331,980
Dunes City	\$ 97,913	\$ 106,363	\$ 107,964	Lake Oswego	\$ 2,802,795	\$ 3,044,677	\$ 3,090,530
Durham	\$ 137,884	\$ 149,784	\$ 152,040	Lakeside	\$ 127,250	\$ 138,231	\$ 140,313
Eagle Point	\$ 667,786	\$ 725,416	\$ 736,341	Lakeview	\$ 168,688	\$ 183,246	\$ 186,006
Echo	\$ 52,073	\$ 56,567	\$ 57,419	Lebanon	\$ 1,240,960	\$ 1,348,055	\$ 1,368,357
				Lexington	\$ 19,436	\$ 21,113	\$ 21,431

## City Apportionment Forecast of Highway Funds

City	FY 20	FY 21	FY 22	City	FY 20	FY 21	FY 22
Lincoln City	\$ 640,283	\$ 695,539	\$ 706,014	Roseburg	\$ 1,820,368	\$ 1,977,466	\$ 2,007,247
Lonerock	\$ 1,467	\$ 1,593	\$ 1,617	Rufus	\$ 20,536	\$ 22,308	\$ 22,644
Long Creek	\$ 14,302	\$ 15,536	\$ 15,770	Salem	\$ 12,120,998	\$ 13,167,042	\$ 13,365,340
Lostine	\$ 15,769	\$ 17,130	\$ 17,388	Sandy	\$ 806,037	\$ 875,599	\$ 888,785
Lowell	\$ 78,844	\$ 85,648	\$ 86,938	Scappoose	\$ 528,068	\$ 573,641	\$ 582,280
Lyons	\$ 87,645	\$ 95,208	\$ 96,642	Scio	\$ 67,475	\$ 73,299	\$ 74,402
Madras	\$ 465,360	\$ 505,521	\$ 513,134	Scotts Mills	\$ 27,504	\$ 29,877	\$ 30,327
Malin	\$ 59,774	\$ 64,933	\$ 65,911	Seaside	\$ 488,463	\$ 530,618	\$ 538,609
Manzanita	\$ 46,939	\$ 50,990	\$ 51,758	Seneca	\$ 14,669	\$ 15,934	\$ 16,174
Maupin	\$ 31,537	\$ 34,259	\$ 34,775	Shady Cove	\$ 227,729	\$ 247,382	\$ 251,108
Maywood Park	\$ 55,007	\$ 59,754	\$ 60,654	Shaniko	\$ 2,567	\$ 2,789	\$ 2,831
McMinnville	\$ 2,479,720	\$ 2,693,720	\$ 2,734,288	Sheridan	\$ 453,992	\$ 493,172	\$ 500,599
Medford	\$ 5,894,927	\$ 6,403,661	\$ 6,500,101	Sherwood	\$ 1,430,551	\$ 1,554,008	\$ 1,577,412
Merrill	\$ 61,608	\$ 66,925	\$ 67,933	Siletz	\$ 90,578	\$ 98,395	\$ 99,877
Metolius	\$ 54,274	\$ 58,958	\$ 59,845	Silverton	\$ 757,264	\$ 822,616	\$ 835,005
Mill City	\$ 136,784	\$ 148,589	\$ 150,827	Sisters	\$ 199,859	\$ 217,107	\$ 220,377
Millersburg	\$ 169,789	\$ 184,441	\$ 187,219	Sodaville	\$ 25,303	\$ 27,487	\$ 27,901
Milton-Freewater	\$ 521,101	\$ 566,072	\$ 574,597	Spray	\$ 11,735	\$ 12,748	\$ 12,940
Milwaukie	\$ 1,505,361	\$ 1,635,274	\$ 1,659,901	Springfield	\$ 4,464,009	\$ 4,849,254	\$ 4,922,285
Mitchell	\$ 10,268	\$ 11,154	\$ 11,322	St. Helens	\$ 971,059	\$ 1,054,861	\$ 1,070,748
Molalla	\$ 705,924	\$ 766,846	\$ 778,395	St. Paul	\$ 31,904	\$ 34,657	\$ 35,179
Monmouth	\$ 725,360	\$ 787,959	\$ 799,826	Stanfield	\$ 160,254	\$ 174,084	\$ 176,706
Monroe	\$ 45,839	\$ 49,795	\$ 50,545	Stayton	\$ 572,807	\$ 622,241	\$ 631,612
Monument	\$ 9,535	\$ 10,357	\$ 10,513	Sublimity	\$ 211,961	\$ 230,253	\$ 233,721
Moro	\$ 24,203	\$ 26,292	\$ 26,688	Summerville	\$ 9,901	\$ 10,756	\$ 10,918
Mosier	\$ 33,371	\$ 36,251	\$ 36,797	Sumpter	\$ 15,035	\$ 16,333	\$ 16,579
Mt. Angel	\$ 250,466	\$ 272,081	\$ 276,178	Sutherlin	\$ 597,010	\$ 648,533	\$ 658,300
Mt. Vernon	\$ 38,505	\$ 41,828	\$ 42,458	Sweet Home	\$ 676,587	\$ 734,977	\$ 746,046
Myrtle Creek	\$ 255,966	\$ 278,056	\$ 282,244	Talent	\$ 467,927	\$ 508,309	\$ 515,964
Myrtle Point	\$ 185,924	\$ 201,969	\$ 205,011	Tangent	\$ 91,678	\$ 99,590	\$ 101,090
Nehalem	\$ 20,536	\$ 22,308	\$ 22,644	The Dalles	\$ 1,080,706	\$ 1,173,971	\$ 1,191,652
HB 2017berg	\$ 1,745,192	\$ 1,895,802	\$ 1,924,353	Tigard	\$ 3,871,400	\$ 4,205,502	\$ 4,268,838
HB 2017port	\$ 742,596	\$ 806,682	\$ 818,831	Tillamook	\$ 360,847	\$ 391,988	\$ 397,891
North Bend	\$ 719,860	\$ 781,984	\$ 793,760	Toledo	\$ 255,966	\$ 278,056	\$ 282,244
North Plains	\$ 226,996	\$ 246,586	\$ 250,299	Troutdale	\$ 1,187,053	\$ 1,289,496	\$ 1,308,916
North Powder	\$ 32,638	\$ 35,454	\$ 35,988	Tualatin	\$ 1,984,289	\$ 2,155,534	\$ 2,187,997
Nyssa	\$ 242,765	\$ 263,715	\$ 267,687	Turner	\$ 152,920	\$ 166,117	\$ 168,618
Oakland	\$ 70,042	\$ 76,087	\$ 77,233	Ukiah	\$ 17,602	\$ 19,121	\$ 19,409
Oakridge	\$ 240,564	\$ 261,325	\$ 265,261	Umatilla	\$ 536,869	\$ 583,201	\$ 591,984
Ontario	\$ 841,242	\$ 913,841	\$ 927,604	Union	\$ 158,420	\$ 172,092	\$ 174,684
Oregon City	\$ 2,556,730	\$ 2,777,376	\$ 2,819,204	Unity	\$ 5,501	\$ 5,975	\$ 6,065
Paisley	\$ 19,803	\$ 21,512	\$ 21,835	Vale	\$ 143,018	\$ 155,361	\$ 157,701
Pendleton	\$ 1,232,892	\$ 1,339,291	\$ 1,359,461	Veneta	\$ 351,312	\$ 381,630	\$ 387,378
Philomath	\$ 345,811	\$ 375,655	\$ 381,312	Vernonia	\$ 151,453	\$ 164,523	\$ 167,001
Phoenix	\$ 338,844	\$ 368,086	\$ 373,629	Waldport	\$ 154,387	\$ 167,710	\$ 170,236
Pilot Rock	\$ 110,381	\$ 119,907	\$ 121,713	Wallowa	\$ 59,041	\$ 64,136	\$ 65,102
Port Orford	\$ 83,978	\$ 91,225	\$ 92,599	Warrenton	\$ 389,450	\$ 423,060	\$ 429,431
Portland	\$ 47,580,407	\$ 51,686,606	\$ 52,465,015	Wasco	\$ 31,171	\$ 33,861	\$ 34,371
Powers	\$ 50,973	\$ 55,372	\$ 56,206	Waterloo	\$ 17,236	\$ 18,723	\$ 19,005
Prairie City	\$ 67,109	\$ 72,900	\$ 73,998	West Linn	\$ 1,894,444	\$ 2,057,935	\$ 2,088,928
Prescott	\$ 4,034	\$ 4,382	\$ 4,448	Westfir	\$ 19,069	\$ 20,715	\$ 21,027
Prineville	\$ 734,161	\$ 797,520	\$ 809,530	Weston	\$ 50,240	\$ 54,576	\$ 55,397
Rainier	\$ 141,185	\$ 153,369	\$ 155,679	Wheeler	\$ 29,337	\$ 31,869	\$ 32,349
Redmond	\$ 2,140,876	\$ 2,325,634	\$ 2,360,659	Willamina	\$ 158,420	\$ 172,092	\$ 174,684
Reedsport	\$ 306,206	\$ 332,632	\$ 337,641	Wilsonville	\$ 1,851,906	\$ 2,011,726	\$ 2,042,022
Richland	\$ 12,835	\$ 13,943	\$ 14,153	Winston	\$ 401,919	\$ 436,604	\$ 443,180
Riddle	\$ 87,278	\$ 94,810	\$ 96,238	Wood Village	\$ 287,504	\$ 312,315	\$ 317,019
Rivergrove	\$ 37,038	\$ 40,235	\$ 40,840	Woodburn	\$ 1,815,968	\$ 1,972,686	\$ 2,002,395
Rockaway Beach	\$ 99,013	\$ 107,558	\$ 109,177	Yachats	\$ 54,640	\$ 59,356	\$ 60,250
Rogue River	\$ 164,655	\$ 178,864	\$ 181,558	Yamhill	\$ 79,944	\$ 86,843	\$ 88,151
				Yoncalla	\$ 78,477	\$ 85,249	\$ 86,533
				TOTAL	\$ 211,977,043	\$ 230,270,708	\$ 233,738,620



## Data Sources

SOURCE		LINK
<b>Highway Trust Fund Revenues</b>		
1	Table 8A. Distribution of Total Net Revenues (Includes All Conditional Fuels Tax Increases), ODOT State Highway Revenue Forecasts.	<a href="https://www.oregon.gov/ODOT/Data/Documents/October-2019-Revenue-Report.pdf">https://www.oregon.gov/ODOT/Data/Documents/October-2019-Revenue-Report.pdf</a>
2	October 2019 County/City Apportionment Forecasts (Cash basis)(Includes All Conditional Fuels Tax Increases).	<a href="https://www.oregon.gov/ODOT/Data/Documents/City-County-Apportionment-Conditional-Fuels-Tax.pdf">https://www.oregon.gov/ODOT/Data/Documents/City-County-Apportionment-Conditional-Fuels-Tax.pdf</a>
<b>Marijuana Tax Revenues</b>		
3	Table B.11 Recreational Marijuana Resources and Distributions, Oregon Economic and Revenue Forecast, December 2019. FY estimates provided by Joshua Lehner, Economist in the Oregon Office of Economic Analysis. (On file with LOC)	<a href="https://www.oregon.gov/das/OEA/Documents/forecast1219.pdf">https://www.oregon.gov/das/OEA/Documents/forecast1219.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 2019. LOC estimates calculated using simple regression analysis. (On file with LOC)	<a href="https://www.oregon.gov/das/OEA/Documents/forecast1219.pdf">https://www.oregon.gov/das/OEA/Documents/forecast1219.pdf</a>
5	OLCC Allocation of Liquor Revenue, Fiscal Year Summaries.	<a href="https://www.oregon.gov/olcc/pages/allocation_of_liquor_revenue.aspx#Details_for_Cities_and_Counties">https://www.oregon.gov/olcc/pages/allocation_of_liquor_revenue.aspx#Details_for_Cities_and_Counties</a>
<b>Cigarette Tax Revenues</b>		
6	Table B.6 Cigarette & Tobacco Tax Distribution (Millions of \$) Oregon Economic and Revenue Forecast, December 2019.	<a href="https://www.oregon.gov/das/OEA/Documents/forecast1219.pdf">https://www.oregon.gov/das/OEA/Documents/forecast1219.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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