

## Budget Planning Discussion

### **BUDGET STRUCTURE**

- Chart of Accounts - Governmental accounting systems are organized and operated on a fund basis.
  - Fund - required accounts are organized on the basis of independent funds. The accounting system is structured to maintain the identity of the resources and obligations for each fund. This is accomplished by providing a complete self-balancing set of accounts for each fund that shows its fund balances, resources, and expenditures.
  - Function - describes the category for which a service or material object is acquired.
    - Personnel Services
      - Salary and Full-Time Equivalency (FTE) – Salary Schedule, Employee Handbook, Past-Practice, Social Security Administration COLA.
      - Benefits or Employer Associated Payroll Costs – Federally and State Mandated, PERS retirement.
    - Materials and Services
      - Consumables and Service Expenses (e.g., Contract Services; Supplies; Other Operating Expenses).
    - Capital Outlay
      - Items with useful life of a year or more.
  - Account Code – describes the line-item detail of the type of purchase.

### **BUDGET PLANNING**

- Set fiscally responsible targets that are sustainable.
- Understand that there are limited resources. There is defined revenue sources. The City operates on a department based budget. Each department is a piece of the whole pie. The City's commitment is to support each department. It does not base resources on equal shares.
- The goal in financial feasibility is to maintain realistic budget levels, which includes inflationary increases.
- Departments should be incorporating City approved plans and objectives into their programs.
  - Parks Master Plan
  - Comprehensive Plan
  - Water Conservation and Master Plan
  - City Council's goals list
  - Clatsop Plains Elk Collaborative Project
- Appropriations are made at each level by account so each year during the budgeting cycle departments get an opportunity to move allocations to support the new objectives.
  - Departments should be working towards making some account areas uniform across all departments.
    - Legal Service
    - Consumable Supplies
    - Utilities – Electricity & Gas
    - Fuel & Vehicle Maintenance
    - Uniform – PPE
    - Technology – Software/Hardware
    - Dues & Fees

## **BUDGET PLANNING**

- Departments should have a capital replacement schedule, which is a timeline that shows when and how much it will cost to replace department's major capital assets.
  - Creating a capital replacement schedule:
    - ✓ **Identify assets:** Determine which assets need to be replaced. A good resource is the CIS Auto Schedule and Mobile Equipment Schedule.
    - ✓ **Estimate useful life:** Determine how long each asset will last.
    - ✓ **Calculate replacement costs:** Estimate how much it will cost to replace each asset.
    - ✓ **Create a schedule:** Put the replacement years and costs into a schedule. Remember to consider and calculate an inflation index for each year.
    - ✓ **Map the cost schedule to reserve funds:** Look at the appropriate reserve fund that will be paying for the replacement. Estimate how much each year needs to be transferred into the reserve fund to meet the schedule.
    - ✓ **Adjust as needed:** Update the schedule.
      - Assets fail or last longer than expected.
      - Revenues in the reserve funds do not meet expectations.
    - ✓ **Communicate schedule and adjustments:** It is essential to communicate any anticipated changes to the City Administrator and Budget Officer. During the budget process, it is essential that department heads provide their projected plans for replacing any capital assets. This information will then be presented to the Budget Committee.

## **PERSONNEL SERVICES**

Amounts paid for employee compensation and the associated payroll costs.

- **Salaries** amounts paid to employees of the city who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the city.
- **Benefits** amounts or associated payroll costs. Amounts paid by the city on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, (5) unemployment insurance, (6) state workday tax.

## **MATERIALS AND SERVICES**

**Materials:** Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. **Services:** Any service performed by another entity.

- **Communication.** Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising.
  - **Telephone.** Expenditures for telephone services, faxes, pagers and toll charges.
  - **Postage.** Expenditures for postage stamps and postage machine rentals.
  - **Advertising.** Expenditures for printed announcements and legal notices in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.
  - **Printing and Binding.** Expenditures for job printing and binding usually according to specifications of the department. This includes the design and printing of forms and posters as well as printing and binding of department publications.
- **Consumable Supplies/Materials.** Expenditures for ALL supplies for the operation of a department, including freight and cartage.
- **Dues and Fees.** Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.
- **Fuel.** Expenditures for water services.
- **Insurance and Judgments.** Insurance to protect the city against loss due to accident or neglect. This includes auto and property coverage.
- **Non-consumable Items.** Expenditures for equipment with a current value of less than \$5,000 or for items which are "equipment-like". Examples might include desk, chairs, etc. This could be used when a city desired to treat these items as equipment for budgeting, physical control, etc., without either violating the state dollar threshold for capital equipment or combining these items with consumable supplies.
- **Purchased Services.** Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the

primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

- **Non-instructional Professional and Technical Services.** Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
- **Audit Services.** Expenditures to an audit firm for completion of the annual audit of the city's financial records. Also included would be costs for other reports and consultations provided by the audit firm.
- **Legal Services.** Expenditures for consultations with the city's attorney and associated legal costs.
- **Architect/Engineer Services.** Expenditures for professional services of licensed professionals for consultation, regarding the city's facilities.
- **Management Services.** Services performed by persons qualified to assist management either in the city's policy area or in the general operation of the city. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
- **Data Processing Services.** Services performed by persons, organizations, or other agencies qualified to process data. This category includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short time basis.
- **Statistical Services.** Non-payroll services performed by persons or an organization qualified to assist in handling statistics. This category includes special services for analysis, tabulations, or similar work.
- **Election Services.** Expenditures for the costs incurred by the county clerk in conducting elections for the city.
- **Other Non-instructional Professional and Technical Services.** Other professional services not classified above. Including language interpretation and translation services.
- **Professional Development** Activities specifically designed to improve staff's performance.
  - **Travel.** Costs for transportation for all city personnel, meals, hotel, and other expenses associated with traveling on business for the city. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here. Use for travel costs incurred by city employees. Travel costs incurred by contracted professionals should be included in the cost of the service.
  - **School/Training Courses.**
  - **Conferences/Workshops.**
- **Rentals.** Expenditures for leasing or renting costs incurred by the department. This includes vehicle rental when operated by city personnel and lease of data processing equipment. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services.
- **Technology.** Expenditures for published computer software or hardware. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here. Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion.
  - **Computer Software.** Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.
  - **Computer Hardware.** Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion.

- **Vehicle Repair/Maintenance.** Expenditures for repairs and maintenance services.
- **Uniforms/PPE.** Required clothing or personal protective equipment (PPE) that is 1) Required or essential to be worn as a condition of employment; and 2) unsuitable for everyday wear.
- **Utilities.** Expenditures for electrical energy and natural gas.
- **Water.** Expenditures for water services.

## **CAPITAL OUTLAY**

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

- **Land Acquisition.** Expenditures for the purchase of land.
- **Buildings Acquisition.** Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for installment or lease payment (except interest) which have a terminal date and result in the acquisition of buildings. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also.
- **Improvements Other Than Buildings.** Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the city. Improvement consists of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the city for capital improvement such as streets, curbs, and drains are also recorded here.
- **Depreciable Equipment.** Expenditures for the initial, additional, and replacement items of equipment. An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meets all of the following conditions:
  1. It has an anticipated useful life of more than 1 year.
  2. It is of significant value, measured as original cost or estimated market value. The current value threshold is \$5,000. The federal value criterion currently is also \$5,000.
  3. It retains its original shape and appearance with use.
  4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
  5. It does not lose its identity through incorporation into a different or more complex unit or substance.



## Supervisor's Budget Planning Checklist 2025-2026

### BASIC BUDGET

- ☐ Review the Salary Schedule. COLA is 2.5 percent (*City uses Social Security Administrations 2025 COLA*).
  - Are wages comparable to other local areas?
  - Are wages comparable to other positions with the same level of responsibilities within the City?
  - Are any incentives, merit, or special stipends being proposed?
- ☐ PERS increases – Tier 1/Tier 2 +2.4% to 25.10%; OPSRP General +5.49% to 23.71%; OPSRP Police/Fire +5.97% to 28.98%.
- ☐ Insurance premium increase – 9% medical; 5% dental; property/liability/auto.
- ☐ Workers' Compensation – placeholder for 5% on premiums.
- ☐ Unemployment – increased to 2.50%.
- ☐ Will any grants impact appropriations?
  - Things to remember: 1) expenditure must be offset in revenue line (Grants – Restricted); 2) any salary must have all payroll costs assigned (FICA, Unemployment; Workers' Comp; State Workday Tax; PERS, etc). The City budgets in non-departmental for unanticipated grants that may be received (Grants – Restricted). This allows a budget resolution to move the appropriation to the correct department.
- ☐ What special projects need to be done during the budget year (e.g., uniforms, equipment, training).
  - If funds are needed, where are the resources to pay for them?
    - ✓ Moving funds from another account
    - ✓ Working with the City Administrator to move funds from another department
    - ✓ Additional revenue source (e.g., grants)
- ☐ Reserve Funds.
  - Are there any anticipated projects/purchases next year (e.g., vehicles, purchased services, projects)?
  - What is the Capital Replacement Schedule for items paid for out of reserve funds?
- ☐ Revenue projections are coming lower than anticipated expenditures. Reductions will be required, where can the City save money?
  - Priorities essential items.
  - Discussion: Revenues/Expenditures, Revenue Sources, Ending Fund Balance/Beginning Fund Balance

### ACCOUNT CODES

- ☐ Compare actual, adopted, and current account codes.
- ☐ Can any account titles be modified/combined to provide more clarity and still maintain the transparency of the purchases?
- ☐ Do any appropriations need to be adjusted?
  - Any account in the current year that is over budget should be analyzed.

### TIMELINE

- ☐ March 11-March 28 Supervisors set Department Budgets
  - Weekly Mandatory Meeting until Budget Balanced
    - March 11 – 10:00 to 10:30
    - March 18 – 10:00 to 10:30
- ☐ March 29-April 14 Finalize Budget
- ☐ April 15 First Budget Meeting
- ☐ May 13 Second Budget Meeting – Public Comment
- ☐ June 4 Budget Hearing – Public Comment

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Cash Basis

**CITY OF GEARHART**  
**Resources & Expenditures Budget vs. Actual**  
 July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>10- General Fund</b>				
10-0000 · Beginning Fund Balance	726,614.00	650,195.00	76,419.00	111.8%
10-0001 · Property Taxes - Current	653,738.26	689,305.00	-35,566.74	94.8%
10-0002 · Property Taxes - Prior Years	19,306.06	26,800.00	-7,493.94	72.0%
10-0003 · Charter Communications	35,089.77	51,000.00	-15,910.23	68.8%
10-0004 · NW Natural Gas	37,735.68	45,465.00	-7,729.32	83.0%
10-0005 · Pacific Power & Light	60,752.04	71,000.00	-10,247.96	85.6%
10-0006 · Recology Western Oregon	19,694.52	23,000.00	-3,305.48	85.6%
10-0008 · CenturyLink/Qwest	1,659.78	2,000.00	-340.22	83.0%
10-0013 · Fines & Forfeitures	14,505.00	35,000.00	-20,495.00	41.4%
10-0014 · City Business License	23,543.21	23,000.00	543.21	102.4%
10-0017 · OLCC	24,929.92	38,500.00	-13,570.08	64.8%
10-0018 · GRFD	0.00	253,811.00	-253,811.00	0.0%
10-0038 · Technology Fee	160.80	200.00	-39.20	80.4%
<b>10-0021 · Miscellaneous</b>				
10-0043 · OLCC Local Permit	465.00			
10-0022 · LUC (Land Use Compatibility)F...	270.00			
10-0024 · Parking Tickets	50.00			
10-0025 · Court Miscellaneous	3,045.57			
10-0026 · Vegetation/Grading Permit Fee	150.00			
10-0027 · Grants	5,000.00			
10-0030 · Copies of reports & documents	77.50			
10-0032 · Sign Permit	800.00			
10-0033 · Police Report - copies	180.00			
10-0021 · Miscellaneous - Other	10,977.61	20,000.00	-9,022.39	54.9%
<b>Total 10-0021 · Miscellaneous</b>	<b>21,015.68</b>	<b>20,000.00</b>	<b>1,015.68</b>	<b>105.1%</b>
10-0034 · Marijuana Tax	30,822.70	52,000.00	-21,177.30	59.3%
10-0035 · Cigarette Tax	866.45	1,351.00	-484.55	64.1%
10-0039 · Interest	17,481.30	24,000.00	-6,518.70	72.8%
10-0042 · Planning Permits & Fees	9,370.00	15,000.00	-5,630.00	62.5%
10-0050 · HERT Tax	278.65	500.00	-221.35	55.7%
10-0051 · Dog Control	63.00	200.00	-137.00	31.5%
10-0053 · Transient Room Tax	508,194.93	589,000.00	-80,805.07	86.3%
10-0054 · Short-Term Rental Permit Fees	22,600.00	37,000.00	-14,400.00	61.1%
10-0065 · Conflagration/Mobilization	163,723.95	185,000.00	-21,276.05	88.5%
10-0088 · Grants - Restricted	16,400.00	125,000.00	-108,600.00	13.1%
10-0089 · Grant- Restricted Fire/Staffing	31,533.00	35,000.00	-3,467.00	90.1%
<b>Total 10- General Fund</b>	<b>2,440,078.70</b>	<b>2,993,327.00</b>	<b>-553,248.30</b>	<b>81.5%</b>
<b>20- Debt Service Fund</b>				
20-0001 · Beginning Fund Balance	87,307.91	68,000.00	19,307.91	128.4%
20-0002 · Property Taxes - Current	609,388.40	647,821.00	-38,432.60	94.1%
20-0003 · Property Taxes - Prior Years	19,773.66	26,556.00	-6,782.34	74.5%
20-0039 · Interest	9,153.06	5,998.00	3,155.06	152.6%
<b>Total 20- Debt Service Fund</b>	<b>725,623.03</b>	<b>748,375.00</b>	<b>-22,751.97</b>	<b>97.0%</b>
<b>30- Water Fund Resources</b>				
30-0001 · Beginning Fund Balance	328,795.04	300,000.00	28,795.04	109.6%
30-0039 · Interest	9,498.75	2,500.00	6,998.75	380.0%
30-0040 · Other	0.00	5,000.00	-5,000.00	0.0%
30-0090 · Water Sales Receipts	972,777.47	1,265,000.00	-292,222.53	76.9%
30-0091 · Water Meter Install	8,728.50	15,000.00	-6,271.50	58.2%
<b>Total 30- Water Fund Resources</b>	<b>1,319,799.76</b>	<b>1,587,500.00</b>	<b>-267,700.24</b>	<b>83.1%</b>

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Cash Basis

**CITY OF GEARHART**  
**Resources & Expenditures Budget vs. Actual**  
 July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
<b>40 - Building</b>				
40-0001 · Beginning Fund Balance	12,707.67	10,000.00	2,707.67	127.1%
40-0002 · Plan Review	32,846.56	93,700.00	-60,853.44	35.1%
40-0003 · Structural Permits	61,058.51	137,000.00	-75,941.49	44.6%
40-0004 · Plumbing Permit	10,547.00	20,000.00	-9,453.00	52.7%
40-0005 · Mechanical Permit	11,121.29	20,000.00	-8,878.71	55.6%
40-0006 · Technology Fee	2,526.06	5,500.00	-2,973.94	45.9%
40-0007 · Miscellaneous	195.75	6,300.00	-6,104.25	3.1%
40-0039 · Interest	617.00	598.50	18.50	103.1%
<b>Total 40 - Building</b>	<b>131,619.84</b>	<b>293,098.50</b>	<b>-161,478.66</b>	<b>44.9%</b>
<b>41 · Bench Program</b>				
41-0002 · Bench Purchase/Maintenance	0.00	110,000.00	-110,000.00	0.0%
41-0039 · Interest	676.23	200.00	476.23	338.1%
41-0099 · Transfer From General Fund	18,600.00	18,600.00	0.00	100.0%
<b>Total 41 · Bench Program</b>	<b>19,276.23</b>	<b>128,800.00</b>	<b>-109,523.77</b>	<b>15.0%</b>
<b>45- State Revenue Sharing</b>				
45-0001 · Beginning Fund Balance	13,220.98	15,000.00	-1,779.02	88.1%
45-0018 · State Apportionment	24,319.68	38,000.00	-13,680.32	64.0%
45-0019 · Miscellaneous	70.00	0.00	70.00	100.0%
45-0039 · Interest	798.36	210.00	588.36	380.2%
<b>Total 45- State Revenue Sharing</b>	<b>38,409.02</b>	<b>53,210.00</b>	<b>-14,800.98</b>	<b>72.2%</b>
<b>50- Road District</b>				
50-0001 · Beginning Fund Balance	289,922.73	285,020.00	4,902.73	101.7%
50-0002 · Property Taxes - Current	39,147.29	41,275.00	-2,127.71	94.8%
50-0003 · Property Taxes - Prior Years	1,156.02	1,500.00	-343.98	77.1%
50-0005 · HERT Tax	8.58	10.00	-1.42	85.8%
50-0039 · Interest	10,411.46	4,850.00	5,561.46	214.7%
<b>Total 50- Road District</b>	<b>340,646.08</b>	<b>332,655.00</b>	<b>7,991.08</b>	<b>102.4%</b>
<b>60- State Street</b>				
60-0001 · Beginning Fund Balance	248,160.87	201,000.00	47,160.87	123.5%
60-0020 · State Hwy Apportionment	118,787.52	156,000.00	-37,212.48	76.1%
60-0039 · Interest	9,131.57	5,800.00	3,331.57	157.4%
<b>Total 60- State Street</b>	<b>376,079.96</b>	<b>362,800.00</b>	<b>13,279.96</b>	<b>103.7%</b>
<b>71- Water Reserve Fund</b>				
71-0001 · Beginning Fund Balance	1,174,814.12	955,000.00	219,814.12	123.0%
71-0039 · Interest	45,235.76	28,500.00	16,735.76	158.7%
71-0096 · Transfer From Road District	25,000.00	25,000.00	0.00	100.0%
71-0098 · Transfer From Water Fund	0.00	40,000.00	-40,000.00	0.0%
71-0099 · Transfer From General Fund	230,000.00	230,000.00	0.00	100.0%
<b>Total 71- Water Reserve Fund</b>	<b>1,475,049.88</b>	<b>1,278,500.00</b>	<b>196,549.88</b>	<b>115.4%</b>
<b>72- Police Car Reserve Fund</b>				
72-0001 · Beginning Fund Balance	27,700.07	27,835.00	-134.93	99.5%
72-0039 · Interest	965.91	450.00	515.91	214.6%
72-0099 · Transfer General Fund	0.00	10,500.00	-10,500.00	0.0%
<b>Total 72- Police Car Reserve Fund</b>	<b>28,665.98</b>	<b>38,785.00</b>	<b>-10,119.02</b>	<b>73.9%</b>



**CITY OF GEARHART**  
**Resources & Expenditures Budget vs. Actual**  
 July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
<b>74- Fire Apparatus Reserve Fund</b>				
74-0001 · Beginning Fund Balance	442,899.28	442,000.00	899.28	100.2%
74-0039 · Interest	15,163.16	6,750.00	8,413.16	224.6%
74-0099 · Transfer From General Fund	0.00	30,000.00	-30,000.00	0.0%
<b>Total 74- Fire Apparatus Reserve Fund</b>	<b>458,062.44</b>	<b>478,750.00</b>	<b>-20,687.56</b>	<b>95.7%</b>
<b>75- Hazard Mitigation Fund</b>				
75-0001 · Beginning Fund Balance	107,229.75	105,000.00	2,229.75	102.1%
75-0038 · Barrel Purchase/Annual Fee	450.00	2,000.00	-1,550.00	22.5%
75-0039 · Interest	3,358.77	1,625.00	1,733.77	206.7%
75-0040 · Hazard Mitigation Grant	0.00	50,000.00	-50,000.00	0.0%
<b>Total 75- Hazard Mitigation Fund</b>	<b>111,038.52</b>	<b>158,625.00</b>	<b>-47,586.48</b>	<b>70.0%</b>
<b>78- Publ Works Equip. Reserve</b>				
78-0001 · Beginning Fund Balance	80,629.75	80,470.00	159.75	100.2%
78-0021 · Miscellaneous	2,478.00	0.00	2,478.00	100.0%
78-0039 · Interest	1,791.10	1,225.00	566.10	146.2%
78-0098 · Transfer From Water Fund	0.00	7,500.00	-7,500.00	0.0%
<b>Total 78- Publ Works Equip. Reserve</b>	<b>84,898.85</b>	<b>89,195.00</b>	<b>-4,296.15</b>	<b>95.2%</b>
<b>79-Building Reserve Fund</b>				
79-0001 · Beginning Fund Balance	282,743.29	288,000.00	-5,256.71	98.2%
79-0039 · Interest	8,395.81	3,500.00	4,895.81	239.9%
79-0099 · Transfer From General Fund	0.00	20,000.00	-20,000.00	0.0%
<b>Total 79-Building Reserve Fund</b>	<b>291,139.10</b>	<b>311,500.00</b>	<b>-20,360.90</b>	<b>93.5%</b>
<b>Total Income</b>	<b>7,840,387.39</b>	<b>8,855,120.50</b>	<b>-1,014,733.11</b>	<b>88.5%</b>
<b>Gross Profit</b>	<b>7,840,387.39</b>	<b>8,855,120.50</b>	<b>-1,014,733.11</b>	<b>88.5%</b>
<b>Expense</b>				
<b>10- General Fund Expenditures</b>				
<b>10- Administrative</b>				
<b>10- Personnel Services</b>				
<b>Compensation</b>				
10-1000 · City Administrator	83,347.00	111,321.00	-27,974.00	74.9%
10-1001 · Treasurer	31,552.31	42,556.00	-11,003.69	74.1%
10-1003 · Administrative Assistant	51,800.70	76,008.00	-24,207.30	68.2%
10-1009 · Overtime	1,602.55	2,500.00	-897.45	64.1%
<b>Total Compensation</b>	<b>168,302.56</b>	<b>232,385.00</b>	<b>-64,082.44</b>	<b>72.4%</b>
10-1004 · Worker's Compensation	987.35	1,621.28	-633.93	60.9%
10-1005 · Social Security	12,859.87	17,777.45	-4,917.58	72.3%
10-1006 · PERS	32,946.04	45,268.05	-12,322.01	72.8%
10-1007 · Unemployment Insurance	1,703.50	1,370.40	333.10	124.3%
10-1008 · Health/Life/Disability Insurance	55,342.22	82,773.00	-27,430.78	66.9%
10-1013 · WBF Assessment Tax	40.23	69.74	-29.51	57.7%
<b>Total 10- Personnel Services</b>	<b>272,181.77</b>	<b>381,264.92</b>	<b>-109,083.15</b>	<b>71.4%</b>

**CITY OF GEARHART**  
**Resources & Expenditures Budget vs. Actual**  
July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
<b>10- Material &amp; Services</b>				
10-1039 · Postage	2,887.01	5,500.00	-2,612.99	52.5%
10-1041 · Legal Services	32,224.50	49,000.00	-16,775.50	65.8%
10-1042 · Consumable Supplies/Materi...	2,927.58	10,000.00	-7,072.42	29.3%
10-1043 · Printing & Advertising	607.67	5,000.00	-4,392.33	12.2%
10-1044 · Telephone	1,720.14	3,500.00	-1,779.86	49.1%
10-1045 · Utilities - Electricity & Gas	4,332.51	4,000.00	332.51	108.3%
10-1046 · Audit	11,350.00	15,000.00	-3,650.00	75.7%
10-1048 · Insurance - Property, Liability	58,037.18	55,000.00	3,037.18	105.5%
10-1050 · Election Expense	0.00	8,000.00	-8,000.00	0.0%
10-1051 · City Hall Maintenance	13,259.63	14,305.00	-1,045.37	92.7%
10-1052 · Professional Development	1,088.09	2,500.00	-1,411.91	43.5%
10-1053 · Office Machine Expense	6,277.92	8,000.00	-1,722.08	78.5%
10-1054 · Purchased Services	8,340.58	20,000.00	-11,659.42	41.7%
10-1055 · Elected Official Expense	5,005.48	4,000.00	1,005.48	125.1%
10-1059 · Dues & Fees	4,595.38	8,000.00	-3,404.62	57.4%
10-1060 · Tech - Software/Hardware	37,876.62	50,000.00	-12,123.38	75.8%
10-1099 · Payroll Processing Fees	2,224.94	3,000.00	-775.06	74.2%
<b>Total 10- Material &amp; Services</b>	<b>192,755.23</b>	<b>264,805.00</b>	<b>-72,049.77</b>	<b>72.8%</b>
<b>10- Capital Outlay</b>				
10-1081 · Equipment	0.00	2,500.00	-2,500.00	0.0%
<b>Total 10- Capital Outlay</b>	<b>0.00</b>	<b>2,500.00</b>	<b>-2,500.00</b>	<b>0.0%</b>
<b>Total 10- Administrative</b>	<b>464,937.00</b>	<b>648,569.92</b>	<b>-183,632.92</b>	<b>71.7%</b>
<b>12- Police Department</b>				
<b>12- Personnel Services</b>				
<b>Compensation</b>				
10-1200 · Chief of Police	89,619.85	119,401.00	-29,781.15	75.1%
10-1201 · Police Officers	124,336.35	164,401.00	-40,064.65	75.6%
10-1209 · Overtime Pay	26,116.39	55,000.00	-28,883.61	47.5%
<b>Total Compensation</b>	<b>240,072.59</b>	<b>338,802.00</b>	<b>-98,729.41</b>	<b>70.9%</b>
10-1204 · Worker's Compensation	3,878.56	8,526.90	-4,648.34	45.5%
10-1205 · Social Security	18,343.83	25,918.31	-7,574.48	70.8%
10-1206 · PERS	55,240.72	80,453.66	-25,212.94	68.7%
10-1207 · Unemployment Insurance	2,445.15	2,112.00	333.15	115.8%
10-1208 · Health/Life/Disability Insurance	60,199.80	97,380.00	-37,180.20	61.8%
10-1213 · WBF Assessment Tax	57.55	82.39	-24.84	69.9%
<b>Total 12- Personnel Services</b>	<b>380,238.20</b>	<b>553,275.26</b>	<b>-173,037.06</b>	<b>68.7%</b>
<b>12- Material &amp; Services</b>				
10-1242 · Consumable Supply/Material	572.03	1,500.00	-927.97	38.1%
10-1244 · Telephone	1,786.21	2,850.00	-1,063.79	62.7%
10-1247 · PD Investigation	1,342.63	5,000.00	-3,657.37	26.9%
10-1249 · Fuel/Vehicle Maintenance	6,947.64	16,000.00	-9,052.36	43.4%
10-1250 · Radio Maintenance	0.00	1,000.00	-1,000.00	0.0%
10-1252 · Professional Development	4,154.44	8,000.00	-3,845.56	51.9%
10-1257 · Uniforms / PPE	1,714.46	2,500.00	-785.54	68.6%
10-1259 · Dispatch	15,385.68	25,000.00	-9,614.32	61.5%
10-1263 · Purchased Services	31,090.01	62,500.00	-31,409.99	49.7%
10-1262 · Community Care Service	0.00	2,000.00	-2,000.00	0.0%
10-1270 · Tech - Software/Hardware	15,042.51	36,000.00	-20,957.49	41.8%
10-1264 · Dues & Fees	300.00	1,500.00	-1,200.00	20.0%
<b>Total 12- Material &amp; Services</b>	<b>78,335.61</b>	<b>163,850.00</b>	<b>-85,514.39</b>	<b>47.8%</b>

**CITY OF GEARHART**  
**Resources & Expenditures Budget vs. Actual**  
July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
<b>12- Capital Outlay</b>				
10-1281 · Equipment	2,737.97	6,000.00	-3,262.03	45.6%
<b>Total 12- Capital Outlay</b>	2,737.97	6,000.00	-3,262.03	45.6%
<b>Total 12- Police Department</b>	461,311.78	723,125.26	-261,813.48	63.8%
<b>13- Fire Department</b>				
<b>13- Personnel Services</b>				
<b>Compensation</b>				
10-1300 · Fire Chief	68,839.80	101,096.00	-32,256.20	68.1%
10-1302 · Division Chief	63,841.71	86,202.00	-22,360.29	74.1%
10-1303 · Part-time Labor	0.00	13,000.00	-13,000.00	0.0%
10-1309 · Overtime Pay	31,281.96	35,000.00	-3,718.04	89.4%
10-1311 · Conflagration Pay	15,785.84	60,000.00	-44,214.16	26.3%
10-1312 · Conflagration Overtime Pay	60,252.80	60,000.00	252.80	100.4%
10-1314 · Temporary Grant Labor	26,875.72	28,500.00	-1,624.28	94.3%
<b>Total Compensation</b>	266,877.83	383,798.00	-116,920.17	69.5%
10-1304 · Worker's Compensation	11,111.20	15,349.23	-4,238.03	72.4%
10-1305 · Social Security	20,389.97	29,361.00	-8,971.03	69.4%
10-1306 · PERS	52,051.17	67,673.00	-15,621.83	76.9%
10-1307 · State Unemployment	2,204.44	2,747.00	-542.56	80.2%
10-1308 · Health/Life/Disability Insurance	39,396.21	64,920.00	-25,523.79	60.7%
10-1313 · WBF Assessment Tax	64.72	91.00	-26.28	71.1%
<b>Total 13- Personnel Services</b>	392,095.54	563,939.23	-171,843.69	69.5%
<b>13- Material &amp; Services</b>				
10-1342 · Consumable Supply/Material	604.88	3,000.00	-2,395.12	20.2%
10-1344 · Telephone	634.42	1,000.00	-365.58	63.4%
10-1345 · Utilities - Electricity & Gas	5,336.04	8,300.00	-2,963.96	64.3%
10-1380 · Utilities - Water	1,395.84	2,000.00	-604.16	69.8%
10-1348 · Accident Insurance	3,120.84	3,500.00	-379.16	89.2%
10-1349 · Fuel/Vehicle Maintenance	12,827.62	48,000.00	-35,172.38	26.7%
10-1350 · Radio Maintenance	1,848.42	1,500.00	348.42	123.2%
10-1351 · Fire Hall Maintenance	6,592.44	20,000.00	-13,407.56	33.0%
10-1352 · Professional Development	5,858.12	10,000.00	-4,141.88	58.6%
10-1360 · Gas & Clothing Maintenance	82,245.92	110,000.00	-27,754.08	74.8%
10-1361 · EMS Standing Orders	0.00	1,500.00	-1,500.00	0.0%
10-1362 · Medical Examinations	495.00	2,500.00	-2,005.00	19.8%
10-1363 · EMS Equip & Operations	130.65	8,000.00	-7,869.35	1.6%
10-1364 · Dispatch	15,385.68	25,000.00	-9,614.32	61.5%
10-1365 · Student Intern Program	6,326.70	15,000.00	-8,673.30	42.2%
10-1366 · CERT Materials & Services	0.00	3,000.00	-3,000.00	0.0%
10-1370 · Conflagration Expenses	17,948.54	36,600.00	-18,651.46	49.0%
10-1371 · Tech - Software/Hardware	6,174.49	8,000.00	-1,825.51	77.2%
10-1372 · Purchased Service	19,882.17	25,000.00	-5,117.83	79.5%
10-1373 · Dues & Fees	645.00	620.00	25.00	104.0%
<b>Total 13- Material &amp; Services</b>	187,452.77	332,520.00	-145,067.23	56.4%
<b>13- Capital Outlay</b>				
10-1381 · Equipment	10,411.32	20,000.00	-9,588.68	52.1%
<b>Total 13- Capital Outlay</b>	10,411.32	20,000.00	-9,588.68	52.1%
<b>Total 13- Fire Department</b>	589,959.63	916,459.23	-326,499.60	64.4%

**CITY OF GEARHART**  
**Resources & Expenditures Budget vs. Actual**  
 July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
<b>14- Non Departmental</b>				
<b>14- Materials &amp; Services</b>				
10-1461 · Street Lights	17,085.23	28,000.00	-10,914.77	61.0%
10-1463 · Beach Access Maintenance	0.00	5,000.00	-5,000.00	0.0%
10-1465 · Grant - Restricted	0.00	125,000.00	-125,000.00	0.0%
10-1498 · Operate/Repair Material & Ser	4,324.16	7,500.00	-3,175.84	57.7%
<b>Total 14- Materials &amp; Services</b>	<b>21,409.39</b>	<b>165,500.00</b>	<b>-144,090.61</b>	<b>12.9%</b>
<b>14- Transfers</b>				
10-1488 · Transfer To Water Reserve	230,000.00	230,000.00	0.00	100.0%
10-1491 · Transfer to Building Reserve	0.00	20,000.00	-20,000.00	0.0%
10-1492 · Transfer to Bench Program	18,600.00	18,600.00	0.00	100.0%
10-1494 · Transfer Fire Apparatus	0.00	30,000.00	-30,000.00	0.0%
10-1495 · Transfer to Police Car	0.00	10,500.00	-10,500.00	0.0%
<b>Total 14- Transfers</b>	<b>248,600.00</b>	<b>309,100.00</b>	<b>-60,500.00</b>	<b>80.4%</b>
<b>Total 14- Non Departmental</b>	<b>270,009.39</b>	<b>474,600.00</b>	<b>-204,590.61</b>	<b>56.9%</b>
<b>15- Court</b>				
<b>15- Personnel Services</b>				
<b>Compensation</b>				
10-1500 · Court Clerk	5,557.76	7,442.00	-1,884.24	74.7%
10-1501 · Overtime	1,563.87	3,000.00	-1,436.13	52.1%
<b>Total Compensation</b>	<b>7,121.63</b>	<b>10,442.00</b>	<b>-3,320.37</b>	<b>68.2%</b>
10-1504 · Worker's Compensation	5.24	12.28	-7.04	42.7%
10-1505 · Social Security	544.18	798.84	-254.66	68.1%
10-1506 · PERS	1,297.56	1,902.59	-605.03	68.2%
10-1507 · Unemployment Insurance	72.80	82.80	-10.00	87.9%
10-1508 · Health/Lfe/Disability Insurance	1,999.97	3,246.00	-1,246.03	61.6%
10-1513 · WBF Assessment Tax	1.71	3.39	-1.68	50.4%
<b>Total 15- Personnel Services</b>	<b>11,043.09</b>	<b>16,487.90</b>	<b>-5,444.81</b>	<b>67.0%</b>
<b>15- Material &amp; Services</b>				
10-1539 · Postage	720.59	0.00	720.59	100.0%
10-1542 · Consumable Supply/Material	1,078.29	1,500.00	-421.71	71.9%
10-1545 · Jury & Witness Fees	150.00	350.00	-200.00	42.9%
10-1546 · Legal Services	0.00	500.00	-500.00	0.0%
10-1548 · DMV	0.00	300.00	-300.00	0.0%
10-1540 · Purchased Services- Judge	4,773.75	8,000.00	-3,226.25	59.7%
10-1552 · Dues & Fees	528.69	500.00	28.69	105.7%
10-1561 · Professional Development	28.50	1,500.00	-1,471.50	1.9%
<b>Total 15- Material &amp; Services</b>	<b>7,279.82</b>	<b>12,650.00</b>	<b>-5,370.18</b>	<b>57.5%</b>
<b>Total 15- Court</b>	<b>18,322.91</b>	<b>29,137.90</b>	<b>-10,814.99</b>	<b>62.9%</b>
<b>17- Planning</b>				
<b>17 - Personnel Services</b>				
<b>Compensation</b>				
10-1700 · Planning Commission As...	24,856.22	33,490.00	-8,633.78	74.2%
10-1709 · Overtime	1,085.30	3,000.00	-1,914.70	36.2%
<b>Total Compensation</b>	<b>25,941.52</b>	<b>36,490.00</b>	<b>-10,548.48</b>	<b>71.1%</b>

**CITY OF GEARHART**  
**Resources & Expenditures Budget vs. Actual**  
**July 2024 through March 2025**

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
10-1704 · Worker's Compensation	23.59	42.91	-19.32	55.0%
10-1705 · Social Security	1,982.19	2,791.51	-809.32	71.0%
10-1706 · PERS	4,777.87	6,648.54	-1,870.67	71.9%
10-1707 · Unemployment	266.56	267.60	-1.04	99.6%
10-1708 · Health/Life/Disability Insurance	8,903.73	14,607.00	-5,703.27	61.0%
10-1713 · WBF Assessment Tax	6.20	11.40	-5.20	54.4%
<b>Total 17 - Personnel Services</b>	<b>41,901.66</b>	<b>60,858.96</b>	<b>-18,957.30</b>	<b>68.9%</b>
<b>17- Material &amp; Sevices</b>				
10-1739 · Postage	1,908.48	1,000.00	908.48	190.8%
10-1740 · Purchased Services - Planni...	40,910.00	32,500.00	8,410.00	125.9%
10-1741 · Legal Services	13,500.00	25,500.00	-12,000.00	52.9%
10-1742 · Planning Commission Expe...	2,060.06	8,000.00	-5,939.94	25.8%
10-1744 · Code Enforcement	0.00	1,500.00	-1,500.00	0.0%
10-1745 · Mapping	4,500.00	6,500.00	-2,000.00	69.2%
10-1757 · Tech - Software/Hardware	373.28	2,000.00	-1,626.72	18.7%
<b>Total 17- Material &amp; Sevices</b>	<b>63,251.82</b>	<b>77,000.00</b>	<b>-13,748.18</b>	<b>82.1%</b>
<b>Total 17- Planning</b>	<b>105,153.48</b>	<b>137,858.96</b>	<b>-32,705.48</b>	<b>76.3%</b>
<b>18- Parks</b>				
<b>18- Personnel Services</b>				
<b>Compensation</b>				
10-1801 · Public Works Labor	12,935.50	18,351.00	-5,415.50	70.5%
<b>Total Compensation</b>	<b>12,935.50</b>	<b>18,351.00</b>	<b>-5,415.50</b>	<b>70.5%</b>
10-1804 · Worker's Compensation	338.85	549.07	-210.22	61.7%
10-1805 · Social Security	988.40	1,403.82	-415.42	70.4%
10-1806 · PERS	2,356.86	3,343.47	-986.61	70.5%
10-1807 · State Unemployment	132.67	183.51	-50.84	72.3%
10-1808 · Health/Life/Disability Insurance	4,328.71	9,738.00	-5,409.29	44.5%
10-1813 · WBF Assessment Tax	3.10	6.86	-3.76	45.2%
<b>Total 18- Personnel Services</b>	<b>21,084.09</b>	<b>33,575.73</b>	<b>-12,491.64</b>	<b>62.8%</b>
<b>18- Materials &amp; Services</b>				
10-1847 · Parks Maintenance & Repair	5,113.33	10,000.00	-4,886.67	51.1%
10-1849 · Fuel/Vehicle Maintenance	1,080.50	3,500.00	-2,419.50	30.9%
10-1850 · Restroom Maintenance	11,699.74	15,000.00	-3,300.26	78.0%
10-1880 · Utilities - Water	370.25	500.00	-129.75	74.1%
<b>Total 18- Materials &amp; Services</b>	<b>18,263.82</b>	<b>29,000.00</b>	<b>-10,736.18</b>	<b>63.0%</b>
<b>18- Capital Outlay</b>				
10-1881 · Equipment	0.00	1,000.00	-1,000.00	0.0%
10-1882 · Grant - Parks	21,500.00	0.00	21,500.00	100.0%
<b>Total 18- Capital Outlay</b>	<b>21,500.00</b>	<b>1,000.00</b>	<b>20,500.00</b>	<b>2,150.0%</b>
<b>Total 18- Parks</b>	<b>60,847.91</b>	<b>63,575.73</b>	<b>-2,727.82</b>	<b>95.7%</b>
<b>Total 10- General Fund Expenditures</b>	<b>1,970,542.10</b>	<b>2,993,327.00</b>	<b>-1,022,784.90</b>	<b>65.8%</b>

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**CITY OF GEARHART**  
**Resources & Expenditures Budget vs. Actual**  
**July 2024 through March 2025**

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
<b>20 - Debt Service Fund</b>				
20-2010 · 2015 Bond Interest	18,999.36	19,000.00	-0.64	100.0%
20-2011 · 2015 Bond Principal	475,000.00	475,000.00	0.00	100.0%
20-2014 · 2021 Refunding Bond Interest	57,949.67	57,950.00	-0.33	100.0%
20-2015 · 2021 Refunding Bond Principal	170,000.00	170,000.00	0.00	100.0%
2099 · Unappropriated Fund Balance	0.00	26,425.00	-26,425.00	0.0%
<b>Total 20 - Debt Service Fund</b>	<b>721,949.03</b>	<b>748,375.00</b>	<b>-26,425.97</b>	<b>96.5%</b>
<b>30- Water Fund Expenditures</b>				
<b>30- Personnel Services</b>				
<b>Compensation</b>				
30-3000 · Public Works Director	75,757.38	101,184.00	-25,426.62	74.9%
30-3001 · Water Clerk	25,813.73	34,818.00	-9,004.27	74.1%
30-3002 · Public Works	78,622.57	105,928.00	-27,305.43	74.2%
30-3009 · Overtime	12,115.04	22,000.00	-9,884.96	55.1%
30-3003 · Part Time Help	5,796.00	5,000.00	796.00	115.9%
<b>Total Compensation</b>	<b>198,104.72</b>	<b>268,930.00</b>	<b>-70,825.28</b>	<b>73.7%</b>
30-3004 · Worker's Compensation	3,206.33	5,087.27	-1,880.94	63.0%
30-3005 · Social Security	15,137.04	20,573.33	-5,436.29	73.6%
30-3006 · PERS	42,446.91	57,445.57	-14,998.66	73.9%
30-3007 · Unemployment Insurance	2,024.51	2,205.46	-180.95	91.8%
30-3008 · Health/Lfe/Disability Insurance	48,592.62	100,626.00	-52,033.38	48.3%
30-3013 · WBF Assessment Tax	47.56	85.37	-37.81	55.7%
<b>Total 30- Personnel Services</b>	<b>309,559.69</b>	<b>454,953.00</b>	<b>-145,393.31</b>	<b>68.0%</b>
<b>30- Materials &amp; Services</b>				
30-3039 · Postage	4,883.52	5,500.00	-616.48	88.8%
30-3042 · Consumable Supply/Material	1,174.03	4,500.00	-3,325.97	26.1%
30-3043 · Printing & Advertising	63.00	1,000.00	-937.00	6.3%
30-3044 · Telephone	634.42	2,000.00	-1,365.58	31.7%
30-3045 · Utilities - Electricity & Gas	31,238.26	39,000.00	-7,761.74	80.1%
30-3080 · Utilities - Water	1,976.42	5,750.00	-3,773.58	34.4%
30-3046 · Audit	1,500.00	1,500.00	0.00	100.0%
30-3047 · Supplies/Srvcs/Chemicals	21,292.41	41,000.00	-19,707.59	51.9%
30-3048 · Insurance - Property, Liability	24,000.00	24,000.00	0.00	100.0%
30-3049 · Fuel/Vehicle Maintenance	12,867.88	21,000.00	-8,132.12	61.3%
30-3050 · City Hall Maintenance	2,097.49	5,000.00	-2,902.51	41.9%
30-3052 · Office Equipment Maintenance	0.00	2,000.00	-2,000.00	0.0%
30-3053 · Water Building Maintenance	15,831.28	25,000.00	-9,168.72	63.3%
30-3054 · Professional Development	1,815.45	5,000.00	-3,184.55	36.3%
30-3055 · Dues & Fees	1,085.28	4,500.00	-3,414.72	24.1%
30-3061 · System Operations & Repair	66,581.51	140,000.00	-73,418.49	47.6%
30-3063 · Chemical Water Analysis	66,779.44	93,000.00	-26,220.56	71.8%
30-3064 · Water Purchase	439,697.00	465,000.00	-25,303.00	94.6%
30-3065 · Purchased Service Meter Read...	10,627.20	15,120.00	-4,492.80	70.3%
30-3068 · Tools & Light Equipment	4,134.88	5,000.00	-865.12	82.7%
30-3069 · Meters & Meter Boxes	377.70	1,000.00	-622.30	37.8%
30-3070 · Meter Repair	0.00	500.00	-500.00	0.0%
30-3072 · Engineering	0.00	5,000.00	-5,000.00	0.0%
30-3075 · Uniforms / PPE	3,251.08	5,000.00	-1,748.92	65.0%
30-3082 · Water Billing Program	9,590.37	19,000.00	-9,409.63	50.5%
30-3077 · Tech - Software/Hardware	2,951.88	5,000.00	-2,048.12	59.0%
<b>Total 30- Materials &amp; Services</b>	<b>724,450.50</b>	<b>940,370.00</b>	<b>-215,919.50</b>	<b>77.0%</b>

**CITY OF GEARHART**  
**Resources & Expenditures Budget vs. Actual**  
**July 2024 through March 2025**

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
<b>30- Capital Outlay</b>				
30-3083 · Office Equipment	0.00	5,000.00	-5,000.00	0.0%
30-3085 · Water Meter Replacement	0.00	20,000.00	-20,000.00	0.0%
<b>Total 30- Capital Outlay</b>	0.00	25,000.00	-25,000.00	0.0%
<b>30 · Transfers</b>				
30-3098 · Transfer to Public Work Reserve	0.00	7,500.00	-7,500.00	0.0%
30-3094 · Transfer to Water Reserve	0.00	40,000.00	-40,000.00	0.0%
<b>Total 30 · Transfers</b>	0.00	47,500.00	-47,500.00	0.0%
30-3097 · Unappropriated Fund Balance	0.00	119,677.00	-119,677.00	0.0%
<b>Total 30- Water Fund Expenditures</b>	1,034,010.19	1,587,500.00	-553,489.81	65.1%
<b>40- Building Expenditures</b>				
<b>40- Personnel Services</b>				
<b>Compensation</b>				
40-4000 · Building Assistant	24,856.14	33,490.00	-8,633.86	74.2%
40-4001 · Overtime	1,013.95	3,000.00	-1,986.05	33.8%
<b>Total Compensation</b>	25,870.09	36,490.00	-10,619.91	70.9%
40-4004 · Worker's Compensation	23.59	42.91	-19.32	55.0%
40-4005 · Social Security	1,976.72	2,791.51	-814.79	70.8%
40-4006 · PERS	4,662.23	6,648.54	-1,986.31	70.1%
40-4007 · Unemployment	260.48	267.60	-7.12	97.3%
40-4008 · Health/Lfe/Disability Insurance	8,882.37	14,607.00	-5,724.63	60.8%
40-4013 · WBF Assessment Tax	6.21	11.44	-5.23	54.3%
<b>Total 40- Personnel Services</b>	41,681.69	60,859.00	-19,177.31	68.5%
<b>40- Materials &amp; Services</b>				
40-4020 · Consumable Supply/Material	1,140.62	2,591.00	-1,450.38	44.0%
40-4021 · Professional Development	0.00	2,000.00	-2,000.00	0.0%
40-4022 · Bld Plan Review Purchased Ser	22,463.79	70,000.00	-47,536.21	32.1%
40-4023 · Bld Inspector Purchased Serv	39,014.48	103,000.00	-63,985.52	37.9%
40-4024 · Plumb Inspect Purchased Serv	6,948.00	15,000.00	-8,052.00	46.3%
40-4025 · Mechanic Inspect Purchased S...	7,540.72	15,000.00	-7,459.28	50.3%
40-4026 · Short-Term Rental Inspections	0.00	2,500.00	-2,500.00	0.0%
40-4027 · Tech - Software/Hardware	389.16	12,148.50	-11,759.34	3.2%
40-4028 · Dues & Fees	2,860.45	10,000.00	-7,139.55	28.6%
<b>Total 40- Materials &amp; Services</b>	80,357.22	232,239.50	-151,882.28	34.6%
<b>Total 40- Building Expenditures</b>	122,038.91	293,098.50	-171,059.59	41.6%
<b>41- Bench Program Expenditures</b>				
<b>41- Materials &amp; Services</b>				
41-4120 · Materials & Supplies	0.00	25,000.00	-25,000.00	0.0%
41-4121 · Purchased Services	0.00	33,600.00	-33,600.00	0.0%
<b>Total 41- Materials &amp; Services</b>	0.00	58,600.00	-58,600.00	0.0%
<b>41- Capital Outlay</b>				
41-4180 · Bench Purchase	0.00	22,200.00	-22,200.00	0.0%
<b>Total 41- Capital Outlay</b>	0.00	22,200.00	-22,200.00	0.0%
41-4190 · Unappropriated Fund Balance	0.00	48,000.00	-48,000.00	0.0%
<b>Total 41- Bench Program Expenditures</b>	0.00	128,800.00	-128,800.00	0.0%

**CITY OF GEARHART**  
**Resources & Expenditures Budget vs. Actual**  
**July 2024 through March 2025**

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
<b>45- State Revenue Sharing Expen</b>				
<b>45- Materials &amp; Services</b>				
45-4550 · Celebration Materials/Services	1,324.06	2,910.00	-1,585.94	45.5%
45-4557 · Necanicum Watershed Council	1,000.00	2,000.00	-1,000.00	50.0%
45-4558 · North Coast Food Web	2,000.00	4,000.00	-2,000.00	50.0%
45-4559 · South County Food Bank	2,875.00	5,750.00	-2,875.00	50.0%
45-4560 · St. Vincent de Paul	2,625.00	5,250.00	-2,625.00	50.0%
45-4564 · Court Advocate Program	2,500.00	5,000.00	-2,500.00	50.0%
45-4565 · Seaside Hall	1,250.00	2,500.00	-1,250.00	50.0%
45-4567 · Mayor's Emergency Grant	0.00	1,500.00	-1,500.00	0.0%
45-4570 · Helping Hands	2,500.00	5,000.00	-2,500.00	50.0%
45-4572 · North Coast Land Conservancy	1,000.00	2,000.00	-1,000.00	50.0%
45-4577 · Sunset Park & Rec Foundation	1,500.00	3,000.00	-1,500.00	50.0%
45-4578 · Trails End Arts Center	900.00	1,800.00	-900.00	50.0%
45-4579 · CCA Regional Food Bank	2,000.00	4,000.00	-2,000.00	50.0%
45-4580 · Seaside Municipal Airport	250.00	500.00	-250.00	50.0%
45-4582 · Wildlife Center of North Coast	1,500.00	3,000.00	-1,500.00	50.0%
<b>Total 45- Materials &amp; Services</b>	<b>23,224.06</b>	<b>48,210.00</b>	<b>-24,985.94</b>	<b>48.2%</b>
45-4590 · Unappropriated Fund Balance	0.00	5,000.00	-5,000.00	0.0%
<b>Total 45- State Revenue Sharing Expen</b>	<b>23,224.06</b>	<b>53,210.00</b>	<b>-29,985.94</b>	<b>43.6%</b>
<b>50- Road District Expenditures</b>				
<b>50 - Materials &amp; Services</b>				
50-5045 · Materials & Supplies	0.00	250.00	-250.00	0.0%
50-5046 · Audit	40.00	100.00	-60.00	40.0%
50-5047 · Dues & Fees	151.31			
50-5043 · Printing & Advertising	0.00	600.00	-600.00	0.0%
<b>Total 50 - Materials &amp; Services</b>	<b>191.31</b>	<b>950.00</b>	<b>-758.69</b>	<b>20.1%</b>
<b>50 - Capital Outlay</b>				
50-5080 · General Maintenance/Repair	7,200.00	306,705.00	-299,505.00	2.3%
<b>Total 50 - Capital Outlay</b>	<b>7,200.00</b>	<b>306,705.00</b>	<b>-299,505.00</b>	<b>2.3%</b>
<b>50 - Transfers</b>				
50-5090 · Transfer To Water Reserve	25,000.00	25,000.00	0.00	100.0%
<b>Total 50 - Transfers</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total 50- Road District Expenditures</b>	<b>32,391.31</b>	<b>332,655.00</b>	<b>-300,263.69</b>	<b>9.7%</b>
<b>60- State Street Fund</b>				
<b>60- Personnel Services</b>				
<b>Compensation</b>				
60-6001 · Street Labor	45,251.85	64,227.00	-18,975.15	70.5%
60-6009 · Overtime	0.00	3,000.00	-3,000.00	0.0%
60-6010 · Part Time Labor	0.00	5,000.00	-5,000.00	0.0%
<b>Total Compensation</b>	<b>45,251.85</b>	<b>72,227.00</b>	<b>-26,975.15</b>	<b>62.7%</b>
60-6004 · Worker's Compensation	1,135.75	3,379.00	-2,243.25	33.6%
60-6005 · Social Security	3,457.68	5,525.36	-2,067.68	62.6%
60-6006 · PERS	8,244.90	12,248.75	-4,003.85	67.3%
60-6007 · Unemployment Insurance	464.17	722.27	-258.10	64.3%
60-6008 · Health/Lfe/Disability Insurance	15,150.44	34,083.00	-18,932.56	44.5%
60-6013 · WBF Assessment Tax	10.84	31.62	-20.78	34.3%
<b>Total 60- Personnel Services</b>	<b>73,715.63</b>	<b>128,217.00</b>	<b>-54,501.37</b>	<b>57.5%</b>



**CITY OF GEARHART**  
**Resources & Expenditures Budget vs. Actual**  
 July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
<b>60- Materials &amp; Services</b>				
60-6048 · Building Maintenance	6,424.47	20,000.00	-13,575.53	32.1%
60-6049 · Fuel/Vehicle Maintenance	10,612.19	18,500.00	-7,887.81	57.4%
60-6065 · Purchased Services	16,203.75	105,800.00	-89,596.25	15.3%
60-6070 · Materials & Services	13,342.87	65,283.00	-51,940.13	20.4%
<b>Total 60- Materials &amp; Services</b>	<b>46,583.28</b>	<b>209,583.00</b>	<b>-162,999.72</b>	<b>22.2%</b>
<b>60- Capital Outlay</b>				
60-6081 · Equipment	672.42	25,000.00	-24,327.58	2.7%
<b>Total 60- Capital Outlay</b>	<b>672.42</b>	<b>25,000.00</b>	<b>-24,327.58</b>	<b>2.7%</b>
<b>Total 60- State Street Fund</b>	<b>120,971.33</b>	<b>362,800.00</b>	<b>-241,828.67</b>	<b>33.3%</b>
<b>71- Water Reserve Expenditure</b>				
<b>71- Materials &amp; Services</b>				
71-7120 · Materials & Services	79,111.40	160,000.00	-80,888.60	49.4%
<b>Total 71- Materials &amp; Services</b>	<b>79,111.40</b>	<b>160,000.00</b>	<b>-80,888.60</b>	<b>49.4%</b>
<b>71- Capital Outlay</b>				
71-7199 · Improving Water - Supply/Mater	0.00	755,564.22	-755,564.22	0.0%
71-7190 · Grant - CSLFRF/American Res...	329,035.78	362,935.78	-33,900.00	90.7%
<b>Total 71- Capital Outlay</b>	<b>329,035.78</b>	<b>1,118,500.00</b>	<b>-789,464.22</b>	<b>29.4%</b>
<b>Total 71- Water Reserve Expenditure</b>	<b>408,147.18</b>	<b>1,278,500.00</b>	<b>-870,352.82</b>	<b>31.9%</b>
<b>72- Police Car Reserve Expendit</b>				
<b>72- Capital Outlay</b>				
72-7299 · Police Car Replacement Expen...	3,476.00	38,785.00	-35,309.00	9.0%
<b>Total 72- Capital Outlay</b>	<b>3,476.00</b>	<b>38,785.00</b>	<b>-35,309.00</b>	<b>9.0%</b>
<b>Total 72- Police Car Reserve Expendit</b>	<b>3,476.00</b>	<b>38,785.00</b>	<b>-35,309.00</b>	<b>9.0%</b>
<b>74- Fire Apparatus Expenditure</b>				
<b>74- Capital Outlay</b>				
74-7499 · Equipment	119,657.01	478,750.00	-359,092.99	25.0%
<b>Total 74- Capital Outlay</b>	<b>119,657.01</b>	<b>478,750.00</b>	<b>-359,092.99</b>	<b>25.0%</b>
<b>Total 74- Fire Apparatus Expenditure</b>	<b>119,657.01</b>	<b>478,750.00</b>	<b>-359,092.99</b>	<b>25.0%</b>
<b>75- Hazard Mitigation Expenditu</b>				
<b>75- Materials &amp; Services</b>				
75-7530 · Materials & Services	0.00	101,625.00	-101,625.00	0.0%
<b>Total 75- Materials &amp; Services</b>	<b>0.00</b>	<b>101,625.00</b>	<b>-101,625.00</b>	<b>0.0%</b>
<b>75- Capital Outlay</b>				
75-7599 · Equipment	28,066.58	57,000.00	-28,933.42	49.2%
<b>Total 75- Capital Outlay</b>	<b>28,066.58</b>	<b>57,000.00</b>	<b>-28,933.42</b>	<b>49.2%</b>
<b>Total 75- Hazard Mitigation Expenditu</b>	<b>28,066.58</b>	<b>158,625.00</b>	<b>-130,558.42</b>	<b>17.7%</b>
<b>78- Public Works Expenditure</b>				
<b>78- Materials &amp; Supplies</b>				
78-7820 · Materials & Services	0.00	10,000.00	-10,000.00	0.0%
<b>Total 78- Materials &amp; Supplies</b>	<b>0.00</b>	<b>10,000.00</b>	<b>-10,000.00</b>	<b>0.0%</b>

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**CITY OF GEARHART**  
**Resources & Expenditures Budget vs. Actual**  
July 2024 through March 2025

	<u>Jul '24 - Mar 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>78- Capital Outlay</b>				
78-7899 · Equipment	<u>48,804.92</u>	<u>79,195.00</u>	<u>-30,390.08</u>	<u>61.6%</u>
<b>Total 78- Capital Outlay</b>	<u>48,804.92</u>	<u>79,195.00</u>	<u>-30,390.08</u>	<u>61.6%</u>
<b>Total 78- Public Works Expenditure</b>	<u>48,804.92</u>	<u>89,195.00</u>	<u>-40,390.08</u>	<u>54.7%</u>
<b>79- Building Reserve Expenditur</b>				
79- Materials & Services				
79-7920 · Materials & Supplies	<u>0.00</u>	<u>71,500.00</u>	<u>-71,500.00</u>	<u>0.0%</u>
<b>Total 79- Materials &amp; Services</b>	<u>0.00</u>	<u>71,500.00</u>	<u>-71,500.00</u>	<u>0.0%</u>
79- Capital Outlay				
79-7900 · Public Safety Facility Project	<u>158,825.92</u>	<u>150,000.00</u>	<u>8,825.92</u>	<u>105.9%</u>
79-7999 · Building Expense	<u>0.00</u>	<u>90,000.00</u>	<u>-90,000.00</u>	<u>0.0%</u>
<b>Total 79- Capital Outlay</b>	<u>158,825.92</u>	<u>240,000.00</u>	<u>-81,174.08</u>	<u>66.2%</u>
<b>Total 79- Building Reserve Expenditur</b>	<u>158,825.92</u>	<u>311,500.00</u>	<u>-152,674.08</u>	<u>51.0%</u>
<b>Total Expense</b>	<u>4,792,104.54</u>	<u>8,855,120.50</u>	<u>-4,063,015.96</u>	<u>54.1%</u>
<b>Net Ordinary Income</b>	<u>3,048,282.85</u>	<u>0.00</u>	<u>3,048,282.85</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>3,048,282.85</u></u>	<u><u>0.00</u></u>	<u><u>3,048,282.85</u></u>	<u><u>100.0%</u></u>



# 2025 **STATE SHARED REVENUE REPORT** with Estimates

**Contact: Jenna Jones, LOC Tax and Finance Lobbyist:  
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# 2025 State Shared Revenues

## City Budgeting Basics for the Five State Shared Revenues

By Jenna Jones, LOC Tax and Finance Lobbyist

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

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

### State Shared Revenue Background

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

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

### The Five State Shared Revenues

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



In 2017, the Legislature approved a comprehensive transportation funding package (HB 2017) that significantly increased cities’ per capita funding. The package included a 10-cent gas and use fuel tax increase, and a 53% increase in the weight-mile tax (both phased in over a seven-year period), along with graduated registration and title fee increases.

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

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

#### 2. Liquor Revenues



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

Distilled spirit sales make up more than 95% of this revenue source. The state maintains the exclusive right to sell packaged distilled spirits and sets the mark-up on products using a wholesale price formula. This means that the bulk of this state shared revenue source technically is based on profits, and not taxes.

At approximately 8 cents per gallon, or about 4 cents on a six-pack, Oregon’s beer and cider tax is one of the lowest in the country. In fact, Oregon’s beer tax rate has remained unchanged since 1978. Meanwhile, the state wine tax is in the middle compared to other states and is 67 cents per gallon. The wine tax has not been increased since 1983. With tax rates presently so low, it would take large tax increases to generate any significant revenue. In 2023, the Legislature

(continued on page 4)



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

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

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

### 3. Marijuana Tax Revenues



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

Revenue distributions to cities are made quarterly; however only individual cities that certify will receive a distribution. This certification had been required quarterly with the OLCC, but in 2020 was moved to an annual certification with the Oregon Department of Administrative Services (DAS), similar to other shared revenue certifications. Since 2017, 75% of the shared revenue is distributed to eligible cities on a per capita basis, and 25% is distributed based on the number of licensed recreational and medical premises in the city (grower, processor, wholesaler, and retailer). Note that the license portion (25%) of the distribution is particularly hard to forecast as shops are frequently opening and closing.

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

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

### 4. Cigarette Tax Revenues



This revenue source is projected to continue trending downward—as it has for more than 10 years—as consumer smoking decreases. In November 2020, voters passed Measure 108, which: increased cigarette taxes by \$2.00 per pack effective January 1, 2021; increased the cap on the cigar tax from 50 cents to \$1.00; created a tax on vape products at 65% of the retail price; and preempted cities from taxing vape products. After the increase, cigarette taxes are at \$3.33 per pack, and cities' share of that revenue is a meager 0.6% of the tax, or about 2 cents per pack. It's important to note that while cities receive a share of tax revenues for cigarettes, no shared revenue is distributed for taxes on other tobacco products, including cigars, moist snuff, chewing tobacco, pipe tobacco, and now vape.

Measure 108 was expected to decrease revenues to cities. Ultimately, cities did not get a share of the \$2.00 increase, and as prices increased by 33% on average, demand was anticipated to decrease. During discussions at the Legislature, reductions in sales as high as 25-35% were anticipated due to reduced smoking rates in Oregon and a reduction of cross border sales into Washington and California. While this reduction could be explained by longstanding trends, it could also be explained by consumers switching to vape products. Nonetheless, it seems clear that Measure 108 has achieved a reduction in tax revenues.

### 5. 9-1-1 Tax Revenues



Oregon's 9-1-1 tax was increased to \$1.00 per line or prepaid transaction effective January 1, 2020, and further increased to \$1.25 effective January 1, 2021. Before this change from 2019's HB 2449, the rate had been 75 cents since 1995. The new tax increase on 9-1-1 expires January 1, 2030. Most cities will not directly receive this state shared revenue, as the city share is directed to the public safety answering point (PSAP) provider connected to the statewide network, and most of these are managed by counties or a regional entity, rather than a city.

The PSAPs are only partially funded through the state's Emergency Communications Tax, with the balance of operating costs coming primarily from property taxes. Local governments receive approximately 60% of 9-1-1 taxes, but the taxes had generally covered less than 25% of the costs of total PSAP operations before the recent rate increases. Ratios of individual PSAP costs to taxes received vary. The local government share of the state tax is distributed 1% to each county, with the remainder distributed per capita.

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

# 2025 State Shared Revenues

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

## Per Capita State Shared Revenues for Cities

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

	<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>2022-23 Actuals</b>	\$76.48	\$18.69	\$1.42	\$0.74	\$11.37
<b>2023-24 Actuals</b>	\$77.57	\$18.55	\$1.41	\$0.66	\$11.21
<b>2024-25 Estimates</b>	\$81.66	\$17.59	\$1.42	\$0.62	\$11.75
<b>2025-26 Estimates</b>	\$81.25	\$15.90	\$1.50	\$0.59	\$12.73
<b>2026-27 Estimates</b>	\$80.74	\$16.79	\$1.49	\$0.56	\$13.69

(Note that most cities do not receive 9-1-1 distributions, see the full write-up for a detailed explanation.)

## Non-Per Capita Based State Shared Revenues for Cities

State marijuana taxes and liquor revenues are not exclusively based on population. The 14% liquor revenue share to cities uses an adjusted population formula that factors in the per capita property taxes and per capita income of each city (see ORS 221 .770). The 25% state marijuana tax share to cities is distributed based on the number of licensed marijuana premises in each certified city compared to the total number of licensed marijuana premises in certified cities. This count includes grower, processor, wholesaler, and retailer premises. The estimates for the total share for all cities are provided in the following table to allow cities to see trends that will assist cities in their individual computations.

	<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>2022-2023 Actuals</b>	\$39,719,158	\$1,273,500
<b>2023-2024 Actuals</b>	\$39,894,000	\$1,273,500
<b>2024-2025 Estimates</b>	\$37,448,000	\$1,273,500
<b>2025-2026 Estimates</b>	\$34,841,000	\$1,356,125
<b>2025-2026 Estimates</b>	\$37,145,000	\$1,356,125.0

# HIGHWAY TRUST FUND REVENUES

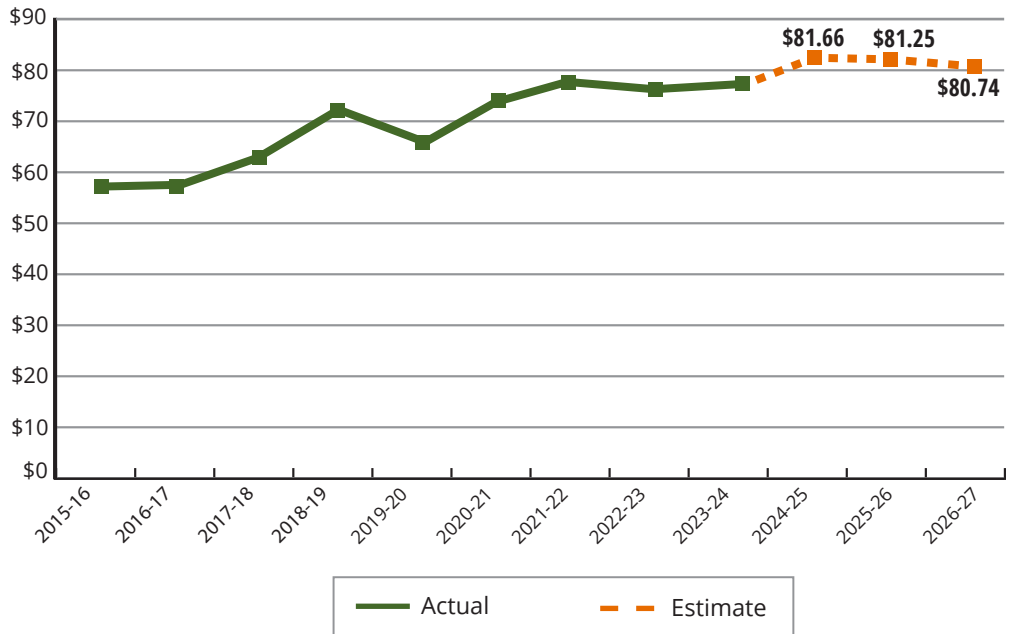


2024-2025 Per Capita Estimated Disbursement: **\$81.66**

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

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

Actuals	
2014-15	\$157,600,000
2015-16	\$162,100,000
2016-17	\$165,400,000
2017-18	\$181,800,000
2018-19	\$204,900,000
2019-20	\$195,000,000
2020-21	\$217,300,000
2021-22	\$235,800,000
2022-23	\$232,200,000
2023-24	\$238,300,000
Estimates	
2024-25	\$248,300,000
2025-26	\$249,300,000
2026-27	\$250,000,000



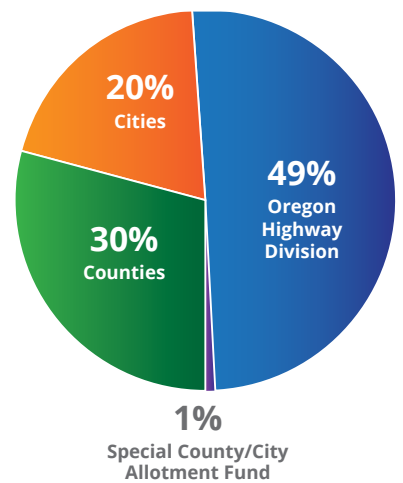
The state's Highway Trust Fund supports the construction, reconstruction, preservation, maintenance, repair and improvement of streets and roads. Using a melded computation of the various tax and fee increases over time, cities receive approximately 20% of the Highway Trust Fund.

In 2017, the Legislature approved a comprehensive transportation funding package (HB 2017) that significantly increased cities' per capita funding. The package included a 10-cent gas and use fuel tax increase, and a 53% increase in the weight-mile tax (both phased in over a seven-year period), along with graduated registration and title fee increases. Future 2-cent fuel tax increases are tied to meeting certain accountability and reporting requirements. Full implementation of annual gas tax increases has been met.

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

The 2017 transportation package also included a new 1% statewide payroll tax, a 0.5% privilege tax/use tax on certain "new" vehicles, and a \$15 bicycle tax. Those additional taxes are not included in the per capita disbursements. The transportation package for the 2025 legislative session could add significant funds for distribution to cities and the SCA fund could also see additional revenue, along with possible increases in the payroll tax to expand public transit.

## Distribution of Highway Trust Fund Revenues





# HIGHWAY TRUST FUND REVENUE *AT A GLANCE*

<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.):</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: \$0.34/gallon</li> <li>▫ Jan. 1, 2020 – Dec. 31, 2021: \$0.36/gallon</li> <li>▫ Jan. 1, 2022 – Dec. 31, 2023: \$0.38/gallon</li> <li>▫ Jan. 1, 2024 – present: \$0.40/gallon</li> </ul> <p>Full implementation of annual gas tax increases has been met. 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 href="#">a 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)

<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

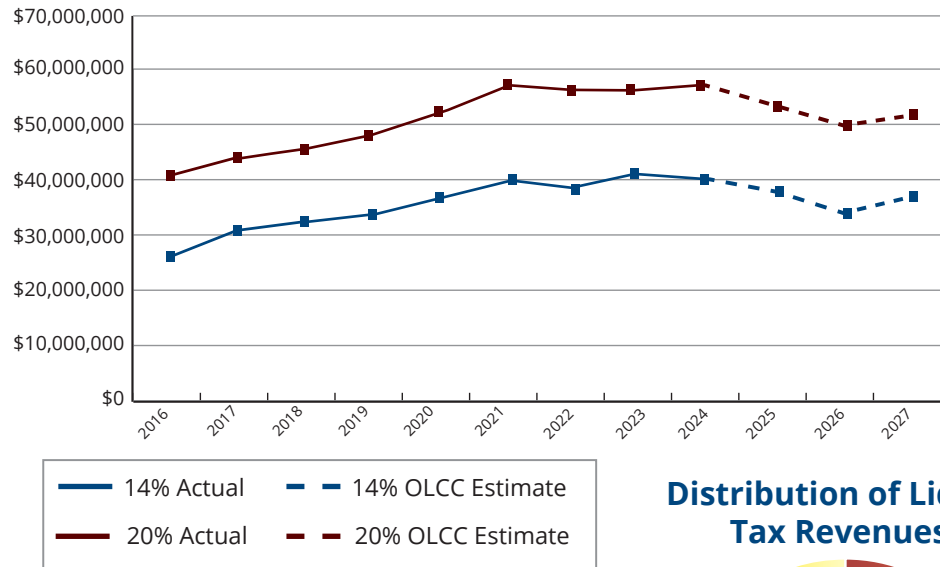


2024-2025 Per Capita Estimated Disbursement (OLCC): **\$17.59**

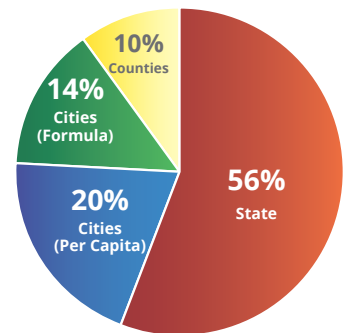
2025-2026 Per Capita Estimated Disbursement (OLCC): **\$15.90**

	14% Share	20% Share
<b>Actuals<sup>1</sup></b>		
2014-15	\$27,588,752	\$39,412,503
2015-16	\$27,814,601	\$39,735,144
2016-17	\$30,073,374	\$42,961,962
2017-18	\$31,632,000	\$45,188,168
2018-19	\$33,424,766	\$47,749,666
2019-20	\$36,054,301	\$51,506,144
2020-21	\$40,085,560	\$57,265,086
2021-22	\$39,313,778	\$56,162,540
2022-23	\$41,682,425	\$56,741,655
2023-24	\$39,894,000	\$56,992,000
<b>Estimates</b>		
2024-25	\$37,448,000	\$53,497,000
2025-26	\$34,841,000	\$48,775,000
2026-27	\$37,145,000	\$52,000,000

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



## Distribution of Liquor Tax Revenues



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

Distilled spirit sales make up more than 95% of this revenue source. The state maintains the exclusive right to sell packaged distilled spirits and sets the mark-up on products using a wholesale price formula. This means that the bulk of this state shared revenue source technically is based on profits, and not taxes. The mark-up formula on distilled spirits has not been changed since 1993. The Oregon Liquor Control and Cannabis Commission (OLCC) also continues to impose a temporary 50 cents per bottle surcharge on distilled spirits, but those revenues have been directed by the Legislature to the state's general fund, not to the shared revenue fund.

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

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

# LIQUOR STATE SHARED REVENUE AT A GLANCE

<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>○ (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> <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>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



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

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

## Actual and Projected State Marijuana Tax Disbursements to Cities

Estimates	Total City Revenues	City Distribution 75% (Opt-In for Per Capita Distribution)	City Distribution: Per Capita Opt-Ins	Licensees 25% (Opt-In Cities)
2022-23	\$5,094,000	\$3,820,500	\$1.42	\$1,273,500
2023-24	\$5,094,000	\$3,820,500	\$1.41	\$1,273,500
2024-25	\$5,094,000	\$3,820,500	\$1.42	\$1,273,500
2025-26	\$5,424,500	\$4,068,375	\$1.50	\$1,356,125
2026-27	\$5,424,500	\$4,068,375	\$1.49	\$1,356,125

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

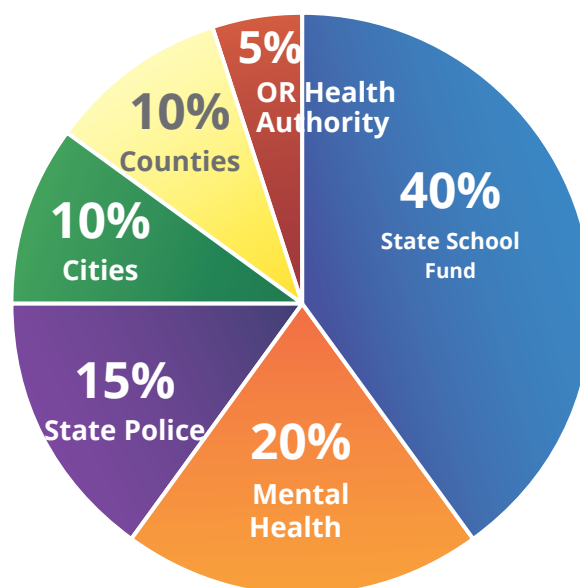
Compounding on the sharp reduction in revenue after the passage of Measure 110, marijuana revenue has seen a downward trend since the market is saturated with an oversupply of products, which has driven prices down. Since marijuana is taxed on the price of the product and not volume of sales, revenue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

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

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

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

## Distribution of Quarterly \$11.25 Million



# MARIJUANA STATE SHARED REVENUE *AT A GLANCE*

<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 a premises for which a license is required under state law for a recreational marijuana producer, processor, wholesaler, or retailer. A city may also not adopt an ordinance prohibiting a medical marijuana grow site nor a medical marijuana facility. If a city has certified that it qualifies and then creates a new restriction, that city should notify DAS immediately. If a city that has previously qualified for marijuana money is later determined to not qualify, DAS may require the return of the revenues with interest.</p>
<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); Measure 110 (2020) (changing distribution of state revenues); HB 4056 (2022) indexing Measure 110 distribution amounts.

# CIGARETTE TAX REVENUES

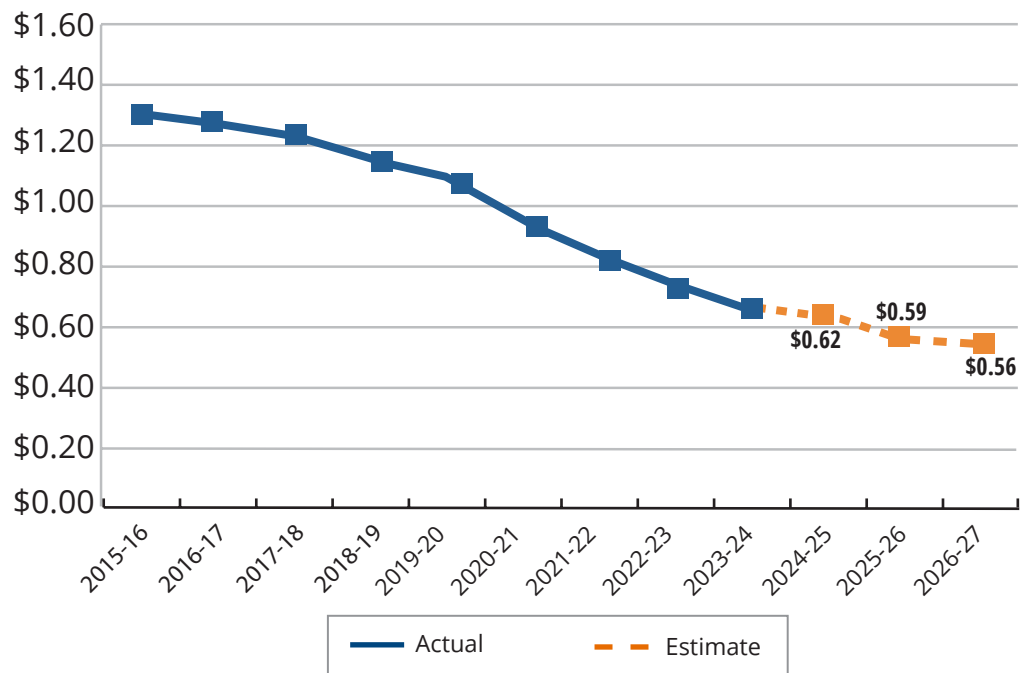


2024-2025 Per Capita Estimated Disbursement: **\$0.62**

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

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

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



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

Measure 108 was expected to have the effect of decreasing revenues to cities; cities did not get a share of the \$2 .00 increase, and as prices increased by 33% on average, demand was anticipated to decrease. During meetings at the Legislature, reductions in sales as high as 25% to 35% were discussed due to reduced smoking rates in Oregon and a reduction of cross border sales into Washington and California. When the actual distributions for the 2021-22 biennium are compared to the 2019-20 biennium (the last full biennium before the tax increase), there is a decrease of more than 26% in this revenue source. While this reduction could be explained by longstanding trends, it could also be explained by people switching to vape products. Nonetheless, it seems clear that Measure 108 has achieved a reduction in tax revenues.

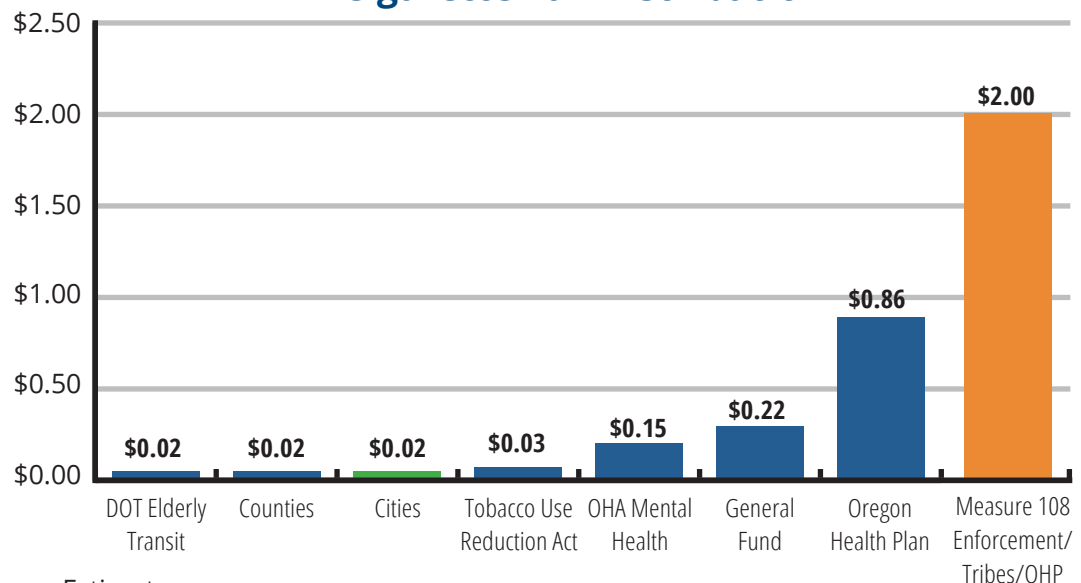


# CIGARETTE STATE SHARED REVENUE *AT A GLANCE*

<b>Revenue Sources</b>	State cigarette tax per pack <i>Note: Tax revenues from other tobacco product is NOT included in state shared revenues.</i>
<b>Tax Rate</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><i>Certification Requirement:</i></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 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>Key Statutes</b>	ORS 323.030 to ORS 323.091; ORS 323.455 to 323.457; Measure 108 (2020).

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

## Cigarette Tax Distribution



# 9-1-1 EMERGENCY COMMUNICATION TAX REVENUES

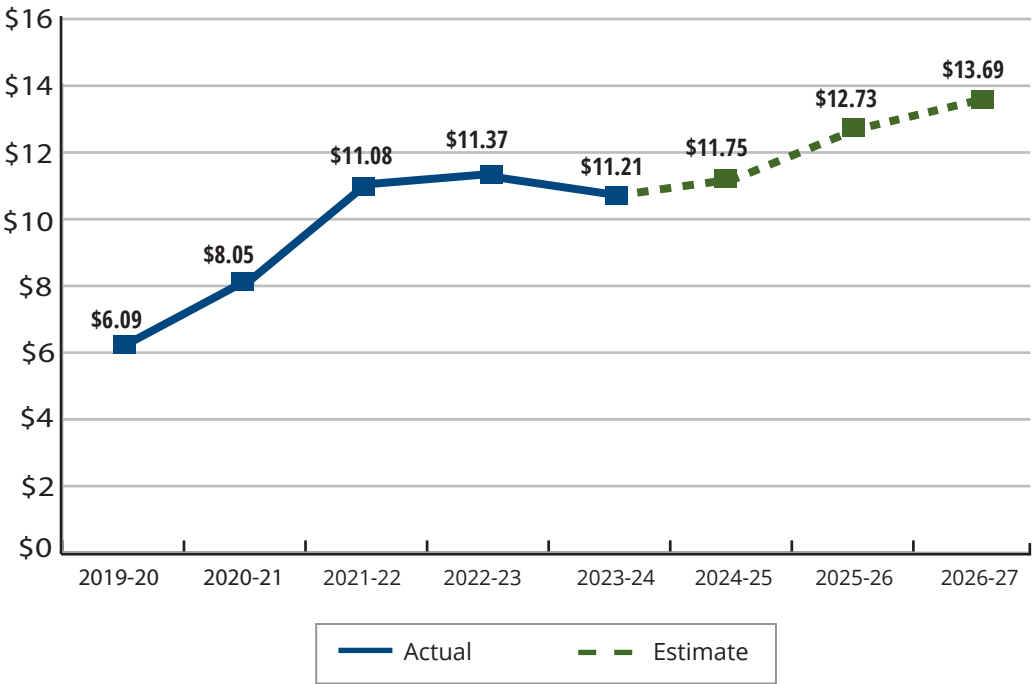


2024-2025 Per Capita Estimated Disbursement: **\$11.21**

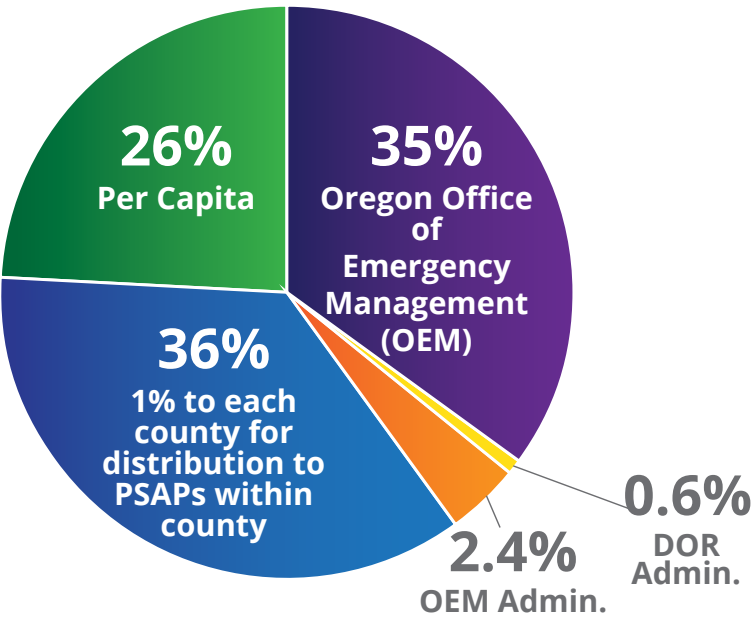
2025-2026 Per Capita Estimated Disbursement: **\$11.75**

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

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



## FY 2023 Distribution of 9-1-1 Tax Revenues





Oregon's 9-1-1 tax was increased to \$1.00 per line or prepaid transaction effective January 1, 2020, and further increased to \$1 .25 effective January 1, 2021. Before this change in 2019's HB 2449, the rate had been 75 cents since 1995. Most cities do not directly receive this state shared revenue, as the city share is directed to the public safety answering point (PSAP) provider connected to the statewide network. Less than 20 of the 45 PSAPs in Oregon are operated by cities; most are managed by counties or regional entities. The PSAPs are only partially funded through the state's Emergency Communications Tax, with the balance of operating costs coming

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

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

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

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

\* These numbers reflect the December 15, 2024 certified numbers from the Portland State University Population Research Center. State shared revenues for the Highway Trust Fund, Liquor Revenues, Cigarette Tax Revenues, and 9-1-1 Emergency Communication Tax Revenues will use these populations. Portland State also provides quarterly supplemental population reports which will provide the basis for quarterly marijuana revenue distributions. The supplemental reports are available at [www.pdx.edu/population-research/population-estimate-reports](http://www.pdx.edu/population-research/population-estimate-reports).

# Certified Population Estimates\* – Numerical

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

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## City Apportionment Forecast of Highway Funds

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



## City Apportionment Forecast of Highway Funds

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

## Data Sources

	SOURCE	LINK
<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/Revenue%20Forecasts%20%20Economic%20Reports/Oct%202024%20Forecast%20document_final.pdf">https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/Oct%202024%20Forecast%20document_final.pdf</a>
2	October 2024 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_2410_updated.pdf">https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/City%20County%20Apportionment_2410_updated.pdf</a>
<b>Marijuana Tax Revenues</b>		
3	Table B.11 Recreational Marijuana Resources and Distributions, Oregon Economic and Revenue Forecast, December 2024.	<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 2024. 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/allocation_of_liquor_revenue.aspx">https://www.oregon.gov/olcc/pages/allocation_of_liquor_revenue.aspx</a>
<b>Cigarette Tax Revenues</b>		
6	Table B.6 Cigarette & Tobacco Tax Distribution (Millions of \$) Oregon Economic and Revenue Forecast, December 2024.	<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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