

Sources of Local Revenue

Source: U.S. Census Bureau, Annual Survey of State and Local Government Finances

November 7, 2023

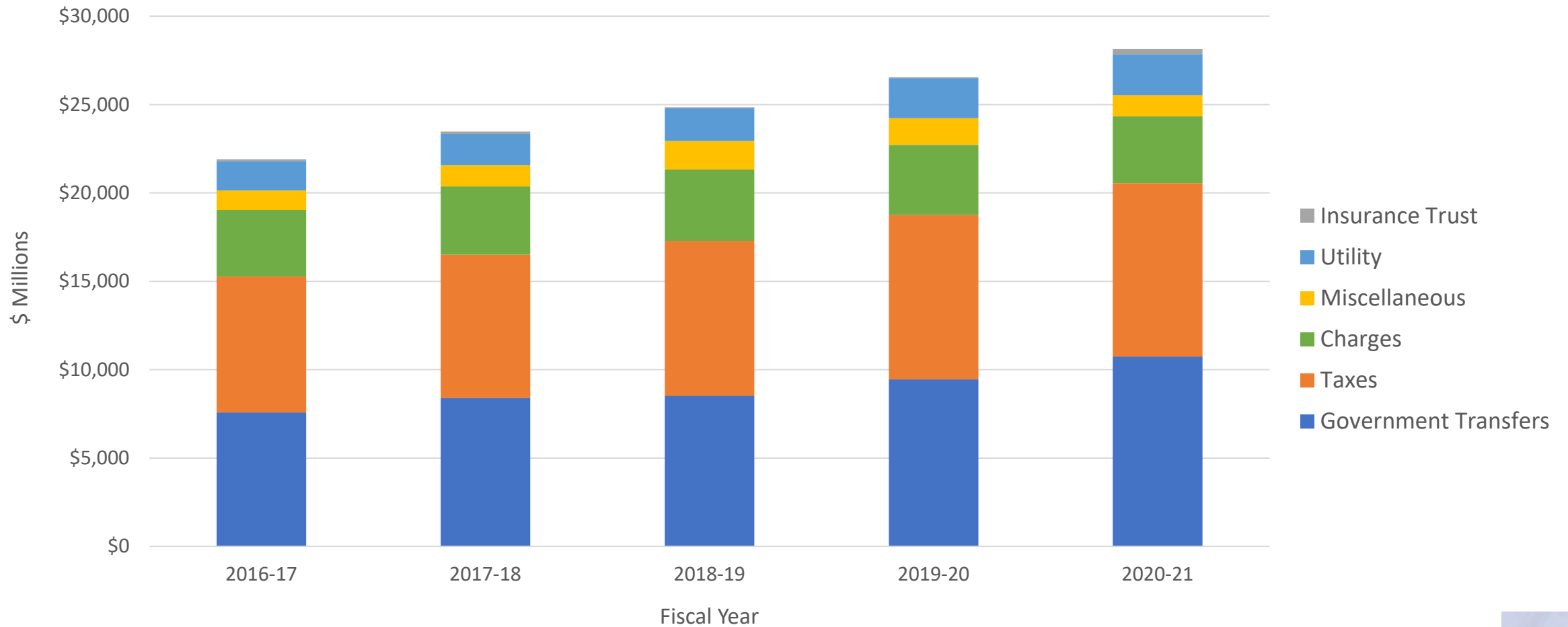
State of Oregon

LEGISLATIVE REVENUE OFFICE



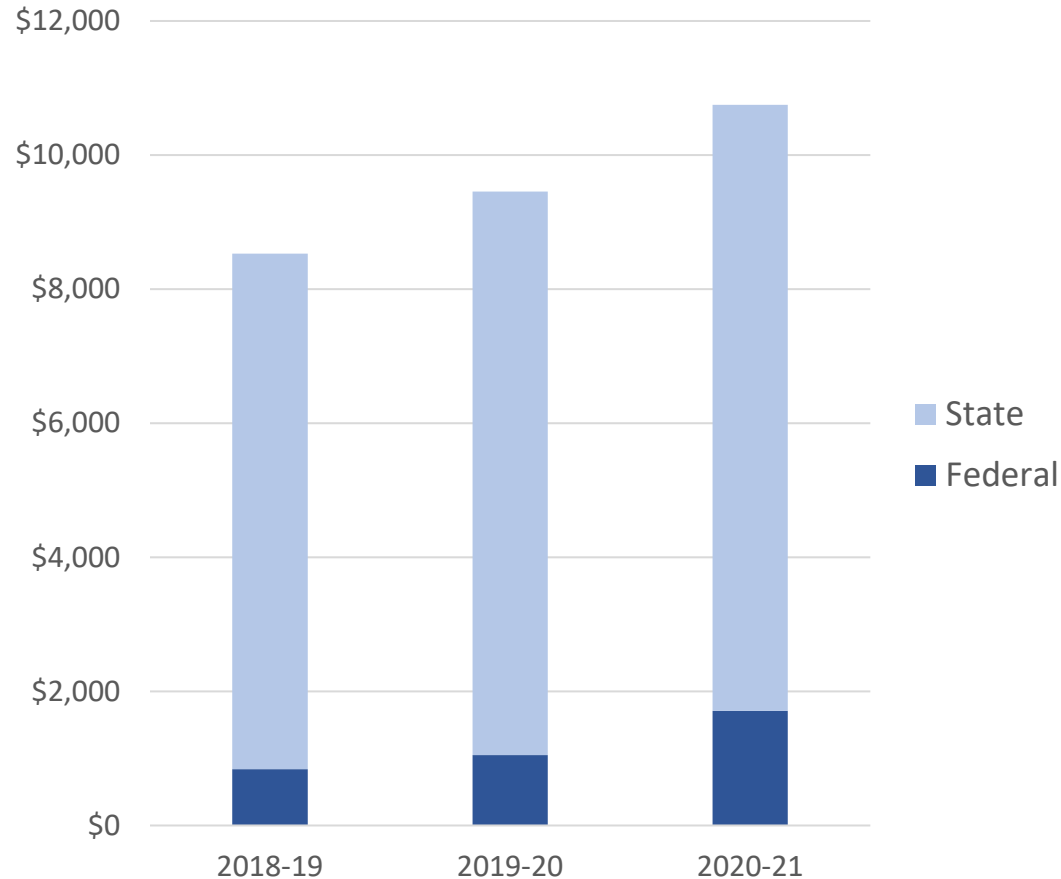


Total Local Government Revenue by Type of Revenue





Intergovernmental Transfers

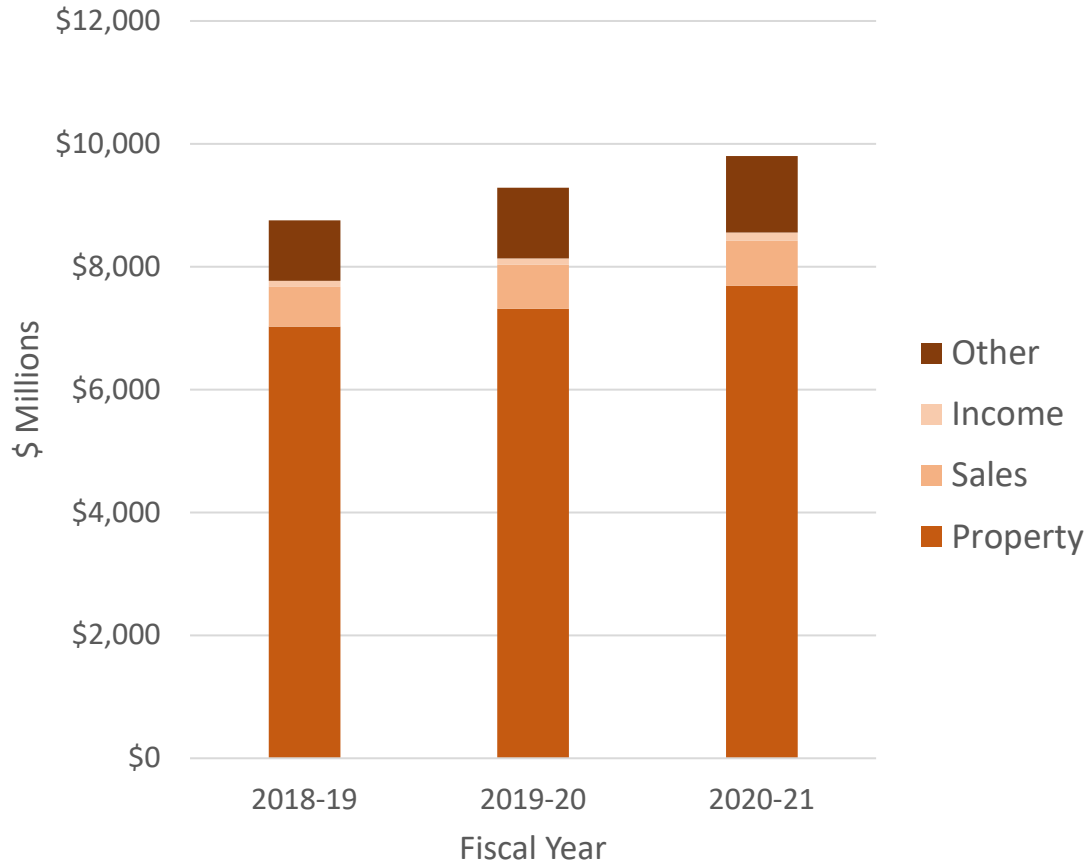


- Federal Transfers (16% in FY21)
- State Transfers (84% in FY21)
 - Education (e.g. State School Fund)
 - Public/Behavioral Health
 - Transportation
 - Public Safety
 - Many Others

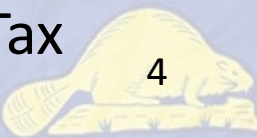




Revenue from Taxes

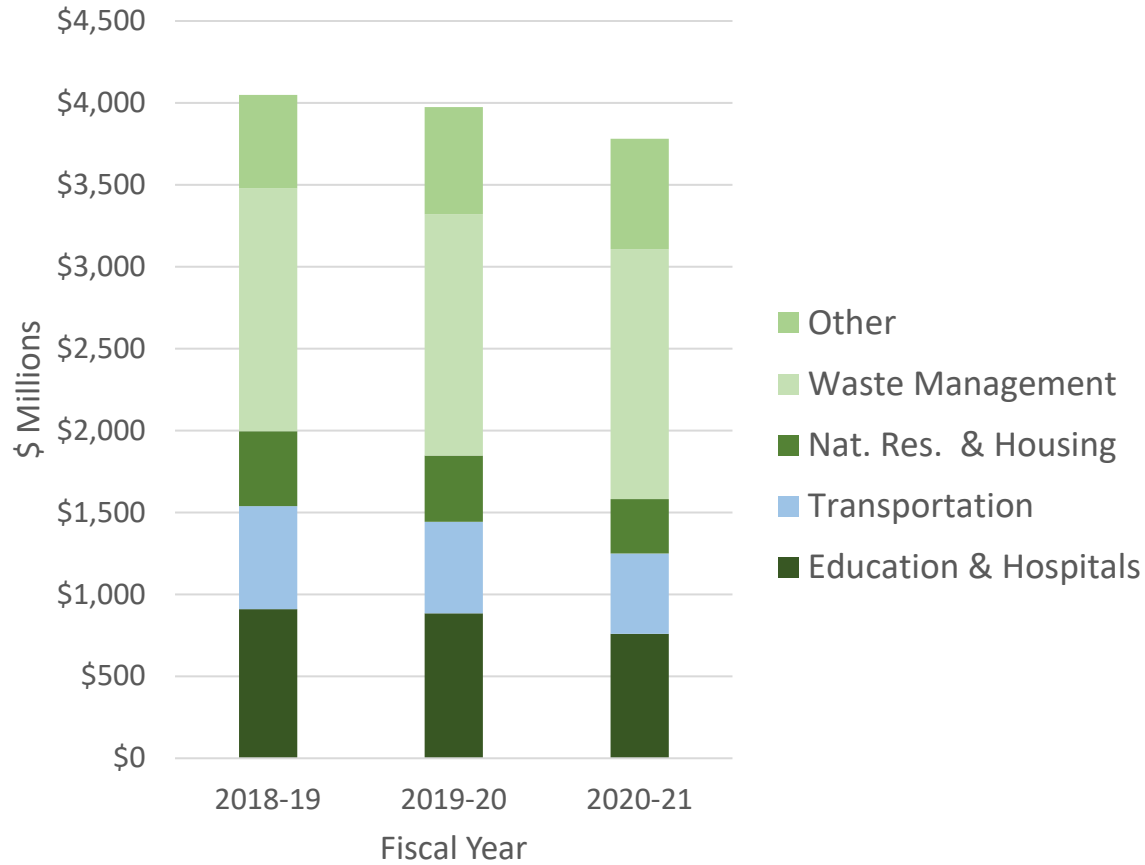


- Property Taxes (79%)
- Sales Taxes (7%)
 - Motor fuel
 - Marijuana
 - Hotel Motel
 - Utilities; transit
- Income Taxes (1%)
 - Certain Franchise fees
- Other Taxes (13%)
 - Business licenses (Portland)
 - Washington County Transfer Tax





Revenue from Charges

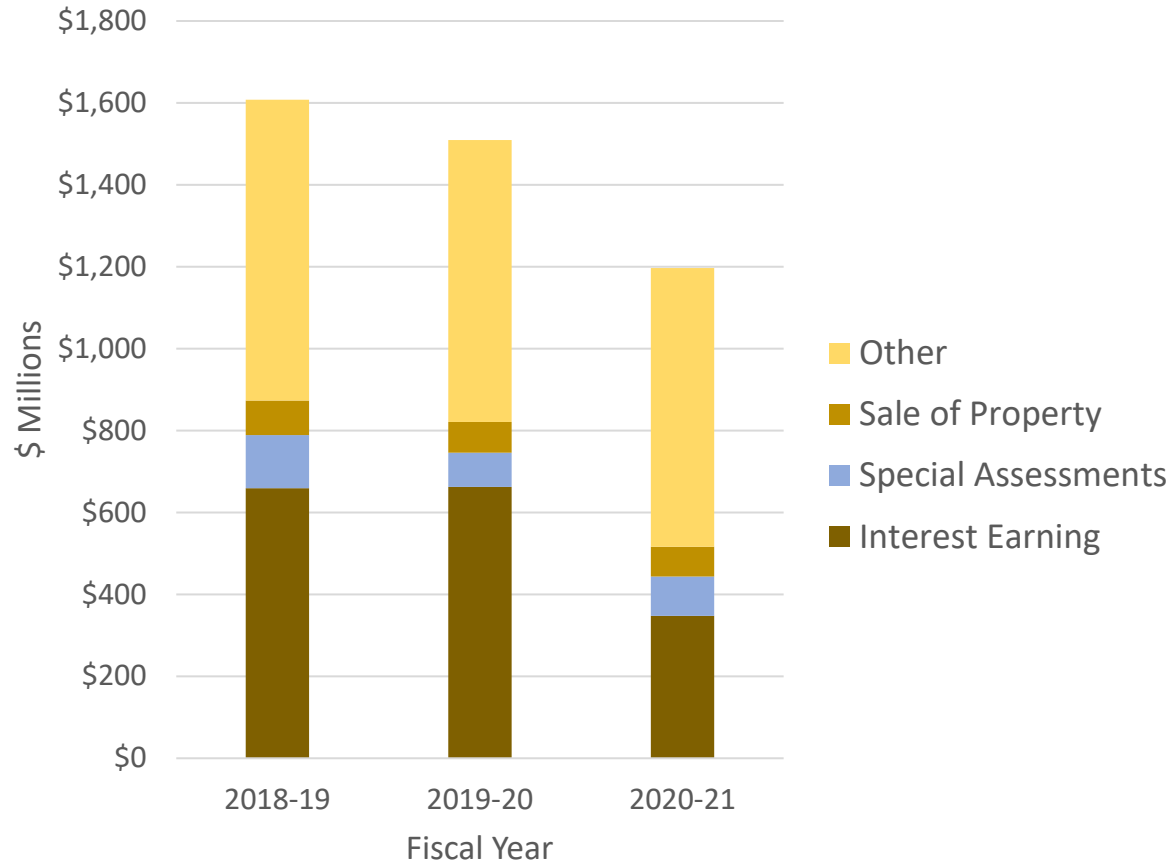


- Education & Hospitals (20%)
 - Tuition & Fees; patient charges
- Transportation (13%)
 - Airports; ports
 - Parking
- Natural Resources & Housing (9%)
 - Public housing, mortgage insurance fees
 - Recreational facilities
- Waste Management (40%)
- Other (18%)
 - Recording fees; libraries





Miscellaneous Revenue

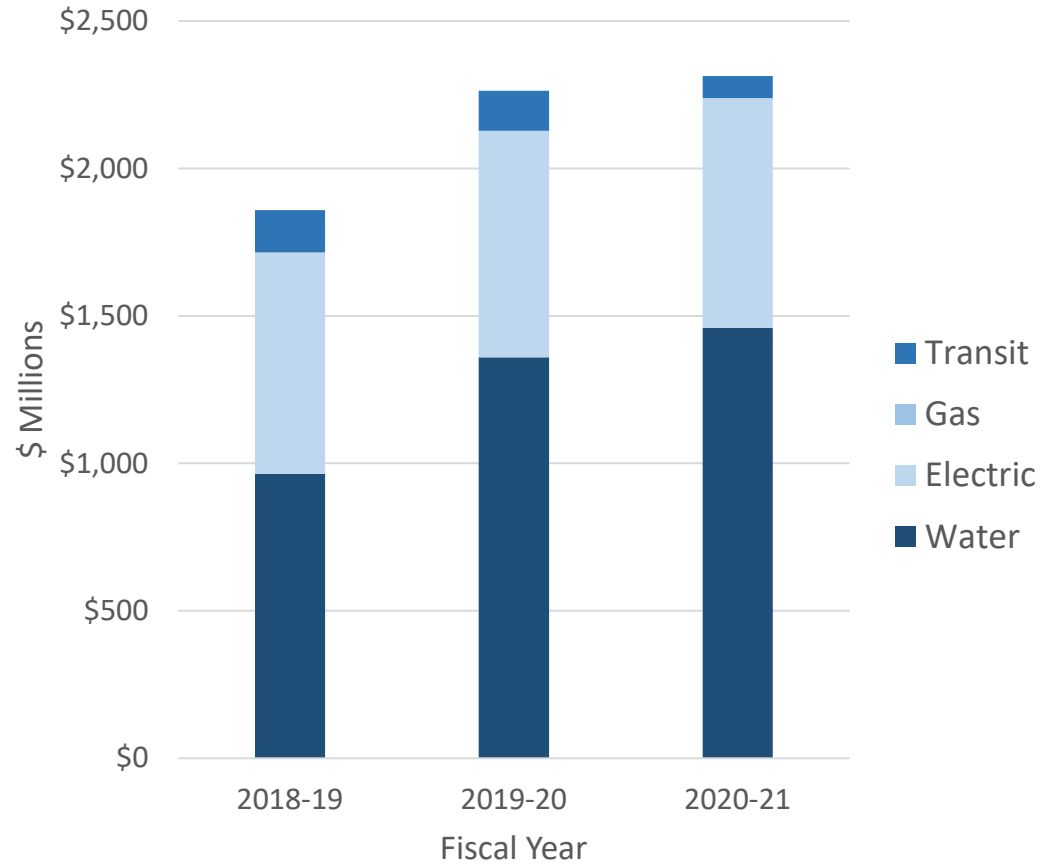


- Interest Earning (29%)
- Special Assessments (8%)
 - Capital Improvements
- Sale of Property (6%)
 - Real property
 - Easements
 - Rights-of-way
- Other (57%)
 - Fines and Fees
 - Rents and Donations





Public Utilities Revenue



- Water (63%)
- Electricity (34%)
- Natural Gas (< .05%)
- Transit (3%)



For More Information

- Legislative Revenue Office
- ~~900 Court St. NE, Room 160~~
 - 255 Capitol St, 5th Floor
- Salem, OR 97301
- 503-986-1266
- <https://www.oregonlegislature.gov/lro>