

ODOT Dedicated Revenue Sources and Balances

Revenue Source and Purpose	ORS Reference	Estimated Annual Revenue	Current Balance ¹	Available Unobligated Balance ²	Available Unobligated Revenue During 25-27 ³
HB 2017 ODOT Bridge/Seismic/Preservation/Safety Funds – 70% of ODOT's allocation of HB 2017 apportionable funds go to Bridge/Seismic projects including \$35M for Local Fund Exchange, 24% to Preservation projects, and \$10 million per year to Safety projects	ORS 367.095	\$194 million	\$84 million Includes cash balance and expected revenue for 2025-27		
HB 2017 UMS Set Aside – \$30 million in annual revenue starting in 2022 to support Rose Quarter, Abernethy Bridge and Boone Bridge projects. In December 2022, ODOT sold bonds utilizing \$16 million of this annual revenue stream to pay the debt service on the bonds for these projects.	ORS 367.095	\$30 million	\$0 million	\$0 million	\$9 million
HB 2017 Earmarked "Named" Projects Cancellation – One HB 2017 project, the OR 58 passing lanes proved infeasible due to environmental permitting and the remaining \$6 million allocated could be redirected.	Section 71D, Chapter 750, Oregon Laws 2017	N/A	\$6 million		
HB 2017 Earmarked "Named" Projects Fund Swap – This option uses Federal Funds to pay for existing HB 2017 project costs which in turn frees up HB 2017 State Highway Funds for use for Operations and Maintenance. The source of the Federal Funds come from redistribution.	Section 71D, Chapter 750, Oregon Laws 2017	N/A	N/A	\$85 million	
HB 2017 Safe Routes to School – \$15 million is deposited annually in the Safe Routes to School Fund to provide grants for bicycle and pedestrian safety projects near schools.	ORS 184.740	\$15 million	\$55 million	\$0 million	\$27 million
Statewide Transit Tax Formula Funds – 0.1% payroll tax on employee wages is dedicated to the Statewide Transportation Improvement Fund (STIF) established in ORS 184.751 to improve or maintain existing public transportation services. 90% of revenue is disbursed to Transit Districts and Tribes by formula and 1% for administration.	ORS 320.550	\$137 million	\$67 million	\$0	\$0
Statewide Transit Tax Grant Programs – 0.1% payroll tax on employee wages is dedicated to the Statewide Transportation Improvement Fund (STIF) established in ORS 184.751 to improve or maintain existing public transportation services. 5% of funds go to the STIF Discretionary grant program and 4% go to the STIF Intercommunity Discretionary grant program.	ORS 320.550	\$13 million	\$31 million	\$0 million	\$18 million

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Vehicle Privilege Tax – 0.5% tax on new vehicle sales. The first 45% goes to DEQ for EV rebates, the remaining 55% is transferred to ODOT. 93% of the ODOT funds are deposited in the Connect Oregon Fund established under ORS 367.080 for aviation, marine, and rail infrastructure projects, with 7% deposited into the Oregon Community Paths Fund dedicated to bicycle and pedestrian transportation projects.	ORS 320.405	\$20 million	\$98 million	\$35 million (Connect Oregon) \$6 million (Community Paths)	\$32 million (Connect Oregon) \$2 million (Community Paths)
Transportation Operating Fund – Taxes on motor vehicle fuels used to operate equipment or for driving on private roads support ODOT expenditures that are not eligible to be paid from the SHF.	ORS 184.642	\$18 million	\$15 million	\$2 million	\$18 million
Identification Card Fees – Fees for identification cards are deposited in the Transportation Operating Fund and transferred to the STIF for public transportation services. ODOT utilizes these funds to specifically support elderly and disabled transit services.	ORS 807.410	\$5 million	\$0	\$0	\$0
Custom License Plates – Fees for customized registration plates are deposited in the Passenger Rail Transportation Account established under ORS 802.100 for passenger rail programs.	ORS 805.240	\$4 million	\$9.4 million	\$0	\$0
Gross Rail Receipts – 0.35% tax on the gross operating revenue of railroads is deposited in the Railroad Fund established under ORS 824.014 for the rail program.	ORS 824.010	\$3.5 million	\$0.4 million	\$0	\$0
Business Regulation Fees – Motor vehicle business fees are deposited in the Transportation Operating Fund and used to support costs related regulation of motor vehicle businesses.	ORS 184.642(2) (b)-(e)	\$1.7 million	\$0.3 million	\$0	\$0
Cigarette Tax – A small portion of cigarette tax revenues are deposited in the STIF to support elderly and disabled transit services.	ORS 323.455(1) ORS 323.457(1)(d)	\$1.5 million	\$0	\$0	\$0
Bicycle Excise Tax – \$15 fee on the sale of new bicycles over \$200 is dedicated to bicycle and pedestrian infrastructure.	ORS 320.415	\$0.7 million	\$5 million	\$3 million	\$0.9 million
Grade Crossing Safety Improvement Fund – Revenue collected from assessments imposed on railroad companies operating in Oregon, calculated based on operational factors such as track mileage and train activity, and dedicated to safety improvements at public highway–railroad crossings.	ORS 824.019	\$0.5 million	\$3 million	\$0.9 million	\$0

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Consumer Protection Household Moves Account – Revenue collected from licensing, permitting, and regulatory fees paid by household goods moving companies, including initial certification, renewals, and compliance-related filings.	ORS 825.326	\$0.1 million	\$0.2 million	\$0	\$0
Bicycle and Pedestrian – At least 1% of State Highway Funds received by ODOT must be spent on bicycle and pedestrian infrastructure.	ORS 366.514	\$7.4 million	\$0	\$0	\$0
Emerging Small Business – 1% of public improvement highway construction contracts are deposited in the Emerging Small Business Account to provide assistance to small businesses in procuring public contracts.	ORS 200.190	\$4 million	\$5 million	\$3 million	\$0
Student Driver Training – A portion of driver license fees (\$6) are deposited in the Student Driver Training Fund for approved driver education and training programs and materials.	ORS 336.810	\$3 million	\$8 million	\$5 million	\$0
Small City Fund – \$2.5 million is transferred annually into a separate account to provide funding for projects in cities with population of less than 5,000.	ORS 366.800	\$3 million	\$1 million	\$0	\$0
Winter Recreation – Winter recreation parking permit revenue is used to support snow removal for winter recreation parking locations.	ORS 811.600	\$2 million	\$6 million	\$5 million	\$0
Grade Crossing Protection Account – \$300,000, plus 50% of ODOT’s costs to regulate railroad crossings, is deposited in the Grade Crossing Protection Account from vehicle registration and drivers licenses fees for railroad-highway crossing safety.	ORS 824.018	\$1 million	\$3 million	\$1 million	\$0
Motorcycle Safety – Motorcycle Safety Subaccount fees fund motorcycle safety and training courses and materials.	ORS 802.340	\$1 million	\$3 million	\$0	\$0
Snowmobile – Fees related to the regulation of snowmobiles support facility and snowmobile trail maintenance.	ORS 821.050	\$0.8 million	\$2 million	\$1 million	\$0

1. Fund balances as of December, 2025.

2. Uncommitted funds are not under contract or otherwise obligated. Estimated annual revenues only include the vehicle privilege tax received by ODOT.

3. Revenue from January 2026 to June 2027 (18 months)