

**CITY OF WHEELER
Budget Calculations**

STATE SHARED REVENUE ESTIMATES

	RATE PER CAPITA	X POPULATION	TOTAL ESTIMATED REVENUE	FUND
HIGHWAY FUND (GAS TAXES)	\$ 80.64	424	34,191	200
LIQUOR TAX	\$ 20.50	424	8,692	100
CIGARETTE TAX	\$ 0.70	424	297	100
STATE REVENUE SHARING (MARIJUANA)	Estimated 6.6% inc. from previous year		3,654	100
MARIJUANA TAX	\$ 1.44	424	611	100
STATE REVENUE SHARING (LIQUOR)	Estimated 5% inc. from previous year		5,052	100
TOTAL GENERAL FUND			14,651	
TOTAL STREET FUND			34,191	
GRAND TOTAL			52,497	

Highway fund revenues: Restricted to road-related purposes: Budget includes street lighting, maintenance, and street paving

Liquor tax revenues: General Government purposes without program restrictions

Cigarette tax revenues: General Government purposes without program restrictions

Marijuana tax revenues: General Government purposes without program restrictions

Non-Per Capita Based State Shared Revenue for Cities: State marijuana taxes and liquor revenues have partial distributions to cities

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 2023 distributions is available near the end of this report.

	Highway Trust Fund Revenues (Gas Tax)	Liquor Revenues (20% of Total Share)	Marijuana Tax Revenues (75% of City's Share)	Cigarette Tax Revenues	9-1-1 Tax Revenues
2020-21 Actuals	\$73.61	\$19.40	\$3.06	\$0.96	\$8.05
2021-22 Actuals	\$79.89	\$18.57	\$1.26	\$0.82	\$11.08
2022-23 Estimates	\$78.64	\$18.99	\$1.26	\$0.76	\$10.68
2023-24 Estimates	\$79.46	\$19.51	\$1.35	\$0.73	\$11.27
2024-25 Estimates	\$80.34	\$20.50	\$1.44	\$0.70	\$11.80

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