

LEAGUE OF OREGON CITIES

GAS TAX & TRANSPORTATION UTILITY FEE SURVEY RESULTS

MARCH 2015



Published by the League of
Oregon Cities

Gas Tax and Transportation Utility Fee Survey Results

The League’s gas tax and transportation utility fee (TUF) surveys were conducted in advance of the 2015 legislative session to be responsive to the Governor’s Transportation Vision Panel concerning local transportation funding tools. These brief surveys sought specific information to support the League’s legislative efforts. Surveys were sent to cities which currently have either a gas tax or TUF; three cities—Canby, Milwaukie and Tigard—have both. Below is a summary of the results.

Gas Tax Survey Results:

Twenty cities responded to the following three survey questions:

1. What is your rate (cents/gallon)?
2. How much revenue did it generate in FY13-14?
3. For what purpose(s) was the revenue used—construction, repair-maintenance-preservation, bike-pedestrian, sidewalks?

Among the cities surveyed, the average tax is 3 cents per gallon, with a range of 1-5 cents per gallon. The average revenue generated by these cities is \$390,797, with a range of \$36,638 to \$2,868,768.

Table 1 below provides a breakdown of taxing levels, while Table 2 provides the breakdown of uses. Refer to Appendix 1 for complete results.

Table 1

Tax – cents per gallon	Number of Cities
0.01	1
0.02	3
0.03	15
0.05	1

Table 2

Funds used for:	Number of Cities
Construction	15
Repair-maintenance-preservation	19
Bike-pedestrian	7
Sidewalks	6

Transportation Utility Fee (TUF) Survey Results:

Thirty cities responded to the survey, which consisted of three questions:

1. Briefly describe the methodology by which you charge the TUF (for both residential and commercial)
2. How much revenue did you generate in FY13-14?
3. For what purpose(s) were these revenues used—construction, repair-maintenance-preservation, sidewalks, bike-pedestrian, operations, administration, other?

For the responding cities, the average total revenue raised was \$853,370, with a range of \$1,900 to \$8,121,940.

Below, Table 3 breaks down the methods used for both residential and commercial categories, while Table 4 breaks down the uses of TUF revenue. Refer to Appendix 2 for complete results.

Table 3

Method	Residential	Commercial
Flat	20	8
Trip Generation	7	17
Other	3	5

Table 4

Funds used for:	Number of Cities
Construction	12
Repair/maintenance/preservation	28
Sidewalks	8
Bike-pedestrian	7
Operations	12
Administration	9
Other	2

Table 5 below shows the average revenue generated based upon their combined methodologies. As seen, cities that used the trip generation methodology for both residential and commercial generated on average the most revenue, while a flat fee methodology for both resulted in the lowest average.

Table 5

Method—Residential-Commercial	Count	Average Revenue
Flat-Flat	8	\$240,109
Trip Gen-Trip Gen	7	\$1,661,856
Other-Other	3	\$741,929
Flat-Trip Gen.	10	\$891,960
Flat-Other	2	\$703,440

Note – None of the cities used the trip generation methodology for residential (R) and a flat fee for commercial (C).

Appendix 1

Gas Tax		Revenue used for:				
City	Cents/gallon	Revenue generated in FY2013-14	Construction	Repair/maintenance/preservation	Bike/pedestrian	Sidewalks
Astoria	0.03	\$200,000	Yes	Yes	No	No
Canby	0.03	\$231,438	Yes	Yes	No	No
Coburg	0.03	\$67,297	Yes	Yes	Yes	No
Coquille	0.03	\$93,955	Yes	Yes	No	No
Cottage Grove	0.03	\$353,461	Yes	Yes	No	No
Dundee	0.02	\$36,638	Yes	Yes	Yes	Yes
Eugene	0.05	\$2,868,768	Yes	Yes	No	No
Hood River	0.03	\$275,100	Yes	Yes	Yes	Yes
Milwaukie	0.02	\$166,019	No	Yes	No	No
Newport	0.03	\$155,462	Yes	Yes	No	Yes
Oakridge	0.03	\$47,976	Yes	Yes	Yes	Yes
Sandy	0.02	\$259,504	Yes	Yes	No	No
Sisters	0.03	\$140,000	No	Yes	No	No
Springfield	0.03	\$1,042,494	Yes	Yes	Yes	Yes
The Dalles	0.03	\$449,660	Yes	Yes	No	No
Tigard	0.03	\$830,000	Yes	No	No	No
Tillamook	0.03	\$125,799	No	Yes	Yes	Yes
Veneta	0.03	\$94,300	No	Yes	No	No
Warrenton	0.03	\$276,314	Yes	Yes	Yes	No
Woodburn	0.01	\$101,761	No	Yes	No	No

Transportation Utility Fee	Methodology:		Revenue used for:							
	City:	Residential	Commercial	Revenue generated in FY2013-14	Construction	Repair/maintenance/preservation	Sidewalks	Bike/pedestrian	Operations	Administration
Ashland	Flat Fee	Other	\$1,358,379	Yes	Yes	Yes	Yes	Yes	Yes	No
Bay City	Flat Fee	Other	\$48,500	No	Yes	No	No	No	No	No
Brookings	Flat Fee	Flat Fee	\$186,000	No	Yes	No	No	No	No	Yes
Canby	Flat Fee	Trip Generation	\$538,102	Yes	Yes	No	No	No	No	No
Central Point	Flat Fee	Trip Generation	\$495,000	Yes	Yes	Yes	Yes	Yes	No	No
Corvallis	Trip Generation	Trip Generation	\$482,169	No	Yes	No	No	No	Yes	No
Eagle Point	Flat Fee	Trip Generation	\$300,000	No	Yes	No	No	Yes	Yes	No
Florence	Flat Fee	Flat Fee	\$287,800	Yes	Yes	No	No	No	No	No
Grants Pass	Trip Generation	Trip Generation	\$899,979	Yes	Yes	No	No	Yes	No	No
Hillsboro	Trip Generation	Trip Generation	\$1,748,281	No	Yes	No	Yes	Yes	No	No
Hubbard	Flat Fee	Flat Fee	\$68,660	No	Yes	No	No	No	No	No
La Grande	Flat Fee	Flat Fee	\$400,000	Yes	No	No	No	No	No	No
Lake Oswego	Flat Fee	Trip Generation	\$2,400,000	Yes	Yes	No	No	Yes	Yes	No
Medford	Trip Generation	Trip Generation	\$8,121,940	No	Yes	No	No	Yes	Yes	No
Milwaukie	Flat Fee	Trip Generation	\$618,943	No	Yes	No	No	No	No	No
Myrtle Creek	Flat Fee	Flat Fee	\$4,000	No	Yes	No	No	Yes	No	No
North Plains	Trip Generation	Trip Generation	\$25,538	Yes	Yes	Yes	Yes	Yes	Yes	No
Oregon City	Flat Fee	Trip Generation	\$2,033,790	No	Yes	No	No	No	No	No
Philomath	Flat Fee	Trip Generation	\$52,600	No	Yes	No	No	Yes	Yes	No
Phoenix	Trip Generation	Trip Generation	\$143,883	Yes	Yes	No	No	Yes	Yes	No
Sherwood	Other	Other	\$277,603	No	Yes	No	No	No	No	No
Silverton	Flat Fee	Flat Fee	\$210,564	Yes	Yes	No	No	No	No	No
Stayton	Flat Fee	Flat Fee	\$84,000	No	Yes	No	No	No	No	No
Talent	Flat Fee	Trip Generation	\$155,384	Yes	Yes	Yes	Yes	Yes	Yes	No
Tigard	Other	Other	\$1,946,284	No	Yes	No	No	No	No	No
Toledo	Other	Other	\$1,900	No	No	Yes	Yes	No	No	No
Tualatin	Flat Fee	Trip Generation	\$975,000	No	Yes	Yes	No	No	No	No
West Linn	Flat Fee	Trip Generation	\$1,350,783	Yes	Yes	Yes	Yes	No	No	No
Wilsonville	Flat Fee	Flat Fee	\$679,846	No	Yes	No	No	No	No	Yes
Wood Village	Trip Generation	Trip Generation	\$211,199	No	Yes	Yes	No	No	No	No