OREGON DEPARTMENT OF TRANSPORTATION

ODOT STATE TRANSPORTATION REVENUE FORECAST

October 2026

Economic & Financial Analysis

Foreword

This summary report presents a selection of Other Funds State Highway Revenue forecasts for the Oregon Department of Transportation (ODOT). It is published twice a year to assist in financial planning, the formulation of transportation budgets, and to support other decision-making activities. The forecast is consistent with the Department of Administrative Services' Oregon Economic and Revenue Forecast (Vol. XLVI, No. 3, September 2026) and the associated baseline macroeconomic forecast from S&P Global.

The projections set forth in this forecast represent the Oregon Department of Transportation's forecast of future results as of the date of preparation based on information then available to ODOT as well as estimates, trends and assumptions that are inherently subject to economic, political, regulatory and other uncertainties, all of which are difficult to predict and many are beyond the control of ODOT. No assurance can be given that the future results discussed herein will be achieved, and actual results may differ materially from the forecasts described. In this respect, the words "estimate," "project," "forecast," "anticipate," "expect," "intend," "believe," and similar expressions are intended to identify forward-looking statements.

The prospective financial information was not prepared with a view toward compliance with published guidelines of the United States Securities and Exchange Commission or the guidelines established by the American Institute of Certified Public Accountants for preparation and presentation of prospective financial information.

This document is also available online at:

https://www.oregon.gov/odot/Data/Pages/Revenue-Forecasts.aspx and scroll down to "Most Recent Forecasts."

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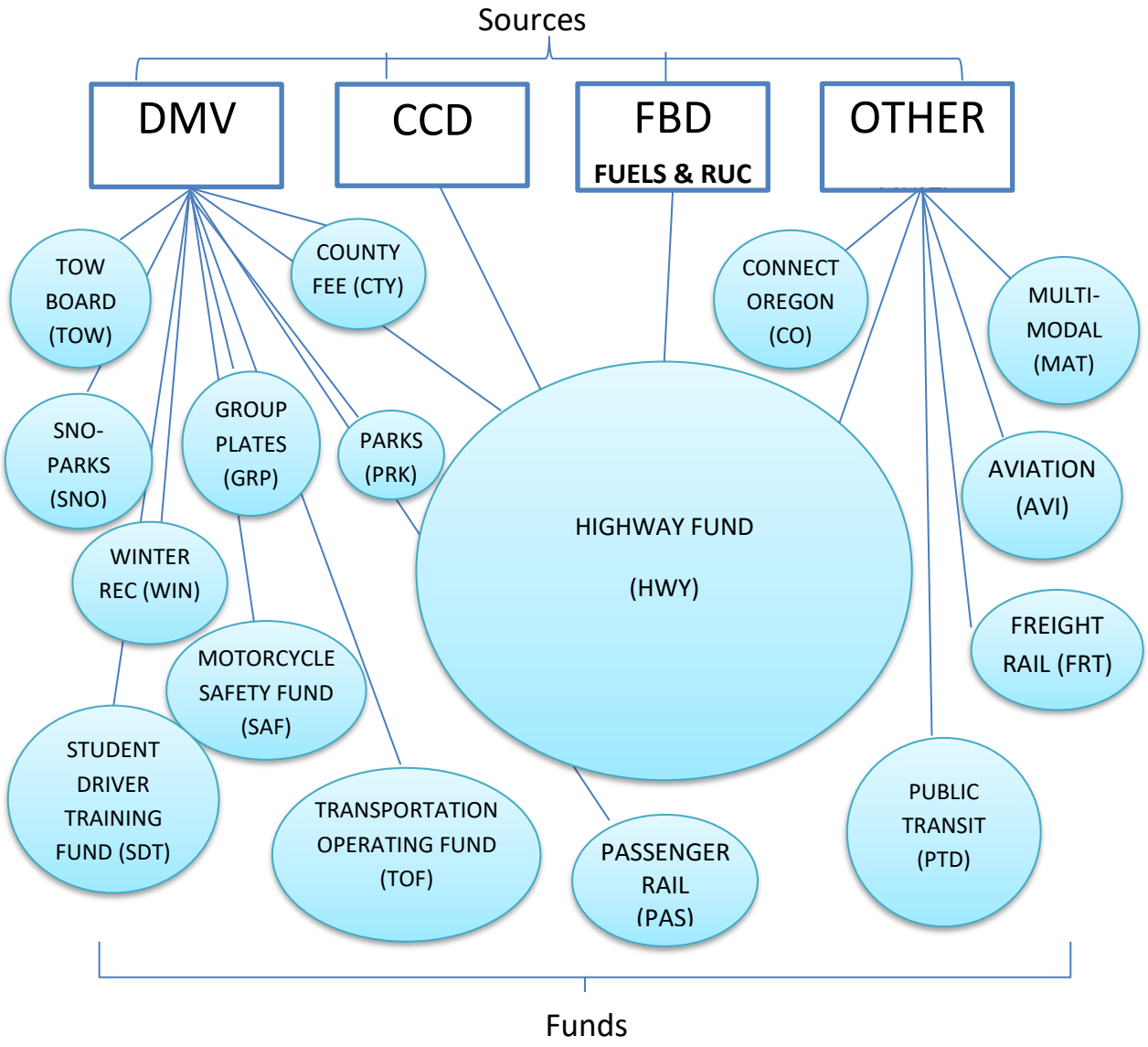
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Introduction

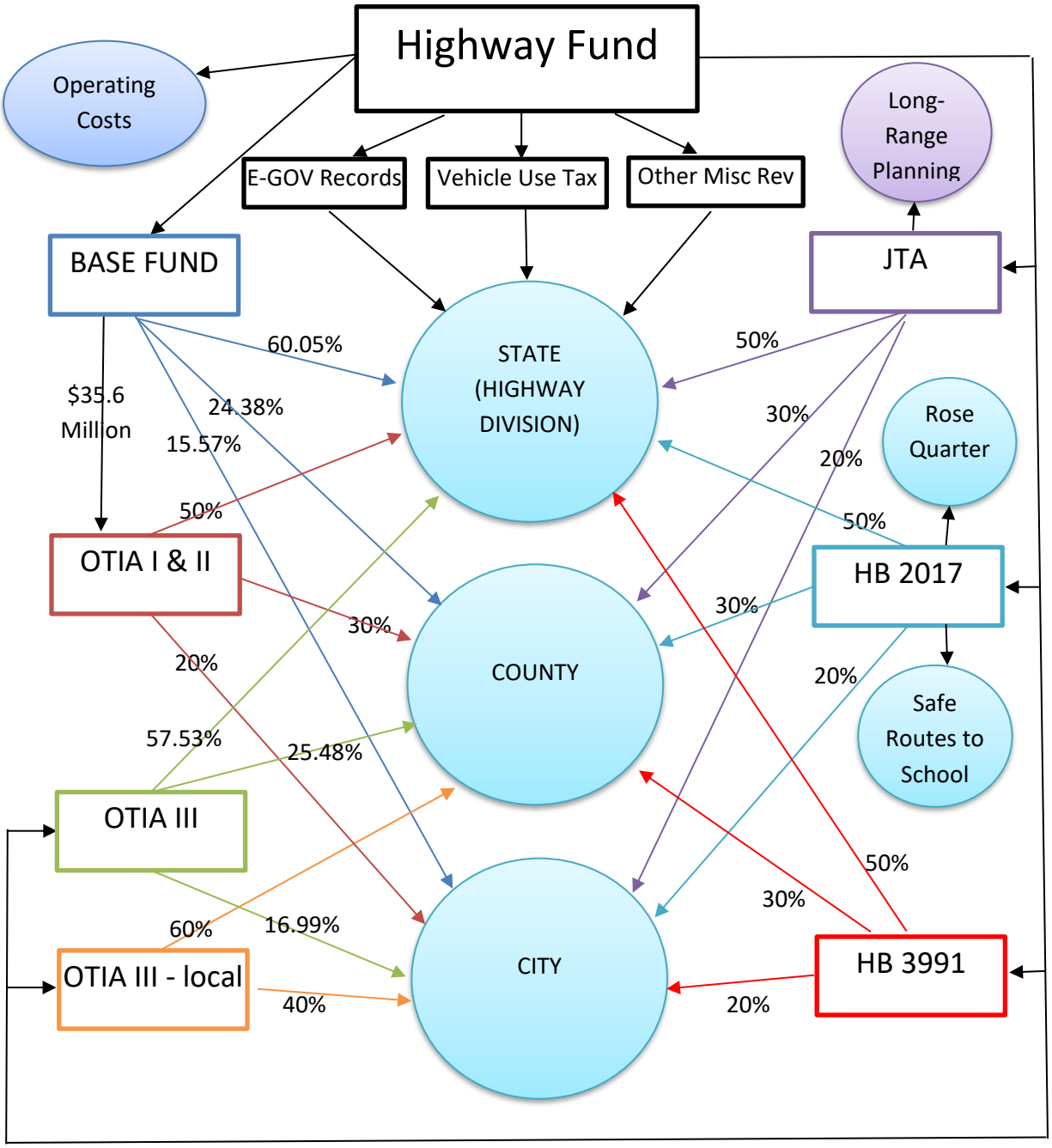
ODOT revenue collections can be broadly divided into four main groups: Driver and Motor Vehicle (DMV), Commerce and Compliance (CCD), Finance and Budget Division (FBD), and Other Revenues (OTHER). FBD collects revenues for Motor Fuels (FUELS) and Road Usage Charge (RUC). This publication will discuss the details for each one of these groups. Appendix A provides a list of all individual forecast line items, funds that the revenue goes to, current fee, and future fee if any changes are expected. Appendix B provides forecast accuracy measures for the 20 most recent forecasting cycles. The diagram below summarizes graphically the flow of funds into specific programs (the size of the circle is not reflective of the fund size). Overall, as of fiscal year (FY) 2026, the share of Highway Fund in total collections was 89 percent. Public transit (Transit Payroll Tax) was the second largest fund with a six percent share and Multnomah, Washington, and Clackamas County fees that DMV collects on their behalf were the third largest fund with two percent share of total.

Figure 1. ODOT Revenue Collections and Distributions Diagram



The revenues in the Highway Fund are divided into Base Fund, OTIA I & II Set Aside, OTIA III Funds, JTA, HB 2017, and HB 3991. Each of these buckets further distributes revenues into specific programs: State (Highway Division), City, and County Funds. The diagram below shows how Highway Funds are distributed. Note the forecast now includes the expected cash flow from federal revenues, however, those revenues are not incorporated into these diagrams and are not discussed in this publication.

Figure 2. Highway Funds Distribution Diagram



Revenue Forecast Overview

Our highway revenue outlook has gotten worse compared to our previous forecast. This is largely due to weaker transactions across the board. Higher fuel prices, inflation, weakening of the job market, and changing population dynamics all contribute negatively to the transportation sector of Oregon's economy.

While a large transportation bill (HB 3991) was passed in the 2025 special session to raise some additional revenues in order to offset the rising costs of highway projects, ultimately parts of the bill that were going to raise revenues were referred to the voters and ended up being defeated. However, two major tax changes that were also part of the bill were not referred to the voters and thus are going forward. On the light-vehicle side, a Road Usage Charge (RUC) will be introduced in phases for electric and hybrid vehicles starting in July 2027. Vehicles subject to RUC will be charged two cents per mile driven, but they will not be paying enhanced registration fees and will receive credit for fuel taxes that they pay at the pump. On the heavy-vehicle side, a hybrid system will be implemented where carriers will be paying both the weight-mile tax, and the diesel tax. While the weight-mile rate will be reduced to partially offset the diesel tax increase, the heavy truck taxation system will be significantly changed. Figure 3 below shows the anticipated revenue impact of HB 3991 along with historical impacts of prior bills (OTIA III, JTA, and HB 2017).

Figure 3. Total Gross State Highway Revenues by Fiscal Year

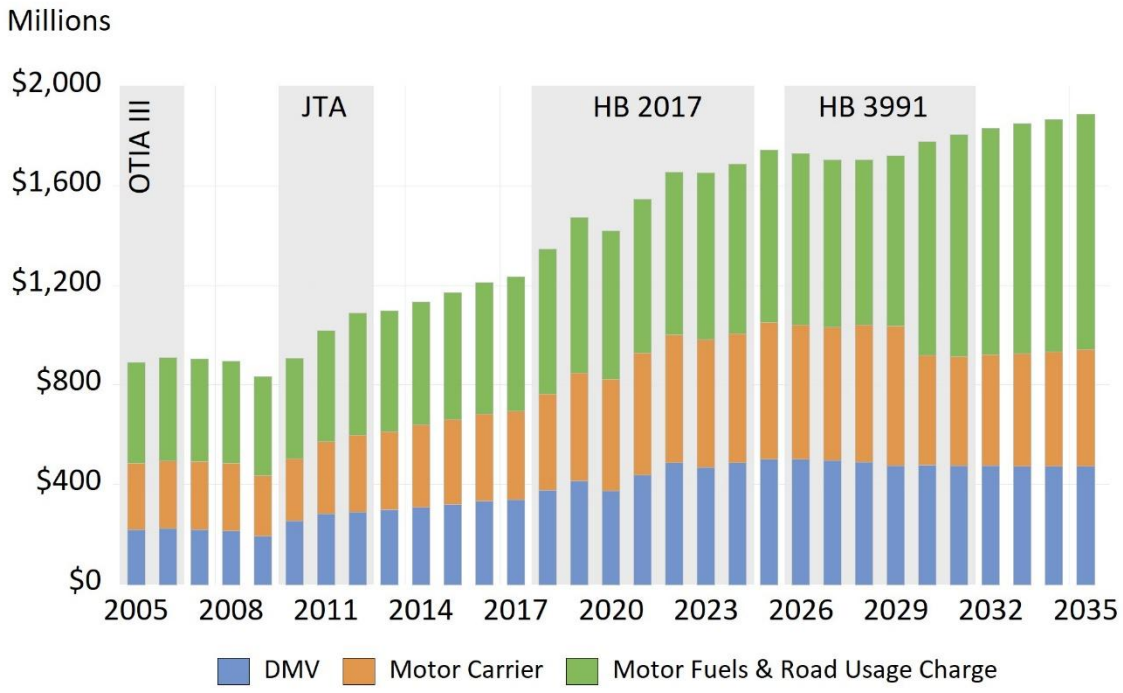


Table 1 shows the biennial change in highway revenues compared to our previous April 2026 forecast. We are expecting $66.3 million less in gross revenues for current biennium (2025-27) compared to the previous forecast. The net apportionable revenue changes reflect the change in pre-apportionment collection and administration costs from DMV, CCD, and FBD.

Table 1. Change in Highway Revenues from the April 2026 Forecast

($ Millions)	2025-27	2027-29	2029-31	2031-33	2033-35
FBD					
Gross	$ (16.6)	$ (59.2)	$ (47.5)	$ (14.0)	$ 3.6
Net Apportionable	$ (9.1)	$ (43.7)	$ (38.0)	$ (10.1)	$ 6.9
CCD					
Gross	$ (5.3)	$ 0.7	$ 0.8	$ 2.9	$ 5.2
Net Apportionable	$ (5.3)	$ (14.9)	$ (15.7)	$ (17.1)	$ (14.5)
DMV					
Gross	$ (44.5)	$ (60.4)	$ (75.0)	$ (85.5)	$ (96.5)
Net Apportionable	$ (41.6)	$ (21.0)	$ (32.8)	$ (48.6)	$ (52.7)
Total					
Gross	$ (66.3)	$ (118.8)	$ (121.7)	$ (96.5)	$ (87.7)
Net Apportionable	$ (56.0)	$ (79.7)	$ (86.5)	$ (75.9)	$ (60.3)

Table 2 highlights change for some of the most important revenue generating transactions in the ODOT State Highway Revenue forecast. Motor fuels will continue to decline with the expected increases in number of electric vehicle registrations as well as improvements to the internal combustion engine fuel efficiency. As the transition to hybrid system begins, we will see an increase in taxable fuel gallons once heavier vehicles start paying diesel tax. Original Class C Licenses are expected to slowly decline as well, reflecting changes in population and driving habits. Passenger vehicle registrations are projected to be nearly flat. Title transfers were strong in 2025 – mostly due to mailings that were sent out in Portland metro area to the owners of vehicles with expired registrations. Transactions are weaker in 2026 so far, but we are expecting a slight rebound in 2027 followed by mostly declining volumes. Trucking activity is showing relatively low growth rates as well, with a slight bump expected in calendar year (CY) 2029 with the transition to hybrid system.

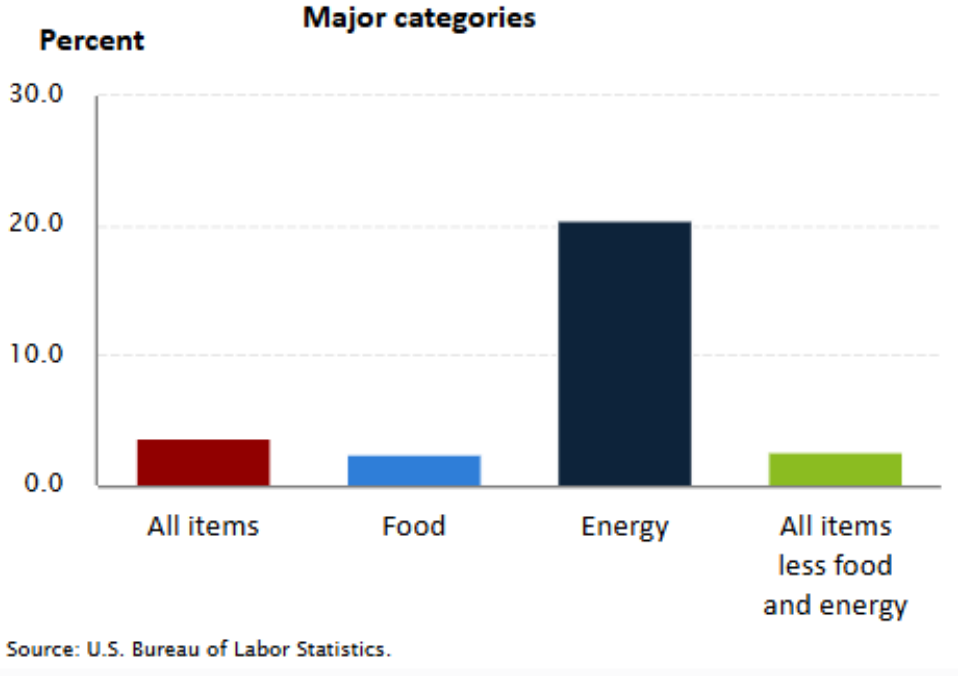
Table 2. Percentage Change in Selected Key Oregon Transportation Indicators

	Actual		Forecast									
	CY 24	CY 25	CY 26	CY 27	CY 28	CY 29	CY 30	CY 31	CY 32	CY 33	CY 34	CY 35
MOTOR FUELS GALLONS	-3.1%	0.6%	-2.3%	-2.5%	-2.8%	7.2%	9.7%	-0.9%	-0.7%	-0.6%	-0.5%	-0.8%
ORIGINAL CLASS C LICENSES	-0.5%	-2.8%	-7.8%	-1.7%	-2.0%	-1.7%	-1.2%	-1.4%	-2.7%	-4.2%	-4.9%	-5.0%
PASSENGER VEHICLE REGISTRATIONS	-2.5%	4.6%	-2.9%	-0.2%	-0.9%	0.0%	-0.5%	0.0%	-0.1%	0.1%	0.1%	0.1%
TITLE TRANSFERS	0.9%	5.2%	-1.7%	2.4%	-1.0%	0.5%	-1.1%	0.0%	-0.8%	-0.2%	-0.7%	-0.3%
TRUCKING ACTIVITY (WEIGHT-MILE)	-0.2%	1.5%	-0.8%	2.5%	1.8%	5.2%	-1.1%	1.7%	1.8%	1.7%	1.7%	1.4%

Transportation Backdrop

The current state of the national economy is significantly impacted by the increase in fuel prices and with the Consumer Price Index (CPI) having an annual increase of 3.7 percent. Gasoline prices have increased roughly 34 percent since September 2025 while diesel fuel (fuel oil) has increased almost 74 percent during that same time. These price shocks, largely spurred by the geopolitical conflict in the strait of Hormuz, are directly impacting fuel consumption both nationally and within Oregon. While there is currently an allowance for the use of dyed diesel on highways without incurring federal penalties, this action is not expected to buffer the entirety of the price shock. In response to this inflation backdrop, the Federal Reserve is expected to maintain a conservative policy stance on rate changes. Following a 25 basis point increase in September of 2026, the Federal Reserve is expected to increase the rate by another 25 basis points by the end of the year, and potentially once again in early 2027 depending on the state of national inflation. In general, when rates increase, it puts downward pressure on key metrics related to transportation tax revenue, such as real consumer spending on durable goods, and total motor fuel consumption.

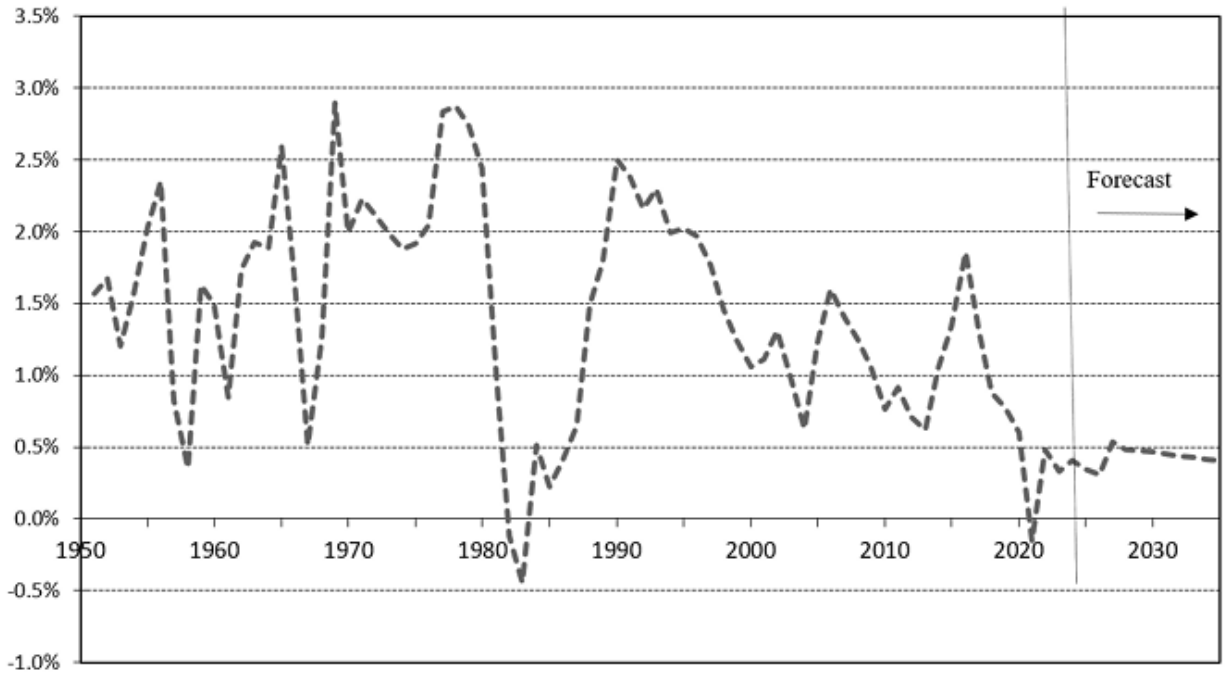
Figure 4. US Bureau of Labor Statistics Consumer Price Index, Year-Over-Year Percent Change in Selected Categories, Not Seasonally Adjusted



Population growth has always been positively correlated with demand for transportation-related activities. State level population estimates are showing some signs of weakness; Oregon's population is projected to grow slowly at a rate of 0.4 percent per year (Figure 5). Oregon's natural increase in population (births minus deaths) has been negative, which means that the state relies on positive net migration as the only factor contributing to Oregon's population growth. ODOT is tracking out-of-state surrendered licenses as one of key indicators of population growth as well as growth in transportation-related activities. Out-of-state

surrendered license growth has been steady, which means that we can continue counting on a slow growing Oregon population. This population change will continue to be a main factor contributing to the long-term growth in our transaction volumes.

Figure 5: Oregon Office Of Economic Analysis - Oregon's Annual Population Percent Change, 1950-2035.



Driver and Motor Vehicle

The Driver and Motor Vehicle Services Division is responsible for the administration of driver and motor vehicle related activities. Revenues collected from the fees charged for the various DMV activities flow into the State Highway Fund, the Transportation Operating Fund, and into other funds administered by ODOT divisions such as Public Transit and Passenger Rail. Additionally, some fees (net of collection costs) are transferred to outside entities. As an example, recreational vehicle-related fees are transferred to the Oregon Parks and Recreation Department. Lastly, revenues remaining after deducting transfers and costs are apportioned to cities and counties statewide for local road repair, maintenance, and construction.

The DMV forecast is produced at the transaction level and aggregated to the summary level. The transactions are grouped into three different business lines: Vehicle, Driver, and Business Regulation (Figure 6). The Vehicle program area contains the transactions related to legal ownership and operation of a vehicle, including titling, plates, registrations, and permits. The Driver program contains transactions related to the legal right to operate a vehicle, including permits, licenses, endorsements, and the associated tests to obtain these rights to drive. The Business Regulation program is tasked with ensuring businesses that sell vehicles in Oregon are properly licensed along with those that dismantle and transport vehicles.

In total, the DMV forecast contains over 250 individual product transactions and over 100 different forecast equations. However, most of these transactions have little significant impact on the overall forecast as their volumes and fee levels are small. In FY 2026, 78 percent of the revenue was collected by the top ten DMV transactions. Passenger vehicle registrations alone (two-year and four-year registrations combined) accounted for 48 percent of DMV revenues. Other top revenue contributors are light title transactions, truck and travel trailer registrations, plate manufacturing fees, Class C driver license renewals, and records sales.

Figure 6: Total DMV Revenues by Business Line, Fiscal Year 2026 (in Millions)



Vehicle Transactions
$512 M
91.1%



Driver & ID Card
$49 M
8.7%

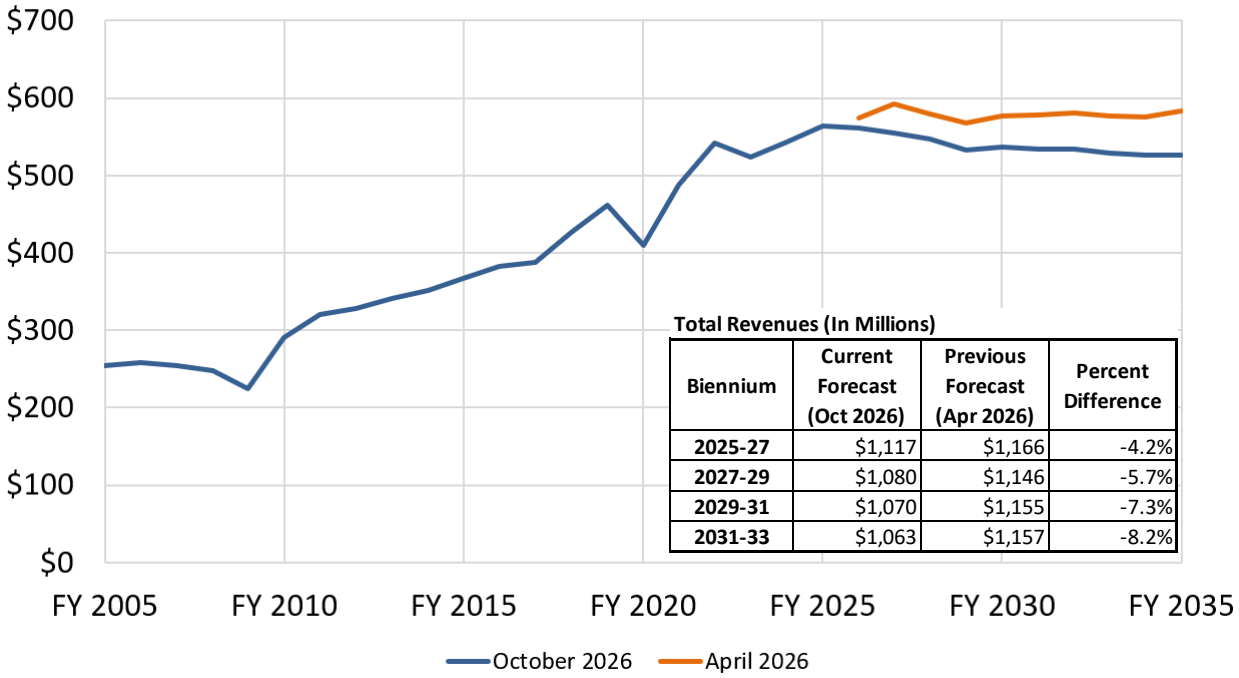


Business Regulation
1.3 M
0.2%

Various economic and demographic variables affect DMV activities and provide a reflection of broad undercurrents in the state. The impacts from changes in population, employment, migration, and economic production are evident in many of the DMV data series. In general, demographic changes affect DMV activities more strongly than economic changes. As such, demographic changes are generally more immune to cyclical swings typical with economic variables. Of the three business lines in DMV, Vehicle and Business Regulation programs are most susceptible to economic influences, especially as they relate to new vehicle titles.

As of January 2026, vehicles with higher fuel economy – hybrids and electric vehicles – started paying an extra $30 per year in registration surcharges. Figure 7 below shows total DMV revenues by fiscal year. In our previous forecast, we were expecting the growth in revenues to continue through FY 2027 before declining, boosted by the $30 increase in surcharge. However, due to unenforceability of Advanced Clean Car II regulations and the expiration of federal EV rebates, the EV sales have sharply declined and so have the DMV revenues. Our current forecast suggests that DMV revenues will continue to decline over the next few years before leveling off. The decline is associated with the rollout of Road Usage Charge (RUC) in FY 2028. Electric and hybrid vehicles will be slowly transitioning to the RUC at the time of their renewal, which means that effectively none of them will be paying the enhanced registration fees to DMV when they renew their registration. RUC revenues will be collected by Finance and Budget Division (FBD), so while we will see a negative impact on DMV collections, FBD's collections will increase to offset this decline. RUC revenues will be covered in more detail under FBD Revenue section of this report.

Figure 7: Total DMV Revenues by Fiscal Year (in Millions)



Total Revenues (In Millions)

Biennium	Current Forecast (Oct 2026)	Previous Forecast (Apr 2026)	Percent Difference
2025-27	$1,117	$1,166	-4.2%
2027-29	$1,080	$1,146	-5.7%
2029-31	$1,070	$1,155	-7.3%
2031-33	$1,063	$1,157	-8.2%

In preparing our forecast, we used several national and Oregon-specific indicators. The Oregon Office of Economic Analysis (OEA) supplies us with these forecasts. OEA prepares their forecasts quarterly and uses national forecasts from reputable sources, such as S&P Global. National light vehicle sales and Oregon total non-farm employment are two of the leading indicators that are used in the models for some of our key transactions. The outlook for Oregon's total non-farm employment (Figure 8) is much weaker compared to the previous forecast. National light vehicle sales (Figure 9) forecast is about the same as last one except for a small dip that is expected in the next year.

We also use our internal forecast for out-of-state surrendered licenses to inform some of our main forecasts. When people move to Oregon from other states, they typically require several DMV transactions such as registering their vehicles, titling their vehicles, and getting Oregon driving credentials. Our current forecast has been revised downward slightly due to lower-than-expected actuals in recent months. Overall, we are still expecting a very strong positive outlook for surrendered licenses, very much in line with the long term historical trendline (Figure 10).

Figure 8: Total Non-Farm Employment (quarterly frequency – seasonally adjusted)

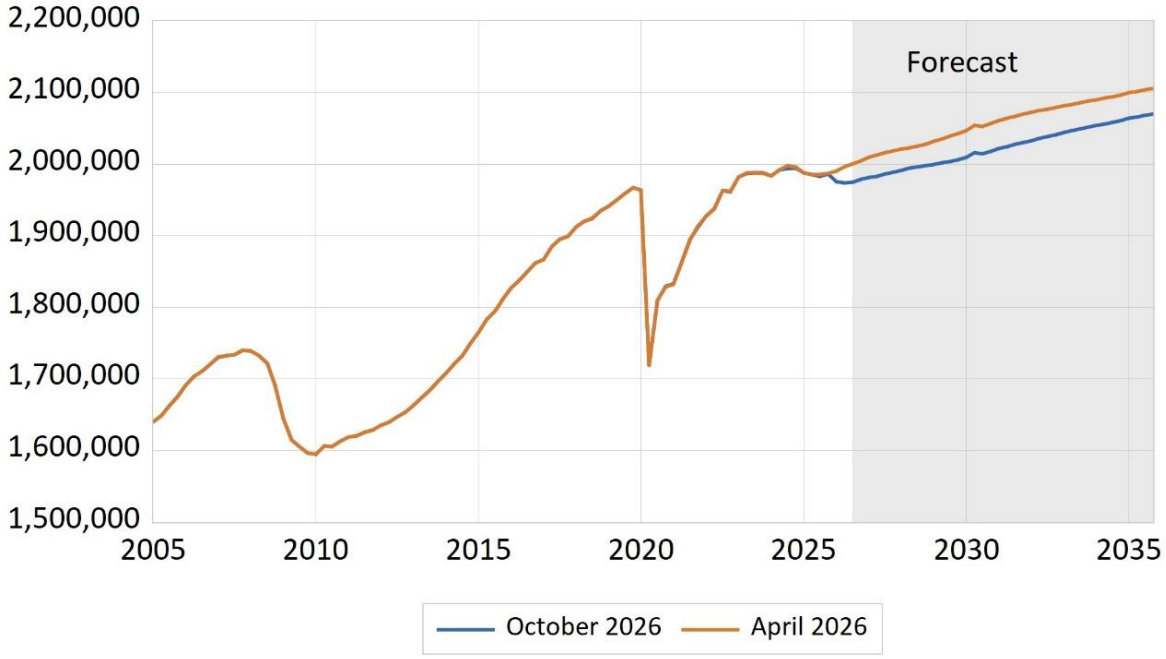


Figure 9: Total US Light Vehicle Sales (quarterly frequency – seasonally adjusted)

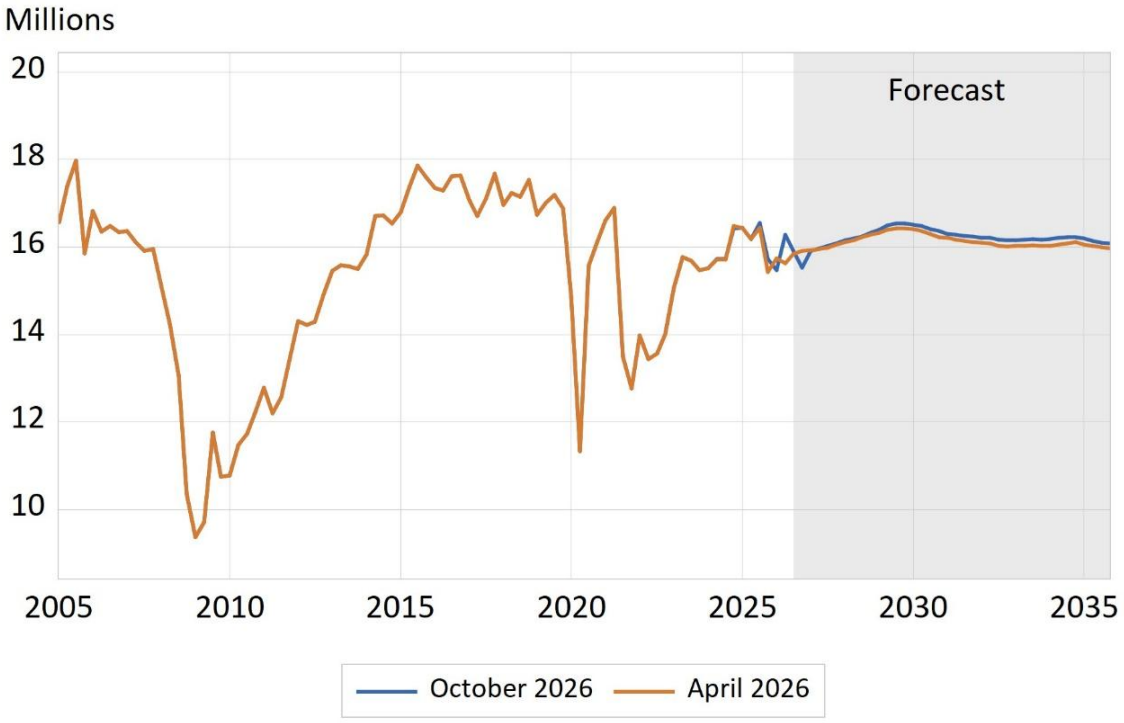
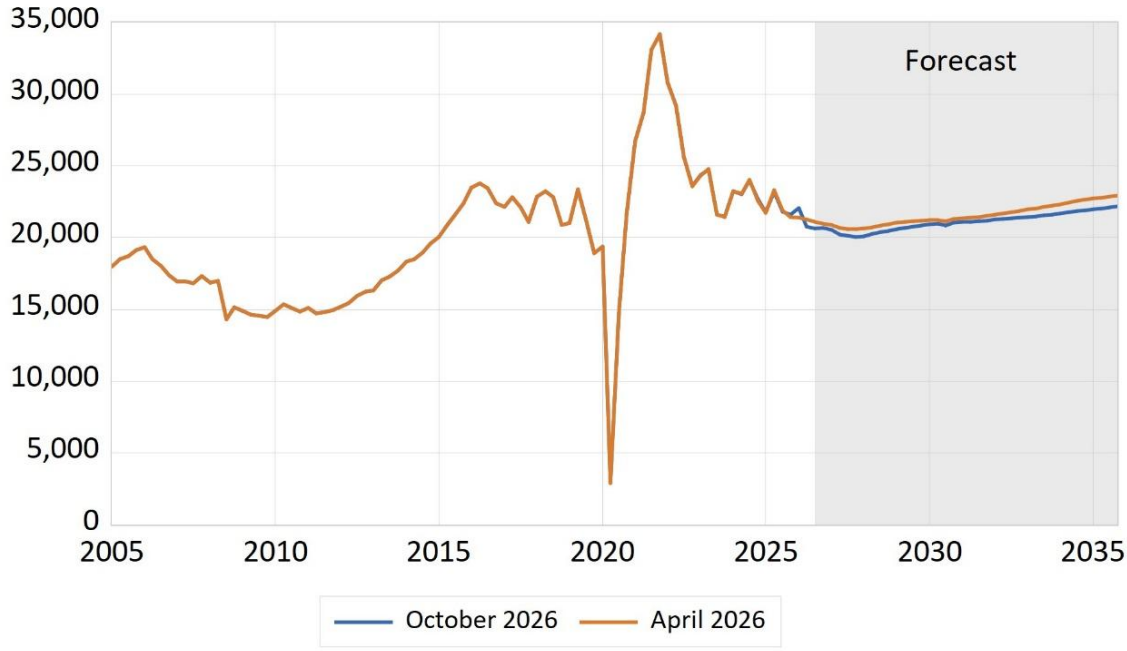


Figure 10: Out-of-State Surrendered Licenses (quarterly frequency – seasonally adjusted)



Two-year passenger vehicle registration is one of the top DMV revenue transactions (Figure 11). There was a significant drop in two-year registrations at the end of 2025, but this was purely administrative in nature. For a brief period, DMV stopped sending out registration renewal notices as there was uncertainty about the implementation of HB 3991 fee increases and they did not know what fee to collect with early renewals. We were expecting a bigger rebound, but the actuals were much lower, so the current forecast is considerably lower as well.

To put things into perspective, we decided to include a chart for total registered passenger vehicles (Figure 11a) from our most recent Jul 2026 Vehicle Stock Forecast. The total number of registered passenger vehicles declined during the COVID-19 years due to moratorium on citations. It has since rebounded some, but not to pre-pandemic levels. While our July 2026 forecast is much stronger compared to the previous April 2025 forecast, it still shows that total number of registered passenger vehicles are not expected to get back to pre-pandemic levels through the forecast horizon. Given this, the new two-year passenger vehicle registration forecast makes a bit more sense, if the pool of registered vehicles is smaller, we should not be expecting more two-year registrations than what we observed during our peak year of 2019.

Typically, new vehicles purchased from a dealership get a four-year registration. In recent quarters, four-year registration transactions were below our expectations (Figure 12). Despite the national data showing an improvement in new vehicle sales, we did not experience that here in Oregon. With vehicle ownership prices at a record high, not many can afford to own a vehicle, or in many cases add a second vehicle to their household, thus our forecast has been revised downwards.

Figure 11: Two-Year Passenger Vehicle Registration (quarterly frequency – seasonally adjusted)

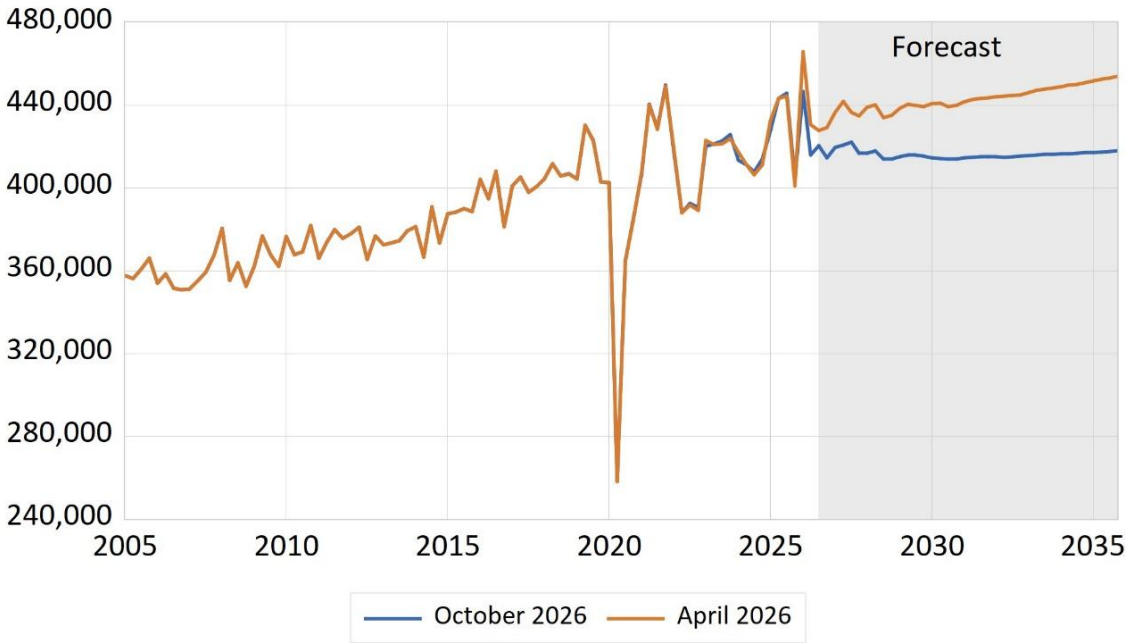


Figure 11a: Total Passenger Vehicles with Valid Registrations in Oregon (End of Quarter)

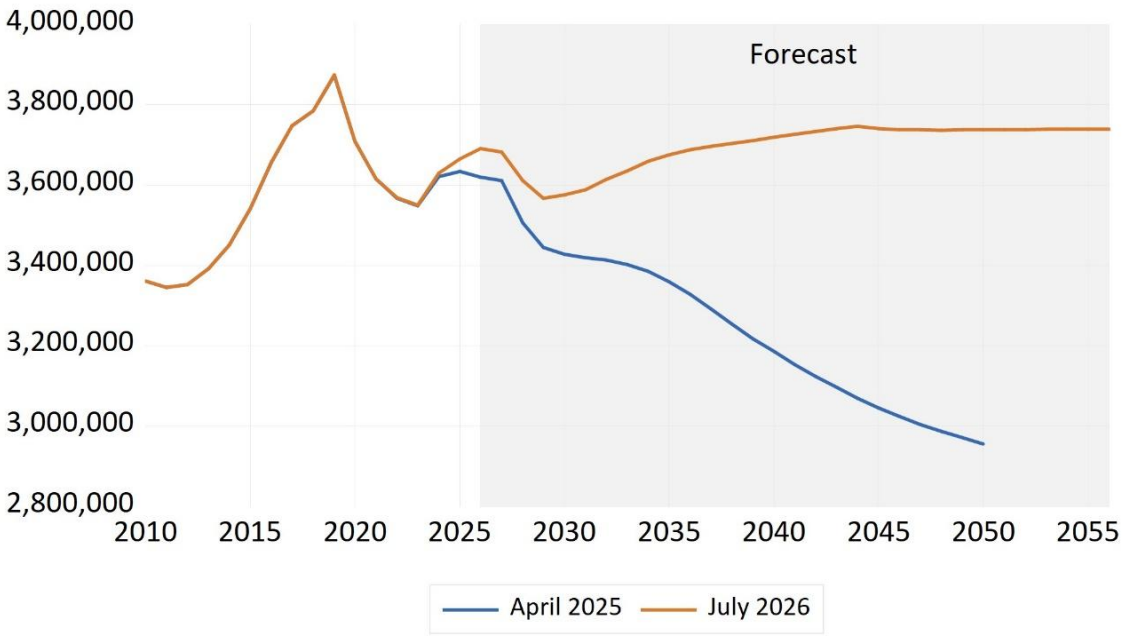
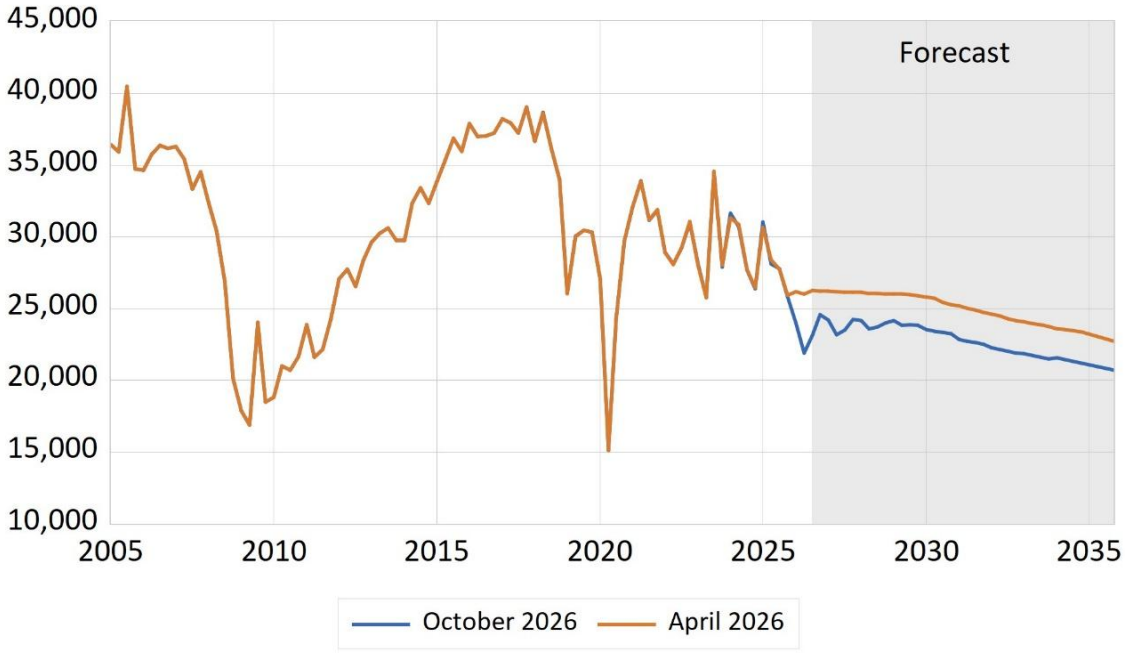
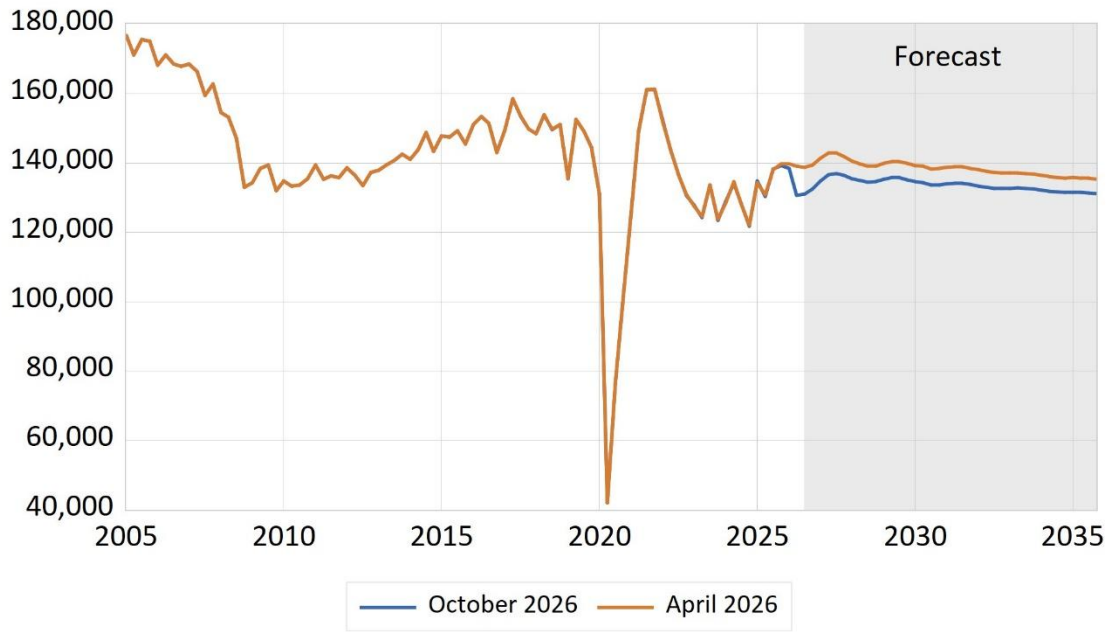


Figure 12: Four-Year Passenger Vehicle Registration (quarterly frequency – seasonally adjusted)



Light vehicle title transfers happen when vehicle ownership is being passed from one party to another, for example, when a used vehicle is sold. In the last two years, the volume was relatively high for this transaction because DMV had a large backlog of title transactions accumulated because of COVID-19 related disruption in services. Transaction volumes have declined since then and are expected to be more in-line with long-term trends. In the last few quarters, the transaction volume was lower than expected. Our current forecast has been adjusted downwards (Figure 13).

Figure 13: Light Vehicle Title Transfers (quarterly frequency – seasonally adjusted)



Driver and ID card transactions have been more challenging to forecast since COVID-19 due to volatility in the data. Class C driver license renewal is the top transaction for Driver and ID cards by volume and by revenues generated. Given the renewal cycle of every eight years, this forecast is very cyclical and highly dependent on the 32-quarter lag of the class C driver license renewals. Because of the moratorium during the COVID-19 pandemic, there was a disruption in this series that impacted our ability to make an accurate forecast. We were able to get access to the Driver License database and that helped us to improve our forecast by inputting actual licenses summarized by expiration date rather than relying on the eight-year lag (Figure 14). There has been a significant revision to this forecast.

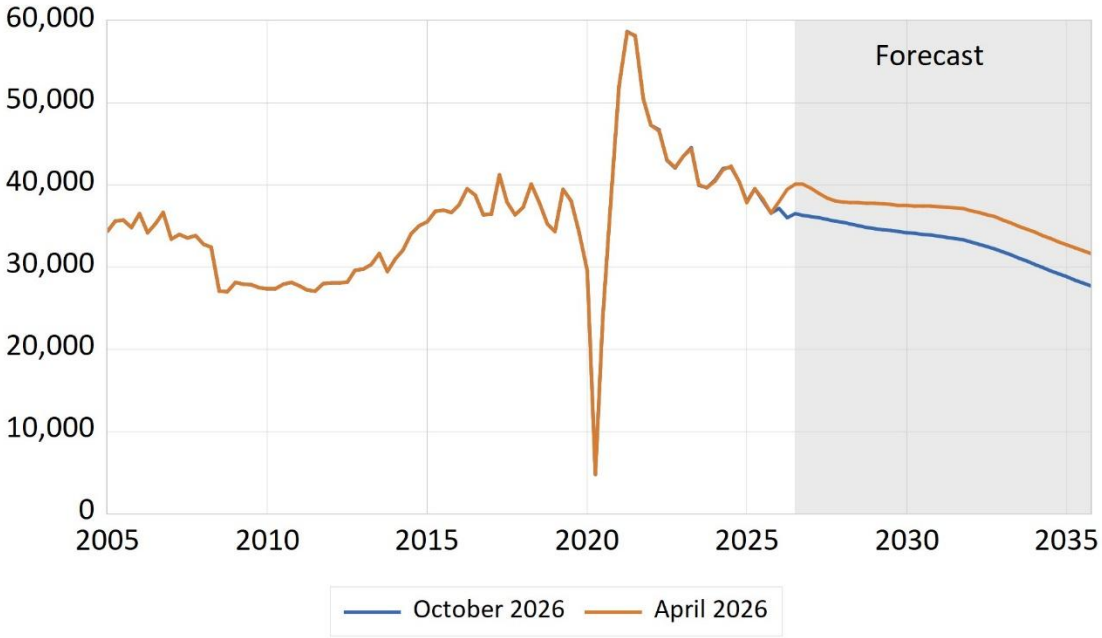
Original Class C Driver License (Figure 15) is also one of the top revenue transactions for Driver and ID cards. It has been impacted by HB 2015 implementation that went into effect in January 2021, which expanded the pool of eligible customers for licenses to undocumented immigrants. However, the long-term outlook is impacted by demographic changes in the state. According to

OEA's population forecast, the cohort of 15- to 17-year-old youth reached its peak in 2024 and is expected to decline over the next decade.

Figure 14: Class C Driver License Renewal (quarterly frequency – seasonally adjusted)



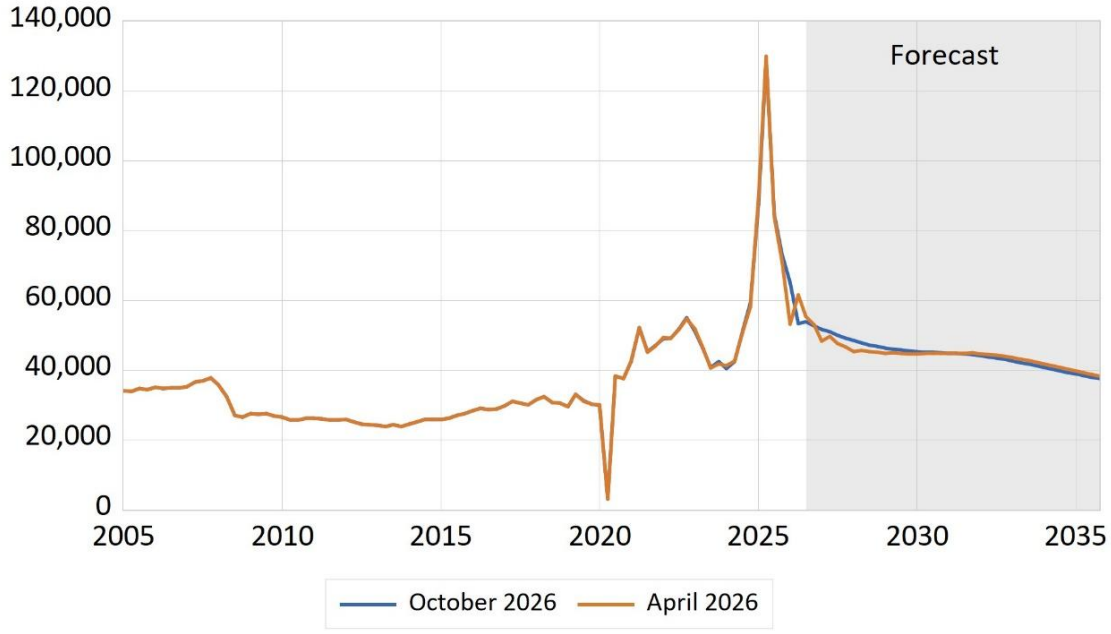
Figure 15: Original Class C Driver License (quarterly frequency – seasonally adjusted)



DMV started issuing Real ID compliant licenses and ID cards in July 2020. It is now the second largest revenue generating transaction within the Driver and ID Card section. Originally, the federal cut-off date for requiring Real ID when flying was October 2020. However, it was pushed out several times to October 2021, then to May 2023, and finally to May 2025.

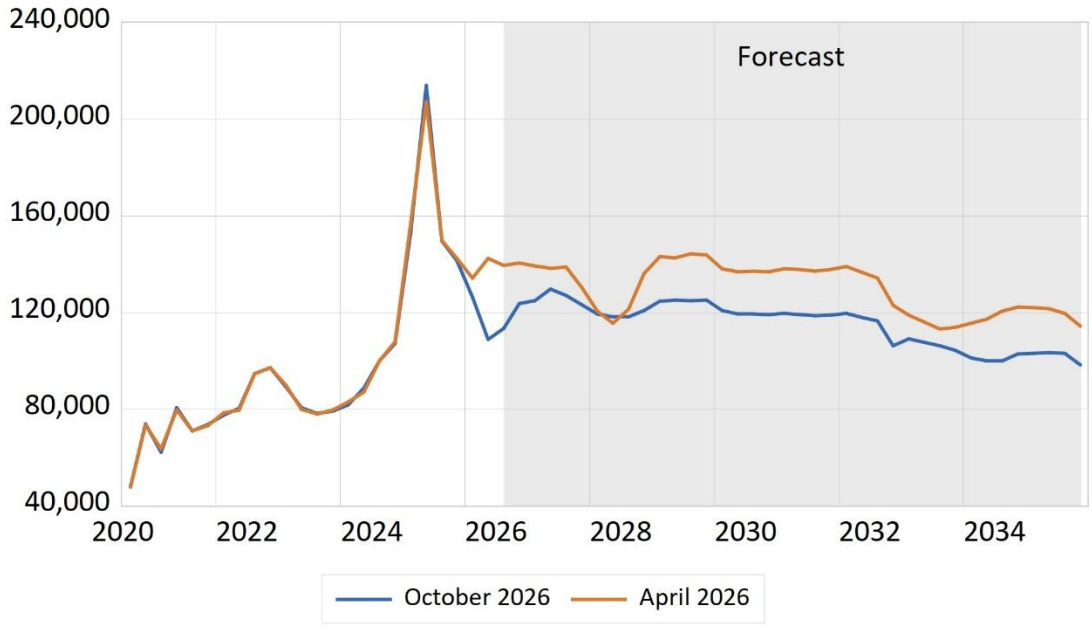
The fee for a Real ID transaction is $30, collected each time it is renewed (every eight years or if a replacement license is issued prior to expiration date). Getting Real ID credentials is an available option, and many choose to get it either when they are obtaining their original driving credentials or renewing/replacing the existing ones. On average, 76 percent of driver and ID card credential transactions in 2025 included a Real ID transaction, significantly higher than the 49 percent average in 2024. The average is down to 65 percent so far in 2026, which is to be expected as the rush to get a real ID via driver license replacement transaction has passed (Figure 16). The current forecast is similar to our previous forecast.

Figure 16: Class C Driver License Replacement (quarterly frequency – seasonally adjusted)



The average volume of Real ID transactions skyrocketed in 2025. In 2024, DMV was issuing on average just over 30 thousand Real IDs a month, compared to almost 55 thousand transactions a month in 2025, an 81 percent increase over 2024. Real ID transaction volume is averaging 38 thousand per month so far in 2026, with the more recent months showing a downward trend. Our current forecast has been adjusted downward (Figure 17).

Figure 17: Real ID Transactions (quarterly frequency – seasonally adjusted)



Some of the revenues collected by DMV are not Highway Fund revenues and are therefore not included in Table 3. The most prominent examples include ID card revenues, revenues from specialty plates (Smokey Bear, Gray Whale, Pacific Wonderland, etc.), Real ID revenues, snowmobile registration fees, motorhome, travel trailer, and camper registration fees. While we produce forecasts for all DMV revenues, not all of them can be used for highway construction and maintenance.

Table 3 shows the summary of DMVs Highway Fund revenues based on forecasted transaction volumes. The gross revenue portion of Table 3 is grouped into three major components reflecting the primary revenue sources: vehicle registrations, driver licenses, and vehicle titles. Overall, we expect $44.5 million less in gross Highway revenues for 2025-27 biennium and $60.4 million less for 2027-29 biennium due to weaker actuals and downward revisions for pretty much all DMV major revenue generating transactions.

Table 3: Highway Fund Revenues Collected by DMV (Millions of Dollars)

		Actual			Forecast									Actual	Forecast				
		FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	BI 23-25	BI 25-27	BI 27-29	BI 29-31	BI 31-33	BI 33-35
1	VEHICLE REGISTRATIONS	$307.9	$310.2	$313.1	$314.9	$307.6	$289.7	$289.5	$288.5	$288.1	$287.7	$287.7	$287.7	$618.1	$628.0	$597.3	$578.0	$575.8	$575.4
2	DRIVER LICENSES & OTHER	$38.2	$45.9	$40.7	$38.9	$37.9	$40.1	$41.7	$40.7	$40.5	$37.8	$35.7	$35.5	$84.1	$79.7	$78.1	$82.4	$78.3	$71.2
3	TITLE, PLATE & OTHER	$142.2	$145.2	$147.7	$143.4	$144.3	$145.5	$146.9	$146.9	$147.4	$147.9	$148.7	$149.5	$287.4	$291.1	$289.8	$293.8	$295.3	$298.2
4	**TOTAL DMV COLLECTIONS**	**$488.3**	**$501.3**	**$501.5**	**$497.3**	**$489.9**	**$475.3**	**$478.1**	**$476.2**	**$476.0**	**$473.4**	**$472.1**	**$472.7**	**$989.6**	**$998.8**	**$965.2**	**$954.3**	**$949.4**	**$944.8**
5	Change from Previous Forecast	$0.0	$0.0	($10.8)	($33.7)	($29.8)	($30.6)	($36.0)	($39.0)	($42.4)	($43.1)	($45.8)	($50.7)	$0.0	($44.5)	($60.4)	($75.0)	($85.5)	($96.5)
6	COLLECTION/ADMINISTRATION & PROGRAM COST	($115.4)	($117.7)	($123.6)	($126.1)	($114.7)	($117.0)	($121.0)	($123.4)	($127.6)	($130.2)	($134.6)	($137.3)	($233.2)	($249.8)	($231.6)	($244.3)	($257.8)	($271.9)
7	TRAFFIC SAFETY TRANSFER	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
8	DEPARTMENT OF EDUCATION TRANSFER	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
9	E-GOV RECORDS INCREMENTAL REVENUE TRANSFER	($10.2)	($11.8)	($10.8)	($10.1)	($10.2)	($10.4)	($10.7)	($10.9)	($11.2)	($11.5)	($11.7)	($12.0)	($22.0)	($20.9)	($20.7)	($21.6)	($22.7)	($23.7)
10	ODOT CENTRAL SERVICES ASSESSMENT, DMV	($40.3)	($41.1)	($44.5)	($45.4)	($46.3)	($47.3)	($50.0)	($51.0)	($54.0)	($55.1)	($58.3)	($59.4)	($81.5)	($90.0)	($93.6)	($101.1)	($109.1)	($117.7)
11	**NET DMV REVENUE**	**$322.3**	**$330.7**	**$322.6**	**$315.6**	**$318.7**	**$300.6**	**$296.5**	**$290.8**	**$283.2**	**$276.7**	**$267.5**	**$264.0**	**$653.0**	**$638.2**	**$619.2**	**$587.3**	**$560.0**	**$531.5**
12	REVENUE SET-ASIDE TO OTIA I & II - memo	($7.0)	($7.3)	($7.2)	($7.1)	($7.1)	($7.2)	($7.1)	($7.1)	($7.1)	($7.0)	($7.0)	($7.0)	($14.3)	($14.3)	($14.3)	($14.3)	($14.2)	($13.9)
13	REVENUE PLEDGED TO OTIA III - memo	($82.1)	($81.5)	($81.8)	($79.9)	($80.6)	($80.2)	($80.3)	($79.9)	($79.8)	($79.6)	($79.6)	($79.5)	($163.6)	($161.7)	($160.8)	($160.2)	($159.4)	($159.1)
14	REVENUE DUE TO JTA - memo	($108.4)	($108.4)	($108.2)	($105.2)	($106.1)	($105.8)	($106.0)	($105.6)	($105.5)	($105.4)	($105.5)	($105.6)	($216.8)	($213.4)	($211.9)	($211.6)	($210.9)	($211.0)
15	REVENUE DUE TO HB 2017 - memo	($136.5)	($138.7)	($140.9)	($141.2)	($131.4)	($114.3)	($113.7)	($112.5)	($111.7)	($110.8)	($110.1)	($109.4)	($275.2)	($282.1)	($245.7)	($226.2)	($222.5)	($219.5)
16	REVENUE DUE TO HB 3991 - memo	$0.0	$0.0	($3.6)	($9.3)	($10.7)	($12.0)	($13.3)	($14.4)	($15.5)	($16.5)	($17.5)	($18.6)	$0.0	($12.9)	($22.6)	($27.6)	($31.9)	($36.1)

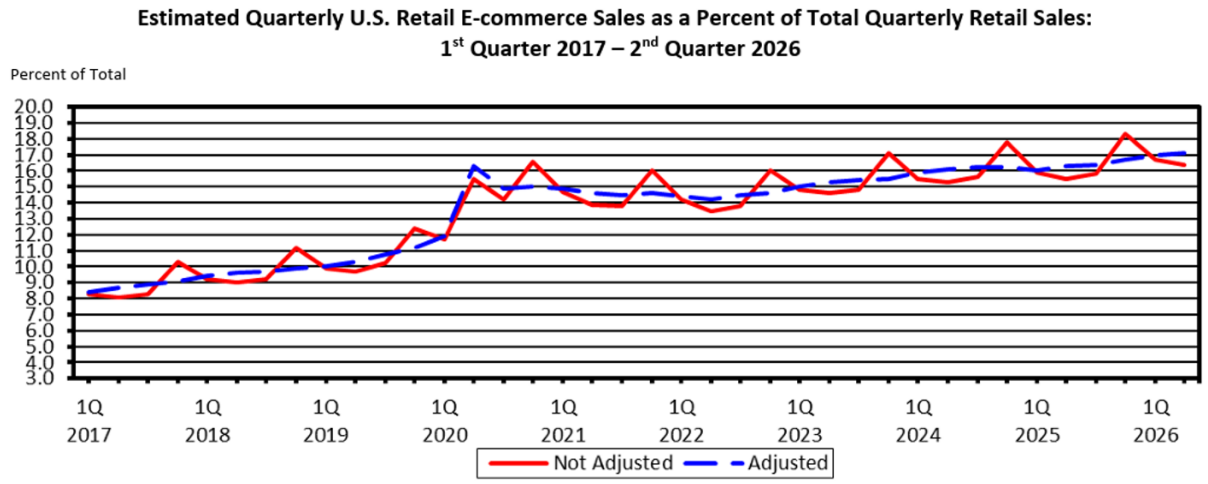
Commerce and Compliance (CCD)

Trucking activity and the freight industry contribute to the State Highway Fund through the weight-mile tax, heavy vehicle registration fees, and other fees. Changes in economic conditions within Oregon and the nation as a whole influence each of these revenue sources. State and federal legislation can also impact trucking activity.

The weight-mile tax is the largest source of trucking-related revenue at roughly 89 percent of total revenue collected by CCD. This highway use tax applies to trucks with a gross weight over 26,000 pounds. The tax paid by a motor carrier varies with the weight of the vehicle, the number of miles traveled, and the axle configuration. The carriers generally have the option of paying on a monthly or quarterly schedule, but in some cases will pay by the trip. Certain qualifying motor carriers, such as those transporting logs, wood chips, and sand/gravel, may pay the highway use tax based on a flat monthly fee. The weight-mile revenue and transaction totals discussed in this report include the trip based, monthly, quarterly and flat fee revenue, as well as revenues from a small number of other trip-related fees.

The boom in trucking activity experienced in 2021 and 2022 seems to be slowing down. Still, consumers continued to shift from brick-and-mortar stores to online shopping which led to an increase in goods shipped directly to homes (Figure 18). Seasonally adjusted E-commerce shares are now slightly higher than 2020 levels, continuing the trend of increasing E-commerce.

Figure 18: U.S. E-commerce as a percentage share of Retail Sales



Source: US Census Bureau Quarterly E-Commerce Report

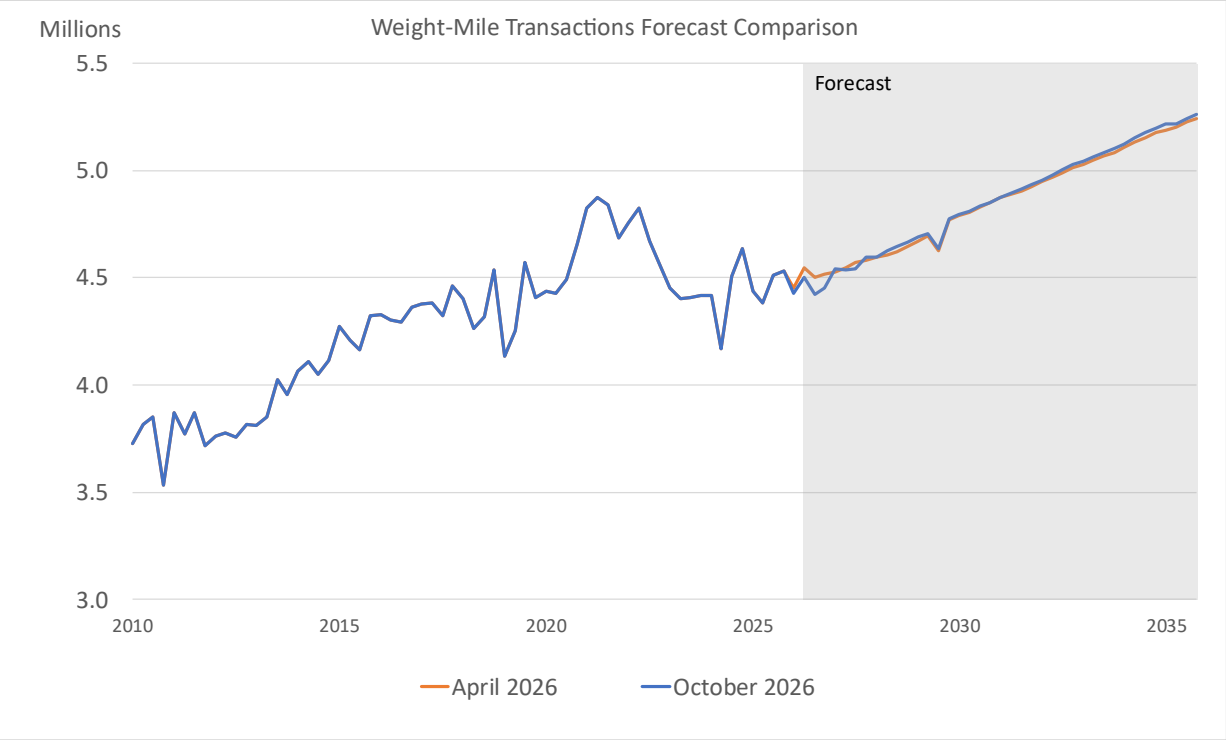
Besides a structural shift in consumer behavior towards more E-commerce, we continue to see evidence of a structural change in how trucks are operated. As consumers shifted out of brick-and-mortar stores, retailers like Amazon have instituted a more efficient way of getting goods to the consumers through utilization of large warehouses. This change may have altered how trucks deliver goods in the state. Instead of delivering to a series of retail outlets, we are now seeing heavy trucks delivering to these large warehouses and then smaller medium-duty vehicles dispatch the goods from the distribution centers to their ultimate destination. This change likely reduces the amount of heavy truck miles driven (and thus weight-mile revenue) but could allow for more efficient use of the heavy vehicles on transportation system.

An estimate of weight-mile transactions provides the basis for the current forecast of weight-mile revenues. This methodology, also used in prior forecasts, constructs a measure of weight-mile transactions by normalizing revenues by the tax rate paid for a typical heavy vehicle. Weight-mile transactions are estimated using an econometric model that takes into consideration the following external variables: Oregon construction employment, Oregon durable goods employment, real consumer spending on durable goods, industrial production of heavy trucks, and unit sales of medium and heavy trucks. The variables in the model that have the most significant impact on the forecast are real consumer spending on durable goods and Oregon construction employment.

As ODOT prepares to implement House Bill 3991, changes were made to the weight-mile econometric model. The model currently uses an average weight-mile tax rate to normalize the revenue as described above. However, the future hybrid system will significantly reduce this tax rate. Using the model in its current state, this would imply some increase in activity from a lower tax burden on heavy truck carriers (price elasticity of the weight-mile fee). But because carriers will begin to pay diesel tax as well, the overall tax burden will only change slightly as there will be no expected increase in trucking activity from the system change. The model now uses the average weight-mile rate as well as the diesel tax rate to estimate the total tax carriers will be paying under the new system. While this is the best way to estimate the tax rates in the econometric model, the weight-mile revenues are based only on the weight-mile tax rates. Therefore, these revenues will be significantly decreased when the hybrid system goes online in 2029.

Figure 19 shows our current weight-mile transactions forecast compared to our previous forecast. Our updated model is very similar to the previous forecast of actual trucking activity, although the previous forecast did overpredict actual activity in the first two quarters of 2026. Changes to both employment and real consumer spending forecasts resulted in very little change of this forecast. Our new forecast shares a similar overall trajectory, as trucking activity is still expected to be increasing in a similar way through 2035.

Figure 19: Weight-Mile Transaction (quarterly frequency – seasonally adjusted)



Row 1 of Table 4 shows the amount of weight-mile and flat fee revenues collected by fiscal year. In FY 2026, weight-mile and flat-fee revenues totaled $477.8 million, almost exactly matching revenues from FY 2025. In FY 2027, revenues are expected to increase and continue an upward trajectory towards previous long-term trends. The changes from House Bill 3991 begin showing up in the table revenues starting in FY 2030 as the weight-mile tax rate decreases from the diesel tax hybrid system.

Row 2 of Table 4 shows heavy vehicle registration fee revenues. It includes both International Registration Plan (IRP) registration fees paid by interstate carriers and the Commercial registration fees paid by intrastate carriers. Together these heavy vehicle registration fees totaled $54.7 million in FY 2026. This represents a significant decrease from FY 2025 of roughly 13.5 percent. This decrease in revenue came mostly from IRP registration and not intrastate registrations. Looking ahead, we expect revenues to be relatively flat with a slight increase through the remainder of the forecast.

Row 3 of Table 4 shows the revenues from Road Use Assessment Fees (RUAF), permits, passes, and credentials. This row also includes OTIA III Local Fund fee increments from the commercial driver permits, licenses, and tests, along with weight receipts. Overall, total revenues from these heavy vehicle sources increased to $6.9 million in FY 2026. Looking forward, we expect very little change to forecasted revenues as they remain relatively flat.

Row 4 of Table 4 reports the total gross revenues for the Commerce and Compliance Division and row 5 shows the change from the prior forecast. For the 2025-27 biennium, there was a slight decrease of $5.3 million between forecasts and similar increases in the years leading up

to the hybrid switch in the 2029-31 biennium. Once we see that switch, we see very large decreases in projected weight-mile revenue starting in the 2029-2031 biennium as the weight-mile tax rate decreases significantly.

Row 9 of Table 4 reports the revenues net of collection costs. Rows 10 through 14 of Table 4 are informational only and highlight the amounts CCD contributes to the OTIA, JTA, HB 2017, and HB 3991 programs.

Table 4: Highway Fund Revenues Collected by Commerce and Compliance, CCD (Millions of Dollars)

		Actual			Forecast									Actual	Forecast				
		FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	BI 23-25	BI 25-27	BI 27-29	BI 29-31	BI 31-33	BI 33-35
1	WEIGHT-MILE TAX	$450.9	$478.1	$477.8	$478.8	$489.5	$499.0	$379.1	$374.2	$380.6	$387.4	$393.7	$400.3	$929.1	$956.7	$988.5	$753.3	$767.9	$794.0
2	IRP & COMMERCIAL VEHICLE REGISTRATIONS*	$58.4	$63.3	$54.7	$49.5	$53.4	$54.5	$55.6	$56.6	$57.7	$58.8	$59.9	$60.9	$121.6	$104.2	$108.0	$112.2	$116.5	$120.8
3	RUAF, PERMITS, PASSES & CREDENTIALS**	$7.5	$7.9	$6.9	$7.4	$7.5	$7.7	$6.8	$6.9	$7.0	$7.2	$7.4	$7.5	$15.4	$14.3	$15.3	$13.7	$14.3	$14.9
4	**TOTAL CCD COLLECTIONS**	**$516.8**	**$549.3**	**$539.4**	**$535.8**	**$550.4**	**$561.2**	**$441.5**	**$437.7**	**$445.3**	**$453.4**	**$460.9**	**$468.7**	**$1,066.1**	**$1,075.1**	**$1,111.7**	**$879.2**	**$898.7**	**$929.7**
5	Change from Previous Forecast	$0.0	$0.0	$1.9	($7.2)	($0.8)	$1.5	$0.5	$0.3	$1.1	$1.9	$2.4	$2.8	$0.0	($5.3)	$0.7	$0.8	$2.9	$5.2
6	COLLECTION/ADMINISTRATION & PROGRAM COST	($38.2)	($38.9)	($41.9)	($42.7)	($48.0)	($48.9)	($50.3)	($51.4)	($52.8)	($53.9)	($55.5)	($56.6)	($77.1)	($84.6)	($96.9)	($101.7)	($106.8)	($112.1)
7	IFTA BUDGETED EXPENDITURES***	$1.8	$1.9	$1.8	$1.8	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$3.7	$3.6	$0.0	$0.0	$0.0	$0.0
8	ODOT CENTRAL SERVICES ASSESSMENT, CCD	($14.5)	($14.8)	($15.1)	($15.4)	($18.2)	($18.5)	($19.6)	($20.0)	($21.2)	($21.6)	($22.9)	($23.4)	($29.4)	($30.4)	($36.7)	($39.6)	($42.9)	($46.3)
9	**NET CCD REVENUE**	**$465.9**	**$497.4**	**$484.2**	**$479.5**	**$484.3**	**$493.8**	**$371.5**	**$366.3**	**$371.2**	**$377.8**	**$382.5**	**$388.7**	**$963.3**	**$963.7**	**$978.1**	**$737.8**	**$749.1**	**$771.3**
10	REVENUE SET-ASIDE TO OTIA I & II - memo	($10.5)	($10.7)	($10.7)	($10.9)	($11.2)	($11.5)	($8.7)	($8.8)	($8.9)	($9.1)	($9.3)	($9.4)	($21.2)	($21.6)	($22.8)	($17.5)	($18.0)	($18.7)
11	REVENUE PLEDGED TO OTIA III - memo	($32.1)	($33.5)	($32.0)	($31.2)	($32.4)	($33.0)	($27.5)	($27.4)	($27.9)	($28.4)	($28.9)	($29.4)	($65.6)	($63.3)	($65.4)	($54.9)	($56.4)	($58.3)
12	REVENUE DUE TO JTA - memo	($90.5)	($94.8)	($90.3)	($87.8)	($91.2)	($93.0)	($78.0)	($77.9)	($79.3)	($80.7)	($82.1)	($83.5)	($185.3)	($178.1)	($184.1)	($155.9)	($160.0)	($165.6)
13	REVENUE DUE TO HB 2017 - memo	($149.4)	($168.0)	($167.8)	($168.2)	($172.0)	($175.3)	($133.3)	($131.6)	($133.8)	($136.3)	($138.5)	($140.8)	($317.4)	($336.0)	($347.3)	($264.8)	($270.1)	($279.3)
14	REVENUE DUE TO HB 3991 - memo	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0

*IRP: International Registration Plan.
**RUAF: Road Use Assessment Fees.
***IFTA: International Fuel Tax Agreement.

Finance and Budget Division Revenue: Motor Fuels and Road Usage Charge

This section details the forecast of revenues from motor fuels and the new mandatory Road Usage Charge (RUC) program created by HB 3991 and set to start enrolling vehicles July 1, 2027. HB 3991 raised the point of diesel taxation as well, which would have an impact on motor fuels revenues starting in FY 2030.

Motor Fuels revenues are derived from the tax paid on the sale of both motor vehicle fuels (gasoline) and use fuels (predominately diesel[1]). Currently, the two types of fuel are taxed at the same rate, but the tax is collected in different parts of the supply chain. Gasoline is taxed at the point of first sale, when the dealer or distributor purchases the fuel from the terminal. Diesel fuel is taxed later in the supply chain, at the retail level. HB 3991 raises the point of taxation of diesel starting July 1, 2029 to be the same as gasoline. The current system of taxing at the retail level gives retailers the option of not imposing the tax on heavy trucks that pay the weight-mile tax, which is paid by vehicles in the 26,000-pound and above weight classes. Generally, a vehicle up to 26,000 pounds will pay the fuels tax and register their vehicle through DMV, and vehicles over this weight will pay the weight-mile tax and register their vehicle through CCD. When the HB 3991 changes take effect, all gasoline and diesel will be taxed at the point of first sale, with no pump-level exemptions for heavy trucks that pay the weight-mile tax.

Prior to COVID-19, gasoline comprised roughly 89 percent of taxable fuel, while diesel comprised the remaining eleven percent. The post-COVID-19 pandemic shift in travel patterns and the advance of electric vehicles resulted in an increase of diesel's share of total motor fuels revenue. In FY 2026, diesel's share of motor fuel sales was 14.8 percent (diesel 85.2 percent). Light trucking activity, which would include delivery vehicles, steadily increased following the 2020 COVID-19 pandemic. Post-COVID logistics appear to include an increased number of distribution centers requiring less weight-mile paying truck activity and more diesel consuming medium-duty vehicle activity. Additionally, there has been an increase in the number of light-duty registered diesel vehicles in recent years. Taxable diesel's share of total revenues had leveled off in recent quarters, not growing as sharply as it did just after 2020. However, the first two quarters of 2026 saw declines in diesel sales, likely in response to higher prices due to global conflicts affecting global supply.

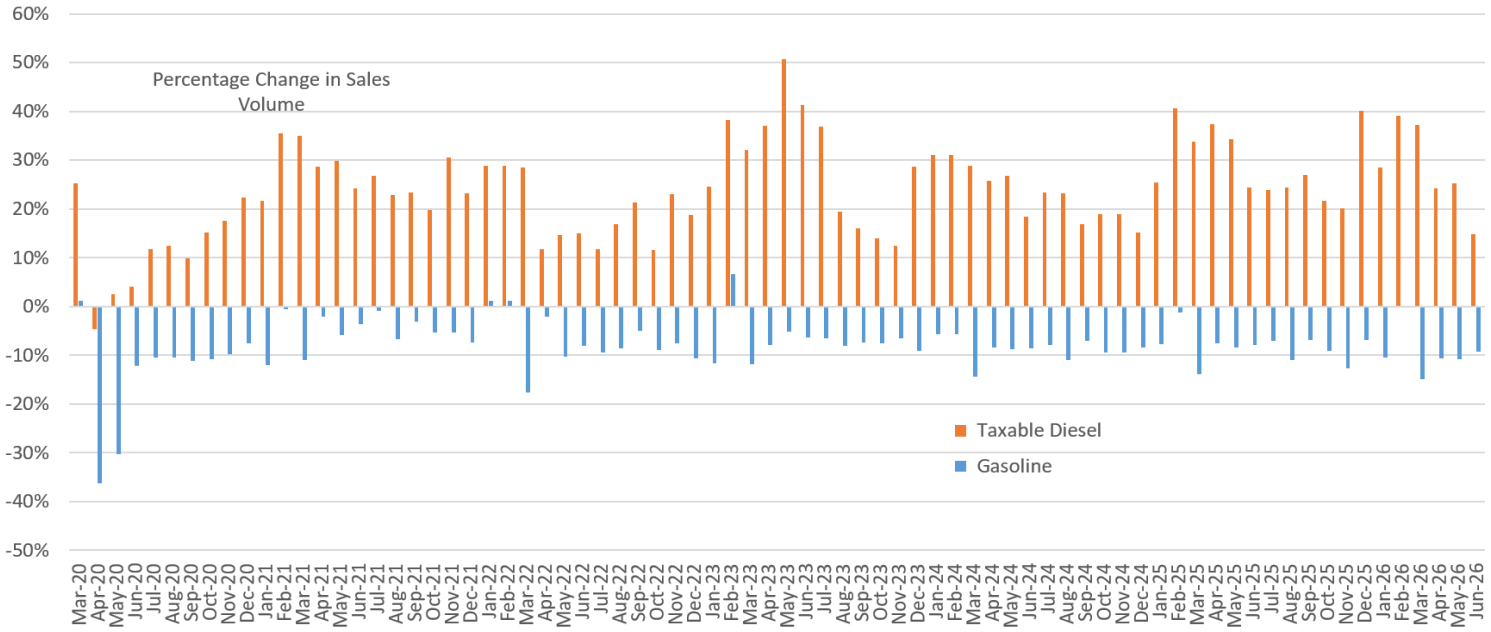
However, revenues from diesel will increase dramatically in FY 2030 when the new hybrid system of taxing weight-mile vehicles becomes effective. Taxing all diesel at the first point of sale effectively imposes the tax on heavy trucks, so taxable gallons sold will include gallons Oregon previously did not consider fuel revenues. The final forecast will show a large increase in total taxable motor fuels starting in FY 2030, though the increase in revenues from sale of those gallons will be offset by a reduction in weight-mile fees.

On the gasoline side, light duty vehicle registrations are lower than pre-2020 levels, and those vehicles have become more fuel-efficient. Work from home remains more common than before 2020, reducing demand for daily commuting. Meanwhile, average statewide fuel efficiency has

[1] This section uses "diesel" and "use fuel" interchangeably to refer to taxable diesel. Oregon will tax diesel sold to weight-mile trucks starting July 1, 2029.

increased in this segment as the share of hybrid, plug-in hybrid electric (PHEV), and battery electric vehicles (BEVs) have grown[2]. Figure 20 below shows the difference in sales volume for both gasoline and taxable diesel compared to the same month in 2019. While some months show gasoline over-performance, it is exclusively attributed to a data issue caused by delayed reporting from sellers and is counterbalanced by make-up reporting in the subsequent month.

Figure 20: Percentage change in Gasoline and Taxable Diesel sales over same month in 2019



This forecast includes two separate econometric models for gasoline and diesel. Each model uses distinct explanatory variables that are tested to determine economically significant impact on their demand. We first implemented this modeling approach with the April 2024 forecast. Having two separate models has so far improved forecast accuracy, and they offer additional information on the way these two fuels are consumed in Oregon. These two regression models and the resulting forecasts are discussed below in more detail.

Gasoline Model

The inputs into the Gasoline Model include: the price of fuel, stock of passenger non-battery electric vehicles (non-BEV), stock fuel efficiency of the non-BEV light vehicle fleet, and Oregon total non-farm employment. Using non-BEV stock means the effect of the forecasted market shift to battery electric vehicles (BEVs) only enters the model through fleet fuel efficiency and through the reduction of vehicle stock that uses gasoline.

The stock of non-BEV passenger vehicles is one of the strongest variables in our model. The stock forecast is a long-term forecast and is only updated once a year. The most recent stock forecast was completed in July 2026. This forecast has been significantly revised compared to the previous April 2025 stock forecast. The July 2026 stock forecast took into consideration

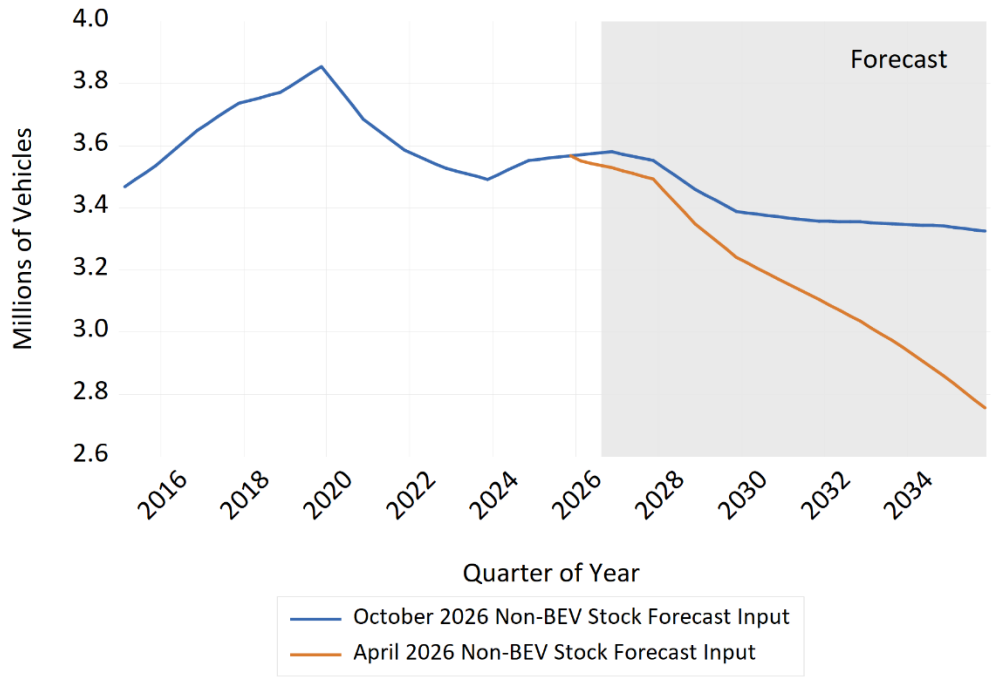
[2] Electric vehicles (EVs) and battery-electric vehicles (BEVs) are used interchangeably and have the same meaning.

Oregon's pause on enforcement of previously adopted Advanced Clean Cars II (ACC II) rules from California due to federal policy changes. Figure 21 shows non-BEV stock forecast that we used for our current October 2026 forecast as compared to the one that we used for our previous April 2026 forecast. With total non-BEV stock forecast above the previous forecast there is an upward pressure on the gasoline forecast, especially in the later years of the forecast period.

Fuel efficiency of non-BEV vehicle stock is another input variable to our model (Figure 22). The current forecast input is higher than the previous forecast input due to the stock forecast expecting a higher share of non-BEV hybrids in the vehicle stock instead of rapidly increasing number of electric vehicles whose fuel efficiency would not have been counted here[3]. The ramp up in fuel efficiency reflects both technological improvements in vehicle design as well as an increasing share of hybrid vehicles.

Another Gasoline Model forecast input is the price of fuel. The real gasoline price rose sharply relative to the April 2026 forecast (Figure 23). While fuel demand is relatively unaffected by the marginal changes in the price of fuel in the short run, large and persistent changes have an impact. The real price of gasoline is expected to remain above and more volatile than previous expectations in the near term but is now forecast to decline below the previous forecast in the long term.

Figure 21: Non-BEV Passenger Vehicle Stock (Forecast Comparison)



[3] For more information, see the Oregon Passenger Vehicle Stock & Fuel Efficiency Forecast (July 2026) https://www.oregon.gov/odot/Data/Revenue%20Forecasts%20%20Economic%20Reports/Jul%202026%20Vehicle%20Stock%20Forecast_final.pdf

Figure 22: Fuel Efficiency (MPG) of Non-BEV Passenger Vehicle Stock

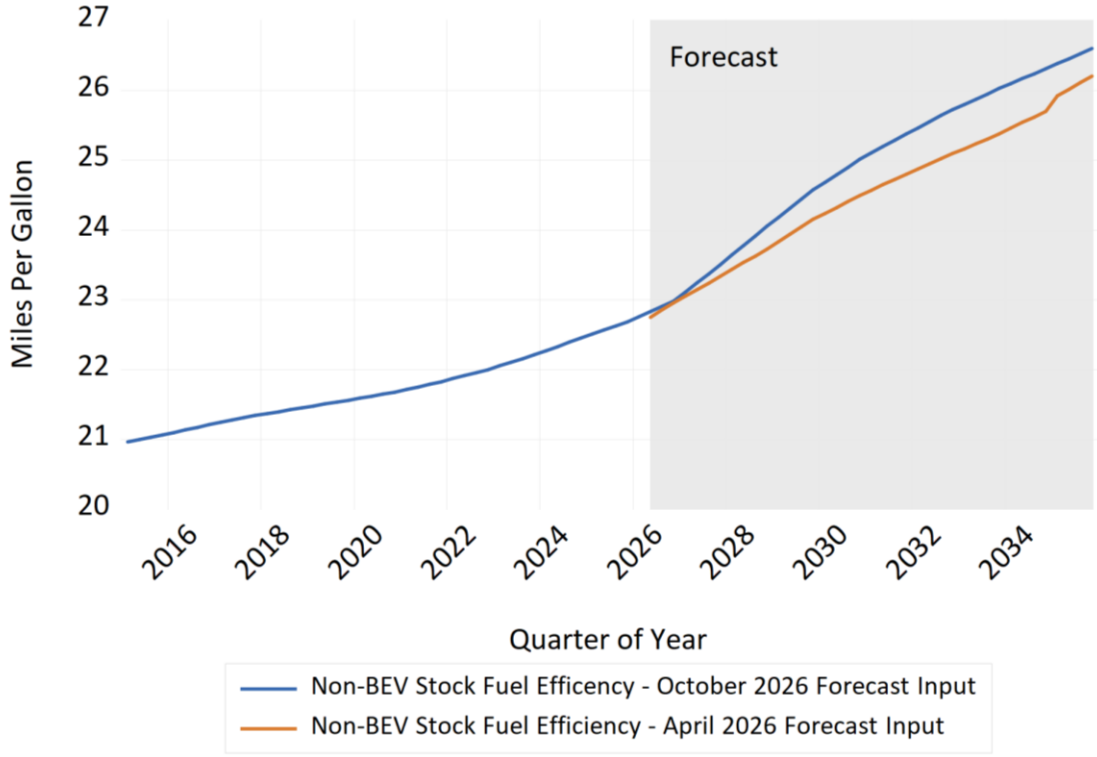
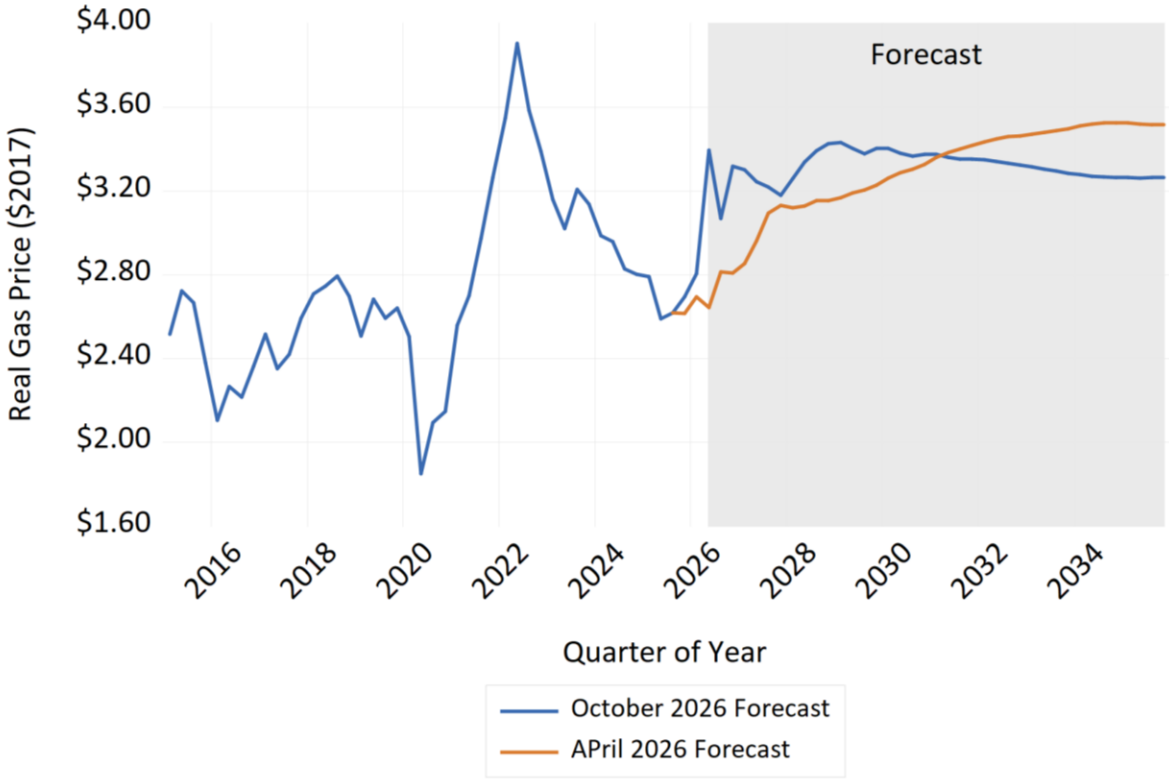


Figure 23: Real Price of Gasoline



Climate action was expected to have an impact on prices, but it is unclear how the currently elevated fuel prices due to Iran conflict would affect climate policy targets. The Climate Protection Program (CPP), passed by the Environmental Quality Commission in December 2021, with recent revisions in place, sets explicit limits on greenhouse gas emissions by the transportation sector each year. These limits will effectively set a cap on the amount of fossil fuel sold each year. To achieve these limits, electrification of the vehicle fleet becomes a long-term key strategy, along with developing alternative fuels. In addition, fuel prices can become an important mechanism to encourage less consumption.

We do not know precisely when prices will increase to incentivize less consumption, and the recent global supply shocks to the price could either add to or crowd out price effects of the policy. If fuel sales are down because of the conflict with Iran, the CPP goals may be achieved without any additional action on part of fuel sellers. Regardless, the result of higher prices over the coming year will reduce fuel consumption.

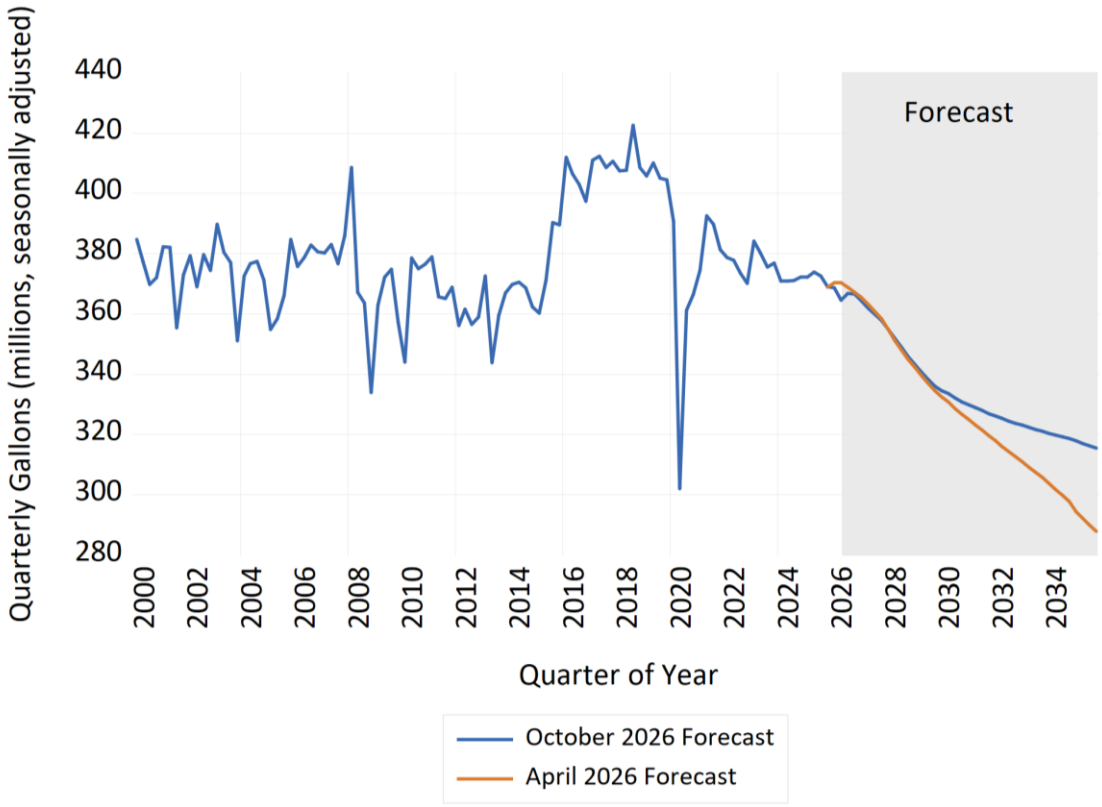
To capture the CPP price impact, beginning in 2026, we are bumping up fuel price forecast by two percent each quarter until reaching 20 percent in 2028. Based on CPP rules, if price increases in Oregon are 20 percent higher than the average price increases in Washington, Idaho, and Nevada, the Environmental Quality Commission can take action to address the increase. Thus, the model assumes the average fuel prices do not increase more than 20 percent a year, instead they maintain a constant 20 percent increase over the remainder of the forecast from the baseline price forecast without any additional price effects[4]. Note that previous forecasts have also included this assumption. CPP impacts on fuel prices are still unknown and represent a risk factor for this forecast.

Finally, the DAS forecast of Oregon non-farm employment saw a larger than typical downward change between forecasts. This variable has consistently been a strong predictor of gasoline use. If economic growth slows, non-farm employment would see downward pressure, which would reduce driving and fuel use.

Figure 24 shows a comparison of the gasoline forecast between April 2026 and October 2026. The near-term forecast remains relatively unchanged due to the upward revision in non-BEV vehicle stock counteracting downward pressure from recent actuals coming in lower than forecasted, higher fuel prices, and increased fuel efficiency of non-BEV vehicle stock. The forecast is revised upwards beyond 2030, in large part due to change in EV adoption rate.

[4] 340-273-8100 Program Review of CPP Draft Rules https://www.oregon.gov/deq/rulemaking/Pages/CPP2024.aspx

Figure 24: Taxable Gasoline Forecast October 2026



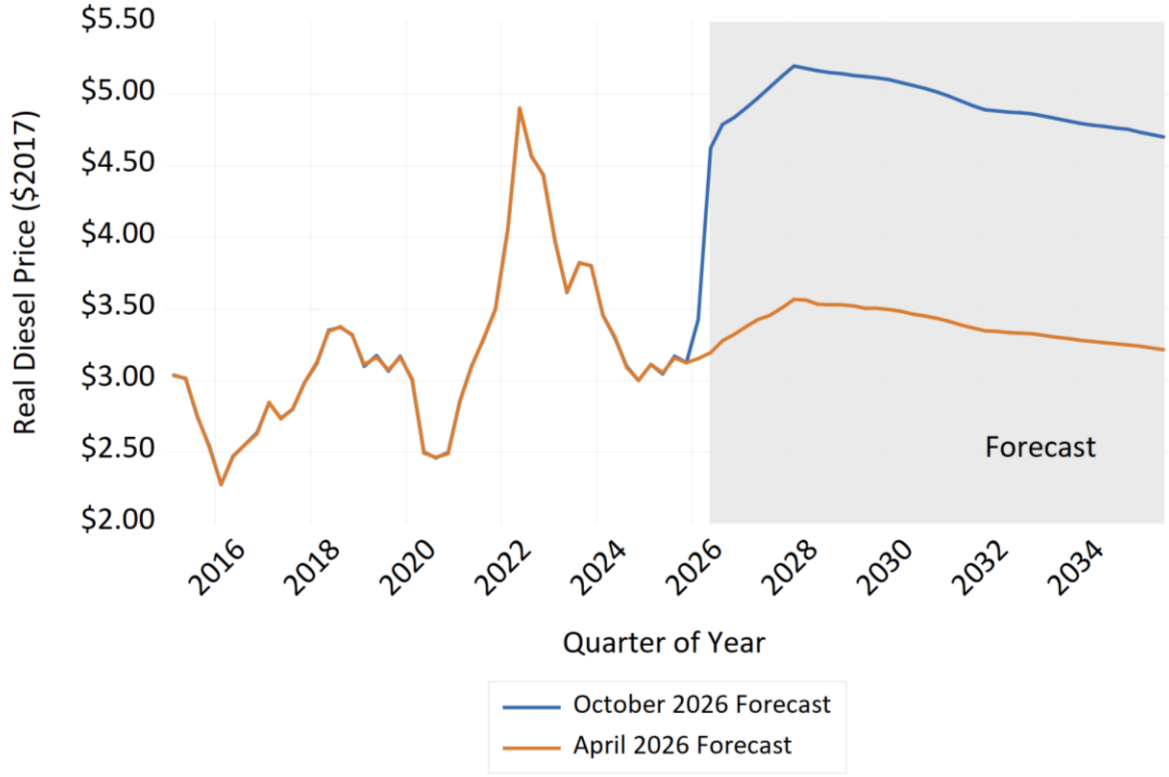
Use Fuel Model

Use fuel sales held steady, up just 0.8 percent in FY 2026 compared to FY 2025, while gasoline sales were down 0.9 percent for the same period. However, in the final quarter of FY 2026 (April-June 2026) use fuel sales were down 6.9 percent year over year from 2025. Annual use fuel sales remain approximately 25 percent higher than use fuel sales in FY 2019, but recent price spikes are having an impact. The use fuel model inputs include the stock of diesel vehicles registered in Oregon excepting those in the weight-mile program, the price of diesel, and Oregon specific employment levels in manufacturing, durable goods, transportation, trucking and warehousing industries. This model only estimates diesel sold to medium heavy and light duty diesel vehicles, not vehicles over 26,000 pounds that are in the current weight-mile program.

The stock of diesel vehicles registered in Oregon is tracked historically and forecast as part of the stock forecast. However, this forecast includes only passenger vehicles and is missing medium-duty vehicles registered with DMV. We plan to develop a stock forecast for medium-duty vehicles as well with future iterations of the stock forecast. Light-duty diesel vehicles have remained popular in Oregon in recent years, making up about 6.9 percent of all light-duty vehicles in the most recent registration data, up from 5.6 percent in 2015. There has been a large increase in online ordering and deliveries by medium-duty trucks since 2020 as well. All else equal, a larger share of diesel engines is expected to increase the share of fuel revenues from diesel, which is what recent data has shown.

Diesel price as a model input is created using Energy Information Administration data for western states, excluding California. Diesel prices are expected to have less impact on consumption for diesel trucks because these trucks often serve a commercial or purpose-driven role. Figure 25 shows the October 2026 real diesel price forecast compared to the April 2026 forecast. Prices have shot up in real terms due to global supply impacts from the conflict in Iran. The model assumes that diesel prices will also be affected by the CPP discussed in the gasoline section, which is reflected in prices rising in 2026 before leveling off to a slow rise in the out years of the forecast. The CPP impact is a forecast risk because of the ongoing Iran conflict and global diesel price shocks. Diesel prices came in dramatically higher than previously forecasted, putting downward pressure on the forecast for diesel sales.

Figure 25: Diesel Price Forecast Comparison (Real 2017 Dollars)

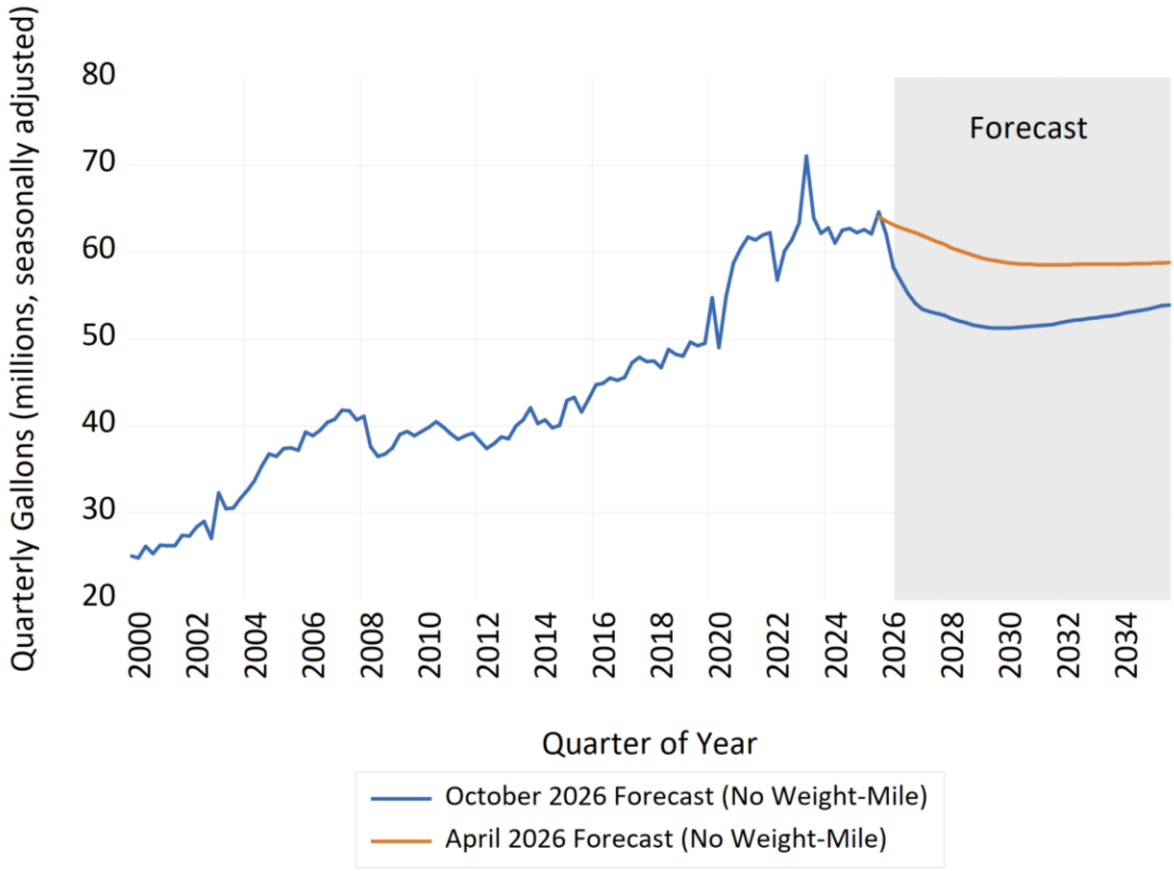


The inputs for Oregon employment in manufacturing, durable goods, transportation, trucking, and warehousing come from Oregon's OEA statewide economic forecast. These inputs show a stronger statistically significant relationship to diesel consumption than overall Oregon employment. All else equal, higher employment in these industries is expected to increase diesel use in the state. Transportation, trucking and warehousing employment was forecast very similar to the April 2026 forecast, and it is expected to grow steadily through 2035.

The October 2026 taxable diesel forecast expects declining ongoing diesel consumption in the state following a dramatic shift up in the level of usage in previous years, and it is shifted below the previous, April 2026, forecast (Figure 26). The shift down is based on recent actuals being so much lower than previously expected and on much higher fuel price expectations. Even with

stable-to-slightly increased light and medium-duty trucking activity, improvements in fuel efficiency also put downward pressure on demand. This forecast sees stronger growth than the previous forecast after 2030, though at a lower level.

Figure 26: Taxable Diesel Forecast October 2026



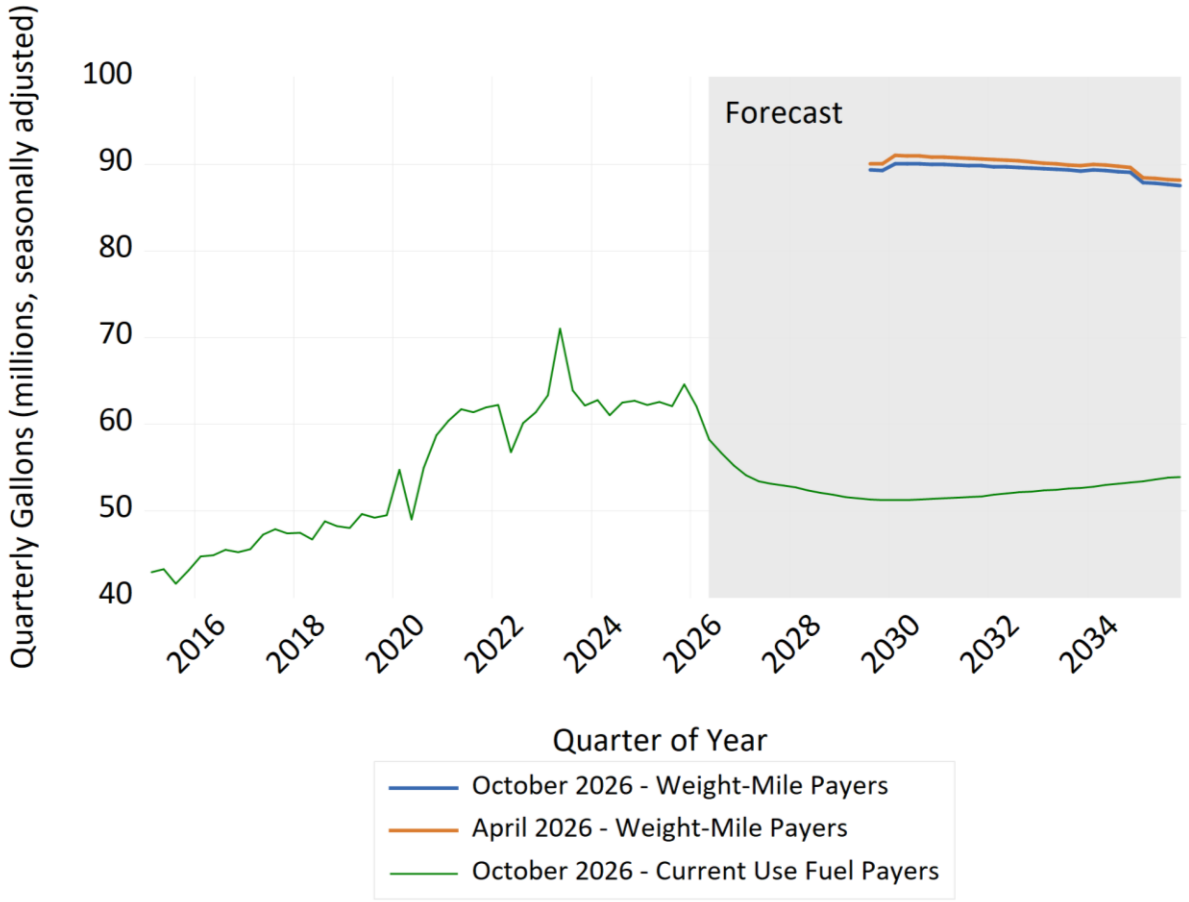
Diesel Tax Revenue from Weight-Mile Participants

HB 3991 will shift the point of taxation on diesel starting July 1, 2029. At that point, heavy trucks on the weight-mile program will begin to pay fuel tax, with an off-setting reduction in their weight-mile fees. The change results in a discrete jump in the number of gallons of fuel that will be taxed in Oregon. A separate model for weight-mile diesel is needed because trucks in the weight-mile program are inherently different from light-duty diesel trucks, and their demand for fuel will be more similar to the weight-mile forecast.

The October 2026 forecast estimates diesel revenue for the participants using miles driven by weight-mile program participants and fuel efficiency of those vehicles. From that, the gallons of fuel sold can be derived by dividing the miles driven by the miles per gallon (mpg) for the truck fleet. We utilize data from International Fuels Tax Administration (IFTA) and the Highway Cost Allocation Study to calculate Mileage-weighted mpg. Fuel efficiency is expected to increase over time for these trucks, as forecast by the EIA's Annual Energy Outlook suggests, which puts downward pressure on fuel demand. Figure 27 shows the forecast of diesel gallons sold (blue line) above the current use fuel forecast with HB 3991 (October 2026 blue line, April 2026

orange line). Adding the amounts represented by each line would give the forecast total of all diesel gallons sold. The forecast miles have been revised downwards due to minor adjustments to fuel efficiency and fleet activity mix in the weight-mile program compared to the previous forecast.

Figure 27: Weight-Mile Vehicles Diesel Gallons Forecast October 2026

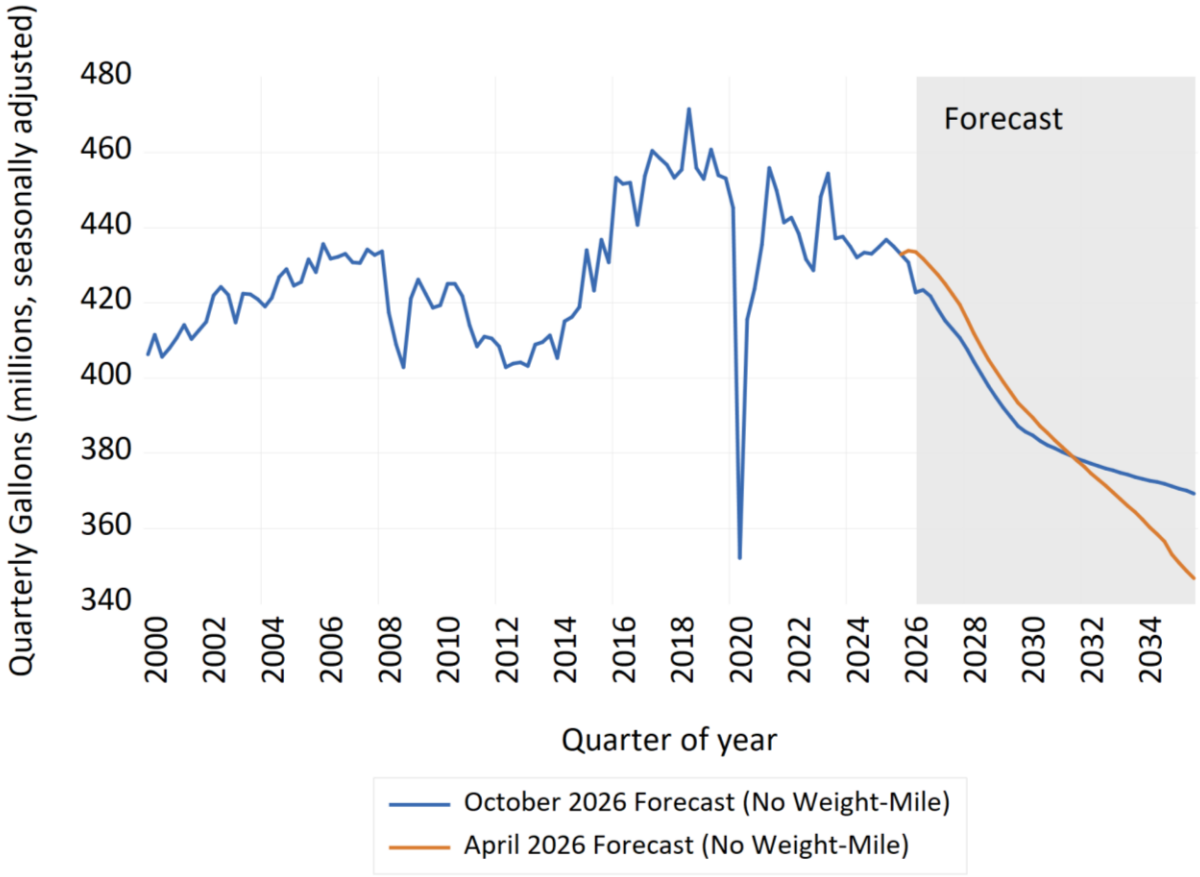


Motor Fuels Revenue - Combined Forecast

Figure 28 shows the forecast of gallons sold for Motor Fuels compared to the prior forecast but excludes diesel gallons forecast to be sold to weight-mile participants. Fuel sales in the final two quarters of fiscal year 2026 tracked well below the April 2026 forecast amounts, leading to a near-term downward adjustment from the previous forecast. In the outer years, the current forecast shows fuel sales shifted above the previous forecast based largely on updates to the stock forecast.

Both gasoline and taxable diesel sales showed signs of weakening in recent quarters, with diesel declining most, likely due to price impacts. Fuel sales are forecast to decline based on fuel efficiency improvements of non-BEV vehicle stock related to shifts in vehicle stock as well as the impacts of the CPP, high gas prices, and growing BEV stock. However, recent changes to Oregon policy on EV sales will slow the decline in later years of the forecast relative to our previous forecast.

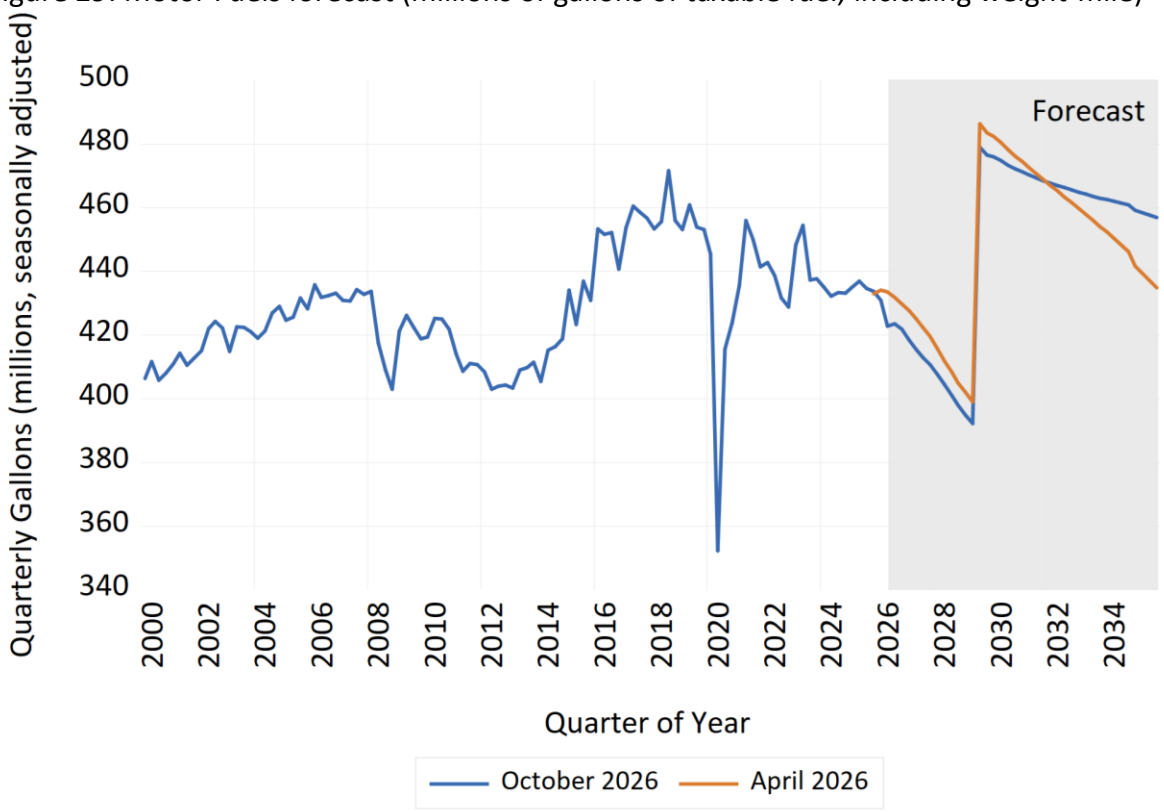
Figure 28: Motor Fuels forecast (millions of gallons of taxable fuel, no weight-mile)



Motor fuel sales are expected to be below the previous forecast through the end of 2031, a cumulative reduction of the forecast of gallons sold of 1.4 percent for FY 2027 through FY 2031. After FY 2031, sales are expected to exceed the previous forecast by a cumulative 1.7 percent.

HB 3991 shifts the diesel point of taxation so that it will be paid by all road-using vehicles, including weight-mile participants. Figure 29 shows the forecast of total taxable gallons sold with the shift from changing the diesel point of taxation. The increase in fuel tax revenues from including weight-mile diesel sales is $141.5 million in FY 2030, the first year of the change, which declines slightly over the forecast period. This increase in revenues is offset by a reduction in weight-mile fees and revenues, so should not be interpreted as standalone “new” revenue to ODOT.

Figure 29: Motor Fuels forecast (millions of gallons of taxable fuel, including weight-mile)



Road Usage Charge (RUC) Revenue

The passage of HB 3991 made Oregon the second state (after Hawaii) to pass a mandatory Road Usage Charge (RUC) Program and the first state to implement a mandatory program for all battery electric vehicles (BEVs), hybrid vehicles, and plug-in hybrid electric vehicles (PHEVs), with a graduated roll out of when vehicles will be required to enroll in the new program. The RUC Program will charge these vehicles a per-mile rate of 5 percent of the prevailing state gas tax, or 2 cents per-mile at the current 40 cents per gallon tax. RUC program vehicles paying per-mile will receive a fuel tax credit based on reported mileage and mpg estimates. Vehicle owners can also choose to opt out of per-mile payments and instead pay a $340 annual flat fee, though opting out will likely make them ineligible for fuel tax refunds since that is based on reported mileage.

A number of definitions and assumptions are required to forecast revenues from the new RUC program. Figure 30 offers details on the four main components: EV Miles, Hybrid Miles, Flat Rate Payers, and Revenue Miles.

Figure 30: Components of the RUC Program forecast

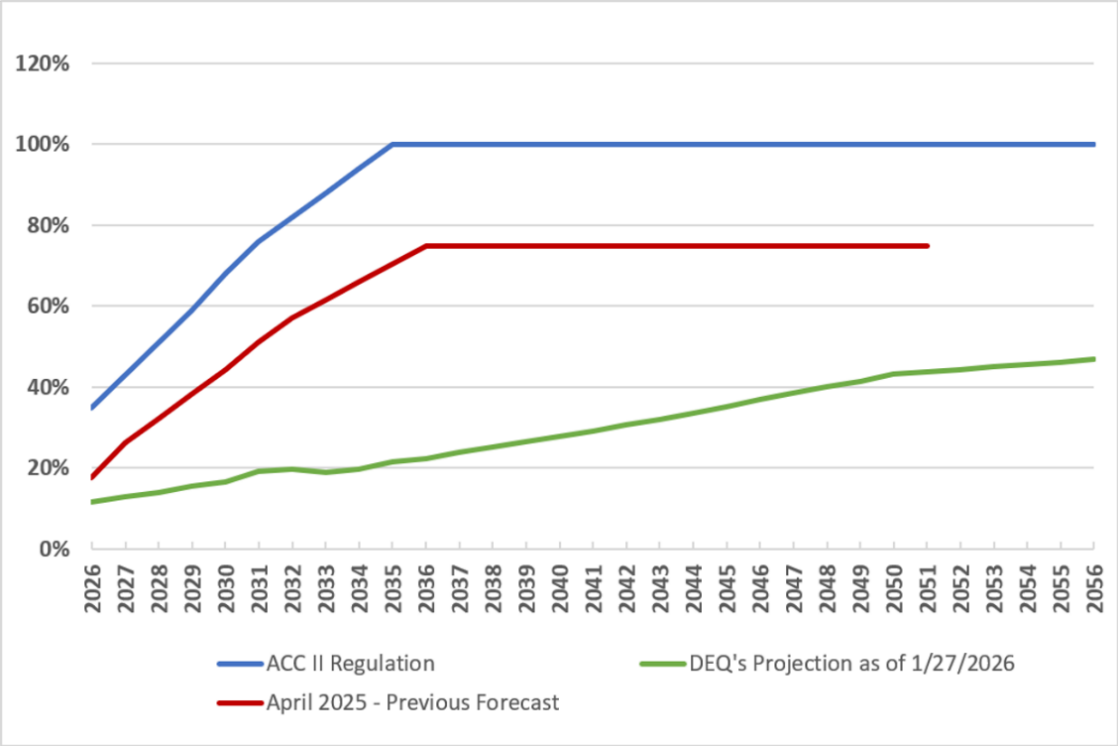
Forecast Component	*Description*	*Data Source*
EV Miles	Miles driven by EVs based on forecast of EV stock and average miles driven.	ODOT Stock Forecast (July 2026) and Oregon DMV Data
Hybrid Miles	Miles driven by hybrids and PHEVs based on forecast of gallons and fuel efficiency of the stock.	ODOT Stock Forecast (July 2026), Oregon DMV Data, and ODOT Fuels Forecast (October 2026)
Flat Rate Payers	Share of vehicles in RUC opting to pay the annual flat fee based on a cutoff of 15,000 annual miles.	Oregon DMV Data (2026), National Household Travel Survey (2022)
Revenue Miles	Miles driven by all RUC vehicles who do not opt into the flat rate, based on a weighted average of miles driven.	Oregon DMV Data (2026), National Household Travel Survey (2022)

The RUC Program will begin on July 1, 2027, when existing EVs begin to enroll as they renew their registration. Starting January 1, 2028, all newly purchased EVs will begin to enroll at time of sale. On July 1, 2028, all hybrids and PHEVs will enroll either at time of purchase or as they renew their registration. The structure of this roll out has been taken into account in the forecast.

These components are built from the ODOT Stock Forecast (July 2026) which includes forecasts of the stock of EVs, hybrids, and PHEVs separately. The most recent update of the stock forecast is significantly different from the previous version. Figure 31 shows Oregon Zero-Emissions Vehicle (ZEV) Sales as a Proportion of Total Sales assumed under ACC II Regulation, the previous ODOT Stock Forecast from April 2025, and the new DEQ Projection as of 1/27/2026.

This change has an out-sized impact on the early years of the RUC program, especially the first year which only includes ZEVs. Without DEQ having the ability to take enforcement actions under ACC II, ZEV adoption will not reach previously forecast levels. ZEV miles were the largest component of early RUC miles in the previous forecast, but enrollment into the program will be slower with lower new ZEV adoption.

Figure 31: Oregon ZEV Sales as a Proportion of Total Sales – Stock Forecast Assumptions



We use data from DMV and DEQ to estimate total annual miles driven by EVs as well as average fuel efficiency of each vehicle type in RUC, weighted by the share of the total. ODOT's Fuels Forecast (October 2026) is used to forecast gallons consumed by hybrids and PHEVs that are estimated to be in the RUC program. The fuels forecast model is used to estimate gallons used by only vehicles that are NOT in the RUC program. The stock of vehicles in and out of the RUC program comes from ODOT's stock forecast. The difference between gallons used by all vehicles and gallons used only by vehicles not enrolled in RUC is used as the number of gallons consumed by vehicles in the RUC program.

Fuel efficiency is calculated for the Oregon Road Usage Charge stock as a weighted average based on three vehicle types: hybrid vehicles with less than 40 miles per gallon (mpg) efficiency, hybrid vehicles with over mpg, and PHEV mpg. We multiply this weighted fuel efficiency by gallons consumed by vehicles enrolled in the RUC program, which gives an estimate of miles driven. Finally, US DOT National Household Travel Survey (NHTS, 2022) data is used to estimate the share of each vehicle type that drives over 17,000 miles, the point above which it would be more expensive to stay on the per-mile option. Revenue Miles, the miles that are subject to the two cent per mile charge, are calculated after determining the prior components so that miles driven by flat rate payers can be netted out of the final total.

Figure 32 shows total RUC revenue miles for EVs and hybrids/PHEVs, which does not include miles driven by annual flat fee payers. The October 2026 forecast has shifted downwards as the

forecast model has been updated to better reflect assumptions about enrollment and driving of RUC vehicles in Oregon. The vertical dashed line indicates when hybrids are required to enroll in the RUC program, and when RUC revenue miles will begin to sharply increase as vehicles roll into the program. HB 3991 stipulates that RUC Program vehicles will receive a refund credit for paid fuels taxes.

Figure 32: October 2026 Forecast – RUC Revenue Miles Total

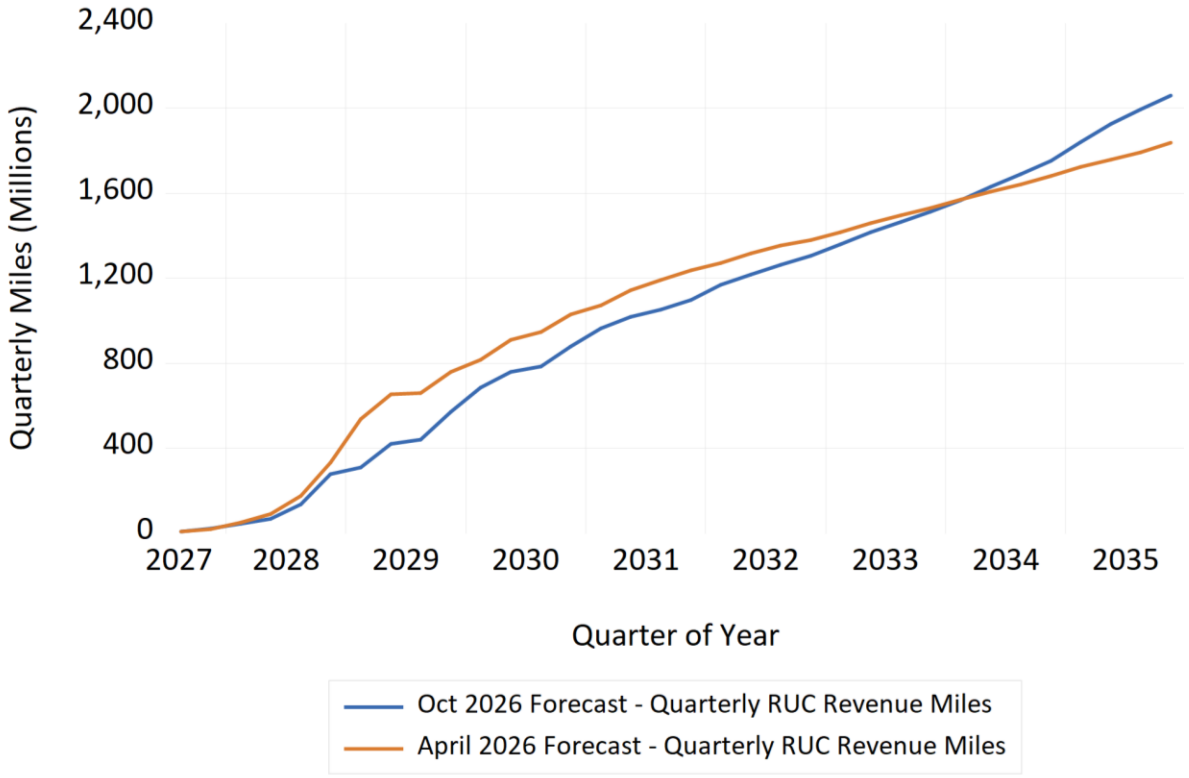
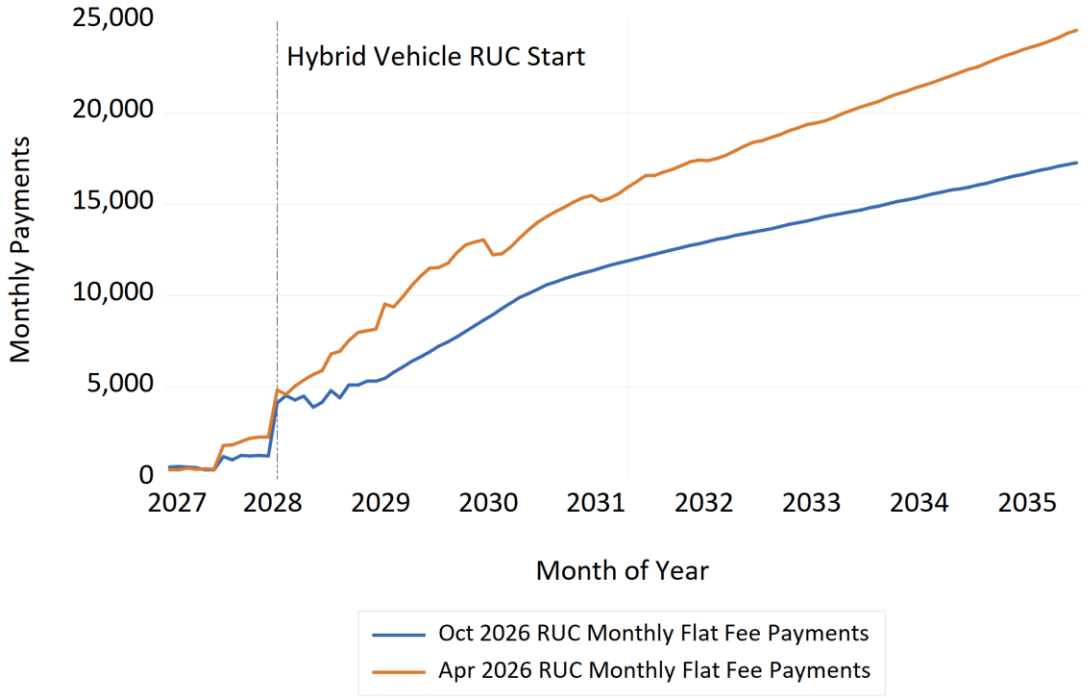


Figure 33 shows the forecast of the annual payment (also referred to as flat fee) counts for RUC annual flat fee option. This methodology has changed as we learn more about how flat fee payments will be handled. The current assumption is that flat fee payers will pay that fee on a quarterly basis rather than pre-paying it up front at the time of registration for a four-year (new vehicle registration) or two-year (registration renewal) period. As the program rules are finalized over the next several months, clarity will be provided as to the actual payment cycle. This change in assumptions has a negative impact on RUC revenues, especially in the early years of transition. By not assuming up-front payments, the shift is more of a rightward shift, as those payments will come to ODOT eventually, just more slowly. However, the bigger contributor to the decline in RUC revenues compared to the previous forecast is the sharp decline in ZEV adoption rates from the updated stock forecast.

Figure 33: October 2026 Forecast of RUC Annual Flat Fee Payments



Revenue miles and annual flat fee payments ramp up in keeping with the structure of the policy, slowly in FY 2028, then faster once hybrids are included. Once all vehicles have been enrolled in the program, either through new purchase enrollment or at time of registration renewal, growth slows. RUC revenue miles and annual payments will continue to grow as the share of Oregon's fleet continues to transition away from gasoline only vehicles and with population growth. The forecast assumes that the average VMT (vehicle miles traveled) stays constant for the forecast period.

Net revenues start at $46 million for the 2027-29 Biennium, and grow to $328 million in the 2033-35 Biennium, the final period of the October 2026, forecast.

Summary of Revenues for Motor Fuels and RUC

Row 1 of Table 5 shows the total gross revenues from the Motor Fuels taxes FY 2026 with a fuel sales revenue down 0.8 percent over FY 2025. The first seven months of forecast data from the April 2026 forecast under-predicted fuel sales by 1.7 percent compared to actual sales. We project revenues to be lower in FY 2026 by $4.8 million (0.7 percent) relative to the previous forecast, and $11.7 million lower in FY 2027 (1.7 percent). The revenue decrease is driven mostly by the recent underperformance of actuals relative to the previous forecast.

Row 2 and 3 of Table 5 show the total gross revenues from the RUC Program's per mile charges and annual flat fee collections. These revenues begin in FY 2028 at $10.7 million, and are $49.8 million in FY 2029, the first year that includes both EVs and hybrid vehicles.

FY 2026 shows $688.5 million in gross revenues, a decrease of 0.8 percent over FY 2025 as demand suffered due to higher fuel prices. The third quarter of FY 2024 included the final HB 2017 fuels tax rate increase to $0.40 per gallon, which helped bolster revenues.

Row 5 shows the change from the prior forecast. The changes in row 5 stem from changes in the gallons forecast for FY 2026 through FY 2027, and updates to the RUC forecast and weight-mile diesel sales forecast in FY 2028 and beyond.

Rows 6 through 18 of Table 5 list the costs associated with the Fuels Tax and RUC programs and the statutory transfers that occur prior to apportionment.

Rows 20 through 24 of Table 5 highlight the amounts that the Motor Fuels and RUC taxes contribute to the OTIA, JTA, HB 2017, and HB 3991 programs, either as a portion of the OTIA I set-aside shown in row 20 or as the incremental revenues from the OTIA III, JTA, and HB 2017 programs shown in rows 21 through 23. Note that the OTIA III legislation did not increase the Motor Fuels tax rate, so the incremental amount is zero. Row 24 shows incremental revenues from HB 3991 programs.

Table 5: Highway Fund Revenues Collected by FBD (Millions of Dollars)

		Actual			Forecast									Actual	Forecast				
		FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	BI 23-25	BI 25-27	BI 27-29	BI 29-31	BI 31-33	BI 33-35
1	MOTOR FUELS TAXES	$682.2	$694.4	$688.5	$671.1	$653.8	$634.0	$760.8	$753.2	$747.3	$742.6	$738.8	$734.3	$1,376.5	$1,359.6	$1,287.8	$1,513.9	$1,489.9	$1,473.1
2	RUC PER MILE CHARGE	$0.0	$0.0	$0.0	$0.0	$3.3	$22.0	$48.6	$69.8	$81.8	$90.4	$98.2	$106.1	$0.0	$0.0	$25.3	$118.3	$172.3	$204.4
3	RUC ANNUAL FLAT FEE	$0.0	$0.0	$0.0	$0.0	$7.5	$27.8	$49.3	$69.4	$80.9	$89.4	$97.2	$105.2	$0.0	$0.0	$35.2	$118.7	$170.3	$202.4
4	**TOTAL FBD COLLECTIONS**	**$682.2**	**$694.4**	**$688.5**	**$671.1**	**$664.5**	**$683.9**	**$858.6**	**$892.3**	**$910.1**	**$922.4**	**$934.2**	**$945.6**	**$1,376.5**	**$1,359.6**	**$1,348.4**	**$1,751.0**	**$1,832.5**	**$1,879.8**
5	Change from Previous Forecast	$0.0	$0.0	($4.8)	($11.7)	($17.1)	($42.0)	($32.7)	($14.8)	($9.2)	($4.7)	($1.2)	$4.8	$0.0	($16.6)	($59.2)	($47.5)	($14.0)	$3.6
6	COLLECTION/ADMINISTRATION FUELS TAX	($2.0)	($2.1)	($2.2)	($2.2)	($3.2)	($3.2)	($3.3)	($3.4)	($3.5)	($3.5)	($3.7)	($3.7)	($4.1)	($4.4)	($6.4)	($6.7)	($7.0)	($7.4)
7	COLLECTION/ADMINISTRATION RUC	$0.0	$0.0	$0.0	$0.0	($4.6)	($4.6)	($4.8)	($4.9)	($5.0)	($5.1)	($5.3)	($5.4)	$0.0	$0.0	($9.2)	($9.6)	($10.1)	($10.6)
8	RUC ACCOUNT MANAGERS	$0.0	$0.0	$0.0	$0.0	($2.1)	($8.5)	($14.7)	($13.9)	($16.3)	($18.0)	($19.5)	($21.1)	$0.0	$0.0	($10.6)	($28.6)	($34.3)	($40.7)
9	ODOT CENTRAL SERVICES ASSESSMENT, FUELS TAX	($0.4)	($0.4)	($0.4)	($0.5)	($0.7)	($0.7)	($0.7)	($0.7)	($0.8)	($0.8)	($0.8)	($0.9)	($0.8)	($0.9)	($1.3)	($1.5)	($1.6)	($1.7)
10	ODOT CENTRAL SERVICES ASSESSMENT, RUC	$0.0	$0.0	$0.0	$0.0	($0.5)	($0.5)	($0.5)	($0.5)	($0.5)	($0.6)	($0.6)	($0.6)	$0.0	$0.0	($0.9)	($1.0)	($1.1)	($1.2)
11	RUC FUELS TAX CREDIT	$0.0	$0.0	$0.0	$0.0	$0.0	($3.7)	($8.5)	($13.1)	($15.6)	($17.1)	($18.5)	($19.9)	$0.0	$0.0	($3.7)	($21.7)	($32.7)	($38.3)
12	SNOWMOBILE TRANSFER	($0.8)	($0.8)	($0.7)	($0.7)	($0.7)	($0.7)	($0.7)	($0.7)	($0.7)	($0.8)	($0.8)	($0.8)	($1.5)	($1.4)	($1.4)	($1.5)	($1.5)	($1.5)
13	CLASS I ATV TRANSFER	($2.2)	($2.4)	($2.4)	($2.5)	($2.6)	($2.7)	($2.8)	($2.9)	($3.0)	($3.1)	($3.1)	($3.2)	($4.5)	($4.8)	($5.2)	($5.6)	($6.0)	($6.4)
14	MARINE BOARD TRANSFER	($5.2)	($5.2)	($5.6)	($5.7)	($5.6)	($5.6)	($5.5)	($5.5)	($5.4)	($5.4)	($5.3)	($5.3)	($10.4)	($11.3)	($11.2)	($11.0)	($10.8)	($10.6)
15	CLASS II ATV TRANSFER	($1.4)	($1.5)	($1.5)	($1.9)	($2.0)	($2.0)	($2.0)	($2.1)	($2.1)	($2.1)	($2.1)	($2.2)	($2.9)	($3.4)	($4.0)	($4.1)	($4.2)	($4.3)
16	CLASS III ATV TRANSFER	($1.5)	($1.7)	($1.7)	($2.1)	($2.1)	($2.2)	($2.3)	($2.3)	($2.4)	($2.4)	($2.5)	($2.5)	($3.1)	($3.8)	($4.3)	($4.6)	($4.8)	($5.0)
17	CLASS IV ATV TRANSFER	($1.4)	($1.8)	($1.9)	($1.5)	($1.5)	($1.5)	($1.6)	($1.6)	($1.6)	($1.6)	($1.7)	($1.7)	($3.1)	($3.3)	($3.1)	($3.2)	($3.3)	($3.4)
18	TRANSPORTATION OPERATING FUND (TOF)	($16.8)	($17.5)	($17.7)	($18.4)	($18.8)	($19.1)	($19.5)	($19.8)	($20.1)	($20.4)	($20.8)	($21.1)	($34.3)	($36.1)	($37.9)	($39.2)	($40.5)	($41.8)
19	AVIATION TRANSFER	($0.1)	($0.1)	($0.1)	($0.1)	($0.1)	($0.1)	($0.1)	($0.1)	($0.1)	($0.1)	($0.1)	($0.1)	($0.2)	($0.2)	($0.2)	($0.2)	($0.1)	($0.1)
20	**NET FBD REVENUE**	**$650.4**	**$661.1**	**$654.4**	**$635.5**	**$620.1**	**$628.8**	**$791.7**	**$820.9**	**$833.0**	**$841.4**	**$849.5**	**$857.2**	**$1,311.5**	**$1,289.9**	**$1,248.8**	**$1,612.6**	**$1,674.4**	**$1,706.7**
21	REVENUE ALLOCATION TO OTIA I & II SET-ASIDE - memo	($18.1)	($17.6)	($17.7)	($17.6)	($17.3)	($16.8)	($19.7)	($19.7)	($19.5)	($19.5)	($19.4)	($19.2)	($35.7)	($35.3)	($34.1)	($39.4)	($39.0)	($38.6)
22	REVENUE PLEDGED TO OTIA III - memo	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
23	REVENUE DUE TO JTA - memo	($105.1)	($104.2)	($103.3)	($100.7)	($98.1)	($95.1)	($114.1)	($113.0)	($112.1)	($111.4)	($110.8)	($110.1)	($209.2)	($203.9)	($193.2)	($227.1)	($223.5)	($221.0)
24	REVENUE DUE TO HB 2017 - memo	($156.8)	($173.6)	($172.1)	($167.8)	($163.4)	($158.5)	($190.2)	($188.3)	($186.8)	($185.7)	($184.7)	($183.6)	($330.4)	($339.9)	($322.0)	($378.5)	($372.5)	($368.3)
25	REVENUE DUE TO HB 3991 - memo	$0.0	$0.0	$0.0	$0.0	($4.0)	($33.0)	($69.9)	($107.2)	($125.9)	($139.6)	($152.2)	($165.0)	$0.0	$0.0	($37.1)	($177.1)	($265.5)	($317.1)

*RUC: Road Usage Charge - Passenger Vehicles

Other Revenues

In addition to the traditional highway revenues, ODOT also collects and distributes the following revenues:

1. HB 2017 Tax Programs
2. Aviation Fuel Tax
3. Gross Railroad Revenues
4. Other Highway Revenues

HB 2017 Tax Programs

The 2017 Oregon Legislature passed House Bill 2017, marking a significant investment in transportation to promote a clean environment, strong communities with good quality of life, a vibrant economy with good jobs, and safe, healthy people. This effort is referred to as Keep Oregon Moving. In addition to increasing the traditional Highway Fund taxes and fees, three new taxes were introduced to provide additional funding for Keep Oregon Moving:

1. Statewide **Transit Payroll Tax** for investments in public transportation.
2. **Vehicle Privilege Tax** (on new vehicles purchased and registered in Oregon) dedicated to the Connect Oregon program and to promote electric vehicle sales. New vehicles purchased outside of Oregon and registered in Oregon are subject to a similar tax called **Vehicle Use Tax**. However, these funds go to Highway Fund and thus are treated as a separate line item.
3. **Bike Excise Tax** is dedicated to the Multimodal Active Transportation (MAT) fund dedicated to bicycle and pedestrian projects.

The Vehicle Privilege/Use Tax and Bike Excise Tax were implemented in January 2018. The Transit Payroll Tax went into effect in July 2018. The most significant recent statutory update is the legislature restructuring the amounts transferred to the Department of Environmental Quality (DEQ), Senate Bill 1558 (2022). With the change, ODOT now receives the remainder of privilege tax revenues after DEQ has received the greater of $12 million or 45 percent of calendar year privilege tax revenues.

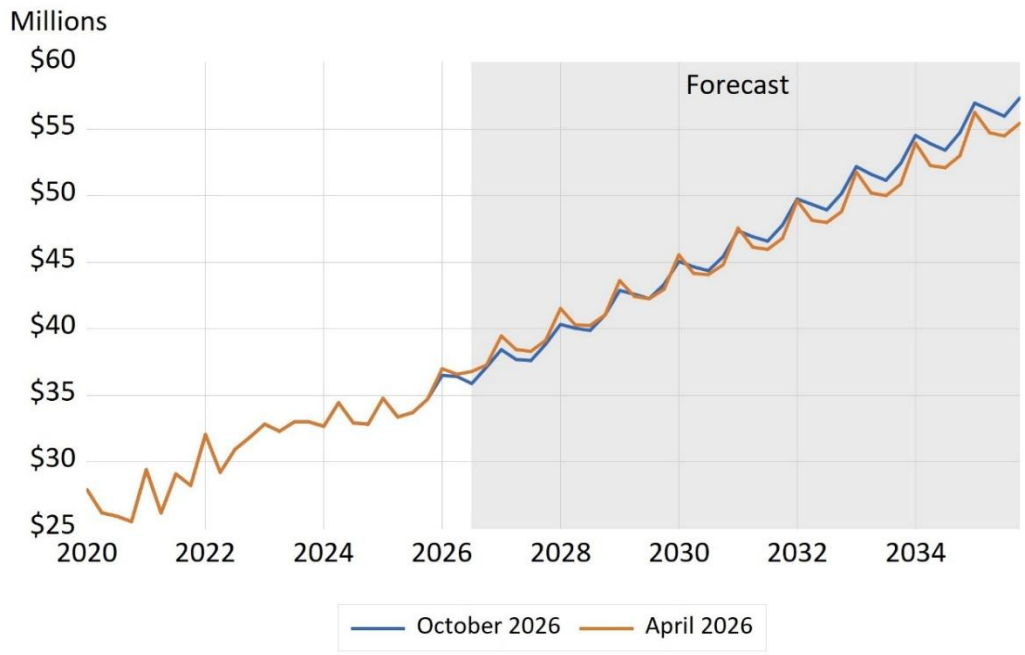
Transit Payroll Tax

The Transit Payroll Tax is a statewide payroll tax and is the largest of the HB 2017 taxes. A rate of one-tenth of one percent is imposed on the wages of employees who are Oregon residents regardless of where they work as well as residents of other states who work in Oregon. The revenues from this tax are distributed to state transit agencies. About 90 percent is distributed by formula to the statutorily defined Qualified Entities based on their respective share of state payrolls.

Previously, our forecasts for the transit payroll tax were based on accrual method. However, starting with our October 2024 forecast, we made a decision to switch to cash basis forecast, which has two advantages: 1) we do not have to worry about constant revisions in the accrual-based actuals as the data keeps maturing, especially when the annual tax submissions come through, and 2) cash flow forecast works better for our budgeting group and entities that

receive the funds. Our current forecast for 2025-27 biennium is $3.4 million lower compared to the previous forecast (Table 6) primarily due to most recent payroll forecast from Office of Economic Analysis (OEA). While our current forecast looks weaker through 2030, it does get stronger for the second half of the forecast horizon, showing $10.5 million more in funds for the 2033-35 biennium compared to the previous forecast.

Figure 34: Transit Payroll Tax Distributions to ODOT - Forecast Comparison (Quarterly)



Vehicle Privilege and Use Tax

Vehicle Privilege and Use Taxes apply to manufacturer or dealer new vehicle sales, while private vehicle sales are excluded. The tax amount of 0.5 percent of the vehicle's sale price is assessed on the following vehicle types: passenger vehicles, trucks, trailers (except 1,800 lbs. or less), travel trailers, motor homes, campers, motorcycles, mopeds, buses, bus trailers, and fixed load trailers. Only vehicles with odometer reading of 7,500 miles or less (if there is an odometer) and gross vehicle weight rating of 26,000 lbs. or less are subject to this tax. For sales occurring in Oregon, the vehicle dealer is required to pay **Privilege Tax**. An Oregon resident purchasing a new vehicle out-of-state pays **Use Tax**. The rates are the same for both taxes. However, Use Tax revenue is Highway Fund revenue while Privilege Tax revenue is dedicated to ODOT's Connect Oregon program and to Department of Environmental Quality EV rebate programs.

First, we estimate the number of vehicle sales subject to privilege and use tax (Figure 35). Our regression model utilizes S&P Global forecast for US Light Vehicle Sales and DMV forecasts for four-Year Vehicle Registrations. The new vehicle sales are expected to be lower in the next few years compared to our previous forecast. The main reason for that is the weaker forecast for new vehicle sales in Oregon.

Figure 35: Vehicle Sales subject to Privilege or Use Tax - Forecast Comparison (Quarterly)

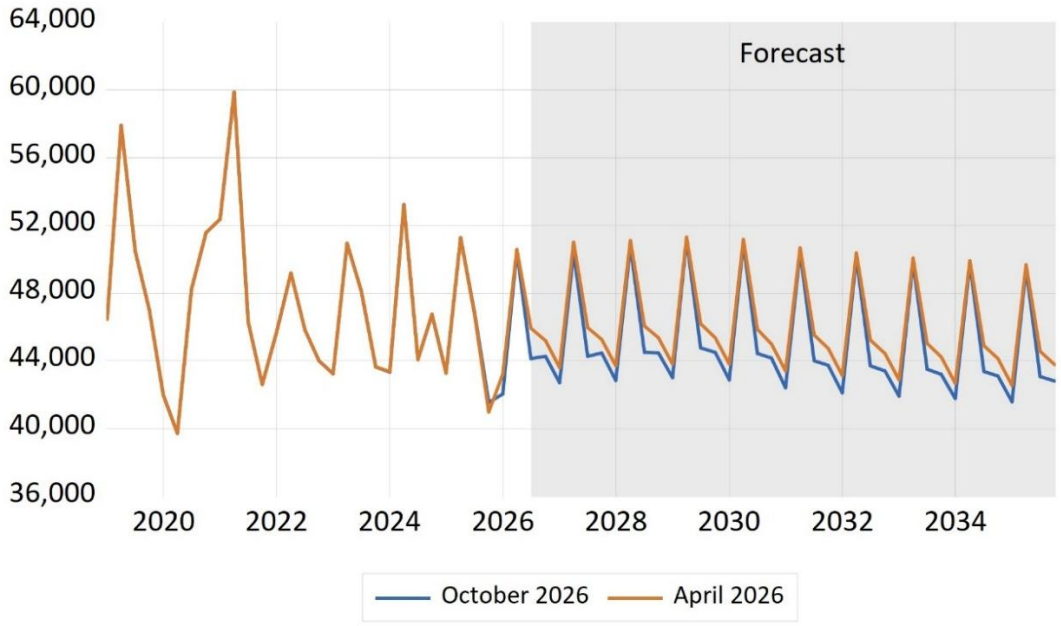
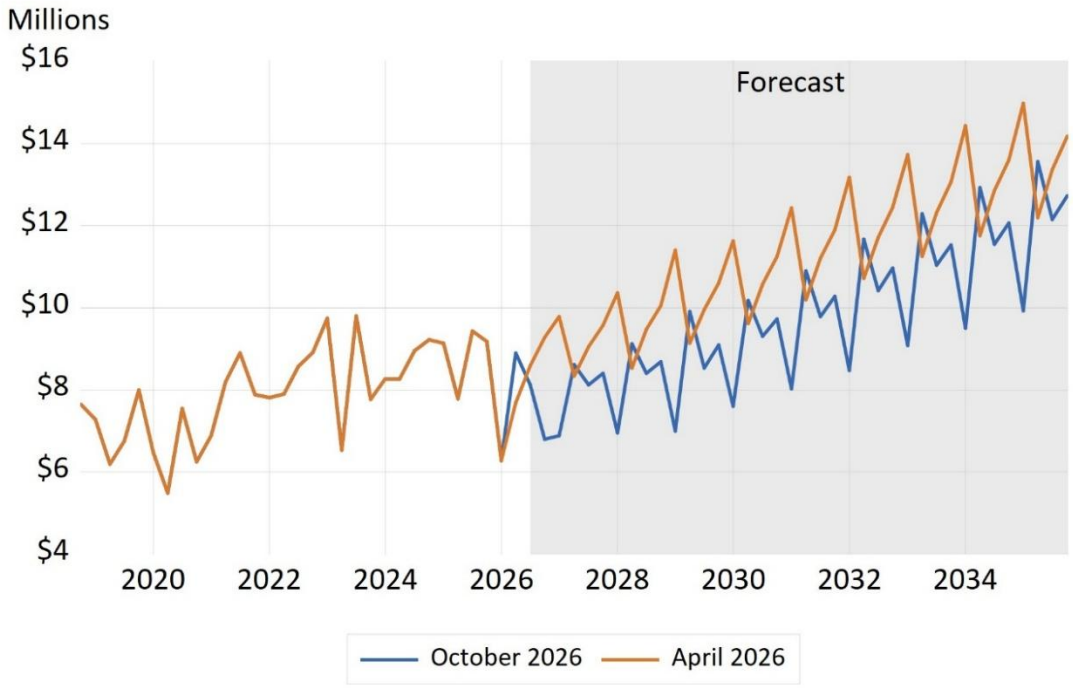
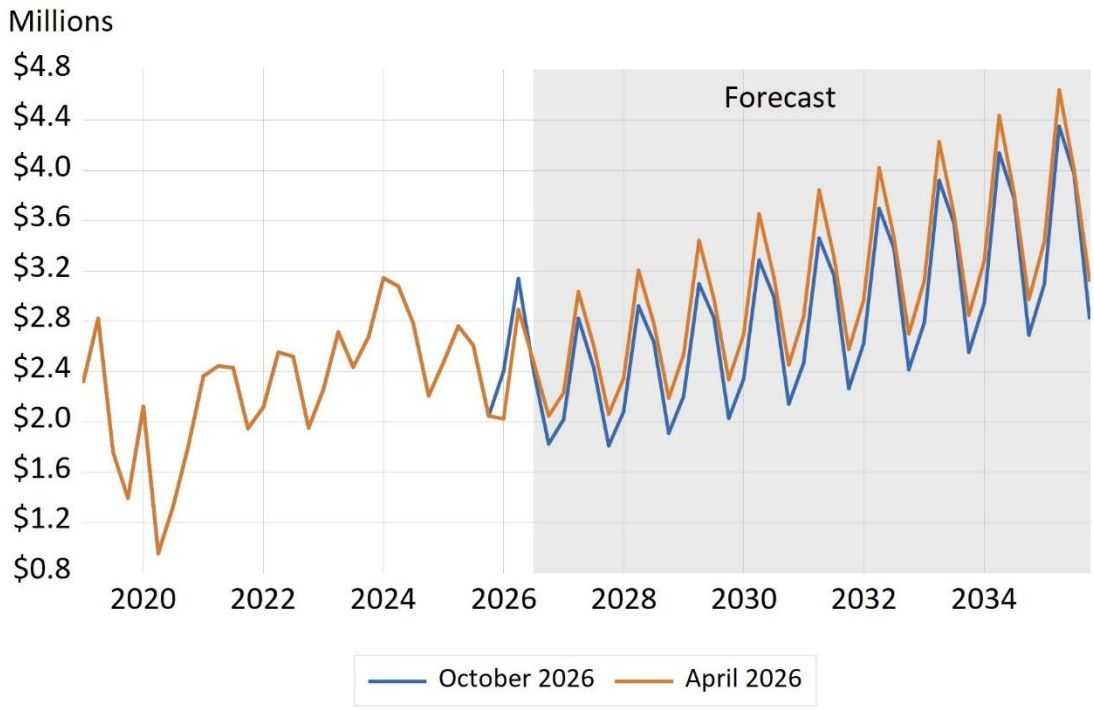


Figure 36: Vehicle Privilege Tax - Forecast Comparison (Quarterly)



As with transit payroll tax, we switched to a cash-flow forecast method. The cash-flow for vehicle privilege tax and use tax are estimated using historical cash-flow data, subject vehicle sales forecast, and National Average Light Vehicle Price forecast from S&P Global. The forecast for average light vehicle price is expected to be higher compared to the previous forecast. With the lower vehicle sales expectations and lower vehicle price expectations, both use tax and privilege tax revenues are forecasted to be lower compared to our previous estimates (Figure 36 - 37).

Figure 37: Vehicle Use Tax - Forecast Comparison (Quarterly)



Bicycle Tax

The Oregon Bicycle Excise Tax is a flat tax of $15, collected at the point of sale starting January 1, 2018. Revenue from the Bicycle Excise Tax goes into the Multimodal Active Transportation Fund to provide grants for bicycle and pedestrian transportation projects. This tax was initially applied to bicycles with a wheel diameter of 26-inches or larger and excluded electric-assist bicycles. However, during the 2018 Legislative Session, these restrictions were removed (HB 4059) and now all new bicycles of $200 and higher are subject to the tax. While the tax is owed by the purchaser, the seller is ultimately responsible for collecting it, filing quarterly returns with the Department of Revenue, and making payments.

Our current forecast for bicycle sales is much stronger, boosted by the recent growth in actual sales (Figure 38). We have switched to a cash-flow forecast for this series as well. The bicycle sales peaked around the COVID years and have been declining ever since, but we do expect

there to be more sales in the future as the replacement cycle for existing bikes kicks in. Literature suggests a replacement cycle of 10-15 years for casual riders.

Figure 38: Bicycle Sales Subject to Tax – Forecast Comparison (Quarterly)

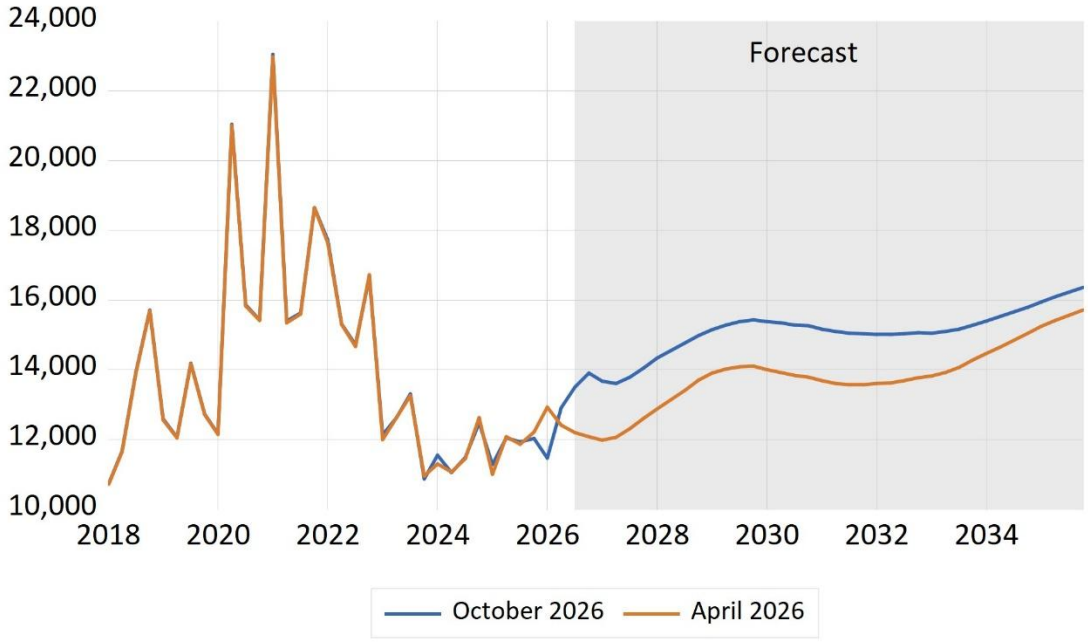


Table 6 provides a summary of HB 2017 taxes. Total net revenues to ODOT for the current biennium (2025-27) are 2.1 percent lower compared to April 2026 forecast. Revenues for the 2027-29 biennium are 3.1 percent lower.

Table 6: Total & Net HB 2017 - Transit, Privilege, Use, and Bike - Tax Revenues (Millions of Dollars)

	Actual			Forecast									Actual	Forecast				
	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	BI 23-25	BI 25-27	BI 27-29	BI 29-31	BI 31-33	BI 33-35
TAX COLLECTIONS																		
TRANSIT TAX	$135.5	$139.2	$144.4	$150.9	$158.6	$168.3	$177.2	$186.1	$195.6	$205.0	$214.3	$223.9	$274.7	$295.2	$326.9	$363.3	$400.6	$438.2
VEHICLE PRIVILEGE TAX	$34.0	$34.5	$33.2	$32.0	$32.8	$34.4	$36.2	$38.4	$40.8	$43.4	$45.6	$47.8	$68.5	$65.2	$67.2	$74.6	$84.3	$93.4
VEHICLE USE TAX	$11.3	$10.2	$10.2	$9.1	$9.2	$9.8	$10.5	$11.1	$11.8	$12.5	$13.2	$13.9	$21.6	$19.3	$19.1	$21.6	$24.3	$27.1
BIKE EXCISE TAX	$0.7	$0.8	$0.8	$0.9	$0.8	$0.9	$0.9	$0.9	$0.9	$0.9	$0.9	$0.9	$1.5	$1.6	$1.7	$1.8	$1.8	$1.9
TOTAL TAX COLLECTIONS	**$181.6**	**$184.7**	**$188.6**	**$192.8**	**$201.4**	**$213.4**	**$224.8**	**$236.5**	**$249.1**	**$261.9**	**$274.1**	**$286.5**	**$366.3**	**$381.3**	**$414.9**	**$461.3**	**$510.9**	**$560.6**
Change from Previous Forecast	$0.0	$0.0	-$7.0	-$9.6	-$10.6	-$10.1	-$9.2	-$8.5	-$7.1	-$5.5	-$4.9	-$4.3	$0.0	-$16.7	-$20.7	-$17.7	-$12.6	-$9.2
COLLECTION COSTS																		
TRANSIT TAX	$4.0	$4.9	$2.6	$1.7	$1.7	$1.7	$1.9	$1.9	$2.0	$2.0	$2.1	$2.1	$8.9	$4.3	$3.5	$3.7	$4.0	$4.3
VEHICLE PRIVILEGE TAX	$0.4	$0.3	$0.4	$0.4	$0.4	$0.4	$0.5	$0.5	$0.5	$0.5	$0.5	$0.5	$0.7	$0.8	$0.9	$0.9	$1.0	$1.1
VEHICLE USE TAX	$0.2	$0.1	$0.3	$0.3	$0.4	$0.4	$0.4	$0.4	$0.4	$0.4	$0.4	$0.4	$0.3	$0.6	$0.7	$0.8	$0.8	$0.9
BIKE EXCISE TAX	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.1	$0.1	$0.0	$0.0	$0.0	$0.1
TOTAL COLLECTION COSTS	**$4.6**	**$5.4**	**$3.3**	**$2.5**	**$2.6**	**$2.6**	**$2.7**	**$2.7**	**$2.9**	**$2.9**	**$3.1**	**$3.1**	**$9.9**	**$5.8**	**$5.1**	**$5.5**	**$5.9**	**$6.3**
TRANSFER TO DEQ																		
VEHICLE PRIVILEGE TAX	$15.4	$15.8	$16.1	$13.7	$14.6	$15.1	$15.7	$16.8	$17.7	$18.9	$20.0	$21.0	**$31.2**	**$29.8**	**$29.7**	**$32.5**	**$36.7**	**$41.0**
NET TAX REVENUES TO ODOT*																		
TRANSIT TAX	$133.2	$133.9	$141.4	$149.2	$156.8	$166.4	$175.3	$184.1	$193.5	$202.9	$212.1	$221.7	$267.1	$290.5	$323.2	$359.4	$396.4	$433.8
VEHICLE PRIVILEGE TAX	$18.7	$19.3	$17.7	$16.7	$18.0	$18.9	$19.7	$21.2	$22.4	$23.8	$25.1	$26.3	$38.0	$34.4	$36.9	$40.8	$46.3	$51.4
VEHICLE USE TAX	$11.1	$10.2	$9.6	$8.9	$8.8	$9.4	$10.0	$10.6	$11.2	$12.0	$12.8	$13.5	$21.3	$18.5	$18.2	$20.6	$23.2	$26.3
BIKE EXCISE TAX	$0.7	$0.7	$0.8	$0.7	$0.8	$0.9	$0.9	$0.9	$0.9	$0.9	$0.9	$0.9	$1.4	$1.5	$1.7	$1.8	$1.8	$1.8
TOTAL NET REVENUES TO ODOT	**$163.7**	**$164.1**	**$169.4**	**$175.5**	**$184.5**	**$195.5**	**$205.9**	**$216.8**	**$228.0**	**$239.6**	**$250.9**	**$262.3**	**$327.7**	**$344.9**	**$380.0**	**$422.6**	**$467.6**	**$513.2**
PRIOR FORECAST NET TAX REVENUES																		
TRANSIT TAX	$133.2	$133.9	$142.0	$152.0	$159.3	$167.4	$175.0	$182.7	$190.6	$198.9	$207.1	$216.1	$267.1	$293.9	$326.7	$357.7	$389.4	$423.2
VEHICLE PRIVILEGE TAX	$18.7	$19.3	$17.1	$20.8	$21.0	$22.6	$23.2	$24.7	$25.8	$26.9	$29.2	$30.2	$38.0	$37.9	$43.6	$47.9	$52.6	$59.4
VEHICLE USE TAX	$11.1	$10.2	$9.7	$9.4	$9.8	$10.5	$11.1	$11.7	$12.2	$12.8	$13.9	$14.5	$21.3	$19.0	$20.3	$22.8	$25.0	$28.4
BIKE EXCISE TAX	$0.7	$0.6	$0.8	$0.7	$0.7	$0.8	$0.8	$0.8	$0.8	$0.8	$0.8	$0.8	$1.3	$1.5	$1.5	$1.6	$1.5	$1.7
CHANGE FROM PRIOR FORECAST																		
TRANSIT TAX	$0.0	$0.0	-$0.6	-$2.8	-$2.5	-$1.0	$0.3	$1.5	$2.9	$4.1	$5.0	$5.5	$0.0	-$3.4	-$3.5	$1.8	$7.0	$10.5
VEHICLE PRIVILEGE TAX	$0.0	$0.0	$0.6	-$4.1	-$3.0	-$3.7	-$3.6	-$3.5	-$3.3	-$3.1	-$4.1	-$3.9	$0.0	-$3.6	-$6.7	-$7.1	-$6.4	-$8.1
VEHICLE USE TAX	$0.0	$0.0	-$0.1	-$0.4	-$1.0	-$1.1	-$1.1	-$1.1	-$1.0	-$0.8	-$1.1	-$1.1	$0.0	-$0.5	-$2.1	-$2.3	-$1.8	-$2.2
BIKE EXCISE TAX	$0.0	$0.1	$0.0	$0.0	$0.1	$0.1	$0.1	$0.1	$0.1	$0.1	$0.1	$0.1	$0.1	$0.0	$0.2	$0.2	$0.2	$0.2

* This is a summary of a monthly cash flow forecast and it's based on one month lag in total receipts received by DOR minus administrative costs. For that reason, the net tax revenues to ODOT is not a simple subtraction of FY summary collection costs from FY total tax collections.

Aviation Fuel Tax

The October 2026 forecast shows an upward revision of the forecast of revenues from jet fuel and aviation gas taxes relative to April 2026 through FY 2029, then a revision downward from FY 2030 to FY 2035. The forecast anticipates 3.88 percent higher revenues for the now complete 2025-27 biennium followed by 0.79 percent higher revenues for the 2027-29 biennium. The net change in revenue forecast relative to the April 2026 forecast is a decrease of $0.78 million (1.5 percent decrease) for FY 2027-35, though most of that decrease is from the final two biennia of the forecast period. A major risk factor for this forecast is uncertainty around jet fuel prices and supply as there continues to be a conflict between the United States and Iran. This forecast was produced with data prior to the beginning of that conflict and does not attempt to incorporate those potential effects.

Jet operations have continued their upward trend, approaching the pre-COVID historical peaks in the first two quarters of 2026, and exceeded the previous forecast of jet fuel sales. The fiscal year 2026 saw a 6.4 percent year-over-year increase relative to FY 2025 in the total number of operations for Oregon's largest reporting airports. However, much of that growth stemmed from general aviation flights, which do not use as much fuel as commercial carrier flights. Load factors, which measure how efficiently airlines fill planes with passengers, were slightly down in FY 2026 to FY 2025. All else equal, moving a similar number of passengers with a lower load factor increases fuel use and revenues, and improves the jet fuel tax revenue forecast. If load factors have hit their ceiling, there are fewer headwinds for future sales.

The final key to the revision in the forecast relative to the previous forecast is from macroeconomic indicators. Oregon's statewide forecast expects lower employment and wages going forward than in the April 2026 forecast. Along with higher fuel prices, government funding issues for the Department of Homeland Security and Transportation Security Administration could put stress on the aviation system would also likely drag down jet fuel sales. While these factors were not built into our forecast separately, they should be seen as forecast risk.

Aviation Gas flights and revenues were down in the first part of 2026, though above previous same time of year amounts, and the forecast is adjusted upward to be consistent with recent actuals than was previously expected.

Figure 39 shows the current Jet Fuel Tax revenue forecast for October 2026 (blue line) relative to the previous forecast from April 2026 (orange line), and actual revenues prior to that. Figure 40 shows the current and previous Aviation Gasoline Tax revenue forecast. The passage of HB 2434 in the 2021 legislative session removed the sunset of current jet fuel and aviation gas rates, locking in the $0.03 and $0.11 respective rates going forward from January 2022.

Figure 39: Jet Fuel Monthly Gross Revenue - Forecast Comparison

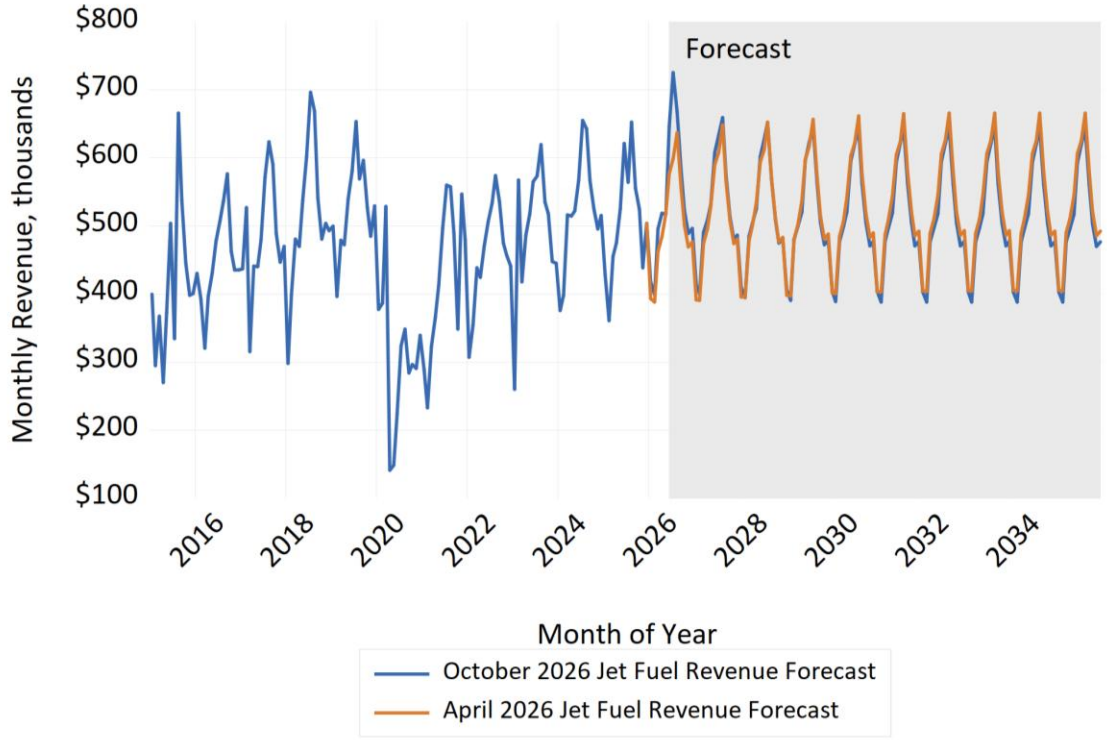
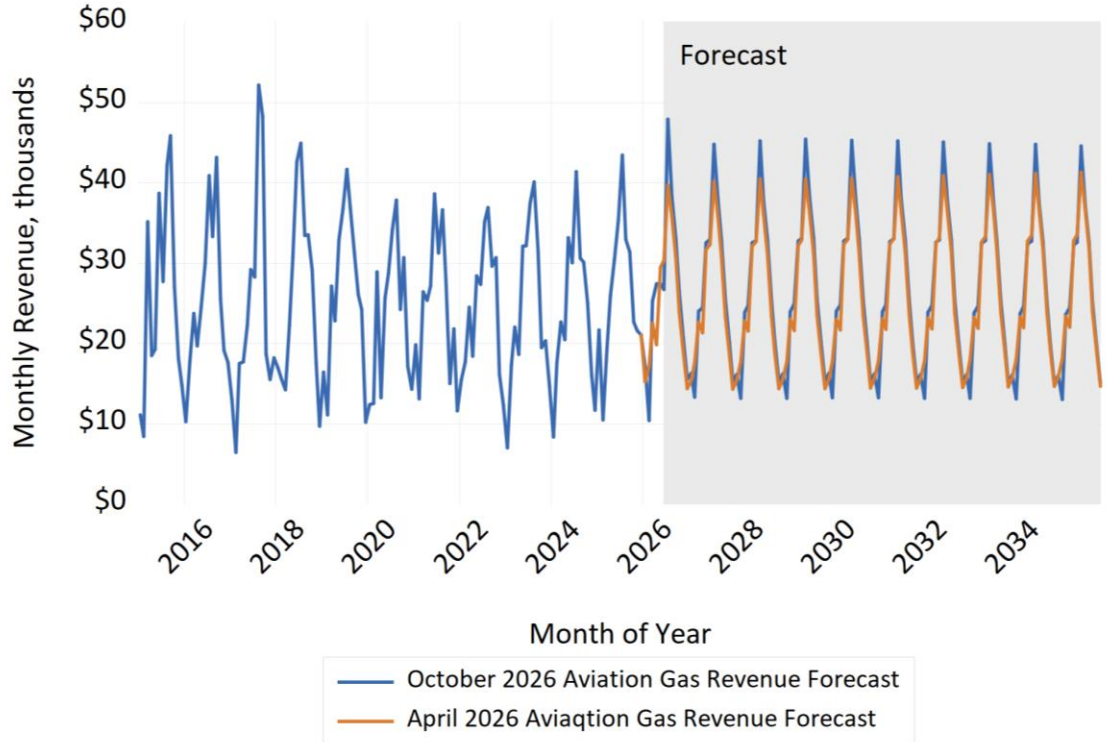


Figure 40: Aviation Gasoline Monthly Gross Revenue – Forecast Comparison



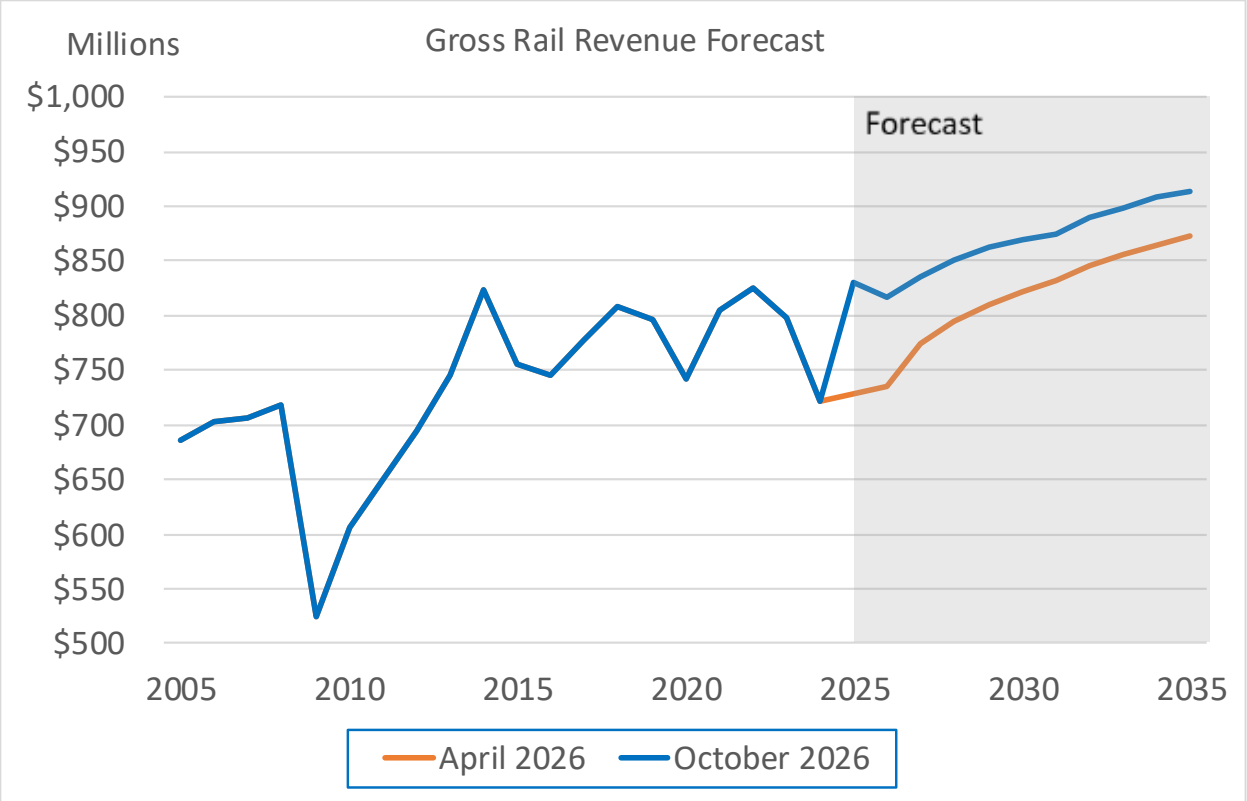
Gross Railroad Revenues Tax

ODOT collects annual (calendar year) fees on gross operating revenues of railroads that do not exceed 0.35 percent of any railroad's gross operating revenues (ORS 824.010). Funds collected from this fee are separate from the General Fund and are directed to be used to defray costs to ODOT for carrying out its legal duties related to railroads, or to obtain matching funds for track improvement or rehabilitation. ODOT sets the rate and requests payment, after which railroads pay the fee and issue an accompanying statement of revenues upon which they based their fee payment. The fee is collected on any gross operating revenues associated with transportation of passengers (excludes Amtrak) and property.

The forecast methodology starts with forecasting of railroad gross operating revenues as reported by the railroads. Then, the forecast of the fees ODOT collects are calculated from the forecast of gross operating revenues. Inputs to the forecast include forecast from S&P Global for the highest value goods reported to be carried on Oregon railroads.

The October 2026 forecast is improved when compared to our previous forecast. While there still exists uncertainty about economic conditions related to tariffs, the most relevant forecast risk here is from fuel costs. There seems to be some anecdotal evidence of rail being used as a substitute to trucking, so we may see increases in rail activity from a presumed reduction in trucking activity from higher fuel prices.

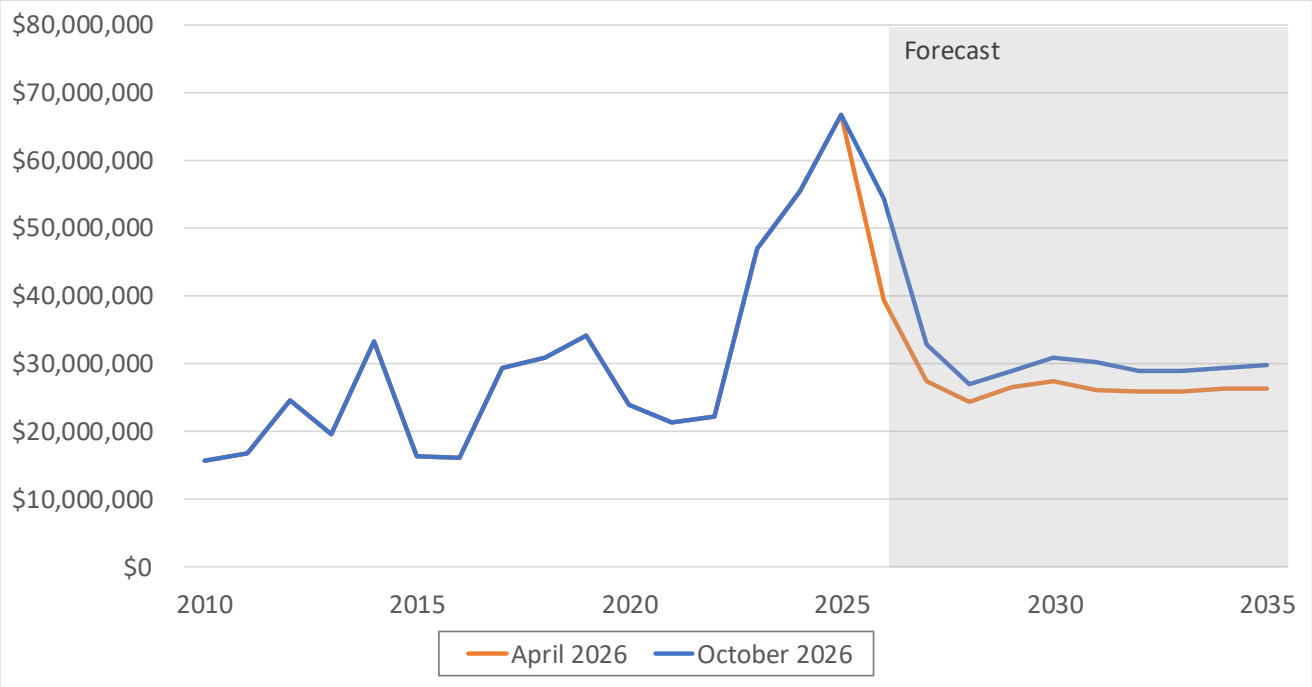
Figure 41: Actual and Forecast Gross Rail Revenue Fees Collected



Other Highway Revenues

There are other sources of highway revenue that do not fall under any previous category. These revenue sources include equipment sales, rental fees, property sales, billboard fees, material testing revenue, and interest income. Cumulatively, these revenue sources totaled $66,747,400 in 2025, which was a 20 percent increase from 2024 revenues ($55,400,305). The three largest individual sources of these "Other" revenues are damage recovery, outside services, and interest from the State Highway Fund. This interest totaled $36,130,326 in 2025. ODOT's efforts to recover damages sustained to its property from individuals and businesses collected $10,110,494 in revenue in 2025. As ODOT continues to pursue the recovery of these damages, we can expect these revenues to be a significant source of revenue. Outside services charges revenue was $14,367,258 in 2025. Interest from our highway fund is directly tied to the Oregon State Treasury Short Term Fund (https://www.oregon.gov/treasury/public-financial-services/oregon-short-term-funds/pages/default.aspx). These rates are used to forecast rates into the future to estimate total interest amounts.

Figure 42: All "Other Highway" revenue forecast changes.



Highway Revenue Forecast Summary

Tables 7 and 8 provide the summary of October 2026 forecast for Highway Fund revenues.

Rows 1 through 3 contain the individual gross revenues from each of the three main sources of State Highway Funds, and row 4 shows the total gross revenue from all three sources combined.

Rows 5 through 18 of Table 7 are memo items creating summaries of different bill components related to forecast revenues. Note that HB 2017 not only created new revenues, but it also included some dedicated funds prior to apportionment and created new bonding potential. Row 15 includes the debt service for bonds to support the projects from Section 71 of the bill. The 2019 Legislature authorized the sale of these bonds, with the first round of bonds sold in late summer of 2020 and the second round sold in June of 2023.

Rows 19 through 27 of Table 7 summarize the net revenues for each OTIA, JTA, HB 2017, and HB 3991 programs disaggregated by amounts to the local governments or to the state. Row 28 represents the total net revenue for distribution.

The purpose of Table 8 is to distribute the totals from row 28 in Table 7 into county, city, and state apportionments by apportionment formula, whether it is pre-OTIA, OTIA I&II, OTIA III, JTA, HB 2017 or HB 3991.

Appendix A provides the list of all the forecasted items including current fees and any known future fees for each item and the fund where the revenues are directed. Appendix B shows the accuracy of our last 20 forecasts for Highway Fund, using two common measures – Mean Percentage Error (MPE) and Mean Absolute Percentage Error (MAPE).

A separate monthly forecast of the County/City Apportionments is available under “Highway Revenue Apportionment Forecasts” at http://www.oregon.gov/ODOT/Data/Pages/Revenue-Forecasts.aspx.

Table 7: Highway Fund Revenues by Fiscal Year and Biennium (Millions of Dollars)

		Actual			Forecast								
		FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35
1	TOTAL CCD COLLECTIONS	$516.8	$549.3	$539.4	$535.8	$550.4	$561.2	$441.5	$437.7	$445.3	$453.4	$460.9	$468.7
2	TOTAL FBD COLLECTIONS	$682.2	$694.4	$688.5	$671.1	$664.5	$683.9	$858.6	$892.3	$910.1	$922.4	$934.2	$945.6
3	TOTAL DMV COLLECTIONS	$488.3	$501.3	$501.5	$497.3	$489.9	$475.3	$478.1	$476.2	$476.0	$473.4	$472.1	$472.7
4	**TOTAL GROSS HIGHWAY FUND**	**$1,687.3**	**$1,745.0**	**$1,729.4**	**$1,704.1**	**$1,704.8**	**$1,720.4**	**$1,778.2**	**$1,806.2**	**$1,831.4**	**$1,849.2**	**$1,867.2**	**$1,887.1**
5	OTIA I & II SET ASIDE - memo	$35.6	$35.6	$35.6	$35.6	$35.6	$35.6	$35.6	$35.6	$35.6	$35.6	$35.6	$35.6
6	DEBT SERVICE (OTIA I & II) - memo	($18.5)	($18.5)	($17.6)	($18.5)	($21.2)	($25.8)	($22.8)	($23.2)	($23.2)	($18.1)	($2.2)	$0.0
7	OTIA III Dedicated Revenues - memo	$107.1	$108.2	$107.0	$104.2	$105.9	$106.2	$100.7	$100.3	$100.7	$101.1	$101.6	$102.1
8	DEBT SERVICE (OTIA III) - memo	($105.3)	($84.1)	($89.6)	($93.4)	($108.6)	($122.1)	($125.3)	($126.6)	($126.5)	($133.6)	($152.5)	($32.6)
9	JTA Total Gross Revenues - memo	$303.9	$307.4	$301.7	$293.7	$295.3	$293.9	$298.1	$296.5	$296.9	$297.5	$298.4	$299.2
10	JTA Allocation for Long-Range Planning - memo	($24.0)	($24.0)	($24.0)	($24.0)	($24.0)	($24.0)	($24.0)	($24.0)	($24.0)	($24.0)	($24.0)	($24.0)
11	DEBT SERVICE (JTA) - ODOT Only - memo	($64.4)	($64.4)	($66.3)	($66.2)	($50.6)	($30.0)	($30.0)	($30.8)	($30.7)	($30.8)	($30.7)	($39.5)
12	HB 2017 Total Gross Revenues - memo	$442.7	$480.3	$480.8	$477.2	$466.8	$448.1	$437.2	$432.4	$432.3	$432.7	$433.3	$433.8
13	Safe Routes to School set aside - memo	($15.0)	($15.0)	($15.0)	($15.0)	($15.0)	($15.0)	($15.0)	($15.0)	($15.0)	($15.0)	($15.0)	($15.0)
14	Rose Quarter project set aside - memo	($30.0)	($30.0)	($30.0)	($30.0)	($30.0)	($30.0)	($30.0)	($30.0)	($30.0)	($30.0)	($30.0)	($30.0)
15	DEBT SERVICE (HB 2017 Section 71d) - ODOT Only - memo	($18.9)	($19.6)	($23.2)	($37.2)	($37.2)	($37.2)	($37.2)	($37.2)	($37.2)	($37.2)	($34.1)	($77.6)
16	HB 3991 Total Gross Revenues - memo	$0.0	$0.0	$3.6	$9.3	$14.7	$45.0	$83.1	$121.6	$141.4	$156.0	$169.6	$183.6
17	Oregon Travel Experience Transfer - ODOT Only - memo	($9.2)	($9.2)	($9.2)	($12.2)	($12.2)	($12.2)	($12.2)	($12.2)	($12.2)	($12.2)	($12.2)	($12.2)
18	E-GOV Records Incremental Revenue Transfer - memo	($10.2)	($11.8)	($10.8)	($10.1)	($10.2)	($10.4)	($10.7)	($10.9)	($11.2)	($11.5)	($11.7)	($12.0)
19	NET OTIA I & II REVENUE FOR DISTRIBUTION ABOVE D/S	$17.1	$17.1	$18.0	$17.1	$14.4	$9.8	$12.8	$12.4	$12.4	$17.5	$33.4	$35.6
20	NET OTIA III REVENUE FOR DISTRIBUTION ABOVE D/S - LOCAL	$30.5	$30.9	$30.3	$29.2	$34.8	$34.9	$49.8	$49.6	$49.8	$49.9	$50.0	$50.2
21	NET OTIA III REVENUE FOR DISTRIBUTION ABOVE D/S -ODOT	($21.6)	$0.2	($6.1)	($11.4)	($30.5)	($43.7)	($67.4)	($68.8)	($68.6)	($75.5)	($94.0)	$26.2
22	NET JTA REVENUE FOR DISTRIBUTION - LOCAL	$140.0	$141.7	$138.9	$134.9	$135.7	$134.9	$137.0	$136.2	$136.4	$136.8	$137.2	$137.6
23	NET JTA REVENUE FOR DISTRIBUTION ABOVE D/S -ODOT	$75.6	$77.3	$72.5	$68.6	$85.0	$105.0	$107.1	$105.5	$105.7	$106.0	$106.5	$98.1
24	NET HB 2017 REVENUE FOR DISTRIBUTION - LOCAL	$198.8	$217.6	$217.9	$216.1	$210.9	$201.5	$196.1	$193.7	$193.6	$193.8	$194.1	$194.4
25	NET HB 2017 REVENUE FOR DISTRIBUTION ABOVE D/S -ODOT	$179.9	$198.1	$194.7	$178.9	$173.7	$164.3	$158.9	$156.5	$156.5	$156.6	$160.0	$116.8
26	NET HB 3991 REVENUE FOR DISTRIBUTION - LOCAL	$0.0	$0.0	$1.8	$4.7	$7.3	$22.5	$41.6	$60.8	$70.7	$78.0	$84.8	$91.8
27	NET HB 3991 REVENUE FOR DISTRIBUTION -ODOT	$0.0	$0.0	$1.8	$4.7	$7.3	$22.5	$41.6	$60.8	$70.7	$78.0	$84.8	$91.8
28	**TOTAL NET REVENUE FOR DISTRIBUTION**	**$1,153.4**	**$1,224.4**	**$1,186.2**	**$1,134.1**	**$1,119.7**	**$1,122.2**	**$1,158.4**	**$1,174.1**	**$1,183.6**	**$1,190.0**	**$1,193.5**	**$1,273.8**

		Actual	Forecast				
		BI 23-25	BI 25-27	BI 27-29	BI 29-31	BI 31-33	BI 33-35
1	TOTAL CCD COLLECTIONS	$1,066.1	$1,075.1	$1,111.7	$879.2	$898.7	$929.7
2	TOTAL FBD COLLECTIONS	$1,376.5	$1,359.6	$1,348.4	$1,751.0	$1,832.5	$1,879.8
3	TOTAL DMV COLLECTIONS	$989.6	$998.8	$965.2	$954.3	$949.4	$944.8
4	**TOTAL GROSS HIGHWAY FUND**	**$3,432.2**	**$3,433.5**	**$3,425.2**	**$3,584.4**	**$3,680.6**	**$3,754.3**
5	OTIA I & II SET ASIDE - memo	$71.2	$71.2	$71.2	$71.2	$71.2	$71.2
6	DEBT SERVICE (OTIA I & II) - memo	($36.9)	($36.2)	($47.0)	($46.0)	($41.3)	($2.2)
7	OTIA III Dedicated Revenues - memo	$215.3	$211.2	$212.1	$201.1	$201.8	$203.7
8	DEBT SERVICE (OTIA III) - memo	($189.3)	($183.0)	($230.7)	($251.9)	($260.2)	($185.1)
9	JTA Total Gross Revenues - memo	$611.3	$595.4	$589.2	$594.6	$594.4	$597.6
10	JTA Allocation for Long-Range Planning - memo	($48.0)	($48.0)	($48.0)	($48.0)	($48.0)	($48.0)
11	DEBT SERVICE (JTA) - ODOT Only - memo	($128.8)	($132.6)	($80.6)	($60.8)	($61.5)	($70.1)
12	HB 2017 Total Gross Revenues - memo	$923.0	$958.0	$915.0	$869.6	$865.0	$867.1
13	Safe Routes to School set aside - memo	($30.0)	($30.0)	($30.0)	($30.0)	($30.0)	($30.0)
14	Rose Quarter project set aside - memo	($60.0)	($60.0)	($60.0)	($60.0)	($60.0)	($60.0)
15	DEBT SERVICE (HB 2017 Section 71d) - ODOT Only - memo	($38.5)	($60.4)	($74.4)	($74.4)	($74.4)	($111.7)
16	HB 3991 Total Gross Revenues - memo	$0.0	$12.9	$59.7	$204.8	$297.4	$353.3
17	Oregon Travel Experience Transfer - ODOT Only - memo	($18.3)	($21.3)	($24.3)	($24.3)	($24.3)	($24.3)
18	E-GOV Records Incremental Revenue Transfer - memo	($22.0)	($20.9)	($20.7)	($21.6)	($22.7)	($23.7)
19	NET OTIA I & II REVENUE FOR DISTRIBUTION ABOVE D/S	$34.3	$35.0	$24.2	$25.2	$29.9	$69.0
20	NET OTIA III REVENUE FOR DISTRIBUTION ABOVE D/S - LOCAL	$61.4	$59.5	$69.7	$99.4	$99.6	$100.3
21	NET OTIA III REVENUE FOR DISTRIBUTION ABOVE D/S -ODOT	($21.4)	($17.5)	($74.2)	($136.2)	($144.1)	($67.9)
22	NET JTA REVENUE FOR DISTRIBUTION - LOCAL	$281.7	$273.7	$270.6	$273.3	$273.2	$274.8
23	NET JTA REVENUE FOR DISTRIBUTION ABOVE D/S -ODOT	$152.9	$141.2	$190.0	$212.5	$211.7	$204.7
24	NET HB 2017 REVENUE FOR DISTRIBUTION - LOCAL	$416.4	$433.9	$412.4	$389.7	$387.5	$388.5
25	NET HB 2017 REVENUE FOR DISTRIBUTION ABOVE D/S -ODOT	$378.0	$373.5	$338.1	$315.4	$313.1	$276.8
26	NET HB 3991 REVENUE FOR DISTRIBUTION - LOCAL	$0.0	$6.5	$29.8	$102.4	$148.7	$176.6
27	NET HB 3991 REVENUE FOR DISTRIBUTION -ODOT	$0.0	$6.5	$29.8	$102.4	$148.7	$176.6
28	**TOTAL NET REVENUE FOR DISTRIBUTION**	**$2,377.8**	**$2,320.2**	**$2,242.0**	**$2,332.5**	**$2,373.6**	**$2,467.3**

Note: Row and column sums may vary slightly due to rounding.

Table 8: Distribution of Total Net Revenues (Millions of Dollars)

			Actual			Forecast								
		Distribution Percentage	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35
1	COUNTY BASE APPORTIONMENT (ORS 366.739)	24.38%	$132.2	$134.3	$128.1	$122.8	$120.2	$117.7	$120.2	$116.9	$114.2	$112.4	$109.4	$108.1
2	SPECIAL COUNTY (ORS 366.772)		($5.5)	($5.5)	($5.5)	($5.5)	($5.5)	($5.5)	($5.6)	($5.6)	($5.6)	($5.6)	($5.6)	($5.6)
4	COUNTY APPORTIONMENT (OTIA I & II)	30.00%	$5.1	$5.1	$5.4	$5.1	$4.3	$2.9	$3.8	$3.7	$3.7	$5.3	$10.0	$10.7
5	COUNTY APPORTIONMENT (OTIA III)	25.48%	$27.3	$27.6	$27.3	$26.6	$27.0	$27.1	$25.7	$25.6	$25.7	$25.8	$25.9	$26.0
6	DEBT SERVICE (OTIA III)	84.07%	($18.5)	($18.5)	($18.5)	($18.5)	($14.5)	($14.5)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
7	COUNTY APPORTIONMENT (OTIA III-Local)	60.00%	$4.2	$4.1	$4.1	$4.2	$4.2	$4.2	$4.2	$4.2	$4.2	$4.2	$4.1	$4.1
8	COUNTY APPORTIONMENT (JTA)	30.00%	$84.0	$85.0	$83.3	$80.9	$81.4	$81.0	$82.2	$81.7	$81.9	$82.1	$82.3	$82.6
9	COUNTY APPORTIONMENT (HB 2017)	30.00%	$119.3	$130.6	$130.7	$129.6	$126.5	$120.9	$117.6	$116.2	$116.2	$116.3	$116.5	$116.6
10	COUNTY APPORTIONMENT (HB 3991)	30.00%	$0.0	$0.0	$1.1	$2.8	$4.4	$13.5	$24.9	$36.5	$42.4	$46.8	$50.9	$55.1
11	**NET COUNTY APPORTIONMENT**		**$348.1**	**$362.7**	**$356.0**	**$348.0**	**$348.1**	**$347.2**	**$373.2**	**$379.3**	**$382.7**	**$387.2**	**$393.6**	**$397.6**
12	CITY BASE APPORTIONMENT (ORS 366.739)	15.57%	$84.4	$85.7	$81.8	$78.4	$76.8	$75.2	$76.8	$74.7	$73.0	$71.8	$69.9	$69.0
13	SPECIAL CITY (ORS 366.805)		($2.5)	($2.5)	($2.8)	($3.0)	($3.0)	($3.0)	($3.0)	($3.0)	($3.0)	($3.0)	($3.0)	($3.0)
14	CITY APPORTIONMENT (OTIA I & II)	20.00%	$3.4	$3.4	$3.6	$3.4	$2.9	$2.0	$2.6	$2.5	$2.5	$3.5	$6.7	$7.1
15	CITY APPORTIONMENT (OTIA III)	16.99%	$18.2	$18.4	$18.2	$17.7	$18.0	$18.1	$17.1	$17.0	$17.1	$17.2	$17.3	$17.3
16	DEBT SERVICE (OTIA III)	15.93%	($3.5)	($3.5)	($3.5)	($3.5)	($2.7)	($2.7)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
17	CITY APPORTIONMENT (OTIA III-Local)	40.00%	$2.8	$2.8	$2.7	$2.8	$2.8	$2.8	$2.8	$2.8	$2.8	$2.8	$2.8	$2.7
18	CITY APPORTIONMENT (JTA)	20.00%	$56.0	$56.7	$55.5	$53.9	$54.3	$54.0	$54.8	$54.5	$54.6	$54.7	$54.9	$55.0
19	CITY APPORTIONMENT (HB 2017)	20.00%	$79.5	$87.0	$87.1	$86.4	$84.4	$80.6	$78.4	$77.5	$77.5	$77.5	$77.6	$77.8
20	CITY APPORTIONMENT (HB 3991)	20.00%	$0.0	$0.0	$0.7	$1.9	$2.9	$9.0	$16.6	$24.3	$28.3	$31.2	$33.9	$36.7
21	**NET CITY APPORTIONMENT**		**$238.4**	**$248.0**	**$243.5**	**$238.0**	**$236.3**	**$235.8**	**$246.1**	**$250.3**	**$252.6**	**$255.7**	**$260.0**	**$262.8**
22	ODOT BASE APPORTIONMENT (including small City/County)	60.05%	$325.6	$330.7	$315.6	$302.4	$296.1	$289.8	$296.1	$288.0	$281.4	$276.8	$269.5	$266.3
23	SPECIAL COUNTY (ORS 366.772)		($0.3)	($0.3)	($0.3)	($0.3)	($0.3)	($0.3)	($0.3)	($0.3)	($0.3)	($0.3)	($0.3)	($0.3)
24	SPECIAL CITY (ORS 366.805)		($2.5)	($2.5)	($2.8)	($3.0)	($3.0)	($3.0)	($3.0)	($3.0)	($3.0)	($3.0)	($3.0)	($3.0)
25	ODOT APPORTIONMENT: TOTAL (OTIA I & II)	50.00%	$8.6	$8.6	$9.0	$8.5	$7.2	$4.9	$6.4	$6.2	$6.2	$8.8	$16.7	$17.8
26	ODOT APPORTIONMENT: TOTAL (OTIA III)	57.53%	$61.6	$62.2	$61.6	$60.0	$60.9	$61.1	$58.0	$57.7	$57.9	$58.2	$58.4	$58.7
27	DEBT SERVICE (OTIA III)	100.00%	($83.3)	($62.1)	($67.6)	($71.4)	($91.4)	($104.9)	($125.3)	($126.6)	($126.5)	($133.6)	($152.5)	($32.6)
28	ODOT APPORTIONMENT (OTIA III)	0.00%	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
29	ODOT APPORTIONMENT: NON-DEDICATED JTA REVENUES	48.75%	$68.2	$69.1	$67.7	$65.7	$66.1	$65.8	$66.8	$66.4	$66.5	$66.7	$66.9	$67.1
30	ODOT APPORTIONMENT: DEDICATED JTA DEBT SERVICE	51.25%	$71.7	$72.6	$71.2	$69.1	$69.5	$69.2	$70.2	$69.8	$69.9	$70.1	$70.3	$70.5
31	DEBT SERVICE (JTA)		($64.4)	($64.4)	($66.3)	($66.2)	($50.6)	($30.0)	($30.0)	($30.8)	($30.7)	($30.8)	($30.7)	($39.5)
32	ODOT APPORTIONMENT (HB 2017)	50.00%	$198.8	$217.6	$217.9	$216.1	$210.9	$201.5	$196.1	$193.7	$193.6	$193.8	$194.1	$194.4
33	DEBT SERVICE (HB 2017 Section 71d)		($18.9)	($19.6)	($23.2)	($37.2)	($37.2)	($37.2)	($37.2)	($37.2)	($37.2)	($37.2)	($34.1)	($77.6)
34	ODOT APPORTIONMENT (HB 3991)	50.00%	$0.0	$0.0	$1.8	$4.7	$7.3	$22.5	$41.6	$60.8	$70.7	$78.0	$84.8	$91.8
35	OREGON TRAVEL EXPERIENCE TRANSFER		($9.2)	($9.2)	($9.2)	($12.2)	($12.2)	($12.2)	($12.2)	($12.2)	($12.2)	($12.2)	($12.2)	($12.2)
36	**NET ODOT APPORTIONMENT**		**$556.1**	**$602.9**	**$575.4**	**$536.3**	**$523.5**	**$527.4**	**$527.3**	**$532.7**	**$536.4**	**$535.3**	**$528.1**	**$601.6**
37	Memo: HIGHWAY MODERNIZATION PROGRAM (included in NET ODOT APPORTIONMENT)		$78.9	$79.4	$78.0	$76.1	$74.1	$73.1	$74.1	$73.0	$72.7	$72.6	$72.4	$72.4
38	NET COUNTY APPORTIONMENT		$348.1	$362.7	$356.0	$348.0	$348.1	$347.2	$373.2	$379.3	$382.7	$387.2	$393.6	$397.6
39	NET CITY APPORTIONMENT		$238.4	$248.0	$243.5	$238.0	$236.3	$235.8	$246.1	$250.3	$252.6	$255.7	$260.0	$262.8
40	NET ODOT APPORTIONMENT		$556.1	$602.9	$575.4	$536.3	$523.5	$527.4	$527.3	$532.7	$536.4	$535.3	$528.1	$601.6
41	**NET APPORTIONABLE HIGHWAY FUNDS REVENUE**		**$1,142.7**	**$1,213.7**	**$1,174.9**	**$1,122.3**	**$1,107.9**	**$1,110.4**	**$1,146.6**	**$1,162.3**	**$1,171.8**	**$1,178.1**	**$1,181.7**	**$1,261.9**
42	SPECIAL COUNTY/CITY TRANSFERS TO ALLOTMENT FUND		$10.8	$10.8	$11.3	$11.8	$11.8	$11.8	$11.8	$11.8	$11.8	$11.8	$11.8	$11.8
43	**TOTAL NET REVENUES FOR DISTRIBUTION**		**$1,153.4**	**$1,224.4**	**$1,186.2**	**$1,134.1**	**$1,119.7**	**$1,122.2**	**$1,158.4**	**$1,174.1**	**$1,183.6**	**$1,190.0**	**$1,193.5**	**$1,273.8**

	Actual	Forecast				
	BI 23-25	BI 25-27	BI 27-29	BI 29-31	BI 31-33	BI 33-35
1	$266.5	$250.9	$237.9	$237.2	$226.6	$217.5
2	($11.0)	($11.1)	($11.1)	($11.1)	($11.1)	($11.1)
4	$10.3	$10.5	$7.3	$7.6	$9.0	$20.7
5	$54.9	$53.8	$54.1	$51.2	$51.4	$51.9
6	($37.0)	($37.0)	($28.9)	$0.0	$0.0	$0.0
7	$8.3	$8.3	$8.4	$8.4	$8.4	$8.3
8	$169.0	$164.2	$162.4	$164.0	$163.9	$164.9
9	$249.9	$260.4	$247.5	$233.8	$232.5	$233.1
10	$0.0	$3.9	$17.9	$61.4	$89.2	$106.0
11	**$710.9**	**$704.0**	**$695.3**	**$752.5**	**$769.9**	**$791.2**
12	$170.2	$160.3	$151.9	$151.5	$144.7	$138.9
13	($5.0)	($5.8)	($6.0)	($6.0)	($6.0)	($6.0)
14	$6.9	$7.0	$4.8	$5.0	$6.0	$13.8
15	$36.6	$35.9	$36.0	$34.2	$34.3	$34.6
16	($7.0)	($7.0)	($5.5)	$0.0	$0.0	$0.0
17	$5.6	$5.5	$5.6	$5.6	$5.6	$5.5
18	$112.7	$109.5	$108.2	$109.3	$109.3	$109.9
19	$166.6	$173.6	$165.0	$155.9	$155.0	$155.4
20	$0.0	$2.6	$11.9	$41.0	$59.5	$70.7
21	**$486.4**	**$481.5**	**$472.1**	**$496.4**	**$508.3**	**$522.8**
22	$656.4	$618.0	$585.9	$584.2	$558.2	$535.8
23	($0.5)	($0.5)	($0.5)	($0.5)	($0.5)	($0.5)
24	($5.0)	($5.8)	($6.0)	($6.0)	($6.0)	($6.0)
25	$17.1	$17.5	$12.1	$12.6	$15.0	$34.5
26	$123.9	$121.5	$122.0	$115.7	$116.1	$117.2
27	($145.3)	($139.0)	($196.2)	($251.9)	($260.2)	($185.1)
28	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
29	$137.3	$133.4	$131.9	$133.2	$133.2	$134.0
30	$144.3	$140.3	$138.7	$140.1	$140.0	$140.8
31	($128.8)	($132.6)	($80.6)	($60.8)	($61.5)	($70.1)
32	$416.4	$433.9	$412.4	$389.7	$387.5	$388.5
33	($38.5)	($60.4)	($74.4)	($74.4)	($74.4)	($111.7)
34	$0.0	$6.5	$29.8	$102.4	$148.7	$176.6
35	($18.3)	($21.3)	($24.3)	($24.3)	($24.3)	($24.3)
36	**$1,159.1**	**$1,111.7**	**$1,050.9**	**$1,060.0**	**$1,071.7**	**$1,129.6**
37	$158.3	$154.1	$147.2	$147.1	$145.3	$144.8
38	$710.9	$704.0	$695.3	$752.5	$769.9	$791.2
39	$486.4	$481.5	$472.1	$496.4	$508.3	$522.8
40	$1,159.1	$1,111.7	$1,050.9	$1,060.0	$1,071.7	$1,129.6
41	**$2,356.3**	**$2,297.2**	**$2,218.4**	**$2,308.9**	**$2,349.9**	**$2,443.6**
42	$21.5	$23.1	$23.6	$23.6	$23.6	$23.6
43	**$2,377.8**	**$2,320.2**	**$2,242.0**	**$2,332.5**	**$2,373.6**	**$2,467.3**

Note: Row and column sums may vary slightly due to rounding.

Appendix A – Forecast Line Items, Current Fees and Funds

ID	Description	Group	Sub-Group	Fee	Jun-27	Fund
10010	Gasoline	FUELS	Motor Fuels	0.40	0.40	HWY
10020	Use Fuel (Diesel)	FUELS	Motor Fuels	0.40	0.40	HWY
10030	Road User Charge - Per Mile	FUELS	RUC Passenger	N/A	0.020	HWY
10040	Road User Charge - Annual Flat Fee	FUELS	RUC Passenger	N/A	340.00	HWY
10050	Road User Charge - Fuel Tax Refund	FUELS	RUC Passenger	N/A	0.40	HWY
20010	Jet Fuel	AVIATION	Aircraft & Jet Fuels	0.03	0.03	AVI
20020	Aircraft Fuel	AVIATION	Aircraft & Jet Fuels	0.11	0.11	AVI
30010	Weight Mile Revenues	CCD	Highway Use	26.67	19.24	HWY
30020	Road Use Assessment Fee (RUAF)	CCD	Highway Use	0.12	0.08	HWY
30030	Commercial Trip Permit	CCD	Highway Use	43.00	43.00	HWY
30040	Temporary Passes	CCD	Highway Use	9.00	9.00	HWY
30050	Over-Dimension (OD) Permit Revenue	CCD	Highway Use	8.00	8.00	HWY
30060	IRP Revenue	CCD	CCD Registration Fee	998.00	998.00	HWY
30070	Commercial Registration Revenue	CCD	CCD Registration Fee	998.00	998.00	HWY
30080	Commercial Cab Cards Revenue	CCD	CCD Registration Fee	2.50	2.50	HWY
30090	Weight Receipt Revenues (Commercial & IRP)	CCD	CCD Registration Fee	8.00	8.00	HWY
40010	Type 1 Dealer New Plate (Large & Small)	BUSREG	Business Licensing	55.00	55.00	HWY
40020	Type 1 Dealer Renew Plate	BUSREG	Business Licensing	42.00	42.00	HWY
40030	Type 1 Dealer Replacement Plate	BUSREG	Business Licensing	23.00	23.00	HWY
40040	Type 2 Dealer New Plate	BUSREG	Business Licensing	22.00	22.00	HWY
40050	Type 2 Dealer Renew Plate	BUSREG	Business Licensing	9.00	9.00	HWY
40060	Type 2 Dealer Replacement Plate	BUSREG	Business Licensing	16.00	16.00	HWY
40070	Transporter Vehicle Plate	BUSREG	Business Licensing	18.00	18.00	HWY
40080	Dealer Corrections	BUSREG	Business Licensing	30.00	30.00	HWY
40090	Replacement Sticker	BUSREG	Business Licensing	10.00	10.00	HWY
40100	Dealer Original Application	BUSREG	Business Licensing	1112.00	1112.00	TOF
40110	Dealer Renewal Application	BUSREG	Business Licensing	1100.00	1100.00	TOF
40120	Dealer Supplemental Location	BUSREG	Business Licensing	350.00	350.00	TOF
40130	Transporter Business Certificate	BUSREG	Business Licensing	150.00	150.00	TOF
40140	Dismantler Business Certificate	BUSREG	Business Licensing	500.00	500.00	TOF
40150	Dismantler Supplemental Location	BUSREG	Business Licensing	500.00	500.00	TOF
40160	Dismantler Duplicate Certificate	BUSREG	Business Licensing	40.00	40.00	TOF
40170	Compliance/Enforcement Fee	BUSREG	Business Licensing	75.00	75.00	TOF
40180	Vehicle Appraiser	BUSREG	Business Licensing	100.00	100.00	TOF
40190	RV Show License Certificate	BUSREG	Business Licensing	50.00	50.00	TOF
40200	Commercial Driving Schools	BUSREG	Business Licensing	400.00	400.00	TOF
40210	Commercial Driving School Instructor	BUSREG	Business Licensing	200.00	200.00	TOF
40220	Late Renewal Penalty	BUSREG	Business Licensing	150.00	150.00	TOF
40230	Dealer Civil Penalty	BUSREG	Business Licensing	N/A	N/A	TOF
50030	Registration - Passenger MPG 0-19 (Non-RUC)	VEHICLE	Registration Fee	126.00	126.00	HWY
50040	Registration - Passenger MPG 20-39 (Non-RUC)	VEHICLE	Registration Fee	136.00	136.00	HWY
50050	Registration - Passenger MPG 40+ (Non-RUC)	VEHICLE	Registration Fee	216.00	216.00	HWY

ID	Description	Group	Sub-Group	Fee	Jun-27	Fund
50060	Registration - Passenger Electric (Non-RUC)	VEHICLE	Registration Fee	376.00	376.00	HWY
50061	Registration - Passenger MPG 0-19 (RUC)	VEHICLE	Registration Fee	N/A	86.00	HWY
50062	Registration - Passenger MPG 20-39 (RUC)	VEHICLE	Registration Fee	N/A	86.00	HWY
50063	Registration - Passenger MPG 40+ (RUC)	VEHICLE	Registration Fee	N/A	146.00	HWY
50064	Registration - Passenger Electric (RUC)	VEHICLE	Registration Fee	N/A	146.00	HWY
50070	Registration - Passenger OReGO	VEHICLE	Registration Fee	86.00	86.00	HWY
50090	Registration - 4-Year Passenger MPG 0-19 (Non-RUC)	VEHICLE	Registration Fee	252.00	252.00	HWY
50100	Registration - 4 Year Passenger MPG 20-39 (Non-RUC)	VEHICLE	Registration Fee	272.00	272.00	HWY
50110	Registration - 4-Year Passenger MPG 40+ (Non-RUC)	VEHICLE	Registration Fee	432.00	432.00	HWY
50120	Registration - 4-Year Passenger Electric (Non-RUC)	VEHICLE	Registration Fee	752.00	752.00	HWY
50121	Registration - 4-Year Passenger MPG 0-19 (RUC)	VEHICLE	Registration Fee	N/A	172.00	HWY
50122	Registration - 4 Year Passenger MPG 20-39 (RUC)	VEHICLE	Registration Fee	N/A	172.00	HWY
50123	Registration - 4-Year Passenger MPG 40+ (RUC)	VEHICLE	Registration Fee	N/A	292.00	HWY
50124	Registration - 4-Year Passenger Electric (RUC)	VEHICLE	Registration Fee	N/A	292.00	HWY
50130	Registration - 4-Year Passenger OReGO	VEHICLE	Registration Fee	172.00	172.00	HWY
50150	Registration - Motorcycle	VEHICLE	Registration Fee	88.00	88.00	HWY
50160	Registration - Moped	VEHICLE	Registration Fee	88.00	88.00	HWY
50180	Registration - 4-Year Motorcycle	VEHICLE	Registration Fee	N/A	N/A	HWY
50190	Registration - 4-Year Moped	VEHICLE	Registration Fee	N/A	N/A	HWY
50200	Registration - Motor Home	VEHICLE	Registration Fee	268.16	268.17	PRK
50210	Registration - Camper	VEHICLE	Registration Fee	123.17	123.10	PRK
50220	Registration - Travel Trailer	VEHICLE	Registration Fee	194.06	196.01	PRK
50230	Registration - Bus	VEHICLE	Registration Fee	518.16	513.83	HWY
50240	Registration - School Bus	VEHICLE	Registration Fee	5.00	5.00	HWY
50250	Registration - Truck	VEHICLE	Registration Fee	628.27	621.30	HWY
50260	Registration - Farm	VEHICLE	Registration Fee	252.42	250.01	HWY
50270	Registration - Heavy Fixed Load Vehicle	VEHICLE	Registration Fee	82.00	82.00	HWY
50280	Registration - Manufactured Structure Toter	VEHICLE	Registration Fee	321.88	327.90	HWY
50290	Registration - Tow Truck	VEHICLE	Registration Fee	272.73	272.97	HWY
50310	Registration - Light Trailer	VEHICLE	Registration Fee	126.00	126.00	HWY
50320	Registration - 4-Year Light Trailer	VEHICLE	Registration Fee	252.00	252.00	HWY
50330	Registration - Light Fixed Load Trailer	VEHICLE	Registration Fee	61.00	61.00	HWY
50340	Registration - For Rent Trailer	VEHICLE	Registration Fee	30.00	30.00	HWY
50350	Registration - Special Use Trailer	VEHICLE	Registration Fee	159.83	158.68	HWY
50360	Registration - Heavy Trailer	VEHICLE	Registration Fee	10.00	10.00	HWY
50370	Registration - Exempt Government	VEHICLE	Registration Fee	5.00	5.00	HWY
50380	Registration - 2 YR Government	VEHICLE	Registration Fee	10.00	10.00	HWY
50390	Registration - Special Interest	VEHICLE	Registration Fee	100.00	100.00	HWY
50400	Registration - Charitable/Non-Profit	VEHICLE	Registration Fee	126.37	128.17	HWY
50410	Registration - Disabled Veteran	VEHICLE	Registration Fee	15.00	15.00	HWY
50420	Registration - Medium Speed	VEHICLE	Registration Fee	126.00	126.00	HWY
50430	Registration - Low Speed	VEHICLE	Registration Fee	126.00	126.00	HWY
50440	Registration - Snowmobile	VEHICLE	Registration Fee	10.00	10.00	SNO
50450	Registration - Antique	VEHICLE	Registration Fee	100.00	100.00	HWY

ID	Description	Group	Sub-Group	Fee	Jun-27	Fund
50460	Registration - Ex-POW	VEHICLE	Registration Fee	15.00	15.00	HWY
50470	Registration - Racing Activity	VEHICLE	Registration Fee	100.00	100.00	HWY
50500	Standard Title 0-19 MPG - New from Dealer	VEHICLE	Title Fee	101.00	101.00	HWY
50510	Standard Title 20-39 MPG - New from Dealer	VEHICLE	Title Fee	106.00	106.00	HWY
50520	Standard Title 40+ MPG - New from Dealer	VEHICLE	Title Fee	116.00	116.00	HWY
50530	Standard Title Electric - New from Dealer	VEHICLE	Title Fee	192.00	192.00	HWY
50550	Standard Title 0-19 MPG - New to Oregon	VEHICLE	Title Fee	101.00	101.00	HWY
50560	Standard Title 20-39 MPG- New to Oregon	VEHICLE	Title Fee	106.00	106.00	HWY
50570	Standard Title 40+ - New to Oregon	VEHICLE	Title Fee	116.00	116.00	HWY
50580	Standard Title Electric - New to Oregon	VEHICLE	Title Fee	192.00	192.00	HWY
50600	Standard Title 0-19 MPG	VEHICLE	Title Fee	101.00	101.00	HWY
50610	Standard Title 20-39 MPG	VEHICLE	Title Fee	106.00	106.00	HWY
50620	Standard Title 40+ MPG	VEHICLE	Title Fee	116.00	116.00	HWY
50630	Standard Title Electric	VEHICLE	Title Fee	192.00	192.00	HWY
50650	Heavy Vehicle Title - New from Dealer	VEHICLE	Title Fee	90.00	90.00	HWY
50660	Heavy Vehicle Title - New to Oregon	VEHICLE	Title Fee	90.00	90.00	HWY
50670	Heavy Vehicle Title	VEHICLE	Title Fee	90.00	90.00	HWY
50690	Salvage Title	VEHICLE	Title Fee	27.00	27.00	HWY
50700	Salvage Title - New from Dealer	VEHICLE	Title Fee	27.00	27.00	HWY
50710	Salvage Title - New to Oregon	VEHICLE	Title Fee	27.00	27.00	HWY
50720	ATV Standard Title - New	VEHICLE	Title Fee	98.00	98.00	HWY
50730	Snowmobile Standard Title	VEHICLE	Title Fee	101.00	101.00	HWY
50750	Title Expedite Service Fee	VEHICLE	Miscellaneous Vehicle	10.00	10.00	HWY
50760	Title Late Presentation Penalty - 30 Days	VEHICLE	Miscellaneous Vehicle	25.00	25.00	HWY
50770	Title Late Presentation Penalty - Past 60 Days	VEHICLE	Miscellaneous Vehicle	50.00	50.00	HWY
50780	Dealer Expedite Title	VEHICLE	Miscellaneous Vehicle	100.00	100.00	HWY
50790	VIN Inspection	VEHICLE	Miscellaneous Vehicle	9.00	9.00	HWY
50800	Fleet Licensing Service Fees	VEHICLE	Miscellaneous Vehicle	2.00	2.00	HWY
50810	Fleet Licensing Initial Process	VEHICLE	Miscellaneous Vehicle	3.00	3.00	HWY
50820	Fleet Licensing Process	VEHICLE	Miscellaneous Vehicle	2.00	2.00	HWY
50830	Vehicle Code Book Sale	VEHICLE	Miscellaneous Vehicle	N/A	N/A	HWY
50840	Replacement Registration Card	VEHICLE	Miscellaneous Vehicle	5.00	5.00	HWY
50850	Vehicle Restoration Plate Fee	VEHICLE	Miscellaneous Vehicle	10.00	10.00	HWY
50860	TOD Filing Fee	VEHICLE	Miscellaneous Vehicle	13.00	13.00	HWY
50870	TOD Filing Account Registration Fee	VEHICLE	Miscellaneous Vehicle	70.00	70.00	HWY
50880	Pre-paid Hearing Tape	VEHICLE	Miscellaneous Vehicle	6.00	6.00	HWY
50890	Secure P.O.A. Filing Fee	VEHICLE	Miscellaneous Vehicle	4.00	4.00	HWY
50900	Tow Truck Certificate	VEHICLE	Miscellaneous Vehicle	17.00	17.00	HWY
50901	Tow Board	VEHICLE	Miscellaneous Vehicle	100.00	100.00	TOW
50910	Special Interest Sticker (Customer-provided Plate)	VEHICLE	Miscellaneous Vehicle	1.00	1.00	HWY
50920	Rental Vehicle Registration Surcharge	VEHICLE	Miscellaneous Vehicle	2.00	2.00	HWY
50930	Dishonored Payment Handling Fee	VEHICLE	Miscellaneous Vehicle	35.00	35.00	HWY
50940	Miscellaneous Revenue	VEHICLE	Miscellaneous Vehicle	N/A	N/A	HWY
50960	Registered Vehicle Trip Permit	VEHICLE	Permit Fee	7.50	7.50	HWY

ID	Description	Group	Sub-Group	Fee	Jun-27	Fund
50970	Light Motor Vehicle Trip Permit	VEHICLE	Permit Fee	35.00	35.00	HWY
50980	Heavy Motor Vehicle Trip Permit	VEHICLE	Permit Fee	43.00	43.00	HWY
50990	Registered Weight Trip Permit	VEHICLE	Permit Fee	5.00	5.00	HWY
51000	Heavy Trailer Trip Permit	VEHICLE	Permit Fee	10.00	10.00	HWY
51010	60 Day Out-of-State Permit	VEHICLE	Permit Fee	7.00	7.00	HWY
51020	Dealer/Tower No Sticker Trip Permit	VEHICLE	Permit Fee	15.00	15.00	HWY
51030	Unregistered Recreational Vehicle(RV) Trip Permit	VEHICLE	Permit Fee	35.00	35.00	PRK
51040	1-Day Sno-Park Permit	VEHICLE	Permit Fee	4.00	4.00	WIN
51050	3-Day Sno-Park Permit	VEHICLE	Permit Fee	9.00	9.00	WIN
51060	Annual Sno-Park Permit	VEHICLE	Permit Fee	25.00	25.00	WIN
51080	Plate Manufacturing Fee	VEHICLE	Plate Fee	12.50	12.50	HWY
51090	Plate Manufacturing Fee (Pair)	VEHICLE	Plate Fee	12.75	12.75	HWY
51110	Replacement Plate/Sticker	VEHICLE	Plate Fee	12.00	12.00	HWY
51120	Replacement Plate/Sticker (At Renewal)	VEHICLE	Plate Fee	12.00	12.00	HWY
51130	Plate Transfer Fee	VEHICLE	Plate Fee	30.00	30.00	HWY
51140	Custom Plate	VEHICLE	Plate Fee	50.00	50.00	PAS
51150	HAM(Amateur Radio Operator) Initial Plate	VEHICLE	Plate Fee	5.00	5.00	HWY
51160	Specialty Plate - Crater Lake	VEHICLE	Plate Fee	20.00	20.00	GRP
51170	Specialty Plate - Cultural Trust	VEHICLE	Plate Fee	30.00	30.00	GRP
51180	Specialty Plate - Trail Blazers	VEHICLE	Plate Fee	40.00	40.00	GRP
51190	Specialty Plate - Wine Country	VEHICLE	Plate Fee	30.00	30.00	GRP
51200	Specialty Plate - Pacific Wonderland	VEHICLE	Plate Fee	100.00	100.00	GRP
51210	Group Plate - Vietnam Veterans of America	VEHICLE	Plate Fee	10.00	10.00	GRP
51220	Group Plate - U.S. Merchant Marine	VEHICLE	Plate Fee	10.00	10.00	GRP
51230	Group Plate - Oregon Paralyzed Veterans of America	VEHICLE	Plate Fee	10.00	10.00	GRP
51240	Group Plate - 1st Marine Division FMF	VEHICLE	Plate Fee	10.00	10.00	GRP
51250	Group Plate - The Chosin Few	VEHICLE	Plate Fee	10.00	10.00	GRP
51260	Group Plate - Veterans for Human Rights	VEHICLE	Plate Fee	10.00	10.00	GRP
51270	Group Plate - Oregon Donor Program	VEHICLE	Plate Fee	10.00	10.00	GRP
51280	Group Plate - George Fox College	VEHICLE	Plate Fee	10.00	10.00	GRP
51290	Group Plate - Korean War Veteran 1950-1953	VEHICLE	Plate Fee	10.00	10.00	GRP
51300	Group Plate - Oregon State Elks	VEHICLE	Plate Fee	10.00	10.00	GRP
51310	Group Plate - Non Commissioned Officers Association	VEHICLE	Plate Fee	10.00	10.00	GRP
51320	Group Plate - Square and Round Dancers	VEHICLE	Plate Fee	10.00	10.00	GRP
51330	Specialty Plate - Salmon	VEHICLE	Plate Fee	30.00	30.00	GRP
51340	Group Plate - Veterans Recognition	VEHICLE	Plate Fee	10.00	10.00	GRP
51350	Group Plate - Purple Heart	VEHICLE	Plate Fee	10.00	10.00	GRP
51360	Group Plate - Oregon Professional Firefighters	VEHICLE	Plate Fee	10.00	10.00	GRP
51370	Group Plate - University of Oregon	VEHICLE	Plate Fee	32.00	32.00	GRP
51380	Specialty Plate - University of Oregon Ducks	VEHICLE	Plate Fee	40.00	40.00	GRP
51390	Group Plate - Oregon State University	VEHICLE	Plate Fee	32.00	32.00	GRP
51400	Group Plate - Portland State University	VEHICLE	Plate Fee	32.00	32.00	GRP
51410	Group Plate - Oregon Volunteer Firefighter	VEHICLE	Plate Fee	10.00	10.00	GRP
51420	Group Plate - Lions Club of Oregon	VEHICLE	Plate Fee	10.00	10.00	GRP

ID	Description	Group	Sub-Group	Fee	Jun-27	Fund
51430	Group Plate - Oregon Agricultural Foundation	VEHICLE	Plate Fee	10.00	10.00	GRP
51440	Group Plate - Western Oregon University	VEHICLE	Plate Fee	32.00	32.00	GRP
51450	Group Plate - University of Portland	VEHICLE	Plate Fee	32.00	32.00	GRP
51460	Group Plate - Linfield College	VEHICLE	Plate Fee	32.00	32.00	GRP
51470	Group Plate - Pacific University	VEHICLE	Plate Fee	32.00	32.00	GRP
51480	Group Plate - Willamette University	VEHICLE	Plate Fee	32.00	32.00	GRP
51490	Group Plate - Oregon Masonic Family	VEHICLE	Plate Fee	10.00	10.00	GRP
51500	Group Plate - Oregon Grange	VEHICLE	Plate Fee	10.00	10.00	GRP
51510	Group Plate - Eastern Oregon University	VEHICLE	Plate Fee	32.00	32.00	GRP
51520	Group Plate - Support Our Troops	VEHICLE	Plate Fee	10.00	10.00	GRP
51530	Group Plate - Share the Road	VEHICLE	Plate Fee	10.00	10.00	GRP
51540	Group Plate - Fallen Public Safety Officer	VEHICLE	Plate Fee	32.00	32.00	GRP
51550	Group Plate - Keep Kids Safe	VEHICLE	Plate Fee	30.00	30.00	GRP
51560	Specialty Plate - Grey Whale	VEHICLE	Plate Fee	40.00	40.00	GRP
51570	Specialty Plate - Smokey the Bear	VEHICLE	Plate Fee	40.00	40.00	GRP
51580	Group Plate - Pearl Harbor Survivors	VEHICLE	Plate Fee	10.00	10.00	PAS
51590	Fair Market Value	VEHICLE	Record Sales	6.83	6.83	HWY
51600	Record Sales	VEHICLE	Record Sales	0.93	0.93	HWY
51610	Commercial List Invoice	VEHICLE	Record Sales	700.00	700.00	HWY
51620	Multnomah County Fee	VEHICLE	County Fee	116.53	116.73	CTY
51630	Washington County Fee	VEHICLE	County Fee	62.50	62.77	CTY
51640	Clackamas County Fee	VEHICLE	County Fee	60.14	60.76	CTY
51650	Specialty Plate - Watch for Wildlife	VEHICLE	Plate Fee	40.00	40.00	GRP
51660	Specialty Plate - Pollinator Paradise	VEHICLE	Plate Fee	40.00	40.00	GRP
51670	Specialty Plate - Beaver	VEHICLE	Plate Fee	40.00	40.00	GRP
51680	Specialty Plate - Oregon Zoo	VEHICLE	Plate Fee	40.00	40.00	GRP
51690	Specialty Plate - Golf Oregon	VEHICLE	Plate Fee	40.00	40.00	GRP
60010	Original NCL	DRIVER	Driver Fee	58.00	58.00	HWY
60020	Original NCL Limited Term	DRIVER	Driver Fee	23.00	23.00	HWY
60030	Instruction Driver Permit	DRIVER	Driver Fee	30.00	30.00	HWY
60040	Motorcycle Instruction Driver Permit	DRIVER	Driver Fee	30.00	30.00	HWY
60050	Special Limited Vision Condition Learner Permit	DRIVER	Driver Fee	13.00	13.00	HWY
60060	Special Student Driver Permit	DRIVER	Driver Fee	23.00	23.00	HWY
60070	Disability Golf Cart Driver Permit	DRIVER	Driver Fee	44.00	44.00	HWY
60080	Emergency Driver Permit	DRIVER	Driver Fee	23.00	23.00	HWY
60090	Motorcycle Endorsement Only	DRIVER	Driver Fee	90.00	90.00	HWY
60100	Motorcycle Endorsement	DRIVER	Driver Fee	90.00	90.00	HWY
60110	Farm Endorsement Only	DRIVER	Driver Fee	29.00	29.00	HWY
60120	Farm Endorsement	DRIVER	Driver Fee	26.00	26.00	HWY
60130	Renewal NCL	DRIVER	Driver Fee	48.00	48.00	HWY
60140	Renewal NCL Limited Term	DRIVER	Driver Fee	8.00	8.00	HWY
60150	Renewal Instruction Driver Permit	DRIVER	Driver Fee	26.00	26.00	HWY
60160	Renewal Motorcycle Instruction Permit	DRIVER	Driver Fee	26.00	26.00	HWY
60170	Renewal Disability Golf Cart Driver Permit	DRIVER	Driver Fee	32.00	32.00	HWY

ID	Description	Group	Sub-Group	Fee	Jun-27	Fund
60180	Renewal Moped-Restricted NCL	DRIVER	Driver Fee	48.00	48.00	HWY
60190	Renewal Moped-Restricted NCL Limited Term	DRIVER	Driver Fee	8.00	8.00	HWY
60200	Replacement NCL	DRIVER	Driver Fee	30.00	30.00	HWY
60210	Replacement Instruction Driver Permit	DRIVER	Driver Fee	30.00	30.00	HWY
60220	Replacement Motorcycle Instruction Driver Permit	DRIVER	Driver Fee	30.00	30.00	HWY
60230	Replacement Disability Golf Cart Driver Permit	DRIVER	Driver Fee	30.00	30.00	HWY
60240	Replacement Moped-Restricted NCL	DRIVER	Driver Fee	30.00	30.00	HWY
60250	Replacement Emergency Driver Permit	DRIVER	Driver Fee	30.00	30.00	HWY
60260	Replacement Special Student Driver Permit	DRIVER	Driver Fee	30.00	30.00	HWY
60270	NCL Knowledge Exam	DRIVER	Driver Fee	7.00	7.00	HWY
60280	NCL Skills Exam	DRIVER	Driver Fee	45.00	45.00	HWY
60290	Motorcycle Knowledge Exam	DRIVER	Driver Fee	7.00	7.00	HWY
60300	Hardship Driver Permit Application	DRIVER	Driver Fee	75.00	75.00	HWY
60310	Renewal Hardship Permit	DRIVER	Driver Fee	48.00	48.00	HWY
60320	Original Motorcycle Safety Fee	DRIVER	Driver Fee	38.00	38.00	SAF
60330	Renewal Motorcycle Safety Fee	DRIVER	Driver Fee	28.00	28.00	SAF
60340	Reinstatement Fee	DRIVER	Driver Fee	85.00	85.00	HWY
60350	Expedite Delivery	DRIVER	Driver Fee	25.00	25.00	HWY
60360	Student Driver Training Fund	DRIVER	Driver Fee	6.00	6.00	SDT
60370	Student Driver Training Fund Limited Term	DRIVER	Driver Fee	2.00	2.00	SDT
60400	Original CDL A	DRIVER	Driver Fee Comm	160.00	160.00	HWY
60410	Original CDL B	DRIVER	Driver Fee Comm	160.00	160.00	HWY
60420	Original CDL C	DRIVER	Driver Fee Comm	160.00	160.00	HWY
60440	Original CDL A Limited Term	DRIVER	Driver Fee Comm	45.00	45.00	HWY
60450	Original CDL B Limited Term	DRIVER	Driver Fee Comm	45.00	45.00	HWY
60460	Original CDL C Limited Term	DRIVER	Driver Fee Comm	45.00	45.00	HWY
60480	Original CLP A	DRIVER	Driver Fee Comm	40.00	40.00	HWY
60490	Original CLP B	DRIVER	Driver Fee Comm	40.00	40.00	HWY
60500	Original CLP C	DRIVER	Driver Fee Comm	40.00	40.00	HWY
60520	Renewal CDL A	DRIVER	Driver Fee Comm	98.00	98.00	HWY
60530	Renewal CDL B	DRIVER	Driver Fee Comm	98.00	98.00	HWY
60540	Renewal CDL C	DRIVER	Driver Fee Comm	98.00	98.00	HWY
60560	Renewal CDL A Limited Term	DRIVER	Driver Fee Comm	14.00	14.00	HWY
60570	Renewal CDL B Limited Term	DRIVER	Driver Fee Comm	14.00	14.00	HWY
60580	Renewal CDL C Limited Term	DRIVER	Driver Fee Comm	14.00	14.00	HWY
60600	Replacement CDL A	DRIVER	Driver Fee Comm	30.00	30.00	HWY
60610	Replacement CDL B	DRIVER	Driver Fee Comm	30.00	30.00	HWY
60620	Replacement CDL C	DRIVER	Driver Fee Comm	30.00	30.00	HWY
60640	Replacement Commercial Learner Driver Permit A	DRIVER	Driver Fee Comm	30.00	30.00	HWY
60650	Replacement Commercial Learner Driver Permit B	DRIVER	Driver Fee Comm	30.00	30.00	HWY
60660	Replacement Commercial Learner Driver Permit C	DRIVER	Driver Fee Comm	30.00	30.00	HWY
60670	CDL General Knowledge Exam	DRIVER	Driver Fee Comm	10.00	10.00	HWY
60680	CDL Air Brake Knowledge Exam	DRIVER	Driver Fee Comm	10.00	10.00	HWY
60690	CDL HazMat Knowledge Exam	DRIVER	Driver Fee Comm	10.00	10.00	HWY

ID	Description	Group	Sub-Group	Fee	Jun-27	Fund
60700	CDL Tank Knowledge Exam	DRIVER	Driver Fee Comm	10.00	10.00	HWY
60710	CDL Passenger Knowledge Exam	DRIVER	Driver Fee Comm	10.00	10.00	HWY
60720	CDL Combination Knowledge Exam	DRIVER	Driver Fee Comm	10.00	10.00	HWY
60730	CDL Doubles/Triples Knowledge Exam	DRIVER	Driver Fee Comm	10.00	10.00	HWY
60740	CDL Skills Exam	DRIVER	Driver Fee Comm	145.00	145.00	HWY
60750	CDL School Bus Knowledge Exam	DRIVER	Driver Fee Comm	10.00	10.00	HWY
60760	Commercial Driver Certificate of Exam Completion	DRIVER	Driver Fee Comm	40.00	40.00	HWY
70010	Original Identification Card	DRIVER	ID Fee	47.00	47.00	TOF
70020	Original Identification Card Limited Term	DRIVER	ID Fee	20.00	20.00	TOF
70030	Renewal Identification Card	DRIVER	ID Fee	43.00	43.00	TOF
70040	Renewal Identification Card Limited Term	DRIVER	ID Fee	18.00	18.00	TOF
70050	Replacement Identification Card	DRIVER	ID Fee	40.00	40.00	TOF
70060	Real ID	DRIVER	Real ID	30.00	30.00	TOF
80010	Bill Board Fees & Sign Permits	OTHER	Other Revenue	N/A	N/A	HWY
80020	Equipment Sale	OTHER	Other Revenue	N/A	N/A	HWY
80030	Properties Sale (Right-of-Way Land & Timber)	OTHER	Other Revenue	N/A	N/A	HWY
80040	Highway Property Rental (Rent & Royalties)	OTHER	Other Revenue	N/A	N/A	HWY
80050	Damage Recovery/ Revenue Reimbursement	OTHER	Other Revenue	N/A	N/A	HWY
80060	Highway Division Interest Income	OTHER	Other Revenue	N/A	N/A	HWY
80070	Other Revenues	OTHER	Other Revenue	N/A	N/A	HWY
80080	Material Testing Revenue	OTHER	Other Revenue	N/A	N/A	HWY
80090	Sales Income (Pub, Signs, Other)	OTHER	Other Revenue	N/A	N/A	HWY
80100	Other Charges	OTHER	Other Revenue	N/A	N/A	HWY
80110	Charges for Public Records/Lab, Storeroom, Shop	OTHER	Other Revenue	N/A	N/A	HWY
80120	Utility Permit Fees	OTHER	Other Revenue	N/A	N/A	HWY
80130	Statewide Transit Tax	OTHER	DOR Taxes	N/A	N/A	PTD
80140	Vehicle Privilege Tax	OTHER	DOR Taxes	N/A	N/A	CO
80150	Vehicle Use Tax	OTHER	DOR Taxes	N/A	N/A	HWY
80160	Bicycle Excise Tax	OTHER	DOR Taxes	N/A	N/A	MAT
80170	Gross Rail Receipts	OTHER	Railroad Receipts	N/A	N/A	GRR
90010	Federal Revenue for State Project Delivery	FEDERAL	Federal Revenue	N/A	N/A	HWY
90020	Federal Revenue for State Planning	FEDERAL	Federal Revenue	N/A	N/A	HWY
90030	Federal Revenue for State Maintenance	FEDERAL	Federal Revenue	N/A	N/A	HWY
90040	Federal Revenue for Other State Expenses	FEDERAL	Federal Revenue	N/A	N/A	HWY
90050	Federal Revenue for Local Governments	FEDERAL	Federal Revenue	N/A	N/A	HWY

Note: If the fee is blank, that means fee is variable. Average fees are provided for items based on weight or length.

Appendix B – Highway Fund Forecast Quality

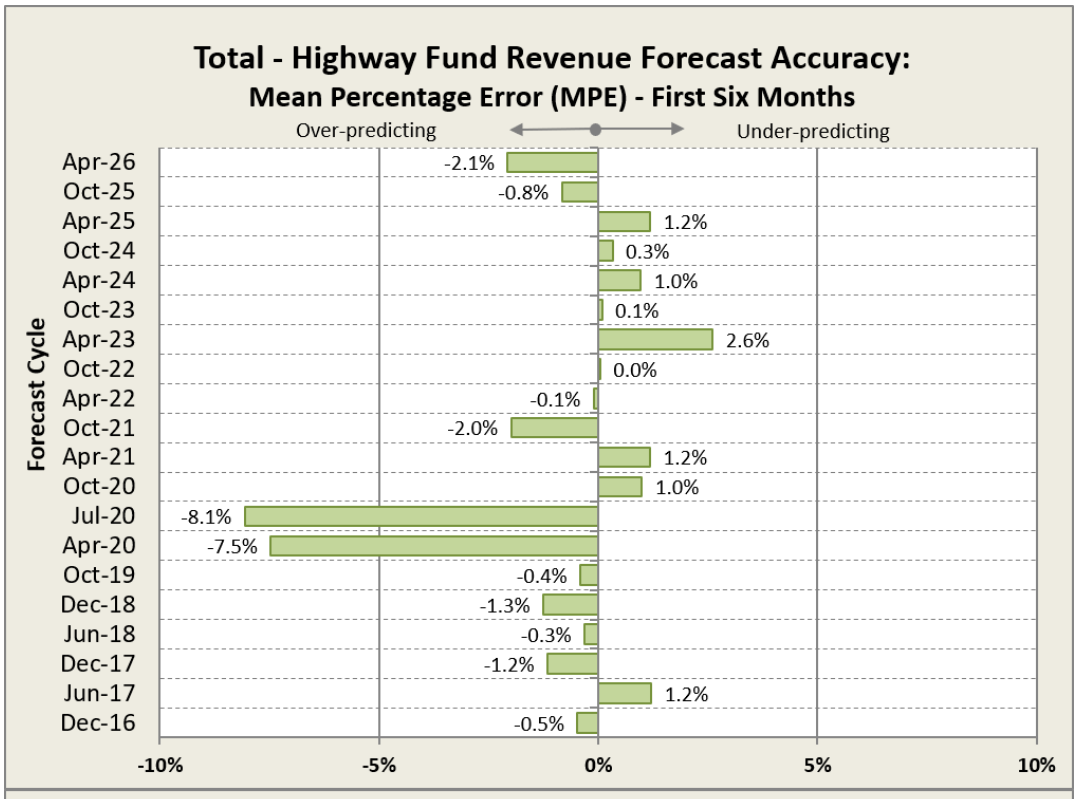
The two common measures for assessing forecast quality are: **statistical bias** and **accuracy**.

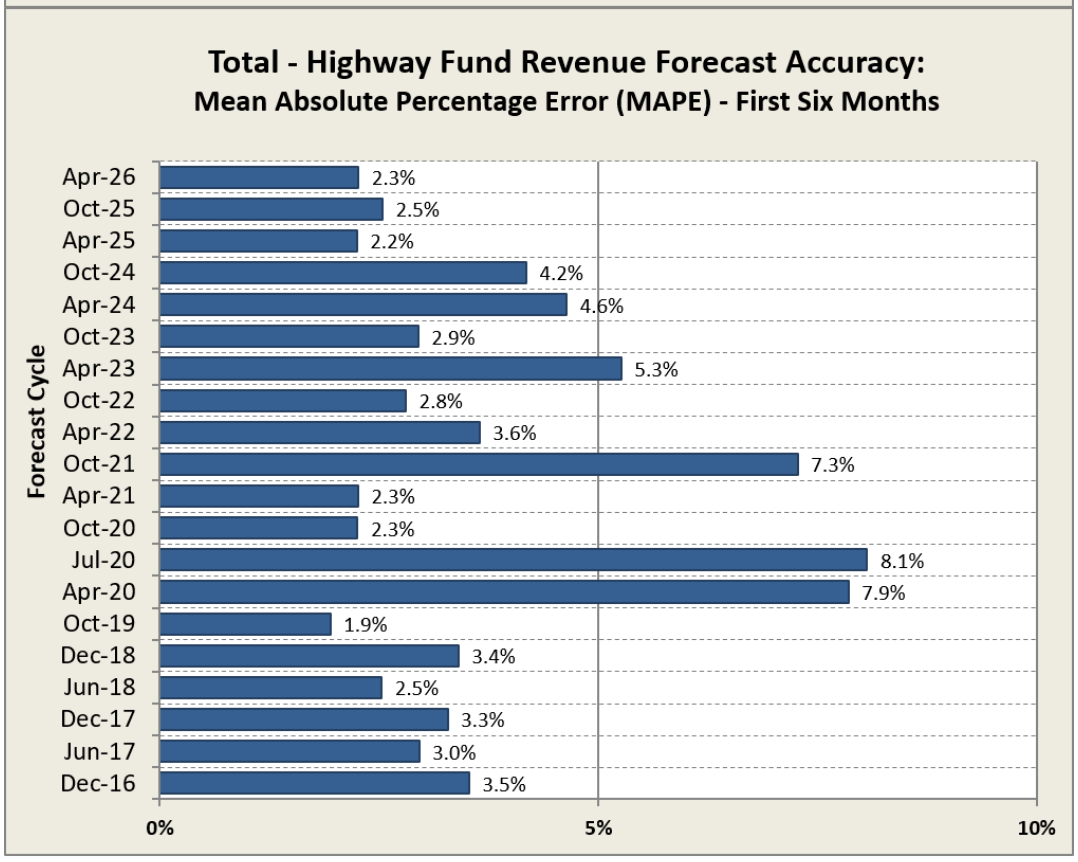
Statistical bias indicates the tendency of a forecast to over- or under-estimate real outcomes. *Mean Percentage Error (MPE)* – the arithmetic average of the forecasting errors is used for this purpose. A small MPE can be produced by either small errors or errors (even large ones) which are offset by errors in the opposite direction. MPE imperfectly measures the quality of a forecast. However, for budgeting purposes, MPE is probably the best measure of quality since what matters is total spending over time, and savings from one month are frequently used to offset excess costs in another month.

The **accuracy** of a forecast is the degree to which its values are narrowly dispersed around actual outcomes. Narrower dispersion indicates greater accuracy. *Mean Absolute Percentage Error (MAPE)* – the average of the forecasting errors without regard to arithmetic sign is used to evaluate accuracy. It does not allow underestimates and overestimates to offset each other. From a technical perspective, MAPE is usually considered a better measure of quality than MPE.

Table A1 – Quality of the first 6-months of the forecast – Total Highway Fund Revenue

Forecast Cycle	Average Monthly Revenue		MPE	MAPE
	Actual	Forecast		
Dec-16	$99,694,830	$100,027,733	-0.5%	3.5%
Jun-17	$107,702,079	$106,250,989	1.2%	3.0%
Dec-17	$109,317,893	$110,558,884	-1.2%	3.3%
Jun-18	$127,571,989	$127,942,230	-0.3%	2.5%
Dec-18	$119,269,209	$120,232,110	-1.3%	3.4%
Oct-19	$127,615,031	$128,043,921	-0.4%	1.9%
Apr-20	$110,907,456	$118,375,158	-7.5%	7.9%
Jul-20	$124,042,372	$133,854,613	-8.1%	8.1%
Oct-20	$122,094,125	$120,620,288	1.0%	2.3%
Apr-21	$130,215,770	$128,469,646	1.2%	2.3%
Oct-21	$141,125,361	$142,468,646	-2.0%	7.3%
Apr-22	$134,562,174	$134,688,583	-0.1%	3.6%
Oct-22	$141,615,964	$141,434,935	0.0%	2.8%
Apr-23	$133,633,923	$129,976,684	2.6%	5.3%
Oct-23	$143,983,160	$143,642,733	0.1%	2.9%
Apr-24	$137,225,418	$135,746,860	1.0%	4.6%
Oct-24	$146,713,405	$146,122,267	0.3%	4.2%
Apr-25	$143,884,003	$141,977,535	1.2%	2.2%
Oct-25	$141,009,607	$141,935,495	-0.8%	2.5%
Apr-26	$142,367,222	$145,378,617	-2.1%	2.3%


Total - Highway Fund Revenue Forecast Accuracy:
Mean Percentage Error (MPE) - First Six Months
Over-predicting
Under-predicting
Forecast Cycle
Apr-26 -2.1%
Oct-25 -0.8%
Apr-25 1.2%
Oct-24 0.3%
Apr-24 1.0%
Oct-23 0.1%
Apr-23 2.6%
Oct-22 0.0%
Apr-22 -0.1%
Oct-21 -2.0%
Apr-21 1.2%
Oct-20 1.0%
Jul-20 -8.1%
Apr-20 -7.5%
Oct-19 -0.4%
Dec-18 -1.3%
Jun-18 -0.3%
Dec-17 -1.2%
Jun-17 1.2%
Dec-16 -0.5%
-10%
-5%
0%
5%
10%


Total - Highway Fund Revenue Forecast Accuracy:
Mean Absolute Percentage Error (MAPE) - First Six Months
Forecast Cycle
Apr-26 2.3%
Oct-25 2.5%
Apr-25 2.2%
Oct-24 4.2%
Apr-24 4.6%
Oct-23 2.9%
Apr-23 5.3%
Oct-22 2.8%
Apr-22 3.6%
Oct-21 7.3%
Apr-21 2.3%
Oct-20 2.3%
Jul-20 8.1%
Apr-20 7.9%
Oct-19 1.9%
Dec-18 3.4%
Jun-18 2.5%
Dec-17 3.3%
Jun-17 3.0%
Dec-16 3.5%
0%
5%
10%