OCPP OREGON CENTER for PUBLIC POLICY
Because facts matter.

Executive Summary
April 14, 2010

Tax Day Reality Check

Oregon Revenue and Spending Have Remained Stable

Oregonians' quality of life and the availability of economic opportunity depend in no small measure on the health of our public structures. The money raised and spent at the state and local levels educates our children, keeps our communities safe and provides health care and other services for our most vulnerable neighbors.

As a share of Oregonians' income, the general revenue collected and spent by Oregon's state and local governments has held steady over the course of three decades.

Among the key findings of this report:

- As a share of Oregonians' income, the own-source general revenue that state and local governments collect has remained fairly constant over the years, hovering around 15 percent of income since 1980, albeit with some fluctuations this decade.

- Since 1980, own-source state and local government general expenditures, which exclude federal aid, have hovered around 15 percent of income, about the same level as revenues.

- While revenues and expenditures have held steady overall, who pays for public services has shifted. Households are now paying a larger share of Oregon's income taxes than they did in the past, while corporations are paying a smaller share. Property taxes have also shifted away from businesses and onto individual homeowners.

- Rankings comparing Oregon to other states are not terribly helpful and can be misleading as they do not take into consideration states' particular circumstances. Oregon's ranking in terms of revenue and spending compared to other states doesn't indicate whether Oregon's spending levels are desirable or affordable.

- For what it's worth, Oregon ranks in the middle of the pack among states and the District of Columbia for both the revenue state and local governments generate and the money they spend as a share of personal income.

By collecting and spending revenue, our state and local governments carry out the roles we expect of them: building roads, maintaining police and firefighting services and operating courts, libraries, schools and parks. In creating and maintaining these public structures, Oregon's state and local governments are asking no more of Oregonians today than since the 1980s. As a share of Oregonians' income, both revenue and spending have been holding steady since 1980.

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Oregonians' quality of life and the availability of economic opportunity depend in no small measure on the health of our public structures. The money raised and spent at the state and local levels educates our children, keeps our communities safe and provides health care and other services for our most vulnerable neighbors.

As a share of Oregonians' income, the general revenue collected and spent by Oregon's state and local governments has held steady over the course of three decades. Specifically, with only minor fluctuations, general revenue collections and spending by state and local government have hovered at around 15 percent of income since 1980.

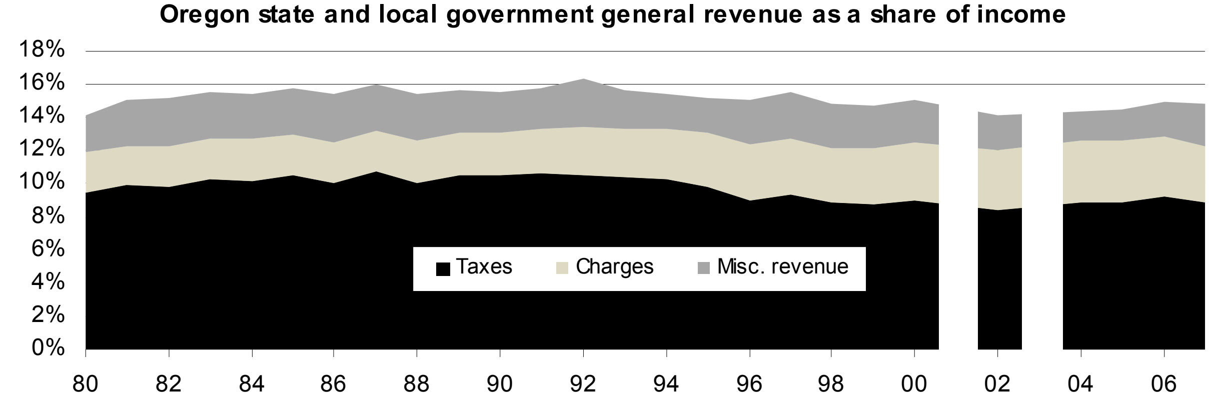
Despite the consistency in revenue collection and spending, there are underlying changes that merit concern. First, over time the state of Oregon and local governments have come to rely less on income taxes and more on fees and charges. To the extent they are paid by individuals, it's very likely that user fees and charges fall disproportionately on low- and middle-income families. Second, responsibility for Oregon's revenue has shifted substantially, with households now paying a larger share of Oregon's income and property taxes than they did in the past and corporations paying a smaller share.

State and local revenues have held fairly steady

The money at the disposal of Oregon state and local governments can be broken down into three categories. First, there is "own-source" general revenue, revenue generated by state and local governments for general purposes. That category encompasses all state and local taxes, fees, charges and miscellaneous revenue. Second, state and local governments have at their disposal funds received from the federal government. And third, there is "non-general" revenue, typically set aside for particular expenditures that, for good reason, are accounted for separately from general government expenditures (see below, *What about "non-general" revenue?*).

As a share of Oregonians' income, the own-source general revenue that state and local governments collect has remained fairly constant over the years, albeit with some fluctuations this decade. Overall, Oregon's own-source general revenue hovered around 15 percent of income throughout the 1980s and 1990s. When a recession hit in the early 2000s, own-source general revenue dipped, falling from 15.1 percent of income in 2000 to 14.2 percent of income in 2002, a low not seen since 1980. Own-source general revenue has since increased to 14.8 percent of income in 2007, the most recent year for which Census Bureau data are available.[1]

At the same time, tax revenue taken in by Oregon's state and local governments has declined as a share of income. In 2007 Oregon state and local governments collected taxes totaling 8.9 percent of Oregonians' income. This is down from a decade earlier, in 1997, when taxes totaled 9.4 percent of income, and from two decades earlier, in 1987, when taxes equaled 10.8 percent of income.



Note: Income is personal income plus capital gains. Census Bureau did not release data for 2001 and 2003.
Source: OCPP analysis of data from Urban-Brookings Tax Policy Center, U.S. Census Bureau, U.S. Bureau of Economic Analysis and Oregon Office of Economic Analysis.

The decline in tax collections has been partially offset by increases in fees and charges. In 2007, total fees and charges collected by Oregon state and local governments equaled 3.4 percent of Oregonians' income, the same level as in 1997 and up from 2.8 percent in 1987. Such fees and charges include fees for health care at public hospitals, tuition at public universities and sewer fees. Because fees typically are not means tested and apply uniformly, they tend to take a bigger bite out of the pocketbooks of low- and moderate-income Oregonians compared to those of better-off Oregonians.

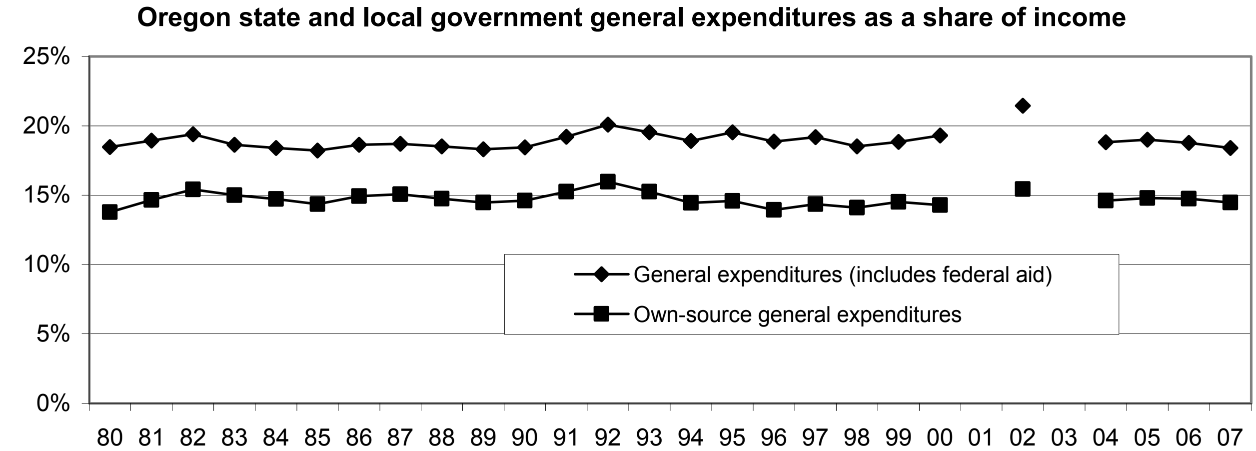
The third kind of own-source revenue, labeled "miscellaneous," has fluctuated over the years. Miscellaneous general revenue comes from sources such as interest earnings, the state lottery and property sales. As a share of income, miscellaneous revenue fluctuated over the 1980s and 1990s but did not clearly trend in one direction or the other. From 2000 to 2005, however, miscellaneous revenue slipped from 2.5 to 1.9 percent of income, primarily because interest revenue dropped precipitously after a recession hit in 2001.[2] Miscellaneous revenue has since rebounded, reaching 2.6 percent of income in 2007.

Put together, all own-source revenue collected by Oregon state and local governments has held fairly steady over the years as a percentage of Oregonians' income.

State and local spending has also held steady

Similar to revenue, spending by state and local governments in Oregon has held steady in relation to Oregonians' incomes for three decades. Since 1980, own-source state and local government general expenditures, which exclude federal aid, have hovered around 15 percent of income, about the same level as revenues. Including federal aid, state and local government general spending has been about 19 percent of income.

Federal aid, which is new money flowing into Oregon's economy, has become an increasingly important component of Oregon spending. In an average year during the 1980s, federal aid accounted for 21 percent of total general expenditures by Oregon state and local governments. During the 1990s, the average was 23 percent of expenditures. With the onset of recession in the early 2000s, federal aid peaked at 28 percent of general expenditures in 2002 and then declined to 21 percent of general expenditures in 2007.



Note: Income is personal income plus capital gains. Census Bureau did not release data for 2001 and 2003.
Source: OCPP analysis of data from Urban-Brookings Tax Policy Center, U.S. Census Bureau, U.S. Bureau of Economic Analysis and Oregon Office of Economic Analysis.

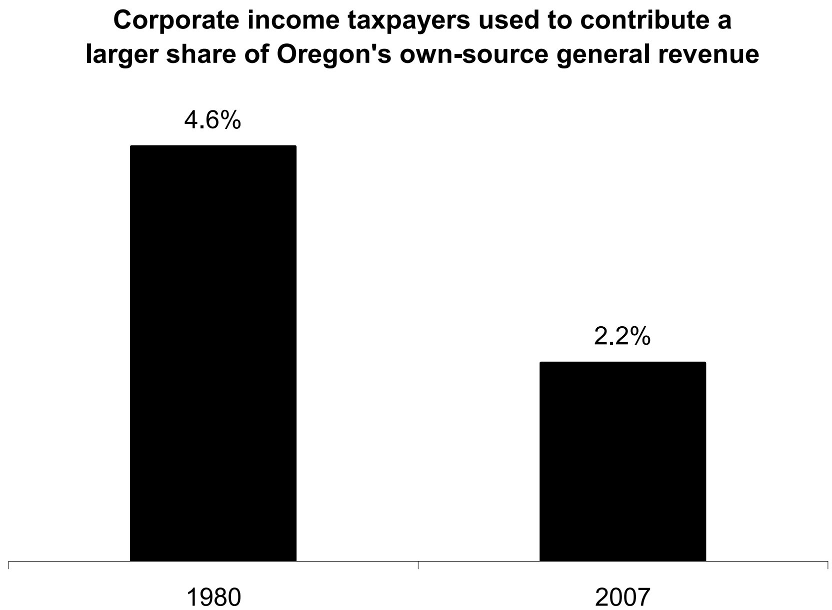
An important component of that federal aid arrives in the form of "matching" funds. While the work of Oregon's congressional delegation and state leaders in winning federal support for specific projects, such as construction of light rail, often garners attention, much of the federal aid comes in the form of matching funds that can double or triple state and local government investments in areas such as health care and other human services. That is why state cutbacks to certain programs can shrink the pie beyond the amount of state dollars withdrawn: they also reduce the flow of federal funds. For example, when Oregon reduced its spending on the Oregon Health Plan in 2003 in response to the last recession, those cuts produced even deeper reductions in federal Medicaid "matching" funds that would have flowed into Oregon's economy.[3]

While revenues and spending have held steady overall, who pays has shifted

As this report describes, overall spending and own-source general revenue in Oregon have not grown relative to Oregonians' income for nearly three decades. What this masks, however, is a change in *who pays* for public services. In fact, responsibility for Oregon's revenue has shifted substantially over time.

Households are now paying a larger share of Oregon's income taxes than they did in the past, while corporations are paying a smaller share. In 1980, corporate income taxpayers contributed 4.6 percent of total own-source general revenue in Oregon. By 2007, their share had declined to just 2.2 percent. This shift away from the corporate income tax also relieves corporations of responsibility for supporting the state services that make it possible for them to earn profits on their Oregon business ventures.

As corporate income tax revenues declined, personal income taxpayers picked up more of the tab. In 1980, personal income taxpayers covered 22.6 percent of Oregon's own-source general revenue. By 2007, their share had grown to 26.5 percent.



Source: OCPP analysis of U.S. Census Bureau data provided by Urban-Brookings Tax Policy Center.

Over this same period, property taxes have also shifted away from businesses and onto individual homeowners in Oregon. In 1979, households paid 50 percent of all property taxes in Oregon. Businesses paid the other half. In 2008, households paid 62 percent of property taxes, compared to 38 percent for businesses. [4]

While the increasing reliance on fees and charges as sources of revenue has likely not been good for low- and moderate-income families subject to the fees and charges, Oregon's overall tax system nevertheless improved between 1989 and 2007, becoming a bit less regressive. Between 1989 and 2007, the lowest-income 20 percent of Oregonians saw their total state and local taxes decline from 11.6 to 8.7 percent of income, while the wealthiest 1 percent of Oregonians saw theirs increase from 5.7 to 6.2 percent of income. Measures 66 and 67, approved by voters in 2010, add modest changes. For tax year 2009, under temporary provisions of the measures, the lowest-income 20 percent of Oregon families are projected to have paid 8.6 percent of their income in state and local taxes combined, while the wealthiest 1 percent are projected to have paid 7 percent of their income.[5] But even with these improvements, low-income Oregonians continue to pay a larger share of their income in state and local taxes than wealthy Oregonians.

Oregon revenue and spending rank in the middle of the pack (if you care to know)

Oregon's ranking in terms of revenue and spending compared to other states doesn't indicate whether Oregon's spending levels are desirable or affordable. Whether state and local governments should spend at a particular level depends on standards set by Oregonians, not by voters and legislators in other states. Just because your neighbor fails to spend money to fix the shingles on his roof does not mean that you should not invest to protect your own roof.

Among their shortcomings, rankings do not account for important differences in circumstances. In 2007, Oregon's spending on commercial ports, harbors and other water transport facilities ranked 6th among states and the District of Columbia as a share of personal income (where 1st is the highest revenue as a share of income).[6] Does this mean Oregon spent too much? Eleven states spent nothing on commercial water transportation facilities, because they have none. But landlocked states such as South Dakota are not better off because they have no ports. Oregon spends money to maintain its ports to take advantage of a significant economic edge.

Relative rankings of revenue and spending, misleading as they may be, often come up in policy debates. So for what it's worth, Oregon ranks in the middle of the pack among states and the District of Columbia for both the revenue state and local governments generate and the money they spend as a share of personal income.

In 2007, Oregon ranked in the middle of the pack among states and the District of Columbia for state and local government revenue and spending as a share of personal income

	Rank (1st = highest)
Revenue	
"Own-source" general revenue	21st
Tax revenue	44th
Fee revenue	11th
Expenditures	
"Own-source" general expenditures	19th
General expenditures (includes federal aid)	24th

Source: OCPP analysis of data from U.S. Census Bureau, Annual Survey of State and Local Government Finances and Census of Governments, provided by Urban Institute-Brookings Institution Tax Policy Center, fiscal year 2006-07, and U.S. Bureau of Economic Analysis.

In 2007, Oregon ranked 21st among states for own-source general revenue as a share of income. Oregon's state and local taxes were relatively low, ranking 44th, but its fees were relatively high, ranking 11th. Taken together, along with miscellaneous revenue, that put Oregon in the middle of the pack in terms of own-source general revenue.

State and local government spending in Oregon also ranks in the middle nationally. As a share of personal income, own-source general expenditures by Oregon state and local governments ranked 19th highest among states and the District of Columbia in 2007. For total general expenditures, which include federal aid, Oregon ranked 24th highest.

Why Compare Against Total Personal Income, Rather Than Per Capita Income?

Measuring state revenues and expenditures as a share of personal income provides a more relevant assessment of what the state asks of its residents than using per capita measures. The latter do not account for variations in states' fiscal capacity.

Personal income is the total income that Oregonians receive from all sources.[7] Similar to gross domestic product (GDP) at the federal level, it measures the total size of a state's economy and serves as a good approximation of the state tax base.

Ranking state revenues and expenditures in terms of personal income accounts for variations in states' ability to raise revenue and fund programs. A relatively wealthy state — one with a high average income — can raise more revenue than a lower-income state with the same tax level. For example, in 2007, New Jersey collected $1,358 per capita in state and local income taxes while Kentucky collected $950 per capita. Yet New Jersey taxpayers paid only 2.7 percent of personal income in state and local income taxes, while Kentucky taxpayers paid 3.06 percent of personal income.

In addition, states with higher average incomes may have a higher cost of living and higher wage levels, making it relatively more expensive to fund a given level of services than in states with a lower cost of living and lower wage levels. Finally, states with below-average per capita income get a higher proportion of federal Medicaid assistance than states with above-average per capita income.

What about non-general revenue?

As noted earlier, besides general "own source" revenue and federal aid, there is a third type of revenue, labeled "non-general" revenue. The case of non-general revenue, in particular, underscores the pointlessness of ranking states in terms of revenue and spending.

Typically a dedicated revenue source for specific expenditures, non-general revenue is accounted for separately from general government expenditures and is not directly relevant to normal state and local government budgeting decisions and processes. One example is the investment returns generated by the Public Employee Retirement System (PERS) trust fund, which alone accounts for about three-quarters of all non-general revenue. Other examples of non-general revenue include returns from the unemployment insurance trust fund and revenues from liquor sales in state-owned liquor stores, fares from buses and other modes of public transportation and revenue from water, electric and gas utilities.

In 2007, Oregon ranked 1st (highest) among states for non-general revenue as a share of personal income.[8] As a result, Oregon was 7th highest for total revenue — both general and non-general — as a share of personal income that year.

Does that high rank mean that Oregon state and local governments were asking too much of Oregonians? Not at all.

The primary driver of Oregon's high rank for non-general revenue was PERS investment revenue. In 2007, PERS investment revenue accounted for three-quarters (74.9 percent) of all Oregon non-general revenue. That year Oregon's public employee retirement investment revenue was the best in the nation as a share of personal income among states and the District of Columbia.[9] High returns from PERS investments pushed up Oregon's total non-general revenue number.

Oregon's relatively high ranking in 2007 for non-general revenue was also due in part to revenue collected through the unemployment insurance trust fund (2nd highest as a share of income) — a fact that also ought to please Oregonians. The Great Recession has demonstrated how Oregon benefits from having a well-funded unemployment insurance trust fund. As of early 2010, 33 states have had to borrow from the federal government to maintain unemployment insurance benefit payments to laid-off workers.[10] In Oregon, by contrast, the state unemployment trust fund has remained solvent, even though Oregon's unemployment rate is higher than the national average.

Another contributor to Oregon's high ranking for non-general revenue is its high level of revenue earned from liquor sales (3rd highest), a positive or innocuous result. Oregon's high rank for liquor sales results in part from the fact that 28 states and the District of Columbia do not collect any revenue from public liquor sales, preferring to allow liquor to be sold by private businesses. All states collect at least some revenue from taxes on alcoholic beverages. This tax revenue is classified as general revenue, while revenue from public liquor sales is classified as non-general revenue. Oregon's liquor sales revenue exceeds the costs of the Oregon Liquor Control Commission (i.e., state-run liquor sales through private contractors is a money maker for the state), helping fund state and local services that would otherwise require tax dollars. [11]

As with rankings in general, Oregon's rank for non-general revenue should be irrelevant to public policy decisions. Oregon should consider its particular circumstances, decide on the best public policies and then generate adequate revenue to fund the policies.

Conclusion

By collecting and spending revenue, our state and local governments carry out the roles we expect of them: building roads, maintaining police and firefighting services and operating courts, libraries, schools and parks. In creating and maintaining these public structures, Oregon's state and local governments are asking no more of Oregonians today than since the 1980s. As a share of Oregonians' income, both revenue and spending have been holding steady since 1980.

State and local government revenue and spending as a share of personal income, 2007								
	Taxes	Rank	Total own-source general revenue	Rank	General expenditures (includes federal aid)	Rank	Own-source general expenditures	Rank
United States	**10.7%**		**15.7%**		**19.1%**		**15.1%**	
Alabama	8.8%	48	15.4%	28	20.2%	22	15.0%	27
Alaska	17.7%	1	37.3%	1	36.9%	1	27.8%	1
Arizona	10.7%	22	14.9%	36	18.0%	38	14.0%	37
Arkansas	10.2%	29	14.7%	38	19.0%	29	14.0%	38
California	11.0%	16	16.2%	20	20.3%	19	16.8%	7
Colorado	9.1%	47	14.4%	41	16.3%	47	13.6%	43
Connecticut	10.9%	19	13.3%	49	14.9%	51	12.5%	49
DC	15.0%	2	19.5%	3	24.6%	5	15.9%	15
Delaware	9.7%	40	17.0%	13	20.6%	14	17.3%	3
Florida	10.2%	31	15.5%	27	18.3%	35	15.1%	26
Georgia	10.0%	35	14.7%	39	19.3%	28	15.1%	25
Hawaii	12.6%	5	17.2%	10	20.9%	13	16.6%	8
Idaho	9.7%	42	15.2%	35	18.2%	36	14.2%	35
Illinois	10.3%	26	13.9%	46	17.0%	43	13.8%	39
Indiana	9.9%	38	15.7%	26	19.7%	25	15.8%	16
Iowa	10.3%	27	16.2%	17	20.3%	20	16.0%	14
Kansas	10.9%	17	15.4%	29	18.0%	37	14.8%	28
Kentucky	10.4%	25	15.3%	32	20.5%	15	15.4%	21
Louisiana	11.4%	10	16.9%	14	22.4%	7	13.8%	41
Maine	12.2%	7	16.7%	15	21.8%	10	16.3%	11
Maryland	10.2%	30	13.5%	48	16.1%	48	13.0%	47
Massachusetts	10.0%	36	13.7%	47	16.8%	44	13.5%	44
Michigan	10.8%	20	17.1%	12	20.4%	17	16.2%	12
Minnesota	10.9%	18	15.8%	25	18.9%	30	15.5%	18
Mississippi	10.1%	33	16.2%	19	25.8%	2	14.5%	32
Missouri	9.2%	46	13.9%	45	17.7%	39	13.5%	45
Montana	10.1%	34	15.8%	24	20.5%	16	14.3%	33
Nebraska	10.6%	23	16.2%	18	18.7%	32	14.7%	29
Nevada	9.9%	37	14.6%	40	16.4%	46	14.0%	36
New Hampshire	8.4%	50	12.2%	51	15.1%	50	12.1%	51
New Jersey	11.8%	8	15.4%	30	17.2%	40	14.5%	31
New Mexico	11.8%	9	18.8%	5	25.7%	3	18.6%	2
New York	14.5%	3	19.2%	4	22.1%	8	17.2%	4
North Carolina	10.3%	28	15.2%	34	18.8%	31	14.3%	34
North Dakota	11.1%	15	17.2%	9	20.2%	21	14.6%	30
Ohio	11.4%	11	16.5%	16	20.9%	12	16.4%	9
Oklahoma	9.6%	43	14.9%	37	18.4%	34	13.8%	40
Oregon	9.6%	44	15.9%	21	19.7%	24	15.5%	19
Pennsylvania	10.8%	21	15.3%	31	19.3%	27	15.4%	22
Rhode Island	11.3%	12	15.8%	23	20.3%	18	15.4%	23
South Carolina	9.8%	39	17.2%	11	22.1%	9	17.1%	5
South Dakota	8.2%	51	12.8%	50	17.2%	41	12.3%	50
Tennessee	8.7%	49	14.0%	44	17.1%	42	12.8%	48
Texas	9.3%	45	14.2%	43	16.8%	45	13.3%	46

State and local government revenue and spending as a share of personal income, 2007								
	Taxes	Rank	Total own-source general revenue	Rank	General expenditures (includes federal aid)	Rank	Own-source general expenditures	Rank
Utah	10.5%	24	17.3%	7	19.8%	23	15.7%	17
Vermont	12.5%	6	17.3%	8	22.5%	6	16.4%	10
Virginia	9.7%	41	14.2%	42	16.0%	49	13.7%	42
Washington	10.2%	32	15.2%	33	18.4%	33	15.1%	24
West Virginia	11.2%	14	18.1%	6	21.7%	11	15.5%	20
Wisconsin	11.3%	13	15.9%	22	19.5%	26	16.0%	13
Wyoming	13.3%	4	21.4%	2	24.7%	4	17.0%	6

Note: These figures compare state and local government revenue and spending to personal income only, and do not include capital gains. This is why the figures for Oregon differ from those listed earlier in the paper.
Source: OCPP analysis of data from U.S. Census Bureau, Annual Survey of State and Local Government Finances and Census of Governments, provided by Urban Institute-Brookings Institution Tax Policy Center, fiscal year 2006-07, and U.S. Bureau of Economic Analysis data.

Endnotes

[1] Unless otherwise indicated, all figures in this issue brief are based on OCPP analysis of data from U.S. Census Bureau, Annual Survey of State and Local Government Finances and Census of Governments, available from the Urban Institute-Brookings Institution Tax Policy Center State and Local Finance Data Query System, at slfdqs.taxpolicycenter.org. Income is personal income plus capital gains, from U.S. Bureau of Economic Analysis and Oregon Office of Economic Analysis. Where Oregon is compared to other states, rankings are based on personal income alone, which does not include capital gains. Government finance data are for fiscal year (e.g., 2007 refers to the 2006-07 fiscal year), while income data are for the calendar year.

[2] Interest revenue declined from $1.15 billion in 2000 to just $484 million in 2004 before rebounding somewhat to $630 million in 2005. By 2007, interest revenue was $1.05 billion.

[3] The amount the federal government invests in Medicaid in Oregon depends on how much Oregon invests in Medicaid. In federal fiscal year 2007, for example, the federal government invested about $1.57 in Medicaid in Oregon for every dollar Oregon spent. Hence, when Oregon cuts its Medicaid spending, the cuts produce even larger cuts in federal Medicaid spending. Federal Medicaid funding is even more significant in Oregon's 2009-11 budget because of provisions of the American Recovery and Reinvestment Act (ARRA). ARRA boosted the federal share of Medicaid funding during federal fiscal year 2009 through the first quarter of 2011 (calendar dates of October 2008 through December 2010). During this period, the federal government will pay an additional 6.2 percent of each state's Medicaid costs, plus an additional increase for states experiencing high unemployment.

[4] OCPP analysis of Oregon Department of Revenue data. Years refer to fiscal year: e.g., 1979 refers to fiscal year 1978-79.

[5] Figures for 1989 calculated by Oregon Center for Public Policy from Institute on Taxation and Economic Policy, *Who Pays: A Distributional Analysis of the Tax Systems in All 50 States,* 2nd edition, January 2003, p. 91. Figures for 2007 and 2009 from Institute on Taxation and Economic Policy, *Who Pays: A Distributional Analysis of the Tax Systems in All 50 States,* 3rd edition, November 2009, p. 90, and Oregon Center for Public Policy, *A Step Toward Balance,* October 12, 2009, available at www.ocpp.org/cgi-bin/display.cgi?page=is20091012Making (see detailed tables, "State and Local Taxes With Temporary PIT & CIT Changes"). When the permanent provisions of Measures 66 and 67 are both implemented, in tax year 2013, the lowest-income 20 percent of Oregonians will pay 8.7 percent of their income in state and local taxes, combined, while the highest-income 1 percent will pay 6.6 percent of their income, although the legislature may enact changes to the provisions of the measures during upcoming legislative sessions.

[6] Income here, and for other discussions of state rankings, is personal income, which does not include capital gains. See note 1.

[7] State personal income data come from the U.S. Bureau of Economic Analysis. Personal income is the total income of all state residents from all sources, less contributions for social insurance (such as Social Security taxes) and before deduction of personal income taxes. It includes earnings (wages, salaries, employer contributions to pension and insurance funds and proprietors' income) well as dividends, rent, interest and government transfers such as Social Security and unemployment benefits. It does not include capital gains income (although some figures in this report do include capital gains; see note 1). See Bureau of Economic Analysis, "State personal income," www.bea.gov/glossary/glossary.cfm.

[8] As noted in endnote 1, "income" used in discussion of rankings as a share of "personal income" does not include capital gains. Elsewhere in this paper where revenues and taxes are discussed as a share of income, capital gains are included.

[9] PERS investments produced strong annual returns through 2007, comparing favorably to returns from other large public pension funds and exceeding actuarial assumptions. With the onset of recession, investment returns fell, with the PERS fund losing 22.2 percent of its value during state fiscal year 2008-09. Oregon Public Employees Retirement System, *Comprehensive Annual Financial Report,* fiscal year 2007, p. 52 and fiscal year 2009, pp. 50-51. By comparison, the median investment loss among public sector pension plans in calendar year 2008 was 25 percent. Pew Center on the States, *The Trillion Dollar Gap: Underfunded Retirement Systems and the Roads to Reform,* February 2010, p. 5. The Pew report designated Oregon as a "solid performer" (its highest grade) among all state pension systems.

[10] List of states with outstanding loans from the Federal Unemployment Account as of March 26, 2010, available from the U.S. Department of Labor, www.workforcesecurity.doleta.gov/unemploy/budget.asp#tfloans. See also National Employment Law Project, *Understanding the Unemployment Trust Fund Crisis of 2010,* April 2010, available at www.nelp.org.

[11] In fiscal year 2008-09, $93.9 million or 22 percent of gross liquor sales revenue was distributed to the state's General Fund, according to Oregon Liquor Control Commission data available at www.oregon.gov/OLCC/allocation_of_liquor_revenue.shtml.

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