



# STAFF REPORT

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**Meeting Type:** City Council  
**Meeting Date:** May 18, 2026  
**From:** Tyler Deems, City Manager  
**Subject:** Resolution 2026-14: State Shared Revenue - Fiscal Year 2027

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## **DECISION TO BE MADE:**

Whether to elect to receive State Shared Revenue for Fiscal Year 2027

## **APPLICABLE COUNCIL GOAL:**

n/a

## **BACKGROUND / CONTEXT:**

The City of Sandy operates on a two-year budget, as allowed by Oregon's Local Budget Law. The two-year period is made up of two fiscal years, running from July 1 through June 30. The adopted budget includes revenue sources that are collectively referred to as 'State Shared Revenue.'

## **KEY CONSIDERATIONS / ANALYSIS:**

Each year, Oregon's Department of Administrative Services requires that the City pass a resolution to receive state-shared revenues, which includes cigarette, liquor, gas, and state taxes. Resolution 2026-14 fulfills this need. A public hearing was held during the Biennium 2025-27 budget process and is not needed at this time. The total estimated revenue from these sources is approximately \$450,000 in the General Fund, and \$900,000 in the Street Fund.

## **BUDGET IMPACT:**

Revenue from these sources is already reflected in the Biennium 2025-27 budget. Failure to adopt this resolution would result in the loss of the revenue noted above.

## **RECOMMENDATION:**

Approve Resolution No. 2026-14.

**SUGGESTED MOTION LANGUAGE:**

“I move to approve Resolution No. 2026-14.”

**LIST OF ATTACHMENTS / EXHIBITS:**

- Resolution 2026-14