Funding options 1–2

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

1. Protect existing City support

Best use: Core operations; renewal

Scale and evidence: Existing $67.382M General Fund discretionary line; not all unrestricted operating revenue

Authority and limits: Annual appropriation; broad use

Reliability: Medium

Equity and access: Broad tax base; competes with other essential services

Planning time: 0–12 months

Next action: Agree service floor and transparent change rule; do not assume a binding perpetual appropriation.

F06: FY2026-27 adopted budget Volume 2 · F21: City Financial Planning policy FIN-2.03

2. Preserve levy services and plan succession

Best use: Core operations

Scale and evidence: FY26–27 tax budget $81.575M; $.03 of $1.40 rate for capital

Authority and limits: Voter-approved through FY30–31; successor needs action

Reliability: Medium until expiry

Equity and access: Property-tax inequities and compression; keep access discounts

Planning time: Now; replacement before July2031

Next action: Prepare a fallback renewal while testing permanent options; never count both as new money.

F02: Council resolution 37710 · F06: FY2026-27 adopted budget Volume 2 · F10: Oregon tax levying statutes · F15: Current Parks Levy

Funding options 3–4

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

3. GO repair bond with operating commitments

Best use: Eligible major rehabilitation

Scale and evidence: Illustrative $150M issue yields $147M after 2% costs; $11.53M/year debt at 4.5%/20yr

Authority and limits: Voter-approved capital financing; not operating income

Reliability: High after approval

Equity and access: Broad repayment; prioritize public functions and underserved areas

Planning time: 18–36 months, planning assumption

Next action: First scope a deliverable five-year program; coordinate with citywide bond and certify lifecycle funding.

F09: Oregon Constitution Article XI · F32: Parks capital maintenance presentation January2025 · F45: May12 2026 public Board meeting supplied caption transcript

4. Permanent parks tax district

Best use: Recurring operations and renewal

Scale and evidence: No current rate forecast. 2024 packet modeled $55M at $.90, with $8.6M other-jurisdiction compression

Authority and limits: ORS266/198 independent district; city-governed variant needs legislation

Reliability: High continuity; growth risk

Equity and access: Property-tax burden and effects on overlapping services

Planning time: 2–5 years, planning assumption

Next action: Commission net-revenue, governance and labor feasibility; choose only if net service gain beats levy alternative.

F03: May 2024 Parks Board funding options · F07: Oregon park and recreation district statutes · F08: Oregon special district formation statutes · F23: Oregon property tax statistics 2025–26

Funding options 5–6

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

5. PCEF and service-specific interagency agreements

Best use: Trees, climate resilience, eligible building work

Scale and evidence: $26.874M PCEF allocation in FY26–27 PP&R budget; already committed, not spare money

Authority and limits: Restricted appropriations / agreements

Reliability: Medium

Equity and access: Can focus benefits on heat-vulnerable and underserved communities

Planning time: 0–24 months

Next action: Align eligible projects with climate, stormwater, transportation or other funded outcomes; no general raid on ratepayer funds.

F06: FY2026-27 adopted budget Volume 2 · F18: PCEF code · F47: PCEF Climate Investment Plan

6. SDCs and already-awarded Metro capital funds

Best use: Eligible capacity expansion and nature projects

Scale and evidence: Use uncommitted balances and receipt forecasts; no verified new annual yield here

Authority and limits: Restricted capital; development-cycle dependent

Reliability: Low–medium

Equity and access: Growth pays eligible share; housing exemptions reduce proceeds

Planning time: 0–24 months

Next action: Split growth from repair scope and account for housing exemptions through Sept2028; do not use for routine maintenance.

F13: PP&R SDC explanation · F14: Oregon SDC statutes · F29: Portland Metro bond local share · F46: Temporary housing SDC exemption ordinance

Funding options 7–8

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

7. Public-service purchase agreements

Best use: Preschool, youth, health or other specified service

Scale and evidence: FY26–27 General Fund intergovernmental line $2.889M; May notes describe $2.7M Preschool for All

Authority and limits: Contracted reimbursement; eligibility and renewal risk

Reliability: Medium

Equity and access: Strong if it removes user charges and funds full delivery costs

Planning time: 0–18 months

Next action: Expand only documented reimbursements at full incremental cost; do not assume health insurers will pay for general parks access.

F06: FY2026-27 adopted budget Volume 2 · F22: Parks Levy Oversight Committee May 4 2026 notes

8. Parking, commercial concessions and permits

Best use: Visitor management; site operations

Scale and evidence: No validated incremental margin; $1M operator sales at 10% share is only $100k City gross

Authority and limits: Fees and contracts; site and demand dependent

Reliability: Medium

Equity and access: Parking fees can burden low-income users; protect arrival choices

Planning time: 6–24 months

Next action: Pilot net-margin pricing with waivers, access monitoring, maintenance and enforcement included.

F03: May 2024 Parks Board funding options · F06: FY2026-27 adopted budget Volume 2

Funding options 9–10

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

9. State, federal and Metro grants

Best use: Eligible capital, trails, habitat, resilience

Scale and evidence: Awards are project-specific; do not assign speculative annual totals

Authority and limits: Competitive and restricted; match and compliance costs

Reliability: Low as baseline

Equity and access: Useful for targeted need if grant capacity and match exist

Planning time: 6–36 months

Next action: Create ready-to-apply project shelf; screen OPRD/LWCF/Metro first; verify current notices for other programs.

F28: Metro 2019 parks and nature bond · F30: OPRD Local Government Grant manual 2026 · F42: Land and Water Conservation Fund state assistance

10. Philanthropy and foundation campaigns

Best use: Discrete improvements, access support, funded pilots

Scale and evidence: Uncommitted commitments unknown; net after fundraising and restrictions

Authority and limits: Voluntary, often one-time or restricted

Reliability: Low

Equity and access: Donor geography can widen gaps without a citywide allocation rule

Planning time: 6–36 months

Next action: Offer costed project bundles and maintenance commitments; treat pledges separately from cash.

F03: May 2024 Parks Board funding options · F45: May12 2026 public Board meeting supplied caption transcript

Funding options 11–12

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

11. Recreation fees, rentals, golf and PIR

Best use: Individual/exclusive services with ability-to-pay protections

Scale and evidence: GF charges $13.199M; golf charges $18.252M; PIR charges $2.170M budgeted, not surplus

Authority and limits: Existing fees; sensitive to price and service availability

Reliability: Medium

Equity and access: Broad fee hikes can suppress use; subsidy is an intentional public benefit

Planning time: 0–18 months

Next action: Use service-specific cost recovery; retain low-income access and reinvest enterprise renewal needs before transfers.

F06: FY2026-27 adopted budget Volume 2 · F22: Parks Levy Oversight Committee May 4 2026 notes

12. Dedicated parks utility/service fee

Best use: Recurring maintenance if lawfully designed

Scale and evidence: Illustration: 250k billed units × $5/month = $15M gross; 90% retention = $13.5M

Authority and limits: Portland-specific authority, classification and design require legal review

Reliability: Medium–high if indexed

Equity and access: Flat charges regressive; exemptions, tenant effects and shutoff separation matter

Planning time: 12–36 months

Next action: Study as medium-scale alternative/supplement; Medford precedent is not Portland authorization.

F26: Medford park utility fee · F03: May 2024 Parks Board funding options

Funding options 13–14

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

13. Progressive dedicated income tax

Best use: Large-scale recurring support, with stabilization reserve

Scale and evidence: 2024 packet: ~$70–90M from top-2%-income concept; rate not specified, not a usable forecast

Authority and limits: New measure and legal/administrative design

Reliability: Low–medium

Equity and access: Ability-to-pay advantage; cumulative tax load and mobility sensitivity

Planning time: 18–36 months

Next action: Refresh taxable-base and behavioral analysis; evaluate jointly with City revenue strategy before recommendation.

F03: May 2024 Parks Board funding options · F43: Portland Revenue Division tax programs

14. Payroll tax

Best use: Large-scale recurring support

Scale and evidence: Historical .5% concept ~$100M; illustration .1% on $10B base = $10M gross

Authority and limits: New local authority/measure design to confirm

Reliability: Medium

Equity and access: Burden depends on employee/employer design; low-wage exemption essential

Planning time: 18–36 months

Next action: Do not stack with another major operating tax by default; assess jobs, incidence and regional tax overlap.

F03: May 2024 Parks Board funding options

Funding options 15–16

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

15. Prepared-food and nonalcoholic beverage tax

Best use: Diversified recurring support or capital debt service

Scale and evidence: Historical 5% concept >$90M; illustration 1% on $1B taxable sales = $10M gross

Authority and limits: New tax, collection system and legal review

Reliability: Low–medium

Equity and access: Consumption tax burdens modest incomes and restaurants; visitor contribution possible

Planning time: 18–36 months

Next action: Retain as alternative after district/income/fee analysis; do not scale 2019-era bases to 2026 unchanged.

F03: May 2024 Parks Board funding options · F27: Ashland food and beverage tax

16. TIF / urban renewal and local improvements

Best use: Area-specific eligible capital

Scale and evidence: Project and district plan dependent; no citywide yield

Authority and limits: Restricted geography, plans, benefit and tax rules

Reliability: Medium for authorized project

Equity and access: Can improve underserved areas; diverts growth in other tax revenues

Planning time: 12–36 months

Next action: Use for eligible park/access components; verify availability and net citywide fiscal effect.

F03: May 2024 Parks Board funding options

Funding options 17–18

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

17. Business/benefit improvement area charges

Best use: Enhanced cleaning and activation in a defined area

Scale and evidence: No reliable transferable yield; depends on assessed participants

Authority and limits: Formation, benefit and assessment requirements

Reliability: Medium

Equity and access: Services follow willing property/business payers; cannot replace citywide equity floor

Planning time: 12–36 months

Next action: Consider supplemental downtown/visitor-area service agreements with explicit baseline.

F03: May 2024 Parks Board funding options

18. Leases, easements and non-park-use compensation

Best use: Specific retained property rights; mitigation

Scale and evidence: Contract-specific; May2026 notes warn prior permit spikes were exceptional

Authority and limits: Contract, title and park-protection constraints

Reliability: Medium for leases; low for one-time compensation

Equity and access: Preserve public access and evaluate opportunity cost

Planning time: 6–24 months

Next action: Value rights and retained liabilities separately; do not annualize one-time payments.

F22: Parks Levy Oversight Committee May 4 2026 notes · F03: May 2024 Parks Board funding options

Funding options 19–20

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

19. Sponsorship, naming and advertising

Best use: Programs and discrete amenities

Scale and evidence: Contracted cash less servicing/maintenance; no measured incremental total

Authority and limits: Time-limited contracts and City policy

Reliability: Low–medium

Equity and access: Public-space commercialization and donor allocation need limits

Planning time: 6–24 months

Next action: Set public-interest standards and transparent net values; do not count in-kind valuation as payroll cash.

F03: May 2024 Parks Board funding options

20. New Markets Tax Credits / targeted incentives

Best use: Eligible community facility project financing

Scale and evidence: Net subsidy after financing/legal fees; deal-specific, not 39% free construction money

Authority and limits: Competitive allocation via intermediaries; eligibility and compliance

Reliability: Low before closing

Equity and access: Can support eligible low-income areas; transaction burden high

Planning time: 18–36 months

Next action: Screen only sufficiently large eligible projects; obtain specialist feasibility before including proceeds.

F41: New Markets Tax Credit program · F03: May 2024 Parks Board funding options

Funding options 21–22

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

21. Transient lodging tax / tourism agreements

Best use: Visitor-facing eligible improvements

Scale and evidence: Historical 1-point increase up to $7M gross; current base unverified

Authority and limits: Generally at least 70% of new/increased net tax to statutory tourism uses

Reliability: Low–medium

Equity and access: Visitor contribution but hotel demand and statutory limits

Planning time: 18–36 months

Next action: Test eligible facilities; a park being popular with visitors does not alone qualify it.

F17: Oregon transient lodging tax statutes · F03: May 2024 Parks Board funding options

22. County or regional district/shared service system

Best use: Services with real cross-border benefits

Scale and evidence: No modeled Portland net share; boundaries and service transfer matter

Authority and limits: ORS451 / regional governance and voters; complex agreements

Reliability: High continuity if adopted

Equity and access: Spreads regional benefit costs; outside voters may resist City subsidy

Planning time: 3–6 years, planning assumption

Next action: Compare only if regional partners see a shared service case; not a quick budget patch.

F11: Oregon county service district statutes · F28: Metro 2019 parks and nature bond · F37: Oregon intergovernmental cooperation law

Funding options 23–24

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

23. Capital local-option levy

Best use: Pay-as-you-go eligible capital

Scale and evidence: Rate × tax base less compression; separate election rules beyond five years

Authority and limits: Up to 10 years or useful life, if qualifying capital

Reliability: Medium

Equity and access: Property-tax burden and compression; avoids bond interest

Planning time: 18–36 months

Next action: Compare with GO bond when tax capacity and delivery schedule favor cash funding.

F10: Oregon tax levying statutes · F23: Oregon property tax statistics 2025–26

24. Amusement/admissions tax

Best use: Narrow recurring supplement

Scale and evidence: Historical 9% concept ~$46M using Chicago scaling; weak Portland base evidence

Authority and limits: New tax, legal and administrative design

Reliability: Low–medium

Equity and access: Can tax cultural access and affect attendance/venues

Planning time: 18–36 months

Next action: Do not budget historical estimate; inventory taxable sales and exemptions first.

F03: May 2024 Parks Board funding options

Funding options 25–26

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

25. Cellphone tax

Best use: Narrow recurring supplement

Scale and evidence: Historical 5% concept up to $7M; no current validated base

Authority and limits: New tax; telecom/preemption review

Reliability: Medium but declining base risk

Equity and access: Regressive essential-service burden and pass-through

Planning time: 18–36 months

Next action: Low priority given limited yield and household burden.

F03: May 2024 Parks Board funding options

26. Cannabis allocation or revenue-sharing change

Best use: Small supplemental support

Scale and evidence: Incremental revenue unknown; state law limits local retail rate to 3%

Authority and limits: Existing local-tax commitments and state limits

Reliability: Low–medium

Equity and access: Does not align stable service needs to a stable broad base

Planning time: 12–36 months

Next action: Review uncommitted allocation only; do not assume an extra parks tax above statutory cap.

F40: Oregon marijuana tax local authority

Funding options 27–28

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

27. Capital-gains tax

Best use: Volatile receipts best reserved for one-time uses

Scale and evidence: Historical 1% estimate $12–15M; current behavior/base unknown

Authority and limits: New tax; administration, incidence and legality review

Reliability: Low

Equity and access: Progressive incidence possible; highly cyclical realizations

Planning time: 18–36 months

Next action: Avoid staffing commitments dependent on annual realization peaks.

F03: May 2024 Parks Board funding options

28. Sweetened-beverage tax

Best use: Health-related supplement

Scale and evidence: Historical table ~$19M but rate unit printed ambiguously; no usable forecast

Authority and limits: New tax and collection design

Reliability: Low–medium

Equity and access: Regressive payments; health objectives may intentionally shrink base

Planning time: 18–36 months

Next action: Resolve rate/unit and current taxable volume before any estimate.

F03: May 2024 Parks Board funding options

Funding options 29–30

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

29. Business, franchise or other broad City tax allocation

Best use: General service support

Scale and evidence: No validated uncommitted yield; reallocations have competing-service costs

Authority and limits: Tax-specific City/state authority and contracts

Reliability: Varies

Equity and access: Business incidence and household pass-through differ

Planning time: 18–36 months

Next action: Coordinate Citywide; earmarking existing money is not new revenue.

F43: Portland Revenue Division tax programs · F21: City Financial Planning policy FIN-2.03

30. Endowments and planned gifts

Best use: Specific facility lifecycle or access support

Scale and evidence: At illustrative 4% payout, $1M/year requires $25M invested; $55M requires $1.375B

Authority and limits: Gift restrictions, investment/spending policy

Reliability: Medium after funded

Equity and access: Large donor dependence; preserve purchasing power and equitable allocation

Planning time: Multi-year

Next action: Seek maintenance endowment with major gifts; not credible primary near-term system solution.

F22: Parks Levy Oversight Committee May 4 2026 notes

Funding options 31–32

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

31. Asset disposition / development rights

Best use: Exceptional one-time proceeds and avoided liability

Scale and evidence: Net proceeds unknown; title/grant restrictions and lost service must be valued

Authority and limits: Property-specific authority, covenants, public process

Reliability: None as recurring funding

Equity and access: Risk of permanent loss of public benefit

Planning time: Case-specific

Next action: Use only service-led asset-transition review; never sell productive assets to plug recurring deficits.

F45: May12 2026 public Board meeting supplied caption transcript

32. Revenue bonds, loans, leases or public-private finance

Best use: Financing a proven repayment stream

Scale and evidence: Borrowing proceeds less costs, repaid from pledged net revenue

Authority and limits: Debt capacity, covenants and legal authority

Reliability: Depends on repayment source

Equity and access: Can commit future budgets and control; finance cost matters

Planning time: 12–36 months

Next action: Financing is not revenue; compare whole-life public delivery costs and retained risks.

F07: Oregon park and recreation district statutes · F21: City Financial Planning policy FIN-2.03

Funding options 33–34

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

33. Energy/water performance contracts and rebates

Best use: Verified utility savings and eligible retrofit capital

Scale and evidence: Net savings after debt, maintenance and measurement; no blanket estimate

Authority and limits: Project-specific procurement and utility eligibility

Reliability: Medium if verified

Equity and access: Can improve comfort and reduce costs without raising user charges

Planning time: 6–36 months

Next action: Baseline consumption, verify savings and prevent counting same savings twice.

F18: PCEF code · F47: PCEF Climate Investment Plan

34. Volunteer and partner-provided service

Best use: Supplemental stewardship and programming

Scale and evidence: Valued contribution is not spendable City revenue; cash savings require counterfactual

Authority and limits: Agreements, safety, labor and supervision obligations

Reliability: Low–medium

Equity and access: Local capacity varies; support groups in underserved areas

Planning time: 0–24 months

Next action: Document service quality and incremental City support; keep retained maintenance explicit.

F02: Council resolution 37710 · F45: May12 2026 public Board meeting supplied caption transcript

Funding options 35–36

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

35. Carbon/ecosystem credits and mitigation markets

Best use: Potentially eligible ecological projects

Scale and evidence: No validated revenue; additionality/permanence/ownership unresolved

Authority and limits: Certification, legal and buyer rules

Reliability: Low

Equity and access: Ecological integrity before visitor or cash maximization

Planning time: Exploratory

Next action: Treat as research, not recurring baseline; distinguish regulated mitigation from voluntary credits.

F47: PCEF Climate Investment Plan

36. Motor-fuel/road-user revenues

Best use: Eligible transportation connections to parks

Scale and evidence: Not unrestricted Parks funding

Authority and limits: Oregon constitutional highway-use restrictions

Reliability: Not applicable to general parks operations

Equity and access: Can improve access through transportation partners

Planning time: Project-specific

Next action: Fund eligible streets/crossings via responsible agency; do not redirect to ordinary park maintenance.

F09: Oregon Constitution Article XI

Funding options 37–37

September 2026 comparison. Rank is the proposed order of effort, not additive revenue. Historical concepts are not current yield forecasts.

37. Real-estate transfer tax

Best use: Unavailable new local source under current framework

Scale and evidence: No revenue assumed

Authority and limits: ORS306.815 preemption; state constitutional constraints

Reliability: Unavailable

Equity and access: Would require a separate statewide legal/policy change

Planning time: Not near-term

Next action: Exclude from implementable package; do not present as City-authorized option.

F39: Oregon real property transfer tax preemption · F09: Oregon Constitution Article XI