

INSURANCE DIVISION REVENUE, TRANSFERS AND EXPENDITURES  
for Fiscal Year Ended June 30, 2025

**DEDICATED PROGRAM REVENUE**

|                                  |                    |
|----------------------------------|--------------------|
| FIRE MARSHAL FEES                | 30,782,280         |
| OTHER BUSINESS LICENSES AND FEES | 33,461,853         |
| HEALTH CARE PROVIDER TAXES       | 168,259,523        |
| FEDERAL REVENUE                  | 60,037,516         |
| OTHER CHARGES FOR SERVICES       | 569,773            |
| FINES & FORFEITURES              | 75,000             |
| INTEREST ON INVESTMENTS          | 9,805              |
| INCOME FROM INVESTMENTS-TREASURY | 0                  |
| EXCESS FUND INTEREST-TREASURY    | 9,195,300          |
| GAIN/LOSSES ON INVESTMENTS       | 0                  |
| OTHER REVENUE                    | 76,931             |
| REBATES AND RECOVERIES           | 0                  |
| LOAN PROCEEDS                    | 0                  |
| Total Dedicated Program Revenue  | <u>302,467,981</u> |

**General Fund Revenue**

|                                       |                      |
|---------------------------------------|----------------------|
| INSURANCE TAXES:                      |                      |
| PREMIUM TAX-RISK RETENTION            | 5,829                |
| OCEAN MARINE UNDERWRITING             | 155,836              |
| RETALIATORY TAXES                     | 70,715,626           |
| SURPLUS LINES PREMIUM TAX             | 29,150,604           |
| WET MARINE INSURANCE PREMIUM TAX      | 323,347              |
| CERTIFICATE OF AUTHORITY-CONTINUATION | (14,105)             |
| TOTAL INSURANCE TAXES                 | 100,337,138          |
| MARKET EQUITY FEE                     | 450,179              |
| FINES AND FORFEITS                    | 1,172,996            |
| MISC INTEREST INCOME                  | 212,612              |
| EXCESS FUND INTEREST - ST TREAS       | 847,770              |
| INTEREST - OTHER A/R L&D              | 0                    |
| OTHER BUSINESS LICENSES AND FEES      | 0                    |
| CHARGES RECOVERED                     | (61)                 |
| Total General Fund Revenue            | <u>103,020,635</u>   |
| Transfer to General Fund              | <u>(103,020,635)</u> |

**Expenditures**

|                                            |                      |
|--------------------------------------------|----------------------|
| PERSONAL SERVICES                          | (20,639,922)         |
| SERVICES & SUPPLIES                        | (4,762,410)          |
| CAPITAL OUTLAYS                            | 0                    |
| SPECIAL PAYMENTS                           | (52,005,755)         |
| SPECIAL PAYMENTS (FEDERAL FUND)            | (60,037,516)         |
| INTEREST ON LOANS                          | (42,425)             |
| PRINCIPAL LOAN REPAYMENT                   | (407,381)            |
| Total Expenditures                         | <u>(137,895,410)</u> |
| Excess of Revenue over(under) Expenditures | <u>164,572,571</u>   |

**Other Financing Sources (Uses)**

|                                          |                      |
|------------------------------------------|----------------------|
| TRANSFER OUT TO STATE POLICE             | (26,061,725)         |
| TRANSFER TO OREGON HEALTH AUTHORITY      | (418,897,279)        |
| TRANSFER IN FROM OREGON HEALTH AUTHORITY | 198,458,428          |
| TRANSFER FROM OR DEPT OF EMER MGT        | 32,384.00            |
| TRANSFER IN - INTRAFUND                  | 262,642              |
| TRANSFER IN - SHARED SERVICES            | 0                    |
| TRANSFER OUT - INTRAFUND                 | (3,948)              |
| TRANSFER OUT - SHARED SERVICES           | (3,146,946)          |
| Total Other Financing Sources (Uses)     | <u>(249,356,444)</u> |

Excess of Revenue and Other Sources over(under)  
Expenditures and Other Uses (84,783,873)

Beginning Fund Equity 07/01/2024 257,256,780  
Prior Year Adjustment  
Equity Adjustment  
Ending Fund Equity 6/30/2025 172,472,907