

# Other Funds Revenues Overview

2023 Legislative Session  
Office of Economic Analysis

# Overview

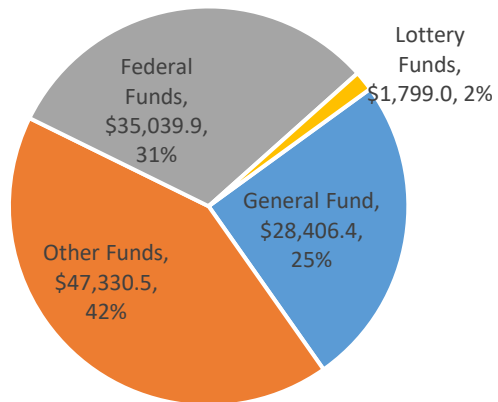
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# Definition of Other Funds

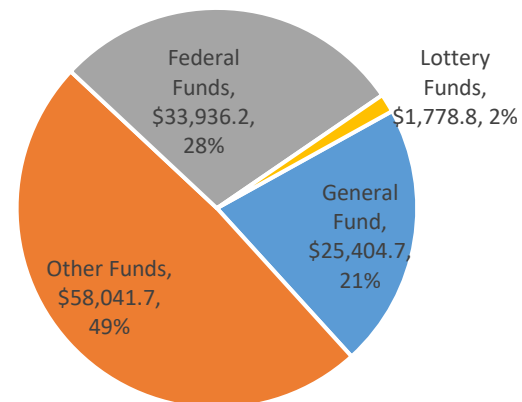
- ▶ Major source of State operating revenue, along with General Fund, Lottery Funds and Federal Funds
- ▶ Generally tied to a specific activity, such as driving, utilizing state resources such as parks, hunting and fishing.
- ▶ Includes unemployment insurance and workers' comp insurance taxes.
- ▶ Includes the Corporate Activity Tax.
- ▶ Also includes taxes on tobacco, marijuana, and alcohol.
- ▶ Includes investment returns, as well as retirement contributions to PERS and health insurance premiums paid to PEBB/OEBB.

# Budget Context

**All Funds Revenues**  
2021-23 Biennium



**All Funds Revenues**  
2023-25 Biennium



# Report Specifics

- ▶ Characterizes Other Fund revenues across state government (including over 70 agencies and nearly 100 distinct types of revenue).
- ▶ **Purpose is to provide general understanding of Other Funds revenues, including relative magnitudes and general trends.**
- ▶ Includes detail for the top 18 agencies in terms of gross collections.
- ▶ Publish biannually on or around June 1 and December 1.
- ▶ Current and past reports available at:

<https://www.oregon.gov/das/OEA/Pages/Other-Funds-Revenue-Report.aspx>

# Methodology (pg 1)

- ▶ Actual revenue collections/receipts pulled from the Statewide Financial Management System (SFMS) accounting data warehouse.
- ▶ Actuals tabulated on a cash basis (consistent with General Fund and Lottery Fund forecasts).
- ▶ For the fiscal year in progress, estimates made based on the year-to-date growth versus the same period in the prior year.
- ▶ Where estimate for the current year is significantly out of line with historic and projected trend, forecaster judgement used to develop reasonable values.

# Methodology (pg 2)

- ▶ Forecasts for future periods produced by agencies during the budget-building process and entered into the ORBITS budget system.
- ▶ Biennial totals split 48.5% - 51.5% to produce year-to-year growth consistent with long-run averages.
- ▶ Note: 2023-25 data derived from Agency Request Budgets and contains revenue associated with certain policy option packages (e.g., Interstate Bridge Project in the Department of Transportation).

Other Fund Revenues by Agency						
	2019-21 Biennium		2021-23 Biennium		2023-25 Biennium	
(Millions)	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Agency	Actual	Actual	Actual	Estimated	Projected	Projected
PERS	\$7,004.4	\$9,858.4	\$11,285.4	\$8,583.0	\$11,814.6	\$12,545.4
OHA	\$3,362.1	\$3,678.0	\$3,727.3	\$3,737.6	\$3,813.5	\$4,049.4
ODOT	\$2,088.8	\$2,141.1	\$2,391.7	\$2,194.5	\$3,444.2	\$3,657.2
Revenue	\$595.9	\$1,636.0	\$1,848.7	\$1,765.3	\$1,858.2	\$1,965.2
Employment	\$1,017.9	\$1,145.8	\$1,436.7	\$1,500.7	\$2,505.4	\$2,660.4
OLCC	\$785.9	\$834.4	\$873.7	\$910.5	\$971.3	\$1,031.4
DAS	\$661.9	\$656.2	\$766.4	\$790.3	\$874.0	\$908.4
DHS	\$298.8	\$310.3	\$330.8	\$321.2	\$311.7	\$330.9
Forestry	\$254.6	\$262.8	\$198.1	\$198.7	\$254.0	\$269.7
Housing	\$249.5	\$330.3	\$285.6	\$303.2	\$277.3	\$294.4
DCBS	\$347.3	\$366.8	\$397.3	\$414.7	\$467.2	\$496.1
Justice	\$230.2	\$185.6	\$195.2	\$211.8	\$260.5	\$276.6
DEQ	\$167.4	\$178.0	\$226.0	\$234.4	\$214.1	\$227.4
Vet's Affairs	\$129.8	\$178.8	\$120.5	\$111.5	\$117.2	\$124.5
Fish & Wildlife	\$76.4	\$86.5	\$80.8	\$84.8	\$85.7	\$91.0
Business Oregon	\$76.4	\$71.7	\$85.7	\$61.4	\$59.6	\$63.3
Judicial	\$65.9	\$50.5	\$53.4	\$50.6	\$77.8	\$82.6
Parks & Rec	\$25.3	\$38.9	\$38.5	\$43.6	\$39.0	\$41.4
All Other	\$611.4	\$963.9	\$659.4	\$811.6	\$704.82	\$776.05
Total	\$18,049.9	\$22,974.1	\$25,001.0	\$22,329.5	\$28,150.2	\$29,891.5
Year over year change	-1.3%	27.3%	8.8%	-10.7%	26.1%	6.2%



Other Fund Revenues by Type						
	2019-21 Biennium		2021-23 Biennium		2023-25 Biennium	
(Millions)	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Source of Revenue	Actual	Actual	Actual	Estimated	Projected	Projected
Interest and Investment Income	\$4,129.0	\$7,103.1	\$7,518.7	\$4,668.7	\$7,537.2	\$8,003.4
Retirement Contributions	\$3,286.6	\$3,117.2	\$4,096.1	\$4,289.8	\$4,483.4	\$4,760.7
Other Revenue	\$1,574.5	\$1,733.0	\$720.6	\$778.2	\$2,171.4	\$2,305.7
Administrative Charges	\$1,514.7	\$1,567.0	\$2,617.6	\$2,827.0	\$2,517.5	\$2,673.2
Corporate Activity Tax	\$226.5	\$1,148.4	\$1,216.5	\$1,239.2	\$1,253.8	\$1,323.4
Employment Taxes	\$814.8	\$917.4	\$1,294.4	\$1,369.6	\$2,355.6	\$2,501.3
Provider Taxes	\$884.1	\$970.0	\$1,090.3	\$959.3	\$945.7	\$1,004.2
Liquor Sales	\$738.4	\$791.9	\$827.9	\$871.1	\$936.7	\$994.7
Charges for Service	\$662.6	\$608.2	\$727.0	\$816.0	\$768.0	\$815.6
Motor Fuels Tax	\$679.6	\$651.1	\$691.1	\$700.1	\$663.6	\$704.7
Federal Revenue	\$574.3	\$626.2	\$636.7	\$623.6	\$1,262.3	\$1,340.4
Vehicle Taxes	\$375.4	\$400.7	\$470.0	\$458.5	\$462.5	\$491.1
Weight-mile Tax	\$348.3	\$396.0	\$424.8	\$434.2	\$475.7	\$505.1
Loan Repayments	\$347.3	\$516.7	\$356.4	\$294.6	\$251.7	\$267.3
Licenses and Fees	\$388.9	\$387.3	\$415.6	\$413.3	\$354.7	\$376.6
Debt Service Assessments	\$208.1	\$210.5	\$225.2	\$302.2	\$250.4	\$250.4
Cigarette and Tobacco Taxes	\$184.2	\$269.3	\$412.4	\$341.7	\$355.6	\$377.5
State Forest Lands	\$118.0	\$125.3	\$107.1	\$102.1	\$125.7	\$133.5
Insurance Tax	\$30.2	\$31.1	\$28.4	\$27.3	\$31.6	\$33.6
All Other Revenues	\$964.4	\$1,403.6	\$1,124.2	\$813.0	\$947.2	\$1,029.2
Total	\$18,049.9	\$22,974.1	\$25,001.0	\$22,329.5	\$28,150.2	\$29,891.5
Year over year change	-1.3%	27.3%	8.8%	-10.7%	26.1%	6.2%

# Questions?

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