

STUDENT SUCCESS ACT



OREGON
DEPARTMENT OF
EDUCATION

2025-2027 Student Success Act: How the Revenue Flows

2025-2027 LEGISLATIVELY APPROVED BUDGET

This flow chart represents
the SSA budget at the end
of the 2026 session.

CORPORATE ACTIVITY TAX
\$3.08 billion (March 2026 estimate)

DEPARTMENT OF REVENUE
Less \$23.66 million

25-27 FUND FOR STUDENT SUCCESS (FSS)
\$3.05 billion

FSS BEGINNING BALANCE
Plus \$136.45 million

STATE SCHOOL FUND TRANSFER
Less \$832.4 million*

25-27 DEDICATED RESERVES
Less \$114.66 million

**REMAINING 25-27 FSS FUNDS
DISTRIBUTED TO 3 ACCOUNTS**

50%

ORS 327.001 requires
"at least" 50% for the SIA

**STUDENT
INVESTMENT
ACCOUNT**

\$1.11 billion

25%

ORS 327.001 provides
"up to" 30% for the SEIA

**STATEWIDE
EDUCATION
INITIATIVES ACCOUNT**

\$559.44 million

25%

ORS 327.001 requires
"at least" 20% for the ELA

**EARLY
LEARNING
ACCOUNT**

\$550.38 million

*Including SEIA beginning balance, the
total 25-27 SEIA funding is \$616.77 m*

*The State School Fund distribution equals an estimate of the lost General Fund due to the Personal and Corporate Income Tax changes enacted in HB 3427 (2019) plus \$40 million dedicated to the High Cost Disabilities Account.

Note: Some totals may not foot due to rounding.



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2025-2027 LEGISLATIVELY APPROVED BUDGET

This flow chart represents the SSA budget at the end of the 2026 session.

CORPORATE ACTIVITIES REVENUE
\$3.08 billion (May 2026 estimate)

DEPARTMENT OF REVENUE
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Less \$832.4 million*

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