

SB 5530 BUDGET REPORT and MEASURE SUMMARY

Joint Committee On Ways and Means

Prepared By: John Terpening, Legislative Fiscal Office

Reviewed By: Amanda Beitel, Legislative Fiscal Office

Various Agencies – Lottery Allocations

2025-27

Various Agencies – Criminal Fine Account Allocations

2025-27

Various Agencies – Oregon Marijuana Account Allocations

2025-27

Department of Education – Fund for Student Success Allocations

2025-27

Various Agencies – Tobacco Settlement Funds Account Allocations

2025-27

Judicial Department – Criminal Fine Account Allocations

2023-25

Summary of Revenue Changes

SB 5530 is a revenue allocation bill which establishes the authorized level of net lottery proceeds and other revenue from statutory funds or accounts allocated for distinct purposes in the 2025-27 biennium. The authorization to spend these revenues is provided in expenditure limitations established in separate measures for state agency budgets. The revenue allocations are within available resources as forecasted in the May 2025 state economic and revenue forecast produced by the Department of Administrative Services (DAS) Office of Economic Analysis or otherwise known or projected available balances.

The following summarizes the 2025-27 revenue allocations established in SB 5530:

Revenue Allocations	2025-27 Allocations
Lottery - Economic Development Fund	\$ 1,256,118,163
Lottery - Veterans' Services Fund	\$ 31,122,772
Criminal Fine Account	\$ 103,192,159
Oregon Marijuana Account	\$ 279,467,220
Fund for Student Success	\$ 2,219,656,964
Tobacco Settlement Funds Account	\$ 119,325,207

Summary of Capital Construction Subcommittee Action

LOTTERY REVENUE

The Oregon State Lottery collects revenue from traditional, sports betting, and video lottery gaming. It pays player prizes and its operating expenses out of these revenues and then transfers the balance (net revenues or proceeds) on a quarterly basis to the Administrative Services Economic Development Fund (EDF). All lottery funds are expended for public purposes defined in the Oregon Constitution, which include job creation, economic development, and public education. Consistent with these public purposes, the quarterly transfers of net proceeds are then distributed by the Department of Administrative Services in accordance with nine - largely percentage-based - dedications established in the Constitution and Oregon statute. These include the following:

- Constitutional dedications
 - Education Stability Fund (ESF) - 18% of net proceeds

- Oregon School Capital Improvement Matching Fund - 15% of net proceeds after ESF balance equals 5% of General Fund revenue
- Parks and Natural Resources Fund - 15% of net proceeds
- Veterans' Services Fund - 1.5% of net proceeds
- Statutory dedications
 - Outdoor school education programs - 4%, up to \$5.5 million per quarter adjusted for inflation
 - County economic development programs - 2.5% of net video lottery receipts
 - Gambling addiction treatment programs - 1%
 - Public university sports programs and academic scholarships - 1%
 - County fair programs - 1%, up to \$1.53 million annually adjusted for inflation
 - Match for qualifying employer lump-sum payments to the Public Employees Retirement System Employer Incentive Fund - net proceeds of sports betting games

Because the transfers related the Education Stability Fund, Oregon School Capital Improvement Matching Fund, Parks and Natural Resources Fund, and Veterans' Services Fund are constitutionally established, SB 5530 does not include provisions to transfer revenue into these funds. However, the measure includes allocations from the Veterans' Services Fund to support programs benefitting veterans. In addition to the specific constitutional and statutory dedications, the Constitution requires that annual debt service payments for outstanding lottery revenue bonds be satisfied before allocating amounts for other purposes. Outside of these required dedications and distributions, net lottery proceeds are available for the Legislature to allocate as long as the allocations support the constitutional public purposes.

SB 5530 allocates \$1,287.2 million in net lottery proceeds in 2025-27 based on the May 2025 revenue forecast. This includes \$1,256.1 million from the Economic Development Fund and \$31.1 million from the Veterans' Services Fund and leaves a projected ending balance of \$40 million in the EDF. Lottery Funds expenditure limitation related to these allocations is established within the respective agency budget bills, policy bills, and budget reconciliation bill (HB 5006). The information that follows summarizes the allocations from each fund.

Economic Development Fund

Outdoor School Education Fund - \$48.1 million

Ballot Measure 99, approved by Oregon voters in 2016, requires 4% of net proceeds, but no more than \$5.5 million per quarter adjusted for inflation, be distributed to the Outdoor School Education Fund. The Fund supports the Outdoor School program and is managed by the Oregon State University Extension Service. The Subcommittee approved a fixed allocation of \$48.1 million for the 2025-27 biennium, rather than the percentage allocation described in statute.

County Economic Development - \$59.8 million

ORS 461.547 requires that 2.5% of net proceeds of video lottery gaming be distributed to the counties for economic development activities.

Beginning with the 2005-07 biennium, 50% of the operating costs for the Economic Revitalization Team (ERT) established by ORS 284.555 were funded from this source. Beginning with the 2013-15 biennium, 50% of the funding for the Governor's Office Regional Solutions Program positions are supported from this source. The Subcommittee approved allocating a fixed dollar amount for county economic development during the 2025-27 biennium, rather than the percentage allocation described in statute. The fixed dollar amount is \$59.8 million, which is equal to 2.5% of the amount of net video lottery proceeds projected in the May 2025 revenue forecast, minus one-half of the allocation to the Office of the Governor for the Regional Solutions Program.

Gambling Addiction Prevention and Treatment - \$18.9 million

The 1999 Legislature statutorily dedicated 1% of net lottery proceeds to be transferred to the Oregon Health Authority to fund gambling addiction programs in the state. The Subcommittee approved a fixed allocation of \$18.9 million for the 2025-27 biennium, which is equal to 1% of lottery proceeds projected in the May 2025 revenue forecast.

Sports Lottery Account - \$18.9 million

Beginning in 2007, 1% of net lottery proceeds are dedicated for distribution to public universities to offset the costs of intercollegiate athletic programs and for academic scholarships. The Subcommittee approved a fixed allocation of \$18.9 million for the 2025-27 biennium, which is equal to 1% of lottery proceeds projected in the May 2025 revenue forecast.

County Fairs - \$5.7 million

The 2001 Legislature statutorily dedicated 1% of net lottery proceeds, with certain limitations, for distribution to county fair programs throughout the state. This amount is adjusted by inflation each biennium. The Subcommittee approved a fixed allocation of \$5.7 million for the 2025-27 biennium, rather than the percentage allocation described in statute.

Employer Incentive Fund

In 2019, the Legislature dedicated the net proceeds of sports betting games to the Public Employees Retirement System (PERS) Employer Incentive Fund (EIF) to provide a 25% match on qualifying employer lump-sum payments to the EIF. The Subcommittee did not approve an allocation for the 2025-27 biennium, rather the EIF can utilize an available balance in the fund that, including interest, totals \$41.3 million.

State School Fund - \$606.5 million

The Subcommittee approved an allocation of \$606.5 million Lottery Funds to the State School Fund for the 2025-27 biennium.

Office of the Governor - \$5.2 million

The Subcommittee approved an allocation of \$5.2 million Lottery Funds for the Regional Solutions Program in the Office of the Governor. Half of this funding will come from a reduction in the net video lottery proceeds that are distributed to counties for economic development.

Oregon Business Development Department - \$103.1 million

Excluding debt service payments, the Subcommittee approved an allocation of \$103.1 million to the Oregon Business Development Department. This amount includes \$20.3 million of Operations; \$75.4 million for Business, Innovation and Trade; \$5.9 million for Infrastructure, and \$1.5 million for the Film and Video Office.

Debt Service - \$390 million

The Subcommittee approved the allocation of available net lottery proceeds for debt service on outstanding lottery revenue bonds and estimated debt service payments on lottery bonds authorized to be issued during the 2025-27 biennium. These funds are allocated to DAS because the DAS Capital Finance and Planning Division administers the lottery bond program and associated debt service for the state. DAS will transfer the necessary funding to for the payment of debt service for state agencies that have outstanding or proposed lottery bonds.

Veterans' Services Fund

Ballot Measure 96, approved by Oregon voters in 2016, requires 1.5% of net lottery proceeds to be transferred to the Veterans' Services Fund. This fund is continuously appropriated for the benefit of veterans. Because this transfer is established by the Oregon Constitution, SB 5530 does not include a provision to transfer lottery proceeds into the Veterans' Services Fund. The bill does, however, include allocations from the Veterans' Services Fund to support programs benefitting veterans. These allocations include the following:

- \$23.8 million to the Department of Veterans' Affairs for veterans' services provided by the Department (\$15.1 million); county veteran service officers (\$8.1 million); and National Service Organizations (\$564,444).
- \$307,006 to the Bureau of Labor and Industries to administer an outreach program to inform National Guard and reserve members and veterans about trade careers and apprenticeship opportunities.
- \$628,510 to the Criminal Justice Commission for veterans' specialty courts.
- \$6.4 million to the Oregon Health Authority for programs supporting veterans' behavioral health (\$2.9 million) and dental health (\$3.5 million).

CRIMINAL FINE ACCOUNT

ORS 137.300 establishes the Criminal Fine Account (CFA) for the deposit of a portion of the crime and violation fine payments collected by state and local courts. The statute identifies program priorities for revenue deposited into the account but does not specify funding levels for the programs. The expenditure limitations for programs receiving CFA allocations are established in the separate agency appropriation bills. CFA revenues remaining after the specific program allocations are deposited into the General Fund. Based on the May 2025 forecast CFA revenue is forecasted to total \$103.2 million in the 2025-27 biennium. The Subcommittee approved allocations to agencies totaling nearly the entire available forecasted revenue, leaving no anticipated deposit into the General Fund.

Due to declining CFA revenues, available funds were allocated primarily based on statutory priorities, with consideration for programs that have other sources of available funding. Allocations to the Department of Justice and Department of Human Services remained consistent with the 2025-27 current service level, while the Department of Public Safety Standards and Training allocation totaled \$65.8 million. This is \$2.8 million above the current service level to ensure the Department maintains a sufficient operating balance based on the timing of distribution of funds from the Department of Revenue. For the Judicial Department, current service level (CSL) is maintained for state court security and emergency preparedness, county court security funding is split between available CFA (\$1.9 million) and General Fund (\$1.7 million). The Oregon Health Authority's Intoxicated Driver Program is also split funded between General Fund (\$2.5 million) and available fund balance (\$1.9 million), while the Law Enforcement Medical Liability Account has a sufficient balance to fund CSL at \$1.3 million and does not require an allocation or General Fund backfill.

The Judicial Department's State Court Technology Fund (\$4 million), Department of State Police DUII enforcement program (\$351,572), and the Department of Corrections community corrections program (\$5.9 million) have received CFA allocations in prior biennia but are being supported by General Fund in 2025-27 due to the revenue shortfall.

SB 5530 decreases the allocations to the Judicial Department, for state court security and emergency preparedness, by \$792,500, and the State Court Technology Fund, by \$2.9 million, to reflect a decline in CFA revenue in the 2023-25 biennium. General Fund has been appropriated for both programs within the Department's budget bill, HB 5012, to backfill the reduced revenue.

OREGON MARIJUANA ACCOUNT

Net revenue from state marijuana taxes, after payment of administrative and enforcement expenses, is deposited into the Oregon Marijuana Account (OMA), which was established pursuant to the legalization of retail marijuana sales in Oregon through Ballot Measure 91 (2014). Based on the original framework of the tax, 20% of revenue transferred to the OMA was distributed to cities and counties, with the remaining 80% distributed to the State School Fund (40%), Mental Health Alcoholism and Drug Services Account (20%), State Police Account (15%), and alcohol and drug abuse prevention, early intervention and treatment services (5%). The passage of Ballot Measure 110 (2020) changed the statutory distributions by distributing the first \$11.25 million of quarterly OMA revenue according to the original formula distributions, with OMA revenue above \$11.25 million per quarter transferred to the newly established Drug Treatment and Recovery Services Fund. HB 4056 (2022) further amended the distributions by requiring the \$11.25 million quarterly transfers for the original formula distributions to be adjusted for inflation based on the U.S. City Average Consumer Price Index.

According to the May 2025 forecast, marijuana tax revenue available for the OMA totals \$301.3 million in 2025-27. Of this, the Department of Revenue will distribute \$21.8 million to cities and counties. SB 5530 allocates the remaining \$279.5 million to state agencies according to the statutory distributions, as follows:

- \$192.3 to the Drug Treatment and Recovery Services Fund

- \$43.6 million to the State School Fund
- \$21.8 million to the Mental Health Alcoholism and Drug Services Account
- \$16.3 million to the State Police Account
- \$5.4 million to alcohol and drug abuse prevention, early intervention and treatment services

As actual revenues may vary, the associated distributions may also vary – in some cases requiring related expenditure limitation and allocation adjustments.

FUND FOR STUDENT SUCCESS

The Department of Revenue collects Corporate Activity Tax revenues, pays its collection expenses from these revenues, and transfers the balance to the Fund for Student Success established in ORS 327.001. Corporate Activity Tax revenues are projected to be \$3.1 billion in the 2025-27 biennium based on the May 2025 state revenue forecast. After making deposits into the High Cost Disability Account established in ORS 327.348 and State School Fund established in ORS 327.008, and after retaining a reserve for cash flow and revenue shortfall purposes, the Department of Education transfers the balance of revenues in the Fund for Student Success into three statutorily defined education accounts according to the following statutory distribution percentages:

- At least 50% to the Student Investment Account established in ORS 327.175
- Up to 30% to the Statewide Education Initiatives Account established in ORS 327.250
- At least 20% to the Early Learning Account established in ORS 32.269.

Consistent with the May 2025 revenue forecast and the estimated beginning balances in each account, SB 5530 makes the following allocations from the Fund for Student Success for 2025-27 expenditures budgeted in the Department of Education and Department of Early Learning and Care:

- \$1,109,828,482 to the Student Investment Account
- \$559,443,881 to the Statewide Education Initiatives Account
- \$550,384,601 to the Early Learning Account

TOBACCO SETTLEMENT FUNDS ACCOUNT

On November 23, 1998, 46 states and the four largest U.S. tobacco manufacturers, Philip Morris, R. J. Reynolds, Brown & Williamson, and Lorillard, entered into an agreement known as the Master Settlement Agreement (MSA). For release from past and present smoking-related claims by the states and for a continuing release of future smoking-related claims, these four companies, which are collectively known as the Original Participating Manufacturers (OPM), agreed to make annual payments to the states in perpetuity. The MSA requires an escrow agent to distribute the annual payments on or before April 15 of each year. The size of the annual payments is subject to numerous adjustments as outlined in the MSA. The OPMs also agreed to tobacco advertising and marketing restrictions, the disbandment of specific tobacco-related organizations, and efforts to reduce youth smoking, among other provisions.

MSA payments to Oregon are deposited in the Tobacco Settlement Funds Account administered by the Department of Administrative Services (DAS). SB 5530 allocates these funds according to the purposes stated in the bill and are based on resources projected by DAS to be available for the 2025-27 biennium. As actual amounts vary, the allocations or distributions set forth could also vary.

The following MSA allocations from the Tobacco Settlement Funds Account included in SB 5530 for 2025-27:

- \$98.1 million to the Oregon Health Authority for the Oregon Health Plan
- \$15.3 million to the Oregon Health Authority for community mental health programs
- \$3.1 million to the Department of Education for physical education related grants authorized by ORS 329.501
- \$2.8 million to the Department of Justice for supplemental enforcement activities

State law (ORS 293.537) requires DAS to transfer sufficient funds from the Tobacco Settlement Funds Account to the Department of Justice (DOJ) for MSA enforcement activities (ORS 180.400 to 180.455, ORS 323.106, and ORS 323.806). DOJ expends these funds for the enforcement of the Non-Participating Manufacturing (NPM) requirements under the MSA, which includes a DOJ lawyer, paralegal, two field inspectors, investigator/auditor, and part of an administrator position. This program certifies tobacco product manufacturers and maintains a directory of all compliant tobacco products that can be sold in Oregon, monitors quarterly escrow payments by NPMs, coordinates with the Department of Revenue on distributor cigarette sales, and performs other compliance duties directed by statute.

LOTTERY FUNDS CASH FLOW SUMMARY

	2023-25 Legislatively Approved Budget	2025-27 Legislatively Adopted Budget
ECONOMIC DEVELOPMENT FUND		
RESOURCES		
Beginning Balance	84,396,435	\$ 45,085,738
Lottery Funds Reversions under ORS 461.559	5,685,238	-
REVENUES		
Transfers from Lottery		
Net Proceeds	1,808,589,754	1,885,292,599
Administrative Actions	42,882,044	-
Other Revenues		
Interest Earnings	2,000,000	2,000,000
Other	-	-
Total Revenue	1,853,471,798	1,887,292,599
TOTAL RESOURCES	\$ 1,943,553,471	\$ 1,932,378,337
DISTRIBUTIONS / ALLOCATIONS		
Distribution to Education Stability Fund	(333,264,924)	(254,358,031)
Distribution to Oregon School Capital Improvement Matching Fund	-	(70,828,864)
Distribution to Parks and Natural Resources Fund	(277,720,770)	(282,793,890)
Distribution for Veterans' Services Fund	(27,772,077)	(28,279,389)
Distribution for Outdoor School Fund	(36,406,064)	(48,060,583)
Distribution of Video Revenues to Counties	(59,982,296)	(59,783,760)
Distribution for Sports Programs	(18,329,943)	(18,852,926)
Distribution for Gambling Addiction	(18,472,837)	(18,853,152)
Distribution for County Fairs	(3,828,000)	(5,744,348)
Distribution to PERS Employer Incentive Fund	(28,186,388)	-
Allocation to State School Fund	(638,737,863)	(606,501,675)
Debt Service Allocations	(336,702,668)	(389,965,797)
Other Agency Allocations	(119,063,903)	(108,355,922)
TOTAL DISTRIBUTIONS / ALLOCATIONS	\$ (1,898,467,733)	\$ (1,892,378,337)
ENDING BALANCE	\$ 45,085,738	\$ 40,000,000

LOTTERY FUNDS CASH FLOW SUMMARY (continued)

	2023-25 Legislatively Approved Budget	2025-27 Legislatively Adopted Budget
EDUCATION STABILITY FUND (not including the Oregon Growth Account balances)		
RESOURCES		
Beginning Balance	708,394,230	\$ 1,008,332,375
Revenues		
Transfer from the Economic Development Fund	299,938,431	228,922,228
Interest Earnings	85,116,231	85,629,606
Oregon Growth Account Earnings Distributions	12,054,200	-
Total Revenue	\$ 397,108,862	\$ 314,551,834
TOTAL RESOURCES	\$ 1,105,503,092	\$ 1,322,884,209
DISTRIBUTIONS		
Oregon Opportunity Grant Program	(97,170,431)	(85,629,606)
Debt Service Allocations to Department of Education	-	-
Education Stability Fund Withdrawal	-	-
Treasury Account Fees	(286)	-
TOTAL DISTRIBUTIONS	\$ (97,170,717)	\$ (85,629,606)
ENDING BALANCE	\$ 1,008,332,375	\$ 1,237,254,603

Notes:

1. Oregon Growth Account distributions and transfers to the Oregon Education Fund and Oregon Opportunity Grant Program are included in the Education Stability Fund.
2. Transfers from the Economic Development Fund to the Education Stability Fund (ESF) represent those made only to the main ESF account and do not include the 10% transferred to the Oregon Growth Account.
3. 2023-25 and 2025-27 amounts are based on the May 2025 revenue forecast.

2025-27 LOTTERY FUNDS ALLOCATIONS AND EXPENDITURES

ECONOMIC DEVELOPMENT FUND	New Lottery Funds Allocation	Beginning Lottery Balance	Interest and Other Earnings	2025-27 LAB Expenditure Limitation	Ending Lottery Balance
DEBT SERVICE COMMITMENTS					
Higher Education Coordinating Commission Outstanding bonds	44,350,611	-	-	44,350,611	-
Business Development Department Outstanding and Proposed bonds	71,493,013	-	-	71,493,013	-
Housing and Community Services Department Outstanding and Proposed bonds	43,110,880	-	-	43,110,880	-
Department of Transportation Outstanding bonds	126,921,540	-	-	126,921,540	-
Department of Administrative Services Outstanding and Proposed bonds	51,577,723	-	-	51,577,723	-
State Forestry Department Outstanding Bonds	1,986,913	-	-	1,986,913	-
Department of Fish and Wildlife Outstanding Bonds	2,306,533	-	-	2,306,533	-
Watershed Enhancement Board Outstanding Bonds	669,619	-	-	669,619	-
State Parks and Recreation Department Outstanding bonds	5,361,307	-	-	5,361,307	-
Water Resources Department Outstanding and Proposed bonds	21,605,821	-	-	21,605,821	-
Department of Veterans' Affairs Outstanding Bonds	551,000	-	-	551,000	-
Oregon Health Authority Outstanding Bonds and Proposed bonds	12,902,605	-	-	12,902,605	-
Department of Education Outstanding Bonds	7,128,232	-	-	7,128,232	-
OTHER ALLOCATIONS					
Higher Education Coordinating Commission Collegiate Athletics	18,852,926	-	-	18,852,926	-
Outdoor Schools	48,060,583	-	-	48,060,583	-
Oregon Health Authority Gambling Addiction Treatment	18,853,152	-	-	18,853,152	-
Department of Administrative Services Distribution to County Fairs	5,744,348	-	-	5,744,348	-
Public Employees Retirement System Employer Incentive Fund	-	38,985,050	2,302,052	41,287,102	-
Department of Education State School Fund	606,501,675	-	-	606,501,675	-
Office of the Governor Regional Solutions	5,213,172	-	-	5,213,172	-
Business Development Department Operations	20,346,833	-	-	20,346,833	-
Business, Innovation, and Trade	75,381,963	8,500,000	-	83,881,963	-
Infrastructure	5,872,354	15,805,418	-	21,677,772	-
Film and Video	1,541,600	-	-	1,541,600	-
TOTAL ECONOMIC DEVELOPMENT FUND	1,196,334,403	63,290,468	2,302,052	1,261,926,923	-
EDUCATION STABILITY FUND / OREGON EDUCATION FUND					
Higher Education Coordinating Commission Opportunity Grants	85,629,606	13,671,500	-	94,000,000	5,301,106
TOTAL EDUCATION STABILITY/OREGON EDUCATION FUND	85,629,606	13,671,500	-	94,000,000	5,301,106

VETERANS' SERVICES FUND

	2023-25 Legislatively Approved	2025-27 Legislatively Adopted
RESOURCES / REVENUES		
Beginning Balance	\$ 5,528,837	\$ 5,738,063
Lottery Funds Reversions under ORS 406.141	1,323,552	-
Lottery Revenue	27,772,077	28,279,389
Interest Earnings	-	-
TOTAL RESOURCES	\$ 34,624,466	\$ 34,017,452
ALLOCATIONS		
Department of Veterans' Affairs		
Veterans' Services Program	\$ (14,672,060)	\$ (15,108,297)
County Veteran Service Officers	(7,788,605)	(8,115,726)
National Service Organizations	(541,693)	(564,444)
Total ODVA Allocations	\$ (23,002,358)	\$ (23,788,467)
Bureau of Labor and Industries		
Veterans' Outreach	(316,222)	(307,006)
Criminal Justice Commission		
Veterans' Specialty Courts	(603,177)	(628,510)
Oregon Health Authority		
Veterans Behavioral Health	(2,233,850)	(2,879,455)
Veterans Dental Program	(2,730,796)	(3,519,334)
TOTAL ALLOCATIONS	\$ (28,886,403)	\$ (31,122,772)
ENDING BALANCE	\$ 5,738,063	\$ 2,894,680

Note: 2023-25 and 2025-27 amounts are based on the May 2025 revenue forecast.

CRIMINAL FINE ACCOUNT ALLOCATIONS

	2023-25 Legislatively Approved Budget	SB5530 Adjustments	2025-27 Current Service Level	2025-27 Legislatively Adopted Budget (SB5530)
May 2025 Revenue Forecast	\$ 100,104,440	\$ (3,716,079)	\$ 119,735,938	\$ 103,195,820
Criminal Fine Account Revenues	\$ 100,104,440	\$ (3,716,079)	\$ 119,735,938	\$ 103,195,820
Criminal Fine Account Allocations:				
<i>Department of Public Safety Standards and Training</i>				
Operations	\$ 55,016,548		\$ 63,073,786	\$ 65,846,019
Public Safety Memorial Fund	279,677		322,411	-
Subtotal:	\$ 55,296,225	\$ -	\$ 63,396,197	\$ 65,846,019
<i>Department of Justice</i>				
Child Abuse Multidisciplinary Intervention Account	\$ 12,210,883		\$ 14,289,302	\$ 14,289,302
Regional Assessment Centers	920,490		959,151	959,151
Criminal Injuries Compensation Account	10,272,994		10,704,460	10,704,460
Child Abuse Medical Assessments	779,144		811,868	811,868
Subtotal:	\$ 24,183,511	\$ -	\$ 26,764,781	\$ 26,764,781
<i>Department of Human Services</i>				
Domestic Violence Fund	\$ 2,668,697		\$ 2,850,674	\$ 2,850,674
Sexual Assault Victims Fund	605,216		630,635	630,635
Subtotal:	\$ 3,273,913	\$ -	\$ 3,481,309	\$ 3,481,309

CRIMINAL FINE ACCOUNT ALLOCATIONS (continued)

	2023-25 Legislatively Approved Budget	SB 5530 Adjustments	2025-27 Current Service Level	2025-27 Legislatively Adopted Budget (SB 5530)
<i>Oregon Health Authority</i>				
Emergency Medical Services & Trauma Services	\$ 331,824		\$ 331,824	\$ -
Alcohol & Drug Abuse Prevention	42,884		42,884	-
Law Enforcement Medical Liability Account	1,300,000		1,300,000	-
Intoxicated Driver Program	4,323,000		4,323,000	-
Drug Treatment and Recovery Services Fund	31,200		31,200	-
Subtotal:	\$ 6,028,908	\$ -	\$ 6,028,908	\$ -
<i>Oregon Judicial Department</i>				
State court security and emergency preparedness	\$ 4,614,833	\$ (792,500)	\$ 5,087,487	\$ 5,087,487
County court facilities security	3,326,651		3,552,863	1,852,863
State Court Technology Fund	2,927,500	(2,927,500)	4,004,125	-
Subtotal:	\$ 10,868,984	\$ (3,720,000)	\$ 12,644,475	\$ 6,940,350
<i>Oregon State Police</i>				
Driving Under the Influence Enforcement	\$ 351,572	\$ -	\$ 351,572	\$ -
<i>Department of Corrections</i>				
County correction programs and facilities, and alcohol and drug programs	\$ -	\$ -	\$ 5,948,237	\$ -
<i>Department of Revenue</i>				
Administrative Expenses	\$ 100,000	\$ -	\$ 100,000	\$ 159,700
Total Allocations:	\$ 100,103,113	\$ (3,720,000)	\$ 118,715,479	\$ 103,192,159
Transfer to the General Fund:	\$ 1,327	\$ 3,921	\$ 1,020,459	\$ 3,661

2025-27 Oregon Marijuana Account

	2023-25 Legislatively Approved Budget	2025-27 Legislatively Adopted Budget
Cities	10,187,665	10,892,069
Counties	10,187,665	10,892,069
Subtotal Local	20,375,330	21,784,138
Drug Treatment and Recovery Services Fund	185,125,730	192,330,671
State School Fund	40,750,659	43,568,275
Mental Health Alcoholism & Drug Services Account	20,375,329	21,784,137
State Police Account	15,281,497	16,338,103
Drug and alcohol abuse prevention and treatment	5,093,832	5,446,034
Subtotal State	266,627,047	279,467,220
Total	287,002,377	301,251,358

Note: 2023-25 and 2025-27 amounts are based on the May 2025 revenue forecast.

FUND FOR STUDENT SUCCESS CASH FLOW SUMMARY

	2023-25 Legislatively Approved Budget (May 2025) ¹	2025-27 Legislatively Adopted Budget (May 2025) ²	SB 5530 Adjustments and other Revenue Adjustments
FUND FOR STUDENT SUCCESS			
RESOURCES			
Beginning Balance	\$ 326,038,120	\$ 111,227,970	(214,810,149)
REVENUES			
Transfers from Department of Revenue			
Net Proceeds	2,735,289,869	3,071,710,705	336,420,837
Administrative Actions	(21,312,000)	(23,656,320)	(2,344,320)
Retain as a reserve/cash flow - ORS 327.001(4)(b)	(200,000,000)	(100,000,000)	100,000,000
Total Revenue	2,513,977,869	2,948,054,385	434,076,517
TOTAL RESOURCES	\$ 2,840,015,988	\$ 3,059,282,356	\$ 219,266,368
TRANSFERS / ALLOCATIONS			
Transfer to the High Cost Disabilities Account - ORS 327.001(4)(a)(A)	(40,000,000)	(40,000,000)	-
Transfer to the State School Fund - ORS 327.001(4)(a)(B)	(752,727,407)	(799,625,392)	(46,897,985)
Allocation to the Student Investment Account	(1,087,178,997)	(1,109,828,482)	(22,649,485)
Allocation to the Statewide Education Initiatives Account	(548,451,330)	(559,443,881)	(10,992,551)
Allocation to the Early Learning Account	(500,430,284)	(550,384,601)	(49,954,317)
TOTAL DISTRIBUTIONS / ALLOCATIONS	\$ (2,928,788,018)	\$ (3,059,282,356)	\$ (130,494,338)
ENDING BALANCE	\$ (88,772,030)	\$ -	\$ 88,772,029
STUDENT INVESTMENT ACCOUNT - ORS 327.175			
RESOURCES			
Beginning Balance	\$ 4,882,252	\$ -	(4,882,252)
Revenues			-
Allocation from the Fund for Student Success	1,087,178,997	1,109,828,482	22,649,485
Total Revenue	\$ 1,092,061,249	\$ 1,109,828,482	17,767,233
TOTAL RESOURCES	\$ 1,092,061,249	\$ 1,109,828,482	17,767,233
EXPENDITURES			
Grants to education programs	(1,092,061,249)	(1,109,828,482)	(17,767,233)
TOTAL STUDENT INVESTMENT ACCOUNT	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -

FUND FOR STUDENT SUCCESS CASH FLOW SUMMARY

STATEWIDE EDUCATION INITIATIVES ACCOUNT - ORS 327.250			
RESOURCES			
Beginning Balance	\$ 82,327,152	\$ 58,901,314	(23,425,838)
Revenues			
Allocation from the Fund for Student Success	548,451,330	559,443,881	10,992,551
Total Revenue	\$ 630,778,482	\$ 618,345,195	(12,433,287)
TOTAL RESOURCES	\$ 630,778,482	\$ 618,345,195	(12,433,287)
EXPENDITURES			
Grants to education programs	(630,778,482)	(618,345,195)	12,433,287
TOTAL STATEWIDE EDUCATION INITIATIVES ACCOUNT	\$ -	\$ -	\$ -
ENDING BALANCE			
	\$ -	\$ -	\$ -
EARLY LEARNING ACCOUNT - ORS 327.269			
RESOURCES			
Beginning Balance	\$ 67,860,084	\$ 24,900,000	(42,960,084)
Revenues			
Allocation from the Fund for Student Success	500,430,284	550,384,601	49,954,317
Total Revenue	\$ 568,290,368	\$ 575,284,601	6,994,233
TOTAL RESOURCES	\$ 568,290,368	\$ 575,284,601	6,994,233
EXPENDITURES			
Grants to education programs	(568,290,368)	(575,284,601)	(6,994,233)
TOTAL EARLY LEARNING ACCOUNT	\$ -	\$ -	\$ -
ENDING BALANCE			
	\$ -	\$ -	\$ -
1. The 2023-25 Legislatively Approved Budget is based on the MaY 2025 forecast of 2023-25 resources. 2. The 2025-27 Legislatively Adopted Budget is based on the May 2025 forecast of 2025-27 resources.			