



State School Fund Basics

Vanessa Clark | State School Fund Program Manager

Jerod Nunn | State School Fund Coordinator

Agenda



- History & Philosophy
- Components of the State School Fund
- State School Fund Formula
- State School Fund Timeline

Welcome & Intention Setting

Introduce yourself or say hello to someone else at your table.

Set Your Intentions

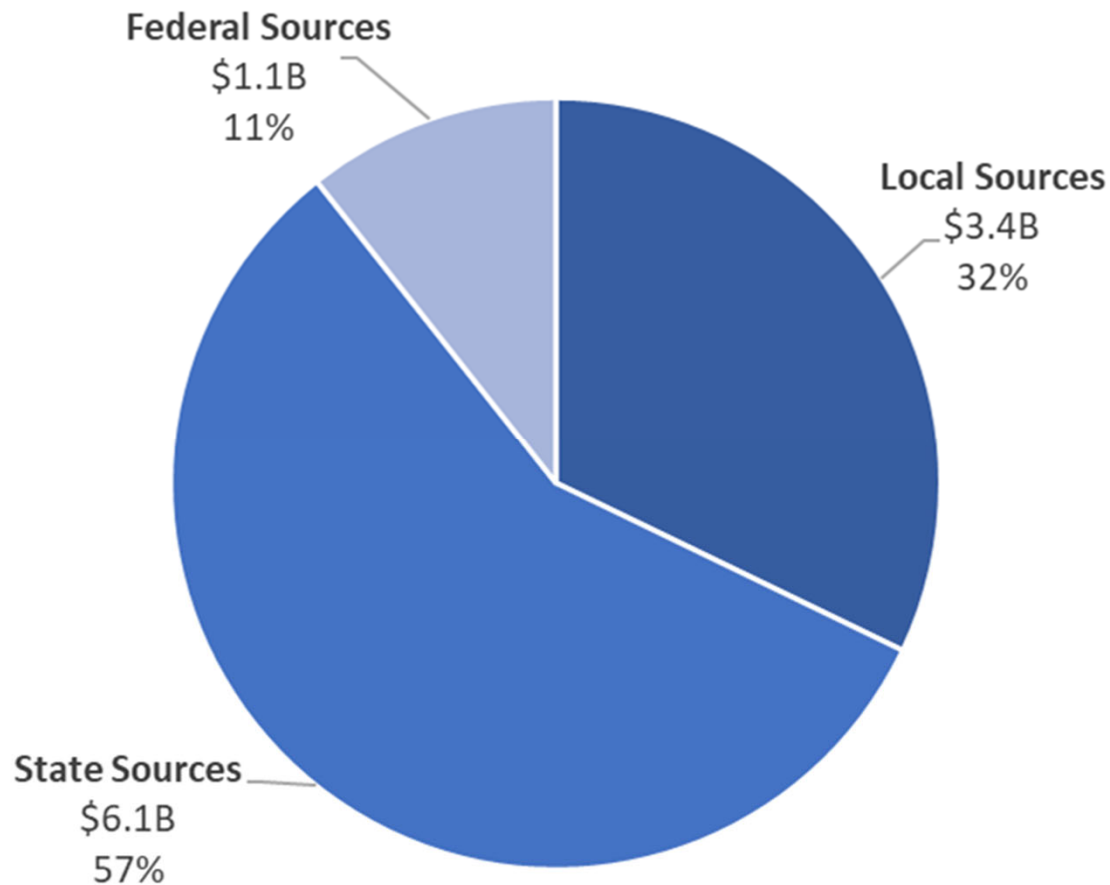
- What is one thing you hope to learn in this session?
- What is one thing you are looking forward to at the conference?





History & Philosophy of the State School Fund

2022-23 Funding Sources for Oregon's Schools

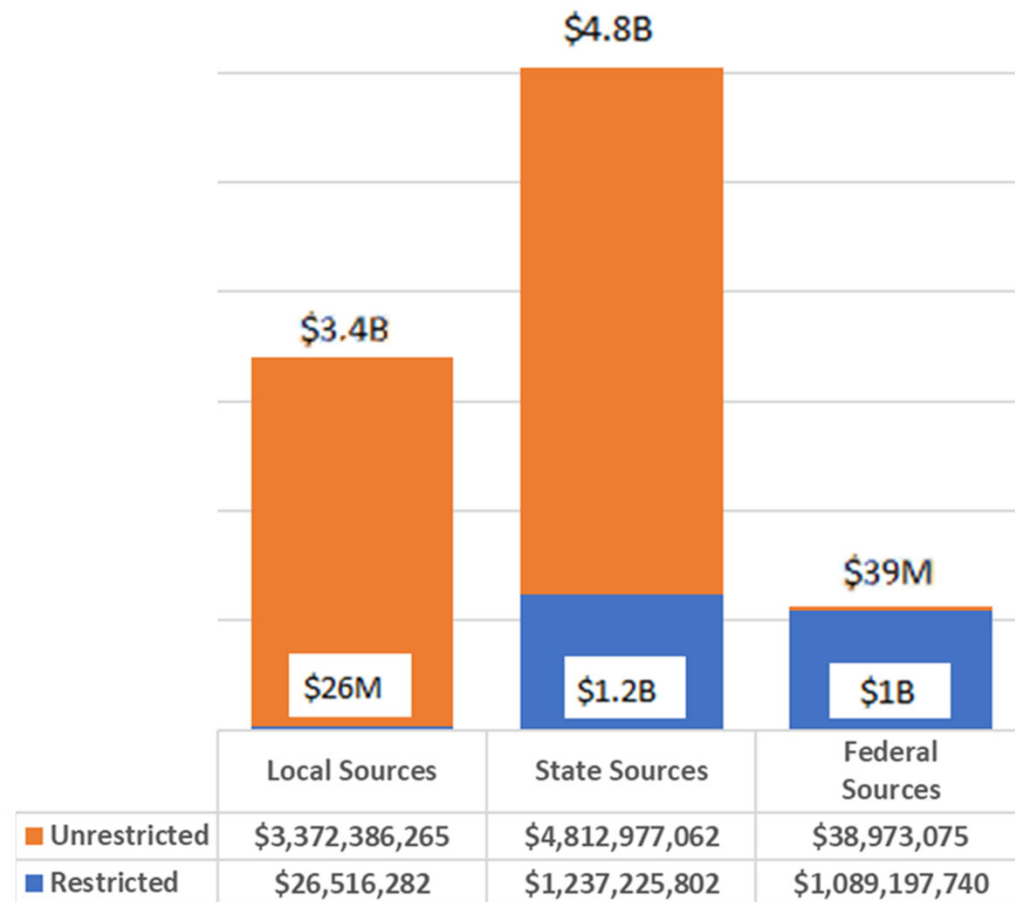


Oregon K-12 Funding
Totals **\$10.5 Billion**

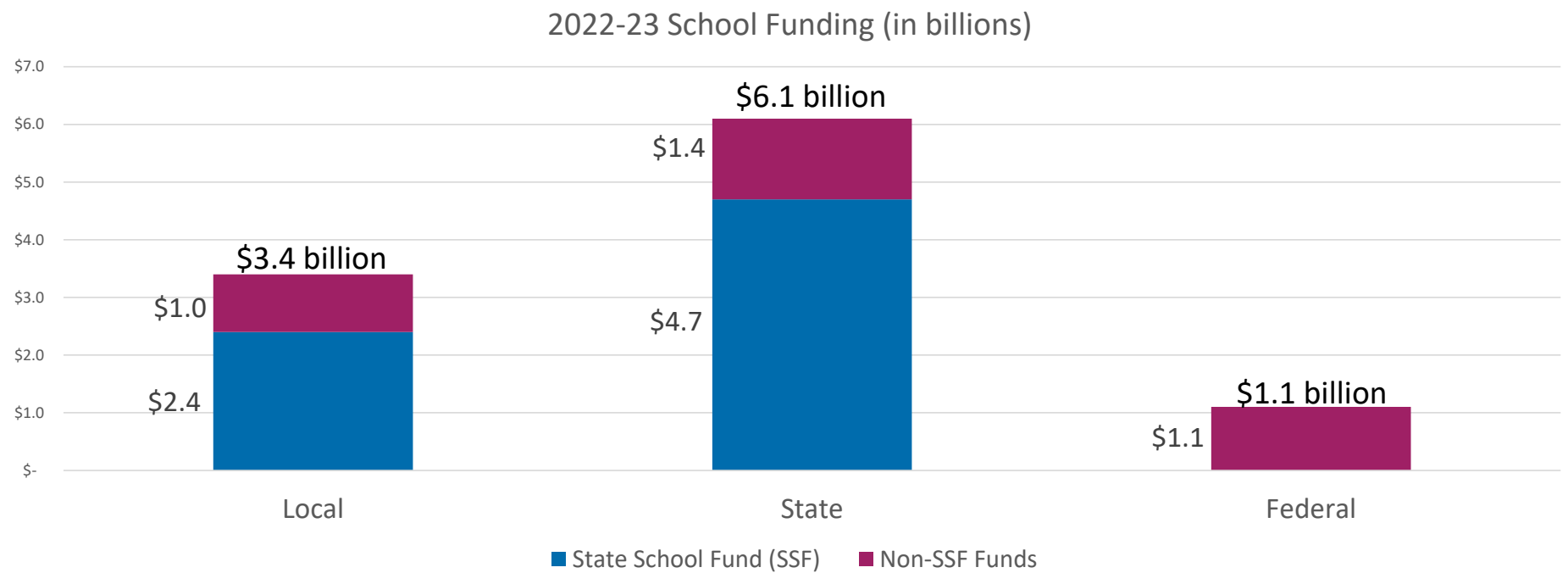
Use of Funds

Unrestricted means funds can be used for any legal purpose desired by the district without restriction.

Restricted means funds must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit.



State School Fund - Portion of Revenue



What is the State School Fund?

State School Fund (SSF) is a combination of state and local funds dedicated to the operation of K-12 public schools.

- Legislature appropriates funds each biennium
- ODE manages the grants and distributes the funds monthly (*except June*) according to formula

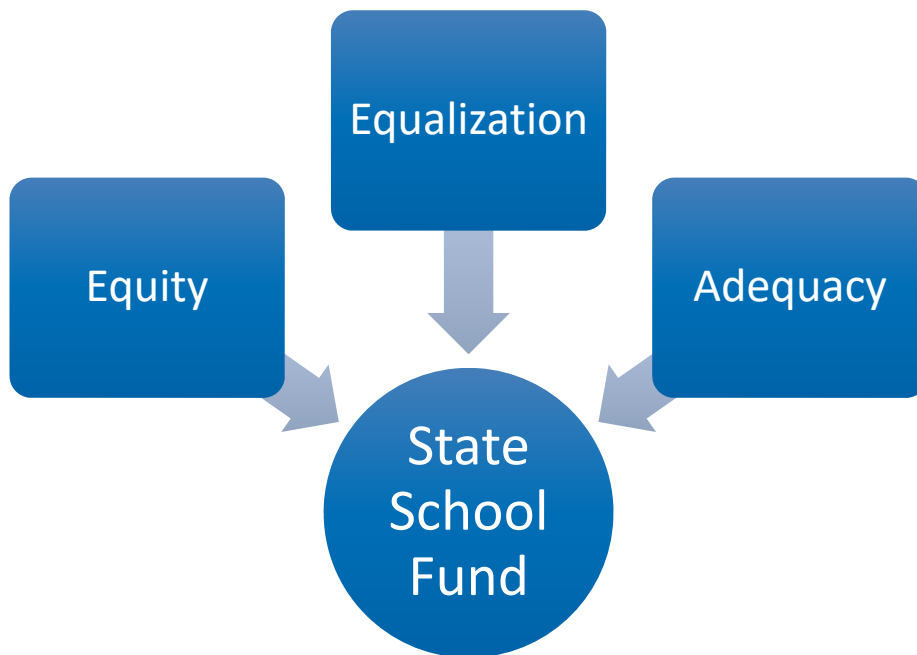


General Purpose
Grant

Carve-outs

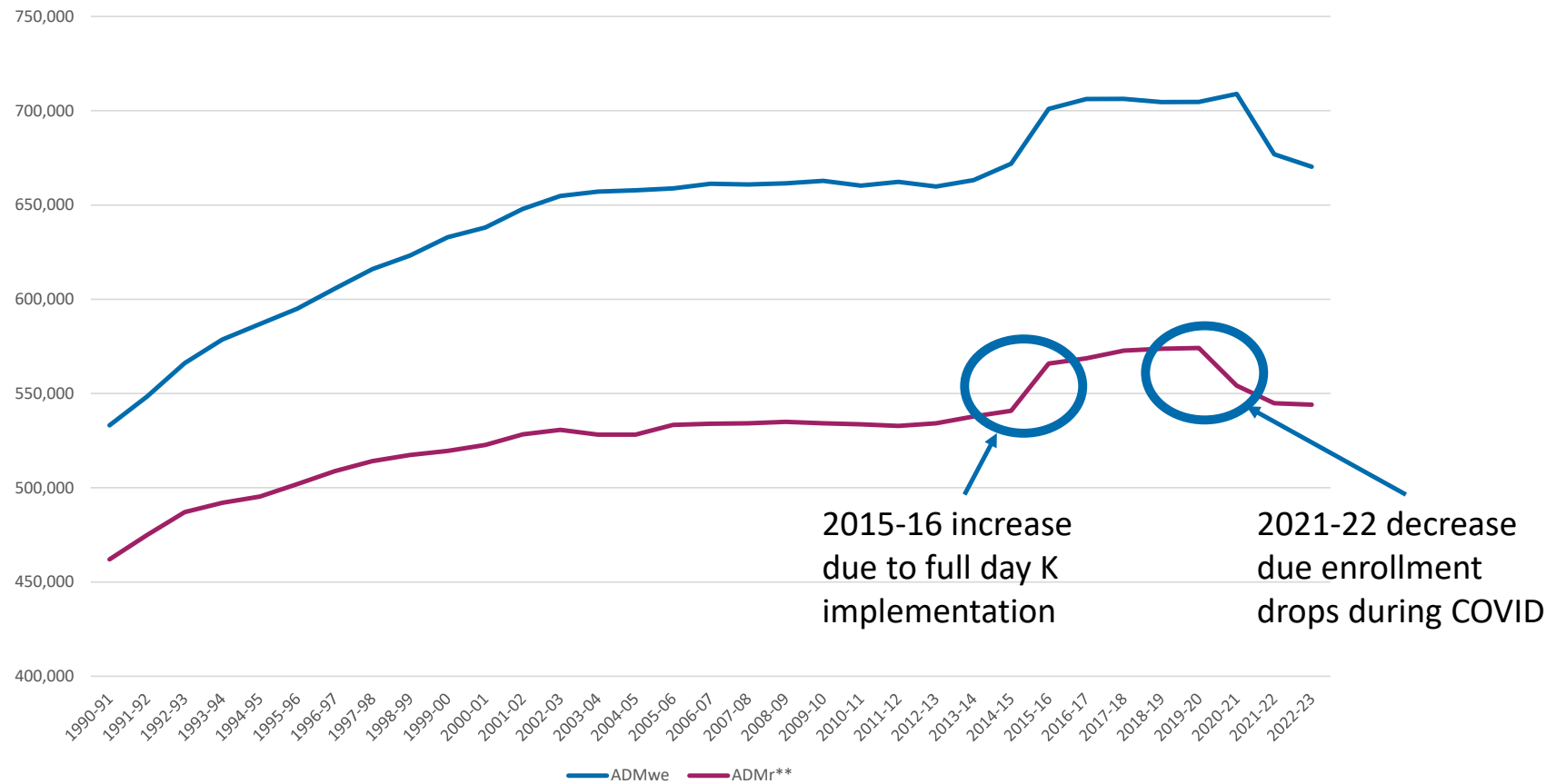
Sub Grants

State School Fund Philosophy



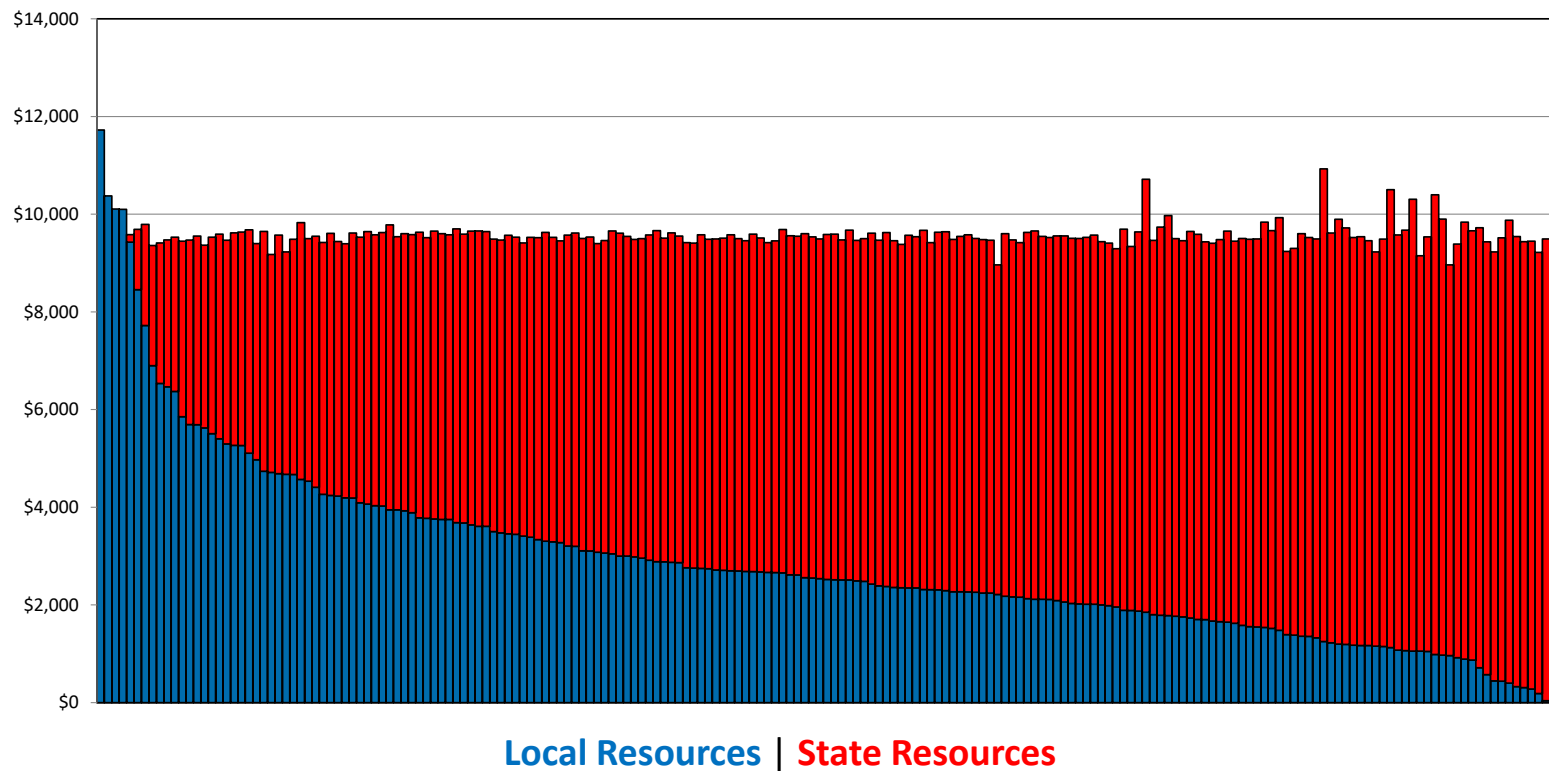
- Equity
 - Student enrollment + weights to determine funding for each district
 - Weights designed to address student needs
- Equalization
 - Combining State and Local funding sources to provide an equal amount of funding per student weight
- Adequacy
 - Amount of funding available for distribution to all school districts

Student Enrollment and Weights Over Time



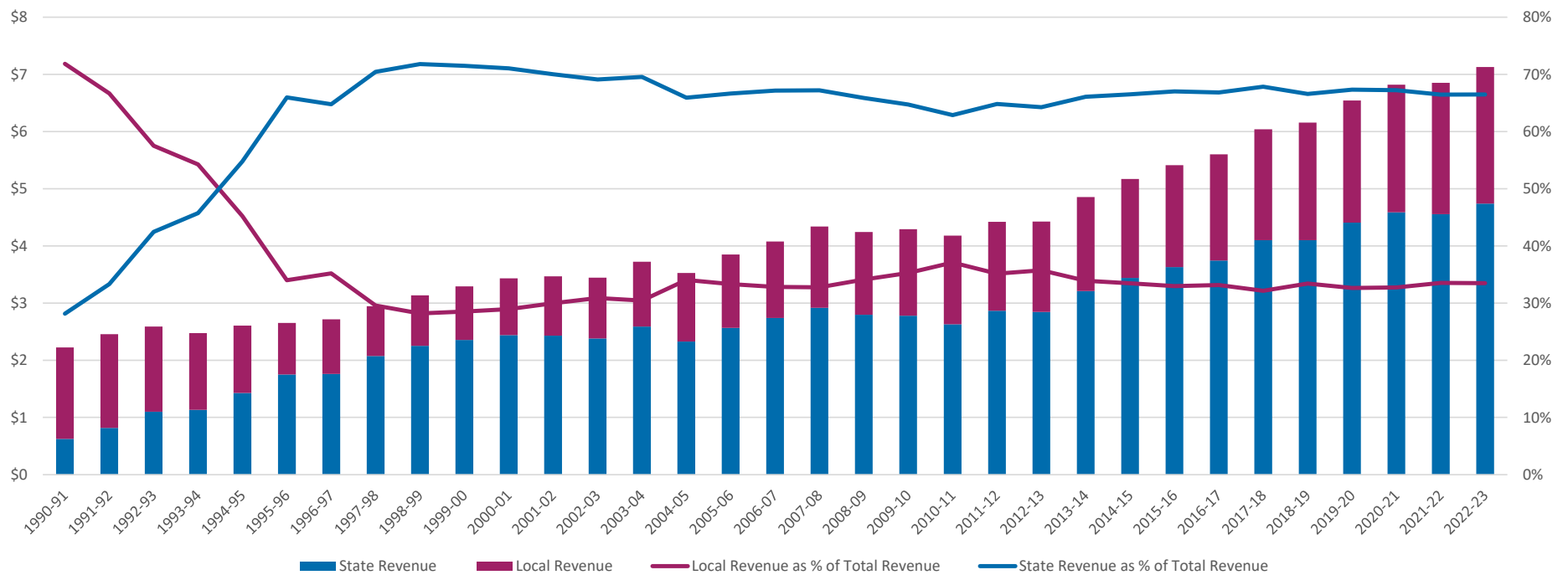
State School Fund Equalization Across Districts

General Purpose Grant Per Weighted Student
(2022-23)



State and Local Revenues as % Total Revenue

(in billions)



SSF History & Philosophy – Partner Share



Share with a partner:

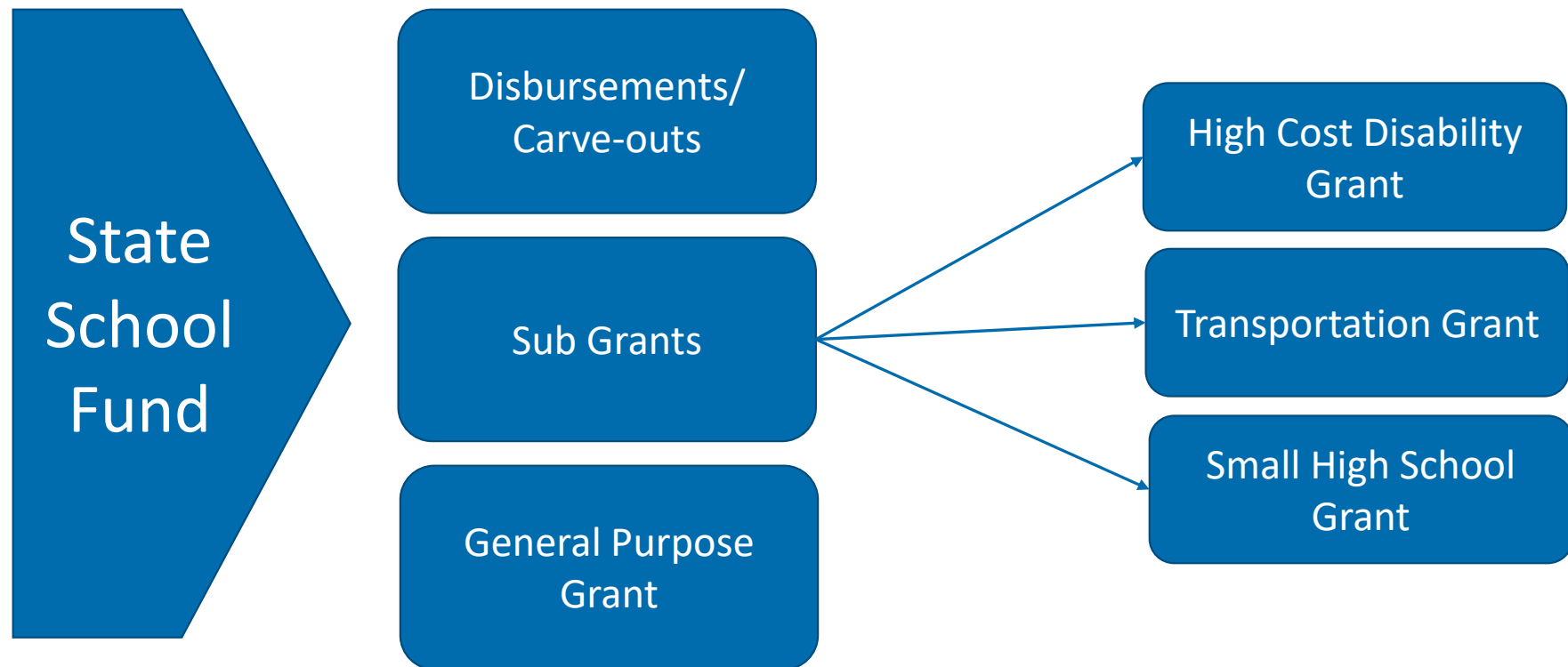
- One thing you learned.
- One thing you wonder.

Write down your wonderings and questions to come back to during Q&A time at the end of the session.



Components of the State School fund

What are the components of the SSF?



Disbursements (aka: Carve-Outs)



2023-24	2024-25	2023-25 Biennium
\$4,998,000,000	\$5,202,000,000	\$10,200,000,000
2024-25 Budget Appropriation for school districts & ESDs:		\$5,202,000,000
Oregon Revised Statute	Less Reserve Account:	(\$20,000,000)
327.008(15,16)	Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.859(b), 327.023(1)	Less Long Term Care and State Schools:	(\$14,500,000)
327.008(13)	English Language Learner Improvement Funds:	(\$6,250,000)
327.008(12)(a)(A)	Educator Advancement Fund (EAF):	(\$3,260,418)
327.008(17)	Less Small High School Grant:	(\$2,500,000)
327.008(3)	Less Charter School Closure Funds:	(\$300,000)
327.339	Less Local Option Equalization Grant:	(\$2,000,000)
327.008(9)	Less Office of School Facilities:	(\$7,500,000)
327.008(10)	Skilled Nursing Facilities (pediatric nursing):	(\$1,062,224)
327.531	Oregon Youth Challenge program:	(\$1,675,000)
	Menstrual Hygiene HB 3294	(\$2,808,917)
Transfers/Deductions		(\$62,906,559)
State Revenue for Formula		\$5,139,093,441
District Local Revenue:		\$2,456,700,949
ESD Local Revenue:		\$166,742,645
Local Rev. for Formula (District + ESD)		\$2,623,443,594
Total Revenue For Formula		\$7,762,537,036
District Share at 95.50%		\$7,413,222,869
ESD Share at 4.50%		\$349,314,167
Other Transfers/Deductions:		
327.008 (12)(a)-(B)	327.008(11) Less High Cost Disability Grants:	(\$55,000,000)
	Less share of EAF:	(\$9,102,000)
Districts		(\$64,102,000)
327.008(14)	Less ESD testing contract:	(\$484,000)
327.008(12)(a)-(C)	Less share of EAF:	(\$9,102,000)
ESDs		(\$9,586,000)
Formula Revenue for Distribution		
School Districts		\$7,349,120,869
ESDs		\$339,728,167

Sub Grants

High Cost Disability Grant

- \$55 million per year
- Reimburses districts for students on an IEP who have over \$30,000 in eligible expenses in a year
- Estimated payment in first year. Reconciled in May of following year with actuals
- Targeted expenditures

Small High School Grant

- \$2.5 million each FY
- Small Districts < 9,500 ADMw
- Small High Schools < 350 ADMr/ 4 grades
- Paid in May
- No spending restrictions

Transportation Grant

- No maximum
- Reimburses eligible expenses
- Reimburse rates of 70%, 80%, or 90% (based on cost/ADMr)
- Targeted expenditures

General Purpose Grant

Sources for 2024-25 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2022-23
11% Cap Waiver Basis:	2021-22
Poverty Basis:	December 2023
School District Funding Ratio:	2.340889529
Transportation Grant:	\$316,712,027.30
Estimated ADMr:	539,896
Estimated ADMw:	667,960
District Accrual per ADMw:	\$619
ESD Accrual per ADMw:	\$22
YCEP/JDEP amount per ADMw:	\$10,534

State Appropriation



Carve-Out and Sub Grants



Districts Local Revenue



General Purpose Grant

Funding Ratio

Formula Revenue for Distribution

School Districts	\$7,349,120,869
ESDs	\$339,728,167

Transportation Grant:	\$316,712,027.30
Estimated ADMr:	539,896
Estimated ADMw:	667,960

School District Funding Ratio: 2.340889529

\$7,349,120,869

—

\$316,712,027

÷

667,960

÷

\$4,500

=

Funding Ratio

General Purpose Grant

$$\left(\begin{array}{l} \text{Teacher} \\ \text{Experience} \\ \text{Adjustment} \end{array} \times \$25 \right) + \$4,500 \text{ Target} \times \text{Ext ADMw} \times \text{Funding Ratio} = \text{General Purpose Grant}$$

2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.05 by \$25 then add \$4500 to the result = \$4,526.25

Then multiply \$4,526.25 by the Extended ADMw 1852.2 and then by the funding ratio 2.340889528924 = \$19,624,894.77

Total Formula Revenue / SSF Grant

General Purpose Grant  Transportation Grant  Total Formula Revenue

2024-2025 Total Formula Revenue

Add the General Purpose Grant \$19,624,894.77 to the Transportation Grant \$362,011.30 = \$19,986,906.07

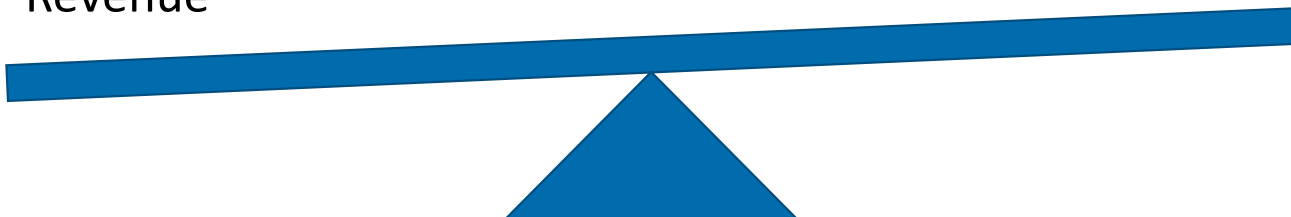
Total Formula Revenue  Local Revenue  State School Fund Grant

2024-2025 State School Fund Grant

Subtract the Local Revenue \$1,364,112.06 from the Total Formula Revenue \$19,986,906.07 = \$18,622,794.00

State School Fund Grant

$$\begin{array}{ccccc} \text{General} & & & & \text{Total} \\ \text{Purpose} & + & \text{Transportation} & = & \text{Formula} \\ \text{Grant} & & \text{Grant} & & \text{Revenue} \end{array}$$

$$\begin{array}{ccccc} \text{Total} & & & & \text{State School} \\ \text{Formula} & + & \text{Local Revenue} & = & \text{Fund Grant} \\ \text{Revenue} & & & & \end{array}$$


State School Fund Estimate

STATE SCHOOL FUND GRANT

2024-2025

Based on \$10.2 Billion Budget with a 49/51 split as of 3/25/2024

Malheur County, Nyssa SD 26 - 2110

2024-2025 Local Revenue		2024-2025 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources	= \$1,157,470.00	Salaries	= N/A
Federal Forest Fees	= \$0.00	Payroll	= N/A
Common School Fund	= \$206,242.06	Purchased Services	= N/A
County School Fund	= \$400.00	Supplies	= N/A
State Managed Timber	= \$0.00	Other	= N/A
ESD Equalization	= \$0.00	Garage Depreciation	= N/A
In-Lieu of Property Taxes(non-local sources)	= \$0.00	Bus Depreciation	= N/A
Revenue Adjustments	= \$0.00	Fees Collected	= N/A
Sum of Local Revenue	= \$1,364,112.06	Non-Reimbursable	= N/A
2024-2025 Experience Adjustment		Net Eligible Trans Expenditures	= \$517,159.00
District Average Teacher Experience	= 12.9	Transportation per ADMr Rank	7%
State Average Teacher Experience	= 11.85	Transportation Reimbursement Rate	70.00%
Experience Adjustment (Difference in District and State Teacher Experience)	= 1.05	70.00% of the Net Eligible Transportation Expenditures =	the Transportation Grant \$362,011.30

2024-2025 Extended ADMw		
2024-2025 ADMw	1,852.20	2023-2024 ADMw 1,835.73
		Extended ADMw 1,852.20

2024-2025 General Purpose Grant	
Multiply the Teacher Experience Adjustment of 1.05 by \$25 then add \$4500 to the result = \$4,526.25	
Then multiply \$4,526.25 by the Extended ADMw 1852.2 and then by the funding ratio 2.340889528924 = \$19,624,894.77	

2024-2025 Total Formula Revenue	
Add the General Purpose Grant \$19,624,894.77 to the Transportation Grant \$362,011.30 = \$19,986,906.07	

2024-2025 State School Fund Grant	
Subtract the Local Revenue \$1,364,112.06 from the Total Formula Revenue \$19,986,906.07 = \$18,622,794.00	

2024-2025 Rates per ADMw	
General Purpose Grant per Extended ADMw	= \$10,595
Charter Schools Rate(ORS 338.155)	= \$10,595
Total Formula Revenue per Extended ADMw	= \$10,791

ADMw Breakout Report

2024-2025 Extended ADMw				
Nyssa SD 26: District total extended ADMw for funding calculations				
	2024-2025		2023-2024	
ADMr: 1,478.00 X 1.00 =	1,478.00		1,475.84 X 1.00 =	1,475.84
Students in ESL programs: 267.00 X 0.50 =	133.50		267.54 X 0.50 =	133.77
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00		0.00 X 1.00 =	0.00
163 IEP Students capped at 11% of District ADMr: 162.58 X 1.00 =	162.58		148.00 X 1.00 =	148.00
Students on IEP Above 11% of ADMr: 0.70 X 1.00 =	0.70		0.70 X 1.00 =	0.70
Students in Poverty: 272.00 X 0.25 =	68.00		272.00 X 0.25 =	68.00
Students in Foster Care and Neglected/Delinquent: 11.00 X 0.25 =	2.75		11.00 X 0.25 =	2.75
Remote Elementary School Correction: 0.00 X 1.00 =	0.00		0.00 X 1.00 =	0.00
Small High School Correction: 6.67 X 1.00 =	6.67		6.67 X 1.00 =	6.67
Post Graduate Scholars: 0.00 X-0.25 =	0.00		0.00 X-0.25 =	0.00
2024-2025 ADMw	1,852.20		2023-2024 ADMw	1,835.73
Nyssa SD 26 Extended ADMw				1,852.20
Nyssa SD 26 Extended ADMw				1,852.20

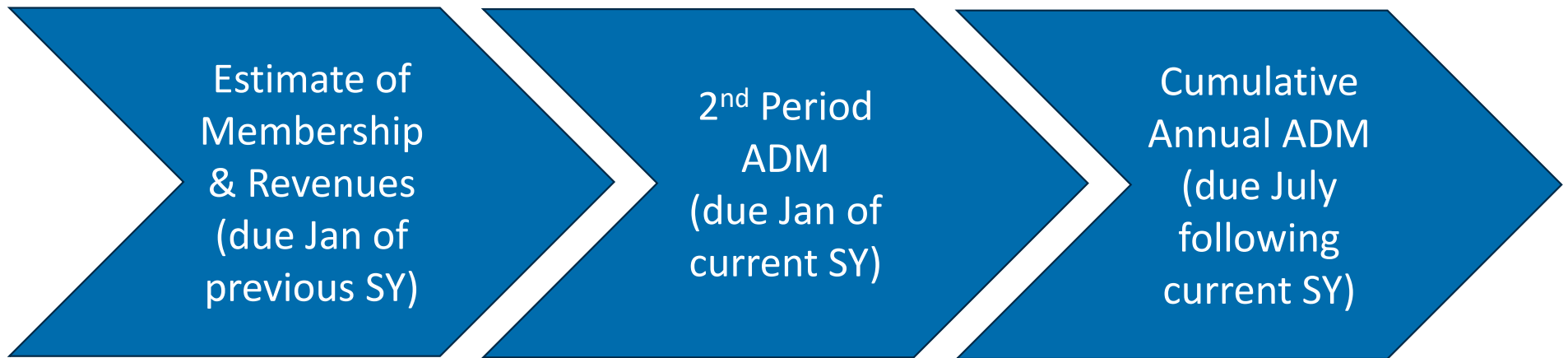
ADM & Weights Defined

- ADM = Average Daily Membership
- ADMr = Average Daily Membership resident
- ADMw = Average Daily Membership weighted *Extended ADMw
- ADMa =
 - Average Daily Membership attending; or
 - Average Daily Membership adjusted

Weights:

- EL (0.50)
- Pregnant & Parenting (1.00)
- IEP (1.00 up to 11% of district ADMr)
- Poverty (0.25)
- Foster Care, Neglected, Delinquent (0.25)
- Remote Elementary School Correction (1.00)
- Small High School Correction (1.00)
- Post Graduate Scholars (-0.25)

Data Collection Sources for ADM



SY = School Year

ADMw Breakout Report

2024-2025 Extended ADMw

1. Exact counts from school district (data collections)

2. Calculation based on data from school districts

3. Calculation based on data from external partners (Census, ODHS)

Nyssa SD 26: District total extended ADMw for fundin

2024-2025

ADMr:	1,478.00 X 1.00	1,478.00
Students in ESL programs:	267.00 X 0.50	133.50
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00
163 IEP Students capped at 11% of District ADMr:	162.58 X 1.00	162.58
Students on IEP Above 11% of ADMr:	0.00 X 1.00	0.00
Students in Poverty:	272.00 X 0.25	68.00
Students in Foster Care and Neglected/Delinquent:	10.00 X 0.25	2.50
Remote Elementary School Correction:	0.00 X 1.00	0.00
Small High School Correction:	6.67 X 1.00	6.67
Post Graduate Scholars:	0.00 X -0.25	0.00
2024-2025 ADMw		1,851.25

Data Sources for Weights

Weight	Estimate Data	Actual Data
EL	Estimate of Membership & Revenues (EMR) Updated w/ 2 nd Period ADM	Cumulative Annual ADM
Pregnant & Parenting	EMR Updated w/ 2 nd Period ADM	Cumulative Annual ADM
IEP & Cap Waiver	EMR Updated w/ 2 nd Period ADM	Cumulative Annual ADM SECC (December snapshot)
Poverty	SAIPE w/ EMR	SAIPE w/ 2 nd Period ADM
Foster Care, Neglected, Delinquent	Preliminary estimate based on prior year data	March or April data from DHS w/ 2 nd Period ADM
Remote Elementary School Correction	Preliminary estimate based on prior year data	Cumulative Annual ADM
Small High School Correction	Preliminary estimate based on prior year data	Cumulative Annual ADM
Post Graduate Scholars	Preliminary estimate based on prior year data	Cumulative Annual ADM

IEP Weight / Cap Waiver Weight

- IEP weight capped at 11% of ADMr
- ~14% of statewide ADMr on an IEP (2023-24)
- Automatically calculated
- Based on actuals data
- Comparative formula - higher spending and severity districts receive higher proportion of weights
- Data updated for May reconciliation payment

2024-2025		
ADMr:	1,478.00 X 1.00	1,478.00
Students in ESL programs:	267.00 X 0.50	133.50
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00
163 IEP Students capped at 11% of District ADMr:	162.58 X 1.00	162.58
Students on IEP Above 11% of ADMr:	0.00 X 1.00	0.00
Students in Poverty:	272.00 X 0.25	68.00
Students in Foster Care and Neglected/Delinquent:	10.00 X 0.25	2.50
Remote Elementary School Correction:	0.00 X 1.00	0.00
Small High School Correction:	6.67 X 1.00	6.67
Post Graduate Scholars:	0.00 X-0.25	0.00
2024-2025 ADMw		1,851.25

Poverty Weight

1. $\frac{\text{District ADMr}}{\text{SAIPE 5 to 17 Population}} = \% \text{ Public School Attendance}$
2. $\% \text{ Public School Attendance} \times \text{SAIPE Poverty Number} =$
Poverty count for funding formula

		2024-2025
	ADMr: 1,478.00 X 1.00	1,478.00
Students in ESL programs:	267.00 X 0.50	133.50
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00
163 IEP Students capped at 11% of District ADMr:	162.58 X 1.00	162.58
Students on IEP Above 11% of ADMr:	0.00 X 1.00	0.00
	Students in Poverty: 272.00 X 0.25	68.00
Students in Foster Care and Neglected/Delinquent:	10.00 X 0.25	2.50
Remote Elementary School Correction:	0.00 X 1.00	0.00
Small High School Correction:	6.67 X 1.00	6.67
Post Graduate Scholars:	0.00 X-0.25	0.00
	2024-2025 ADMw	1,851.25

Foster & Neglected Delinquent Weight

- ORS 327.013 describes eligibility
- Data comes from DHS report, “Annual Statistical Report on Children in Foster Homes and Children in Families Receiving AFDC Payments in Excess of the Poverty Income Level”
- Updated annually – prior year data used

		2024-2025
	ADM: 1,478.00 X 1.00	1,478.00
Students in ESL programs:	267.00 X 0.50	133.50
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00
163 IEP Students capped at 11% of District ADM:	162.58 X 1.00	162.58
Students on IEP Above 11% of ADM:	0.00 X 1.00	0.00
Students in Poverty:	272.00 X 0.25	68.00
Students in Foster Care and Neglected/Delinquent:	10.00 X 0.25	2.50
Remote Elementary School Correction:	0.00 X 1.00	0.00
Small High School Correction:	6.67 X 1.00	6.67
Post Graduate Scholars:	0.00 X 0.25	0.00
	2024-2025 ADMw	1,851.25

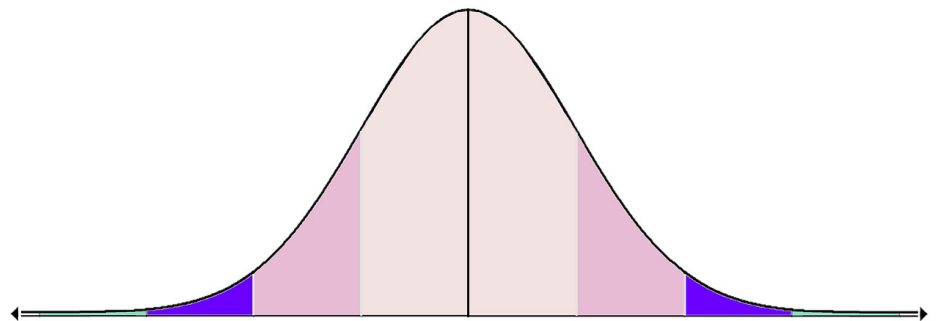
Remote Small Elementary Correction & Small High School Correction

Remote Small Elementary Correction Eligibility

- ADMr below 252 for schools with nine grade levels (declines for schools with fewer grade levels)
- Kindergarten included only if full day
- Greater than 8 miles from nearest elementary school

Small High School Correction Eligibility

- District ADMw less than 9,500
- ADMr below 350 for schools with four grade levels (declines for schools with fewer grade levels)



ADMw & Extended ADMw

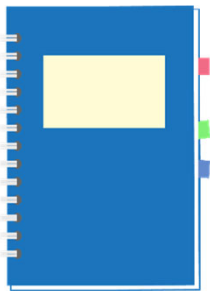
Nyssa SD 26: District total extended ADMw for funding calculations

	2024-2025		2023-2024	
ADMr: 1,478.00 X 1.00	1,478.00		1,475.84 X 1.00	1,475.84
Students in ESL programs: 267.00 X 0.50	133.50		262.94 X 0.50	131.47
Students in Pregnant and Parenting Programs: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
163 IEP Students capped at 11% of District ADMr: 162.58 X 1.00	162.58		162.00 X 1.00	162.00
Students on IEP Above 11% of ADMr: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Students in Poverty: 272.00 X 0.25	68.00		272.00 X 0.25	68.00
Students in Foster Care and Neglected/Delinquent: 10.00 X 0.25	2.50		11.00 X 0.25	2.75
Remote Elementary School Correction: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Small High School Correction: 6.67 X 1.00	6.67		6.67 X 1.00	6.67
Post Graduate Scholars: 0.00 X-0.25	0.00		0.00 X-0.25	0.00
	2024-2025 ADMw 1,851.25		2023-2024 ADMw 1,846.73	
	Nyssa SD 26 Extended ADMw		1,851.25	

**Extended ADMw =
whichever is greater**

Teacher Experience Adjustment

- Can be positive or negative
- Includes in-state and out-of-state experience
- Teacher experience from Staff Position Collection
 - Codes 05, 08, 22, and 23



2024-2025 Experience Adjustment

District Average Teacher Experience	=	12.9
State Average Teacher Experience	=	11.85
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.05

General Purpose Grant

$$\left(\begin{array}{l} \text{Teacher} \\ \text{Experience} \\ \text{Adjustment} \end{array} \times \$25 \right) + \$4,500 \text{ Target} \times \text{Ext ADMw} \times \text{Funding Ratio} = \text{General Purpose Grant}$$

2024-2025 General Purpose Grant

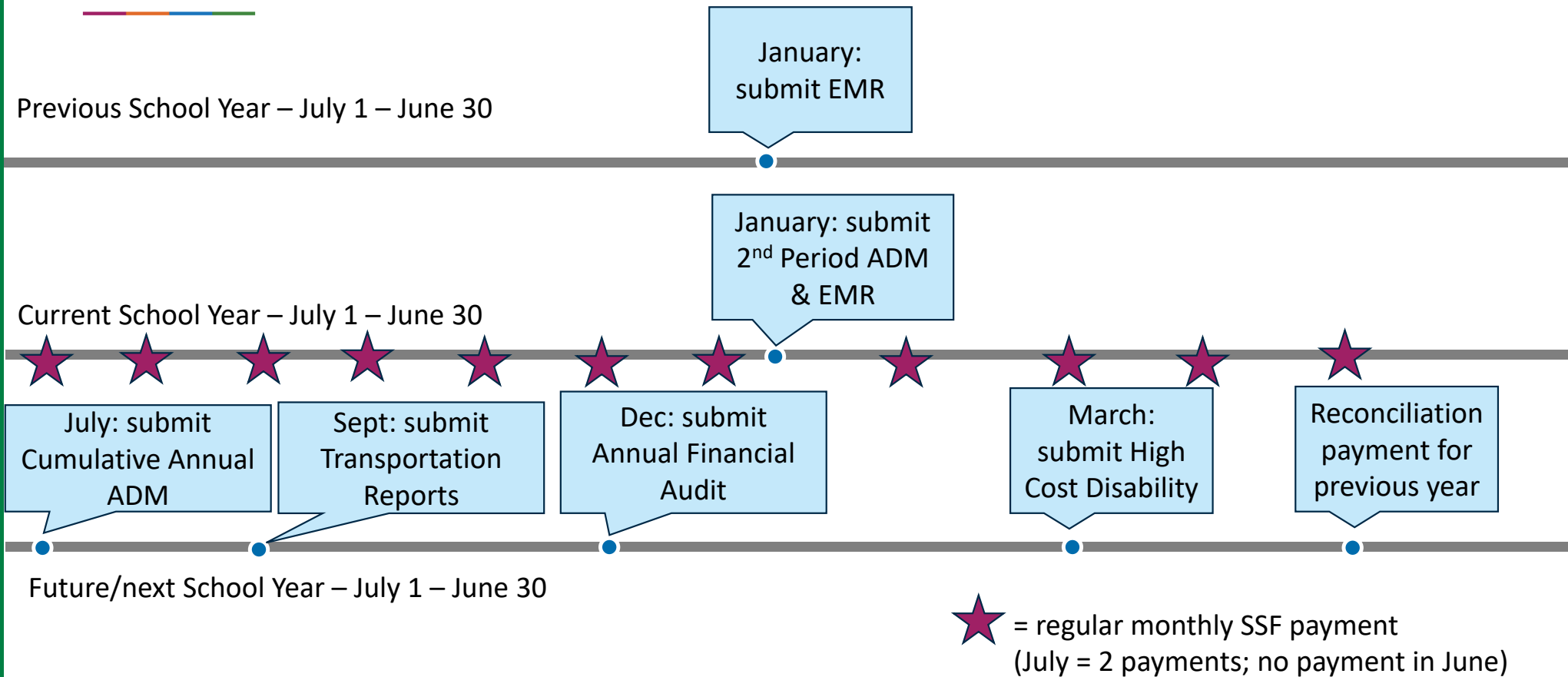
Multiply the Teacher Experience Adjustment of -0.12 by \$25 then add \$4500 to the result = \$4,497.00

Then multiply \$4,497.00 by the Extended ADMw 5667.35 and then by the funding ratio 2.33970839042 = \$59,629,978.72



State School Fund Timeline

Timeline of One Year of SSF (in Three Years)



	Prelim Est	July	August	September	October	November	December	January	February	March	April	May	June	2nd May
ADM	EMR 1	EMR 1	EMR 1	EMR 1	EMR 1	EMR 1	EMR 1	EMR 1	2nd period	2nd period	2nd period	2nd period		Annual data
Revenue	EMR 1	EMR 1	EMR 1	EMR 1	EMR 1	EMR 1	EMR 1	EMR 1	EMR 2	EMR 2	EMR 2	EMR 2		Annual data
					Actuals collection					usually have actual data available				
Collections:					Estimate of Membership and Revenue									
								HCD grant opens		HCD closes				
		Double Payment				Mid year estimate	CSF from State Lands	Audits due withhold payments	Mid year estimate (current)	Estimate (Future)	Estimate (Current and Past)	Reconcile for Current		Final Reconcile with actuals or extended ADMw whichever is higher.
	Payments:	16 2/3 Payment	8 1/3 payment	8 1/3 payment	8 1/3 payment	8 1/3 payment	8 1/3 payment	8 1/3 payment	8 1/3 payment	8 1/3 SSF payment	8 1/3 payment	Final Reconcile for past		
		Final Estimate for SY.		Trans. reports due			Get Transportation costs from pupil trans	Add annual CSF to SSFquery	D2J ratios with 2nd period ADM	Neglected, Foster and Dlinq report needed	IEP cap waiver Special education child count	Transportation grant paid		
		2nd Common school fund payment						1st CSF payment	Load Future and Current PnP, Poverty, teacher experience	post D2J to web	HCD posted to web	HCD Grant paid		
									SAIPE Data (poverty) ELL from 2nd P ADM	Distribute Local option equilization checks	small HS grant posted	Small HS Grant paid		
											20m Reserve SSF to reconcile past year			

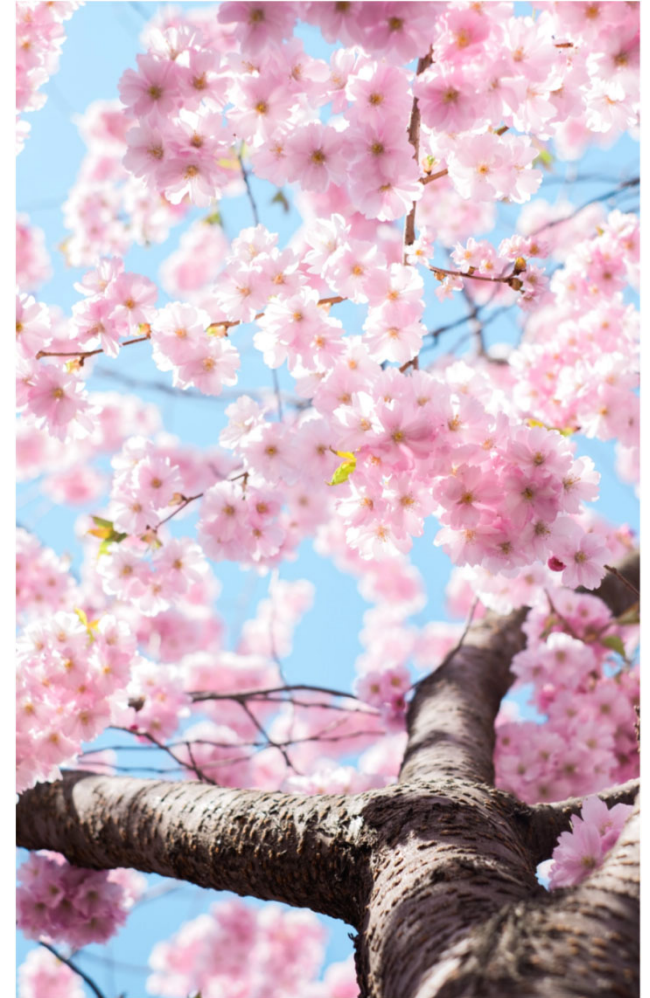
Fall SSF Updates



Fall updates are based on district changes and new information

Spring SSF Updates

- First estimate for future year will be the first Monday in March
 - Will include your estimates from the Estimate of Membership & Revenues
 - Better data = more accurate estimate
- Spring updates to current year estimates include:
 - Shifting to second period ADM
 - Updating local revenue
 - Updating weighting factors



May Reconciliation



- Occurs in May the year following (for 2023-24 SY, will occur in May 2025)
- Reconciles the estimated payments to the final actual data, including
 - Annual ADM
 - Updated IEP information
 - Actual revenues
 - Actual transportation expenditures
- Ensures accurate distribution of funds

Tips and Tricks

- Enter data in excel first
- Watch those zeroes
- Review estimates regularly
- Review calendar regularly
- Reach out if you need help or have questions



What Did You Learn?

What is one thing you hope to learn in this session?

Did you learn that one thing?



Thank you!

**Vanessa Clark | State School Fund
Program Manager**

Vanessa.Clark@ode.oregon.gov

503-510-0175

**Jerod Nunn | State School Fund
Coordinator**

Jerod.Nunn@ode.oregon.gov

503-508-9900



Reference Resources



- [School Finance Statute: ORS 327](#)
- [Oregon Administrative Rules for School Finance: Division 23](#)
- [State School Fund Estimates and Pay Statements webpage](#)
- [SSF Grants, Expenditure Reports, and Other Funding Related Reports webpage](#)