



State School Fund: Beyond Basics

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Agenda



- State School Fund: Expanding Your Understanding
- Subgrants:
 - Small High School Grant
 - High Cost Disability Grant
 - Transportation Grant
- SSF May Reconciliation
- Closing & Q&A
- ODE Table

Welcome & Intention Setting



Greet someone & introduce yourself

Set Your Intentions

- What is one thing you hope to learn in this session?
- Share one takeaway from your last session.



State School Fund

Expanding Your Understanding

State School Fund Equalization Formula Basics

1. In dollars, the SSF is the largest of ODE's programs, and the State's largest investment;
2. With local formula revenues, the SSF provides about 80% of general operating dollars to districts and education services districts (ESDs);
3. Allocated through a statutorily required equalization formula adopted in 1991 and largely unchanged since then;
4. Goals of the formula are to:
 - Equalize district and ESD funding statewide;
 - Ensure equity for students through "weights" that identify student needs and district characteristics
5. The SSF maintains local control by allowing School Districts to direct spending unless the Legislature directs otherwise.

5 THINGS
YOU
NEED
TO
KNOW

State School Fund – 2022-23 By the Numbers

Total Revenue for Formula	\$7,136,613,882
District Share (95.5%)	\$6,815,466,258
ESD Share (4.5%)	\$321,147,625

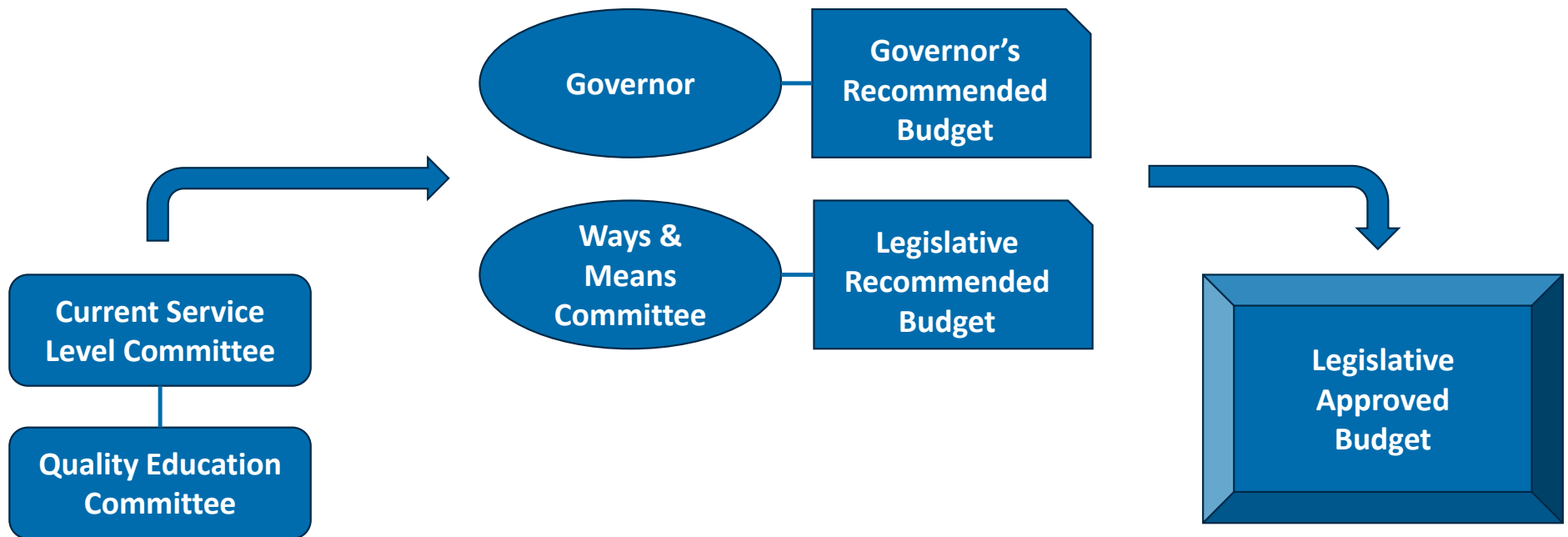
Grant	Amount	% of SSF District Formula Revenue	Reimbursement Rate
General Purpose Grant	\$6,449,153,895.95	94.63%	-
Transportation Grant	\$300,860,554.60	4.41%	70%, 80%, or 90%
High Cost Disability Grant	\$55,000,000.00	0.81%	40.76%
Small High School Grant	\$2,500,000.00	0.04%	-

State School Fund 2024-25 School Year By the Numbers



2024-25 State School Fund Estimates as of 6/20/24		
2023-24	2024-25	2023-25 Biennium
\$4,998,000,000.00	\$5,202,000,000.00	\$10,200,000,000.00
2024-25 Budget Appropriations for School Districts & ESDs:		\$5,202,000,000.00
Reserve:		(\$20,000,000.00)
Transfers:		(\$44,865,942.00)
State Revenue for Formula:		\$5,137,134,058.00
District Local Revenue:		\$2,456,634,705.00
ESD Local Revenue:		\$167,291,465.00
Local Revenue for Formula (District + ESD):		\$2,623,926,170.00
Total Revenue for Formula:		\$7,761,060,228.00
District Share at 95.5%		\$7,411,812,517.74
ESD Share at 4.5%		\$349,247,710.26
District Transfers and Grants:		(\$64,102,000.00)
Transportation Grant:		(\$317,873,416.00)
District Formula Revenue:		\$7,029,837,101.74
ESD Transfers:		(\$9,586,000.00)
ESD Formula Revenue:		\$339,661,710.26
Estimated ADMr:		538,445
Estimated ADMw:		667,570
SD Rate per ADMw:		\$10,529
SD Funding Ratio:		2.3397

How is the State School Fund Funded?





State School Fund Subgrants

Small High School Grant



Oregon Department of Education

- State School Fund carve-out: \$2.5M per year
- Qualifications to receive:
 - Small school districts <9,500 ADMw
 - Small high schools <350 ADMr per 4 grade levels
- Paid in May, reconciled following May.
- No spending restrictions or reporting.
- Data sources:
 - Prior year ADM used for preliminary payment.
 - Annual ADM for reconciliation to actual data.

Inst_ID	County	District	2022-23 Preliminary Qualifying ADM	2022-23 Actual Qualifying ADM	2022-23 ADM Adjustment	2022-23 Preliminary Payment	2022-23 Actual Payment	2022-23 Adjustment	2023-24 Preliminary Qualifying ADM	2023-24 Preliminary Payment
1894	Baker	Baker SD 5J	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1895	Baker	Huntington SD 16J	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1896	Baker	Burnt River SD 30J	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1897	Baker	Pine Eagle SD 61	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1898	Benton	Monroe SD 1J	114.93	116.30	1.37	\$22,020.11	\$22,207.71	\$187.60	116.30	\$22,412.62
1899	Benton	Alesea SD 7J	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1900	Benton	Philomath SD 17J	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1901	Benton	Corvallis SD 509J	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1922	Clackamas	West Linn-Wilsonville SD 1	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1923	Clackamas	Lake Oswego SD 7J	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1924	Clackamas	North Clackamas SD 1	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1925	Clackamas	Molalla River SD 35	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1926	Clackamas	Oregon Trail SD 46	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1927	Clackamas	Colton SD 53	162.82	147.80	(15.02)	\$31,195.63	\$28,222.70	(\$2,972.93)	147.80	\$28,483.11
1928	Clackamas	Oregon City SD 62	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1929	Clackamas	Canby SD 86	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1930	Clackamas	Estacada SD 108	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1931	Clackamas	Gladstone SD 115	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1933	Clatsop	Astoria SD 1	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2262	Clatsop	Knappa SD 4	146.41	137.24	(9.17)	\$28,051.55	\$26,206.24	(\$1,845.31)	137.24	\$26,448.05
1934	Clatsop	Jewell SD 8	46.66	38.17	(8.49)	\$8,939.86	\$7,288.64	(\$1,651.22)	38.17	\$7,355.89
1935	Clatsop	Seaside SD 10	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1936	Clatsop	Warrenton-Hamilton SD 1	286.11	268.76	(17.35)	\$54,817.49	\$51,320.24	(\$3,497.25)	268.76	\$51,793.78
1944	Columbia	Scappoose SD 1J	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1945	Columbia	Clatskanie SD 6J	170.14	177.91	7.77	\$32,598.12	\$33,972.26	\$1,374.14	177.91	\$34,285.73
1946	Columbia	Rainier SD 13	248.72	240.21	(8.51)	\$47,653.72	\$45,868.56	(\$1,785.16)	240.21	\$46,291.80
1947	Columbia	Vernonia SD 47J	188.99	176.79	(12.20)	\$36,209.70	\$33,758.39	(\$2,451.31)	176.79	\$34,069.89
1948	Columbia	St Helens SD 502	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1964	Coos	Coquille SD 8	218.18	212.42	(5.76)	\$41,802.38	\$40,562.01	(\$1,240.37)	212.42	\$40,936.28

Timeline of the Small High School Grant



May: Current year estimate paid
based on prior year ADMr

Current School Year – July 1 – June 30

May: Reconciliation payment
based on prior year Annual ADM
Collection

Future/Next School Year – July 1 – June 30

High Cost Disability Grant

Current Grant Parameters



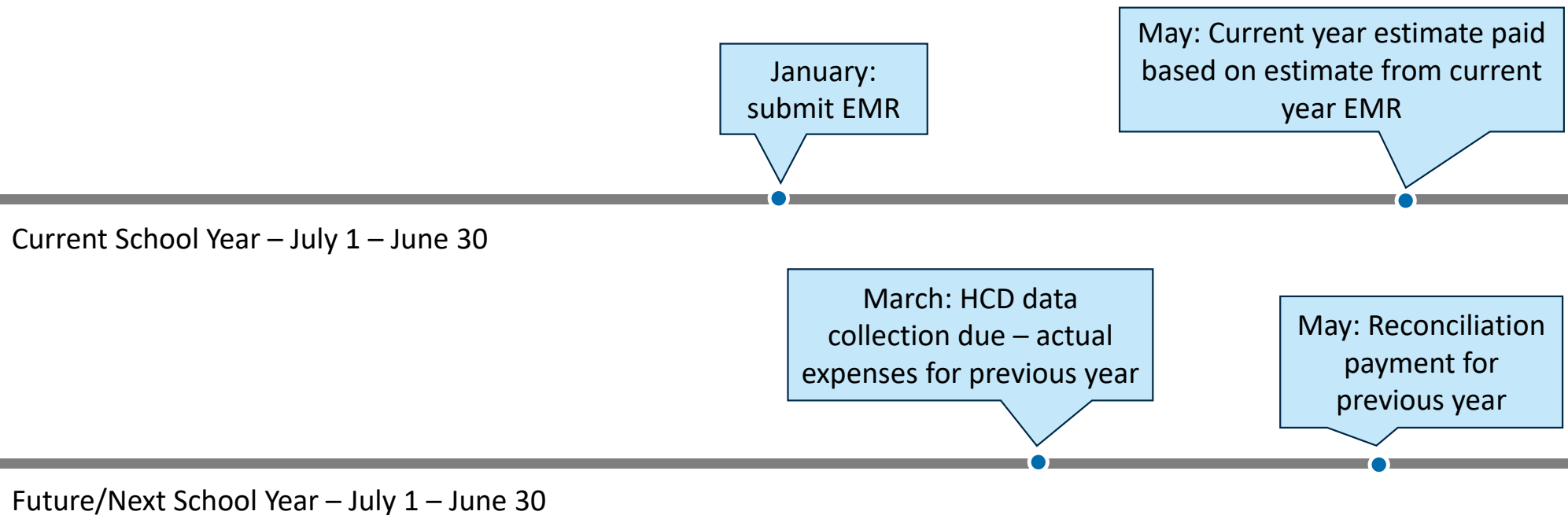
Eligible expense threshold:
\$30,000 per student



Grant funding:
\$55 million per year

- Supports school districts in meeting the needs of students on Individual Education Plans (IEP) when the cost to provide services is especially high.
- State School Fund carve-out,
- Paid in May, reconciled following May,
- Districts must submit a report of spending per student and track expenditures using Area of Responsibility 320.
- Data sources:
 - Estimate of Membership and Revenues data collection for current year estimate
 - High Cost Disability data collection to submit prior year actual cost claims

Timeline of the High Cost Disability Grant



Oregon Department of Education

2022-23 Preliminary Payment for High Cost Disability Grant

April 19, 2023

Grant Amount: \$ 55,000,000.00

Total Add'l Dist Expenditures: \$ 93,791,884.00

Number of HCD Students: 5879

Dist ID	Dist Name	HCD Count	Additional District Expenses	Grant Ratio	Estimated Funding
1894	Baker SD 5J	1	\$10,000.00	0.586405	\$5,864.05
1895	Huntington SD 16J	0	\$0.00	0.586405	\$0.00
1896	Burnt River SD 30J	0	\$0.00	0.586405	\$0.00
1897	Pine Eagle SD 61	0	\$0.00	0.586405	\$0.00
1898	Monroe SD 1J	1	\$40,000.00	0.586405	\$23,456.19
1899	Alsea SD 7J	0	\$0.00	0.586405	\$0.00

Oregon Department of Education

Office of School Finance

2022-23 High Cost Disability Grant Reconciliation

April 18, 2024

			5442	\$298,202,908.00	\$134,942,908.00	0.4076	\$55,000,000.00	5879	\$93,791,884.00	0.5864	\$55,000,000.00	
Dist_ID	County	Dist_Name	Actual HCD Count	Actual Expenses	Actual Allowed	Rate	Total Payment	Est. HCD Count	Estimated Allowed Expenses	Est. Rate	Preliminary Payment	2022-23 HCD Reconciliation
1894	Baker	Baker SD 5J	16	\$766,280.00	\$286,280.00	0.407579774	\$116,681.94	1	\$10,000.00	0.5864	\$5,864.05	\$110,817.89
1895	Baker	Huntington SD 16J	0	\$0.00	\$0.00		\$0.00	0	\$0.00		\$0.00	\$0.00
1896	Baker	Burnt River SD 30J	0	\$0.00	\$0.00		\$0.00	0	\$0.00		\$0.00	\$0.00
1897	Baker	Pine Eagle SD 61	0	\$0.00	\$0.00		\$0.00	0	\$0.00		\$0.00	\$0.00
1898	Benton	Monroe SD 1J	0	\$0.00	\$0.00		\$0.00	1	\$40,000.00	0.5864	\$23,456.19	(\$23,456.19)
1899	Benton	Alsea SD 7J	0	\$0.00	\$0.00		\$0.00	0	\$0.00		\$0.00	\$0.00

RE: May 15, 2024 Payment of 2023-24 and 2022-23 Apportionment

This State School Fund Payment represents the May 15, 2024 payment of your district's share of the 2023-24 and 2022-23 state school fund (for more details, see the latest estimate at www.oregon.gov/ode).

May 15, 2024 Payment of 2023-24 State School Fund	\$448,182.14
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Small High School Grant	\$22,412.62
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Prior Year Adjustments Are Below

State School Fund	\$16,504.02
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Small High School Grant	\$187.60
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High Cost Disability Grant	(\$23,456.19)
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Net May 15, 2024 Payment	\$463,830.19
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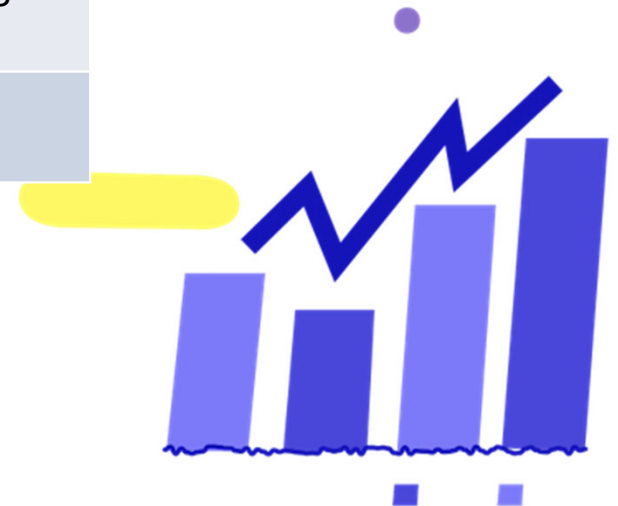
Transportation Grant



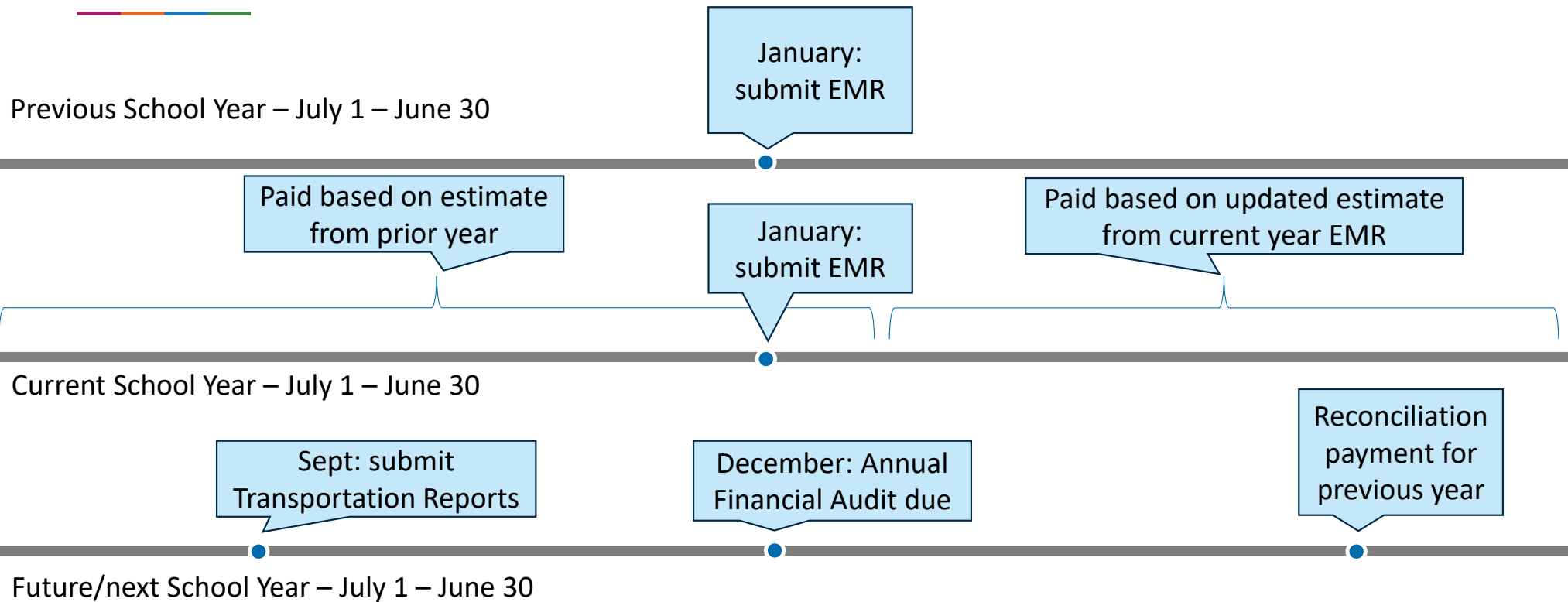
- No maximum amount – part of the State School Fund calculation for Total Formula Revenue
- Award based on cost per ADMr
 - Top 20 cost per ADMr districts receive 90% reimbursement
 - Next 20 receive 80% reimbursement
 - Remaining districts receive 70% reimbursement
- Largest grant in the state school fund
 - \$426.6M in expenditures
 - \$300.8M paid out
 - Paid monthly, reconciled following May

Data Sources that Impact Transportation Grant

Data Collection	Data Updated	Due Date (this year)
Transportation Reports	Depreciation & non-reimbursable mileage (for 2023-24 SY)	9/1/24
Estimate of Membership & Revenues	Estimate of eligible transportation costs (for 2024-25 and 2025-26)	1/10/25
Annual Financial Audit	Salaries and benefits, services, fees, & supplies (for 2023-24 SY)	1/2/25



Timeline of Transportation Grant



Transportation Grant – Object Codes

2022-2023 Transportation Grant

Salaries =	\$670,854.00
Payroll =	\$461,852.00
Purchased Services =	\$99,221.00
Supplies =	\$156,348.00
Other =	\$38,735.00
Garage Depreciation =	\$0.00
Bus Depreciation =	\$198,033.00
Fees Collected =	(\$18,468.00)
Non-Reimbursable =	(\$215,850.00)
Net Eligible Trans Expenditures =	\$1,390,725.00
Transportation per ADMr Rank	15%
Transportation Reimbursement Rate	70.00%
70.00% of the Net Eligible Transportation Expenditures =	
the Transportation Grant \$973,507.50	

Financial
Audit data

- **Funds**

- General Fund (100)

- **Function**

- Student Transportation Services (2550)

- **Objects**

- Salaries (100)
- Benefits (200)
- Contract Services (300)
- Supplies and Materials (400)

Financial Data from Transportation Reports

2022-2023 Transportation Grant

Salaries	=	\$670,854.00
Payroll	=	\$461,852.00
Purchased Services	=	\$99,221.00
Supplies	=	\$156,348.00
Other	=	\$38,735.00
Garage Depreciation	=	\$0.00
Bus Depreciation	=	\$198,033.00
Fees Collected	=	(\$18,468.00)
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Net Eligible Trans Expenditures	=	\$1,390,725.00
Transportation per ADMr Rank		15%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant \$973,507.50		

Transportation
reports

- Capital Outlay (500)
 - Bus Garage Purchases (562)
 - Bus and Capital Bus Improvements (564)
 - **These are pulled from bus and garage depreciation report.*
- Other Objects (600)
 - Bus Garage, Bus and Capital Bus Improvement Interest (622)
 - **excluding object 610, 660*
 - *Including all funds*
- Fees Collected
 - Revenue Source Codes
 - 1411, 1412, 1413, 1420

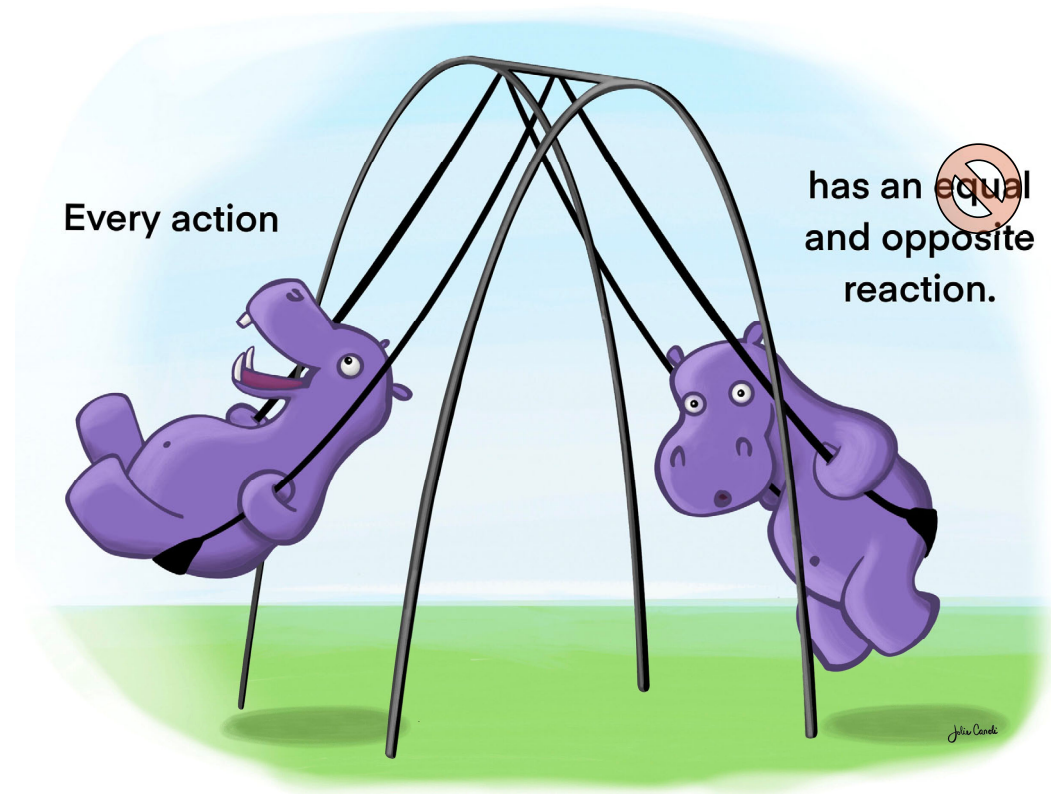


State School Fund Reconciliation

Changes that Would Impact SSF

Newton's 3rd Law of Motion

- Increase/decrease in ADM or weights
- Increase/decrease to local revenue
- Changes to teacher experience
- Changes to transportation cost



Increase or Decrease in ADM or weights

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

Oregon Department of Education

ADM/Weight	Data Source 1 st May	Data Source 2 nd May
ADMr	2 nd Period ADM	Annual ADM
Students in EL	2 nd Period ADM	Annual ADM
Students in P&P	2 nd Period ADM	Annual ADM
IEP capped at 11%	2 nd Period ADM	Special Education Child Count (SECC)
Cap waiver (over 11%)	Estimate based on prior year	SECC + Calculation
Poverty	Estimate based on prior year	Small Area Income Poverty Estimates report
Foster	Estimate based on prior year	Report from Oregon Department of Human Services
Remote/Small Correction	Estimate based on prior year	Annual ADM + Calculation
Post Graduate Scholars	2 nd Period ADM	Annual ADM

Changes to Local Revenues

2024-2025 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$1,350,000.00
Common School Fund	=	\$27,494.19
County School Fund	=	\$20,000.00
State Managed Timber	=	\$17,400.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$12,000.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$1,426,894.19

- **Funds**

- General Fund (100)

- **Revenue Source Code**

- 1110, 1120, 1190
- 3103
- 2101
- 3104
- 2103
- 2800, 3800, 4899

Changes to Teacher Experience Factor

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	

From Staff Position data collection

- Monthly Payment– using prior year data (e.g., 2024-25 will use 2023-24 data)
- Reconciliation– using same year data (e.g., 2024-25 will be updated with 2024-25 data)

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 1851.25 and then by the funding ratio 2.33970839042 = \$19,604,932.07

Using the Estimator Tool

ADMr:	17193
Students in ESL programs:	689
Students in Pregnant and Parenting Programs:	2
IEP Students capped at 11% of District ADMr:	1798
Students on IEP Above 11% of ADMr:	0
Students in Poverty:	1504.52
Students in Foster Care and Neglected/Delinquent:	99
Remote Elementary School Correction:	0
Small High School Correction:	0
Post Graduate Scholars:	0
	2023-24
Extended ADMw:	19,738.38
Local Revenue:	\$ 106,263,227.51
Teacher Experience Adjustment:	2.21
Transportation Grant:	\$ 7,700,000.00
Funding ratio:	2.22906160050
General Purpose Grant:	\$ 200,422,185.20
Total Formula Revenue:	\$ 208,122,185.20
State School Fund Grant:	\$ 101,858,957.69

Instructions

- Adjust the blue fields for both years to match your ADMw Breakout Report and/or adjust for anticipated changes in your district.
- Adjust the green fields to match your District Estimate and/or adjust for anticipated changes in your district.
- Compare the changes to your District Estimate to see how they will impact your SSF Grant.

Estimator Tool – Important Notes

ADMr:	17193
Students in ESL programs:	689
Students in Pregnant and Parenting Programs:	2
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Small High School Correction:	0
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	2023-24
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Local Revenue:	\$ 106,263,227.51
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Transportation Grant:	\$ 7,700,000.00
Funding ratio:	2.22906160050
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Total Formula Revenue:	\$ 208,122,185.20
State School Fund Grant:	\$ 101,858,957.69

Reminder ESTIMATOR:

- Significant changes to statewide ADMw will have an impact on each district's SSF. Remember that this is just an estimation tool and always review the SSF Estimates released from ODE.

Funding ratio

- This ratio is updated when the SSF is rebalanced. Check the assumptions (first) page of the most recent District Estimate to make sure you are using the correct funding ratio.

Download the Estimator Tool



<https://tinyurl.com/SSFEstimator>

Back of the Napkin Estimates

What about changes to the overall funding of the State School Fund?

- For every \$1 million per year added to, or subtracted from the SSF equals ~\$1.50 per ADMw
 - (\$1.43 SD and .07 ¢ ESD)
- Keep in mind, the rate we are discussing is for the General Purpose Grant and does not include/account for the Transportation Grant – that would be in addition.
- Account for your Local Revenues and the balance would be your SSF Grant.

Example:

- \$100 million added for the biennium
 - \$49 million year 1
 - \$51 million year 2
- $49 \times \$1.50 = \73.50
 - Increase of about \$73 per ADMw





Questions?

Thank you!

Vanessa Clark | State School Fund Program Manager

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503-510-0175

Jerod Nunn | State School Fund Coordinator

Jerod.Nunn@ode.oregon.gov

503-508-9900



Reference Resources



Oregon Department of Education

State School Fund 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](#)

Transportation Grant Resources

- [Transportation Reports webpage](#)
- [School Bus Forms webpage](#)

For questions related to Transportation reports, Form 581-3171 Bus and Garage Depreciation Schedule, and Mileage Reports, contact:

- Brock.Dittus@ode.oregon.gov
- buslicense@ode.oregon.gov
- 971-208-2106