



# State School Fund Basics

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Vanessa Clark | State School Fund Program Manager

Jerod Nunn | State School Fund Coordinator

# Agenda

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

# Welcome & Intention Setting

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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?

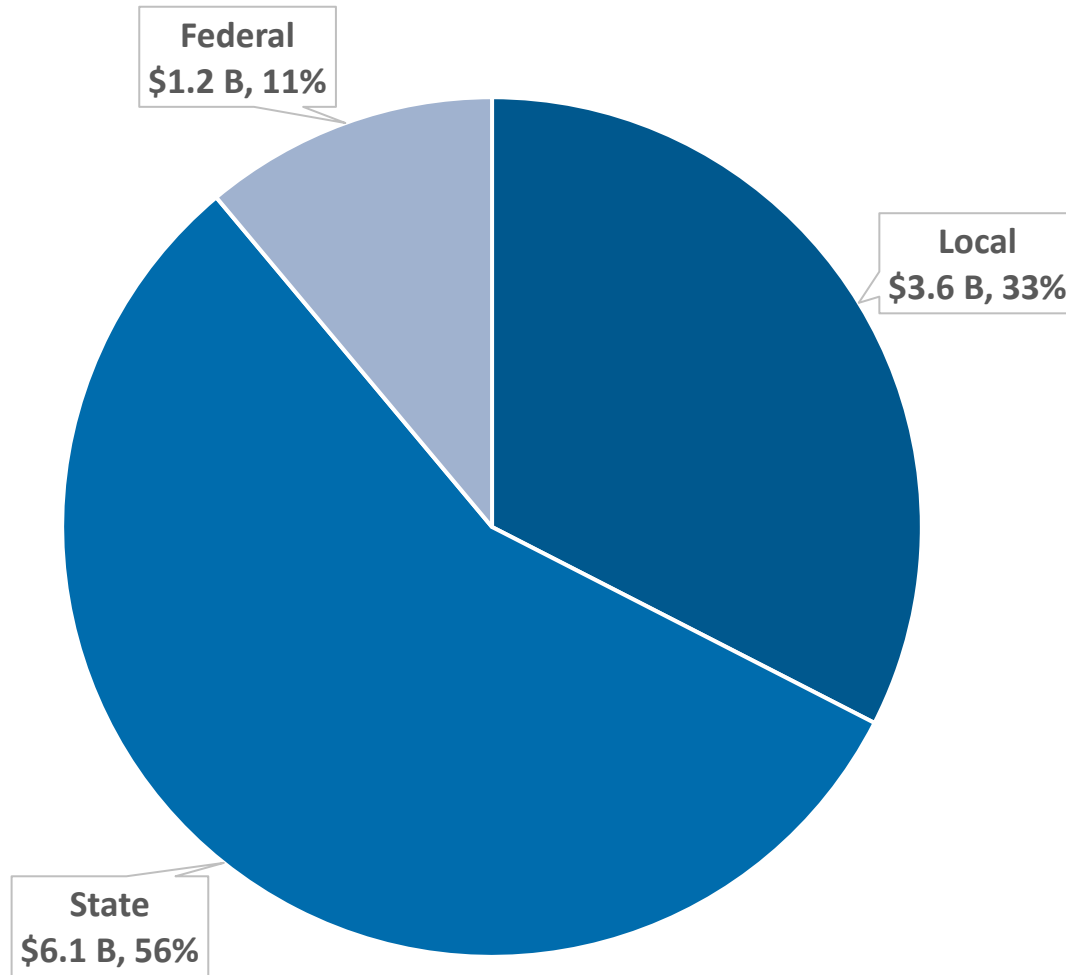




# History & Philosophy of the State School Fund



# 2023-24 Funding Sources for Oregon's Schools

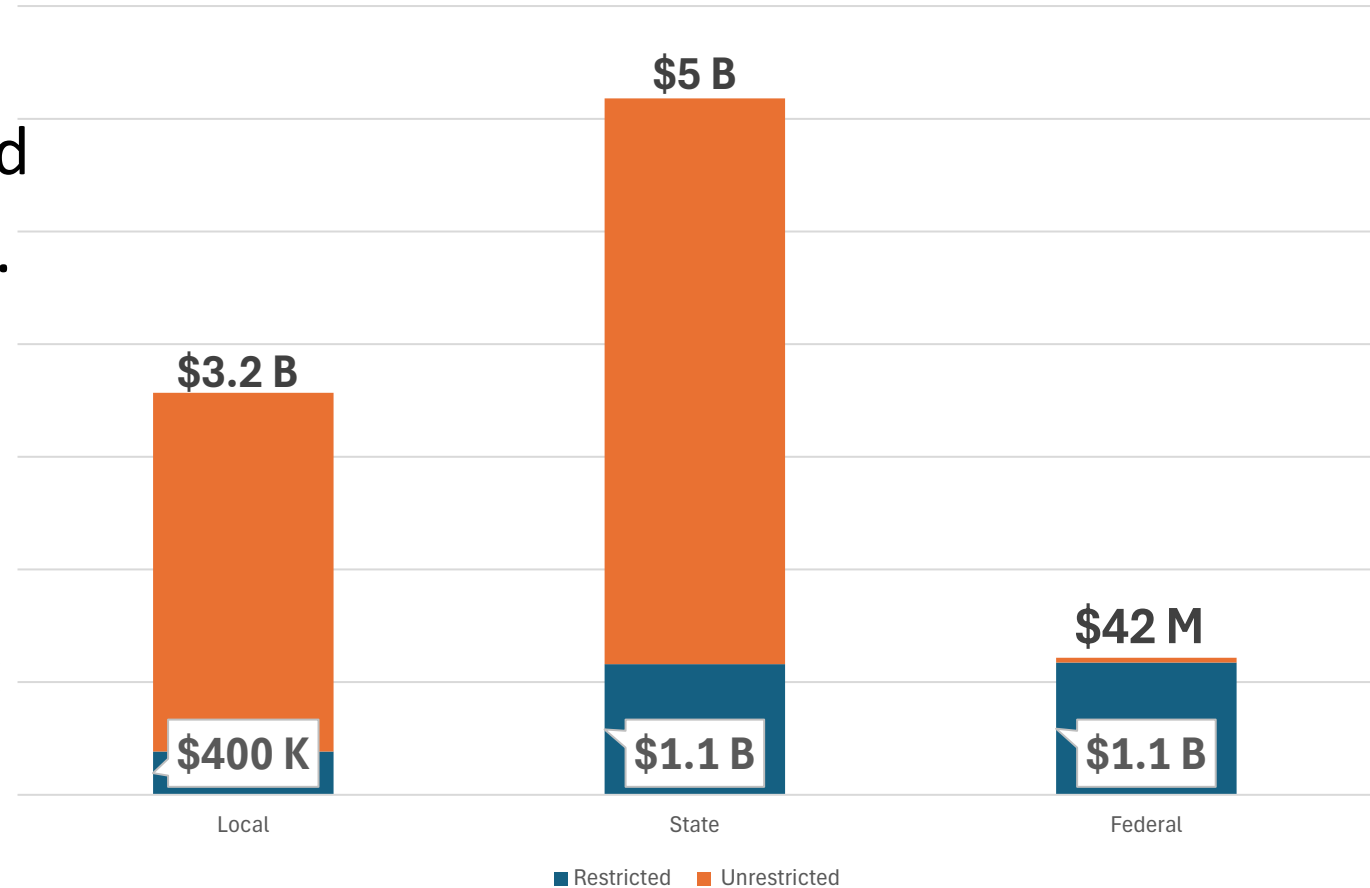


Oregon K-12 Funding  
Totals **\$10.9 Billion**

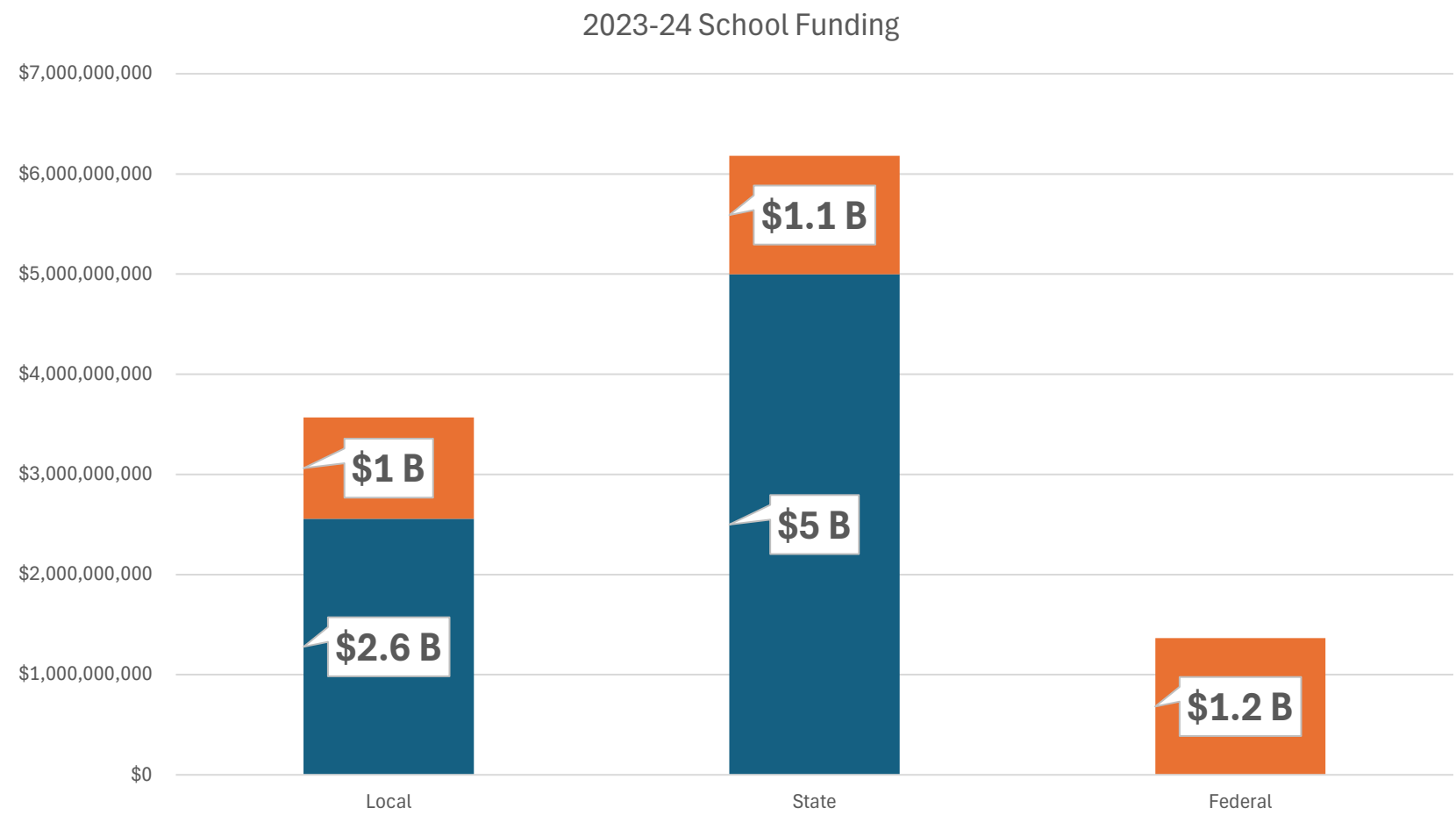
# Use of Funds

**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.



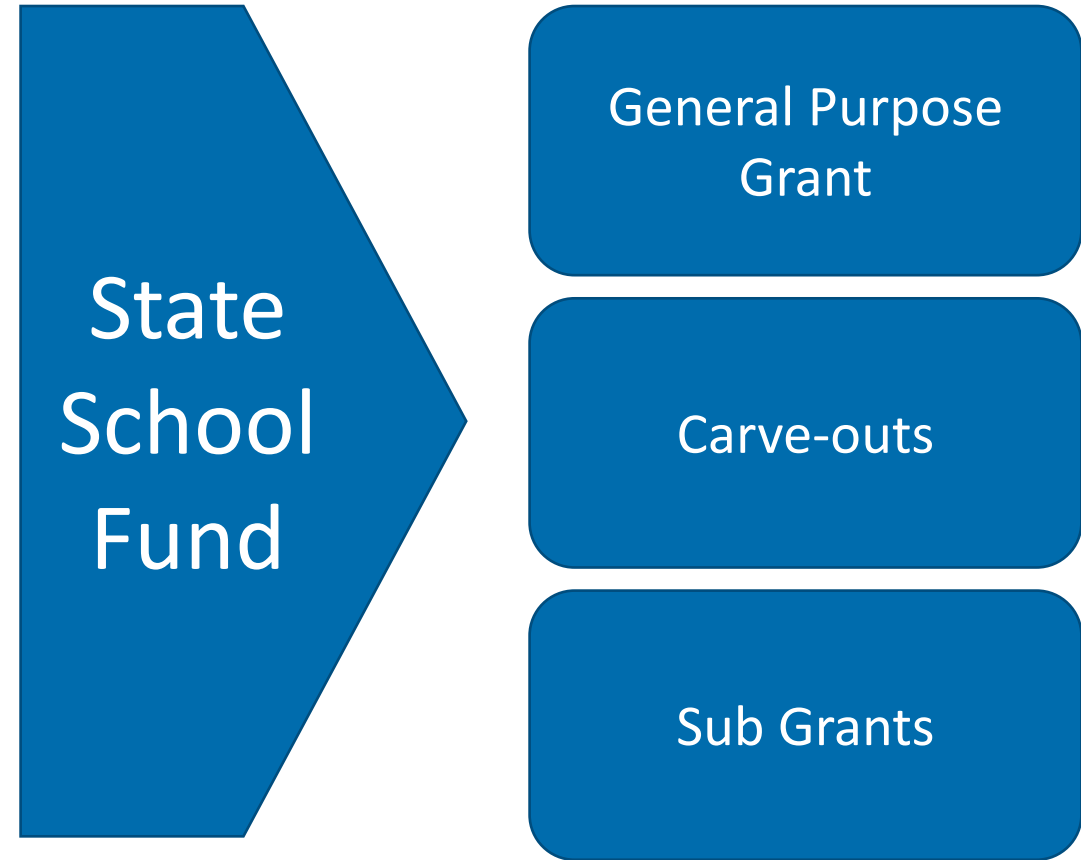
# State School Fund - Portion of Revenue



# 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.

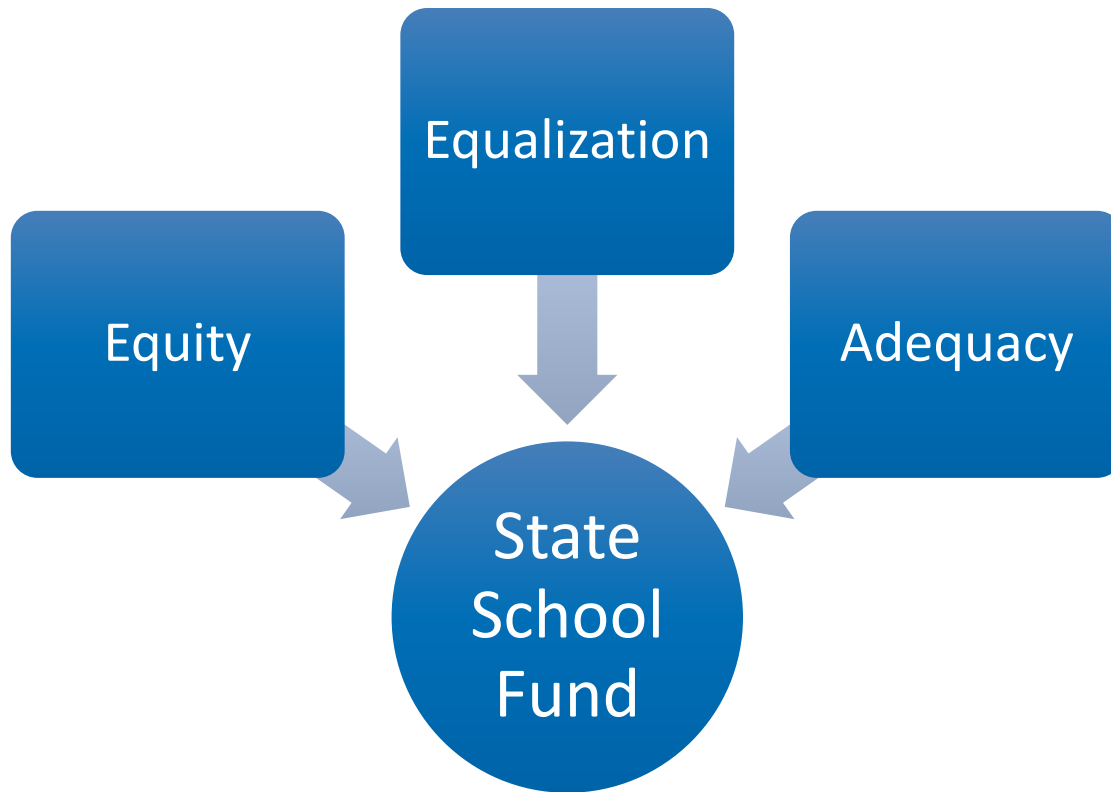
- Legislature appropriates funds each biennium
- ODE manages the grants and distributes the funds monthly (*except June*) according to formula





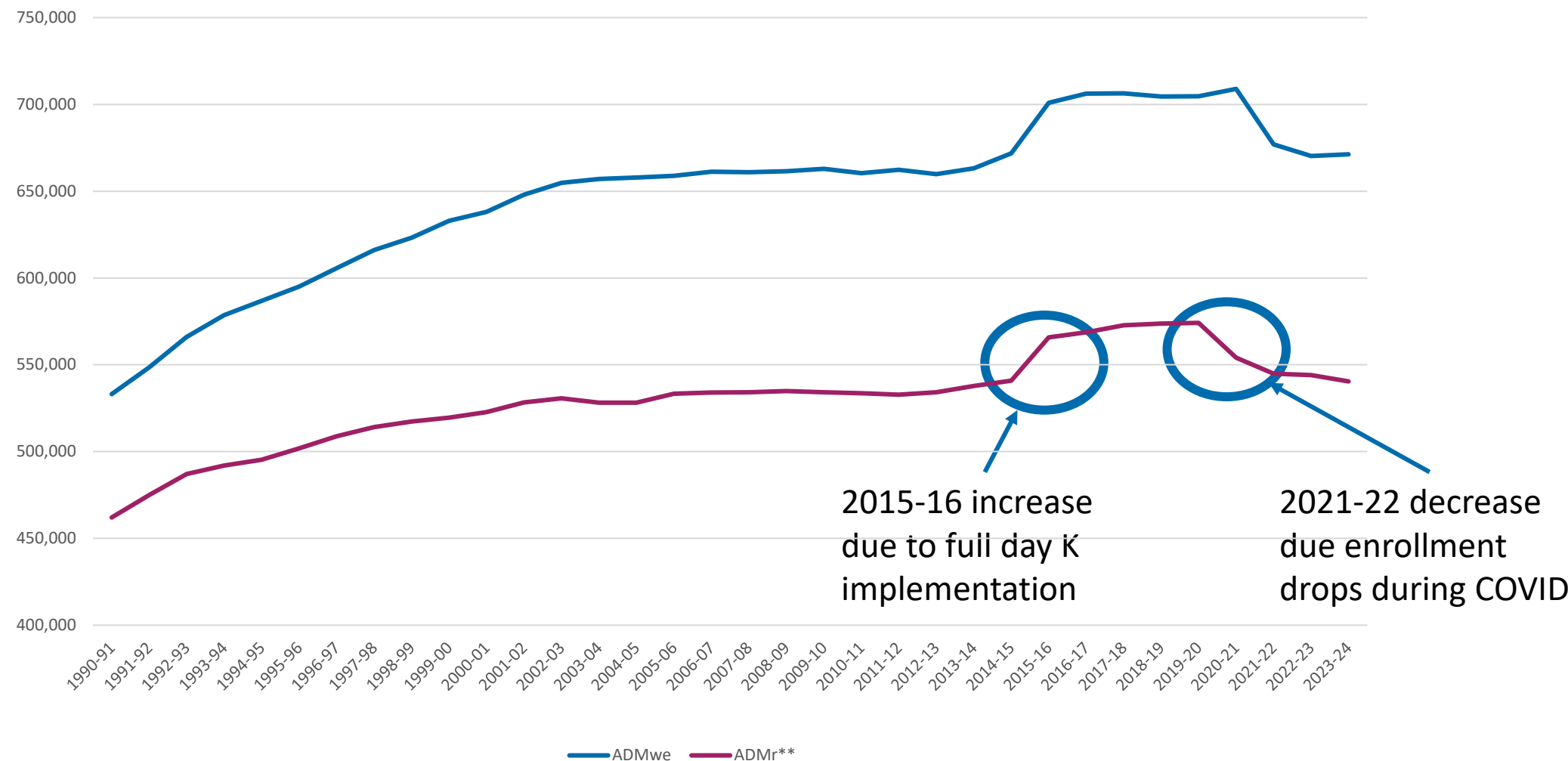
# State School Fund Philosophy

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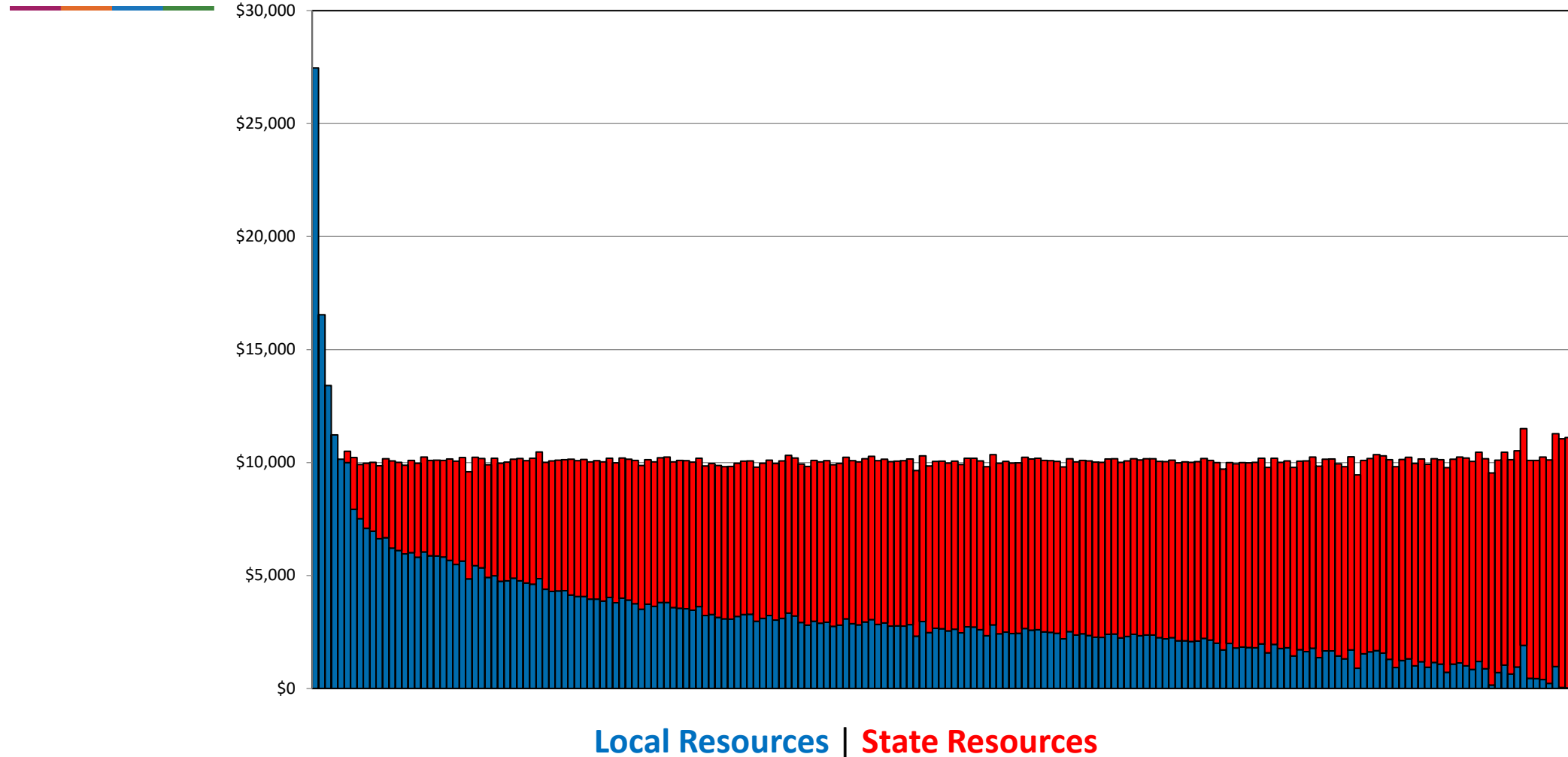
- Equity
  - Student enrollment + weights to determine funding for each district
  - Weights designed to address student needs
- Equalization
  - Combining State and Local funding sources to provide an equal amount of funding per student weight
- Adequacy
  - Amount of funding available for distribution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

# Student Enrollment and Weights Over Time



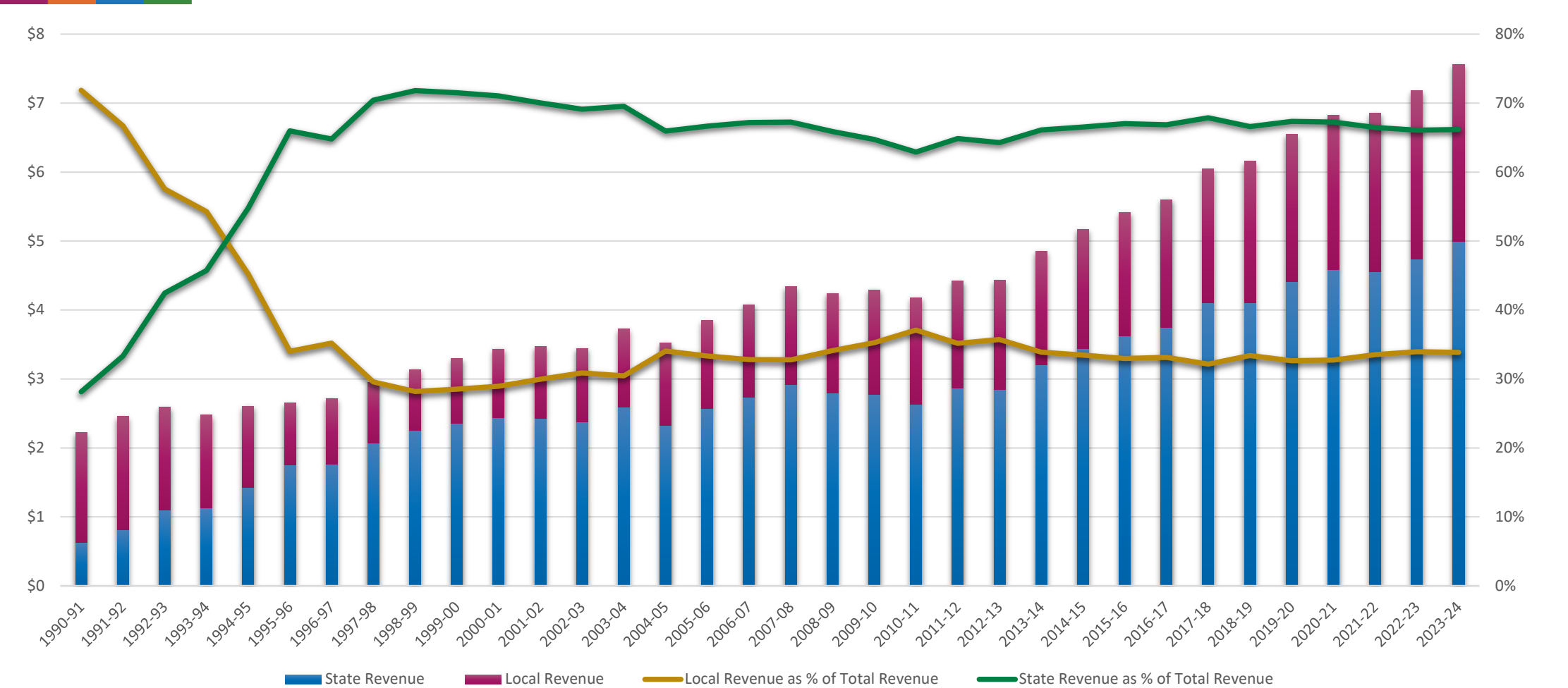
# State School Fund Equalization Across Districts

General Purpose Grant Per Weighted Student  
(2023-24)



# State and Local Revenues as % Total Revenue

(in billions)



# SSF History & Philosophy – Partner Share

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Share with a partner:

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

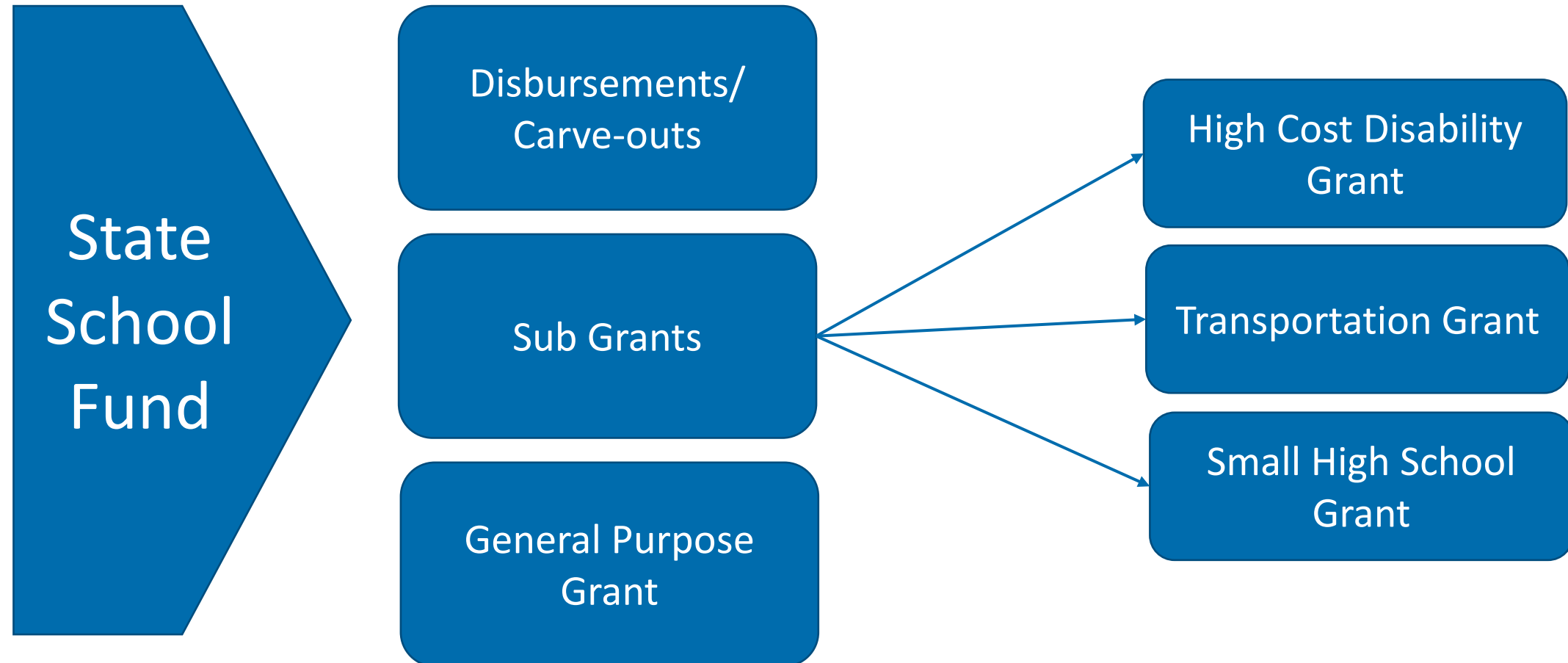
Write down your wonderings and questions to come back to during Q&A time at the end of the session.



# Components of the State School fund



# What are the components of the SSF?



# Disbursements (aka: Carve-Outs)



2025-26	2026-27	2025-27 Biennium
\$5,566,106,000	\$5,793,294,000	\$11,359,400,000
<b>2025-26 Budget Appropriation for school districts &amp; ESDs:</b>		<b>\$5,566,106,000</b>
Oregon Revised Statute	Less Reserve Account:	(\$20,000,000)
327.008(14),(15)	Less TAG, Speech Pathology, and Oregon Digital Learning:	(\$1,050,000)
327.023(1),(3),(4)	Less Long Term Care and State Schools:	(\$14,500,000)
327.008(12)	English Language Learner Improvement Funds:	(\$6,250,000)
327.008(11)(b)(A)	Educator Advancement Fund (EAF):	(\$3,397,356)
327.008(18)	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:	(\$3,500,000)
327.008(7),(8),(16)	Less Office of School Facilities:	(\$7,500,000)
327.008(9)	Skilled Nursing Facilities (pediatric nursing):	(\$1,244,095)
327.008(19), 327.029	Oregon Youth Challenge program and Recovery Schools:	(\$3,234,383)
327.008(17)	Menstrual Hygiene HB 3294	(\$2,808,917)
Transfers/Deductions		(\$66,284,750)
<b>State Revenue for Formula</b>		<b>\$5,499,821,250</b>
District Local Revenue:		\$2,576,255,813
ESD Local Revenue:		\$175,141,230
<b>Local Rev. for Formula (District + ESD)</b>		<b>\$2,751,397,043</b>
<b>Total Revenue For Formula</b>		<b>\$8,251,218,293</b>
District Share at 95.50%		\$7,879,913,470
ESD Share at 4.50%		\$371,304,823
Other Transfers/Deductions:	327.008(10) Less High Cost Disability Grants:	(\$55,000,000)
327.008(11)(b)(B)	Less share of EAF:	(\$9,484,284)
Districts		(\$64,484,284)
327.008(13)	Less ESD testing contract:	(\$484,000)
327.008(11)(b)(C)	Less share of EAF:	(\$9,484,284)
ESDs		(\$9,968,284)
<b>Formula Revenue for Distribution</b>		
<b>School Districts</b>		<b>\$7,815,429,186</b>
<b>ESDs</b>		<b>\$361,336,539</b>

# 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

# State School Fund Estimate

## STATE SCHOOL FUND GRANT

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 6/16/2025

### Curry County, Brookings-Harbor SD 17C - 1974

#### 2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$7,422,263.00
Common School Fund	=	\$171,516.80
County School Fund	=	\$140,000.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
<b>Sum of Local Revenue</b>	<b>=</b>	<b>\$7,733,779.80</b>

#### 2025-2026 Experience Adjustment

District Average Teacher Experience	=	9.7
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-2.39

#### 2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$1,350,000.00
Transportation per ADMr Rank		63%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$945,000.00		

#### 2025-2026 Extended ADMw

2025-2026 ADMw	1,400.24	2024-2025 ADMw	1,465.59	Extended ADMw	1,465.59
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#### 2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.39 by \$25 then add \$4500 to the result = \$4,440.25  
Then multiply \$4,440.25 by the Extended ADMw 1465.5924 and then by the funding ratio 2.48076126416 = \$16,143,793.70

#### 2025-2026 Total Formula Revenue

Add the General Purpose Grant \$16,143,793.70 to the Transportation Grant \$945,000.00 = \$17,088,793.70

#### 2025-2026 State School Fund Grant

Subtract the Local Revenue \$7,733,779.80 from the Total Formula Revenue \$17,088,793.70 = \$9,355,013.90

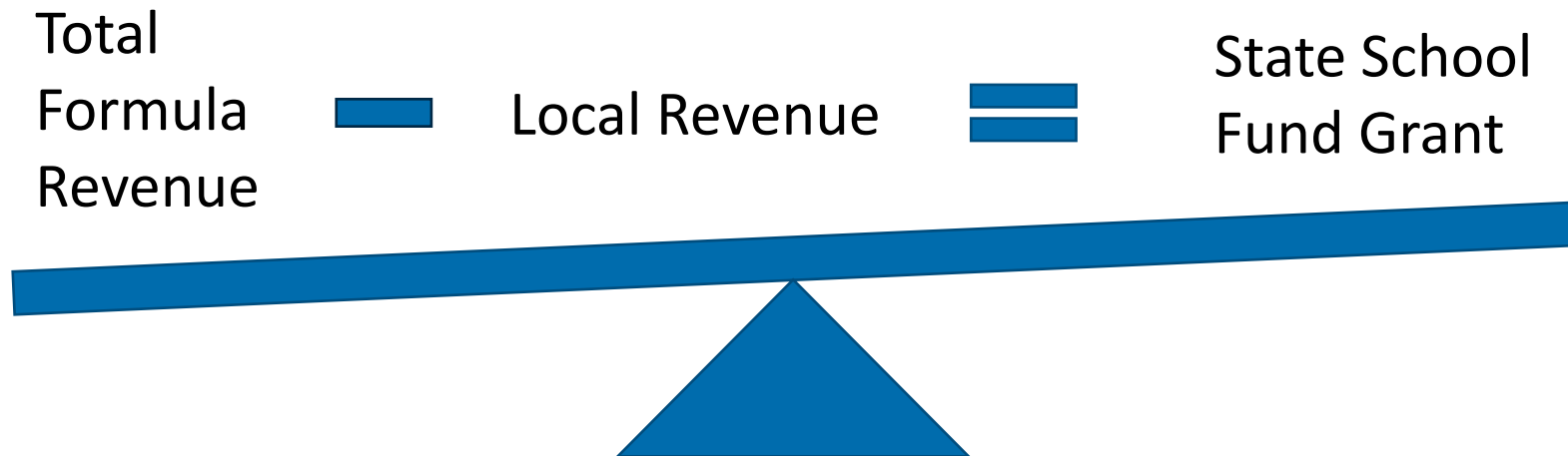
#### 2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw	=	\$11,015	Total Formula Revenue per Extended ADMw	=	\$11,660
Charter Schools Rate( ORS 338.155 )	=	\$11,529			

# State School Fund Grant

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



# General Purpose Grant Calculation

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

## ***2025-2026 General Purpose Grant***

Multiply the Teacher Experience Adjustment of -2.39 by \$25 then add \$4500 to the result = \$4,440.25

Then multiply \$4,440.25 by the Extended ADMw 1465.5924 and then by the funding ratio 2.48076126416 = \$16,143,793.70



# Total Formula Revenue / SSF Grant

General Purpose Grant + Transportation Grant = Total Formula Revenue

## ***2025-2026 Total Formula Revenue***

Add the General Purpose Grant \$16,143,793.70 to the Transportation Grant \$945,000.00 = \$17,088,793.70

Total Formula Revenue - Local Revenue = State School Fund Grant

## ***2025-2026 State School Fund Grant***

Subtract the Local Revenue \$7,733,779.80 from the Total Formula Revenue \$17,088,793.70 = \$9,355,013.90

# General Purpose Grant

## Sources for 2025-26 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2023-24
11% Cap Waiver Basis:	2023-24
Poverty Basis:	December 2024
School District Funding Ratio:	2.480761264
Transportation Grant:	\$350,286,210.70
Estimated ADMr:	534,360
Estimated ADMw:	668,588
District Accrual per ADMw:	\$662
ESD Accrual per ADMw:	\$24
YCEP/JDEP amount per ADMw:	\$11,163

State Appropriation



Carve-Out and Sub Grants



Districts Local Revenue



General Purpose Grant

# Funding Ratio Calculation

$$\begin{array}{ccccccc} \text{School Districts} & & & & & & \\ \text{Formula Revenue} & \text{Transportation} & & \text{State Ext} & & \$4,500 & \text{Funding} \\ \text{for Distribution} & \text{Grant} & & \text{ADMw} & & \text{Target} & \text{Ratio} \\ & & \div & & \div & & \\ & & & & & = & \end{array}$$

**All data can be found on the Assumptions Page, the first page of every SSF Estimates document.**

# ADMw Breakout Report

## 2025-2026 Extended ADMw

### Brookings-Harbor SD 17C: District total extended ADMw for funding calculations

2025-2026				2024-2025		
ADMr:	1,180.00	X 1.00	1,180.00	1,237.09	X 1.00	1,237.09
Students in EL programs:	35.00	X 0.50	17.50	33.68	X 0.50	16.84
Students in Pregnant and Parenting Programs:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
185 IEP Students capped at 11% of District ADMr:	129.80	X 1.00	129.80	136.08	X 1.00	136.08
Students on IEP Above 11% of ADMr:	17.70	X 1.00	17.70	17.70	X 1.00	17.70
Students in Poverty:	218.94	X 0.25	54.74	229.53	X 0.25	57.38
Students in Foster Care and Neglected/Delinquent:	2.00	X 0.25	0.50	2.00	X 0.25	0.50
Remote Elementary School Correction:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Small High School Correction:	0.00	X 1.00	0.00	0.00	X 1.00	0.00
Post Graduate Scholars:	0.00	X-0.25	0.00	0.00	X-0.25	0.00
2025-2026 ADMw			1,400.24	2024-2025 ADMw 1,465.59		
Brookings-Harbor SD 17C Extended ADMw				1,465.59		

**Brookings Harbor SD 17C Extended ADMw 1,465.59**

# ADMw Breakout Report Categories

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)

## Brookings-Harbor SD 17C: District total extended ADMw

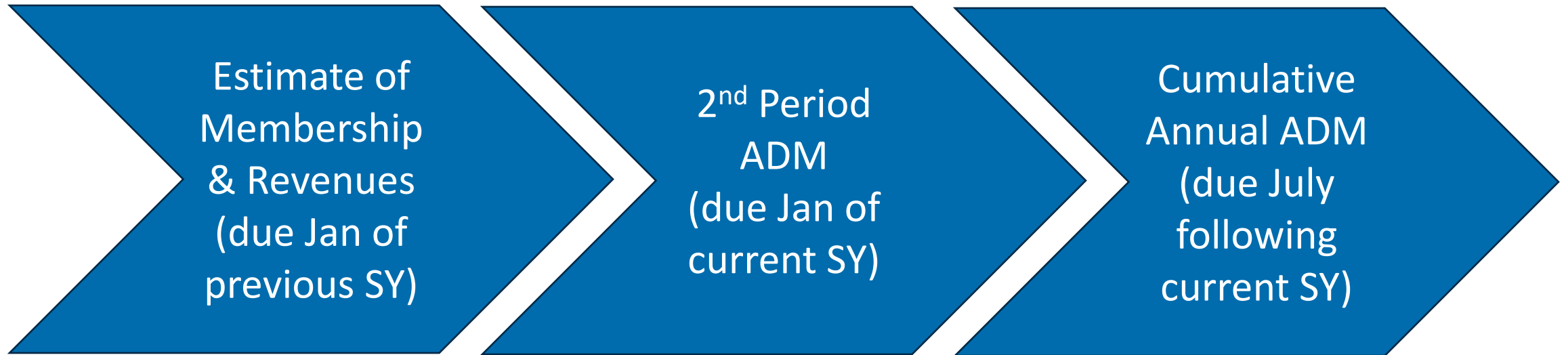
2025-2026

ADMr:	1,180.00	X 1.00	1,180.00
Students in EL programs:	35.00	X 0.50	17.50
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Remote Elementary School Correction:	0.00	X 1.00	0.00
Small High School Correction:	0.00	X 1.00	0.00
Post Graduate Scholars:	0.00	X-0.25	0.00

2025-2026 ADMw 1,400.24

# Data Collection Sources for ADM

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*SY = School Year*



# Data Sources for Weights

Weight	Estimate Data	Actual Data
EL	Estimate of Membership & Revenues (EMR) Updated w/ 2 <sup>nd</sup> Period ADM	Cumulative Annual ADM
Pregnant & Parenting	EMR Updated w/ 2 <sup>nd</sup> Period ADM	Cumulative Annual ADM
IEP capped at 11%	EMR Updated w/ 2 <sup>nd</sup> Period ADM	SECC (December snapshot)
IEP Cap Waiver Above 11%	Most recent year of cap waiver weights calculated	SECC and Special Education Expenditures from concurrent year
Poverty	SAIPE w/ EMR	SAIPE w/ 2 <sup>nd</sup> Period ADM
Foster Care, and Neglected and Delinquent Facilities	Preliminary estimate based on prior year data	March or April data from ODHS w/ 2 <sup>nd</sup> 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
- ~15% 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

## Brookings-Harbor SD 17C: District total extended ADMw

		2025-2026
ADMr:	1,180.00 X 1.00	1,180.00
Students in EL programs:	35.00 X 0.50	17.50
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00
185 IEP Students capped at 11% of District ADMr:	129.80 X 1.00	129.80
Students on IEP Above 11% of ADMr:	17.70 X 1.00	17.70
Students in Poverty:	218.94 X 0.25	54.74
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Remote Elementary School Correction:	0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X -0.25	0.00
2025-2026 ADMw		1,400.24

# 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

Brookings-Harbor SD 17C: District total extended ADMw		
2025-2026		
	ADMr: 1,180.00 X 1.00	1,180.00
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Small High School Correction:	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00
2025-2026 ADMw		1,400.24

# Foster Care & Neglected and Delinquent Facilities 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

Brookings-Harbor SD 17C: District total extended ADMw			
2025-2026			
ADMr:	1,180.00	X 1.00	1,180.00
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Small High School Correction:	0.00	X 1.00	0.00
Post Graduate Scholars:	0.00	X-0.25	0.00
2025-2026 ADMw			1,400.24

# Remote Small Elementary Correction & Small High School Correction

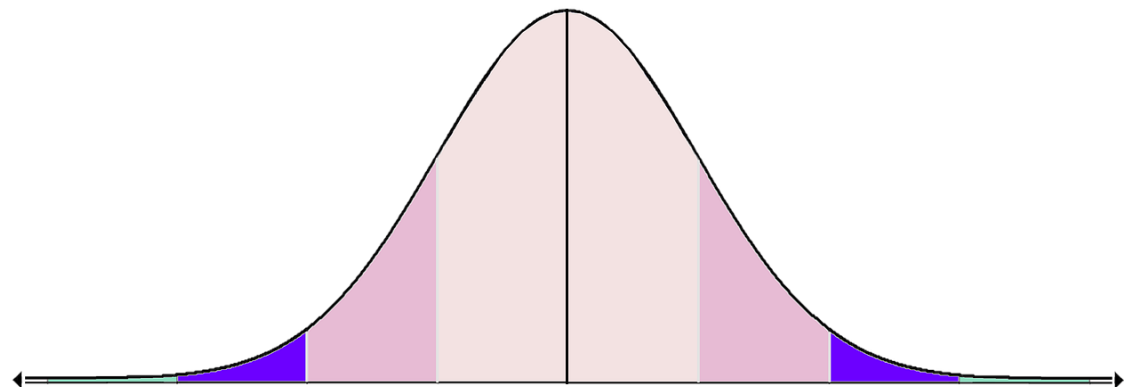
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## Remote Small Elementary Correction Eligibility

- 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

## Brookings-Harbor SD 17C: District total extended ADMw for funding calculations

	2025-2026		2024-2025	
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Small High School Correction: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
Post Graduate Scholars: 0.00 X-0.25	0.00		0.00 X-0.25	0.00
	<b>2025-2026 ADMw 1,400.24</b>		<b>2024-2025 ADMw 1,465.59</b>	
<b>Brookings-Harbor SD 17C Extended ADMw</b>			<b>1,465.59</b>	

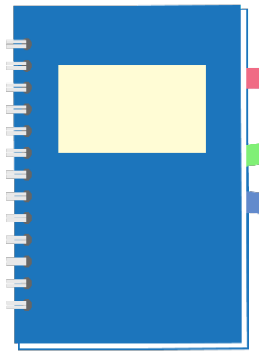
**Extended ADMw =  
whichever is greater**



# Teacher Experience Adjustment

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- 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



## ***2025-2026 Experience Adjustment***

District Average Teacher Experience	=	9.7
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	<b>-2.39</b>

# Teacher Experience Adjustment (cont)

## Timing for 2025-26

	Original Estimates (First Monday in March) through spring of concurrent year	Updated Spring of Concurrent year	Updated Spring of following year for reconciliation
2024-25	Uses most recent imported data: 2022-23	Uses most recent imported data: 2023-24	Uses actual data from Staff Position concurrent year (2024-25)
2025-26	Uses most recent imported data: 2023-24	Uses most recent imported data: 2024-25	Uses actual data from Staff Position concurrent year (2025-26)

# General Purpose Grant Formula

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

## ***2025-2026 General Purpose Grant***

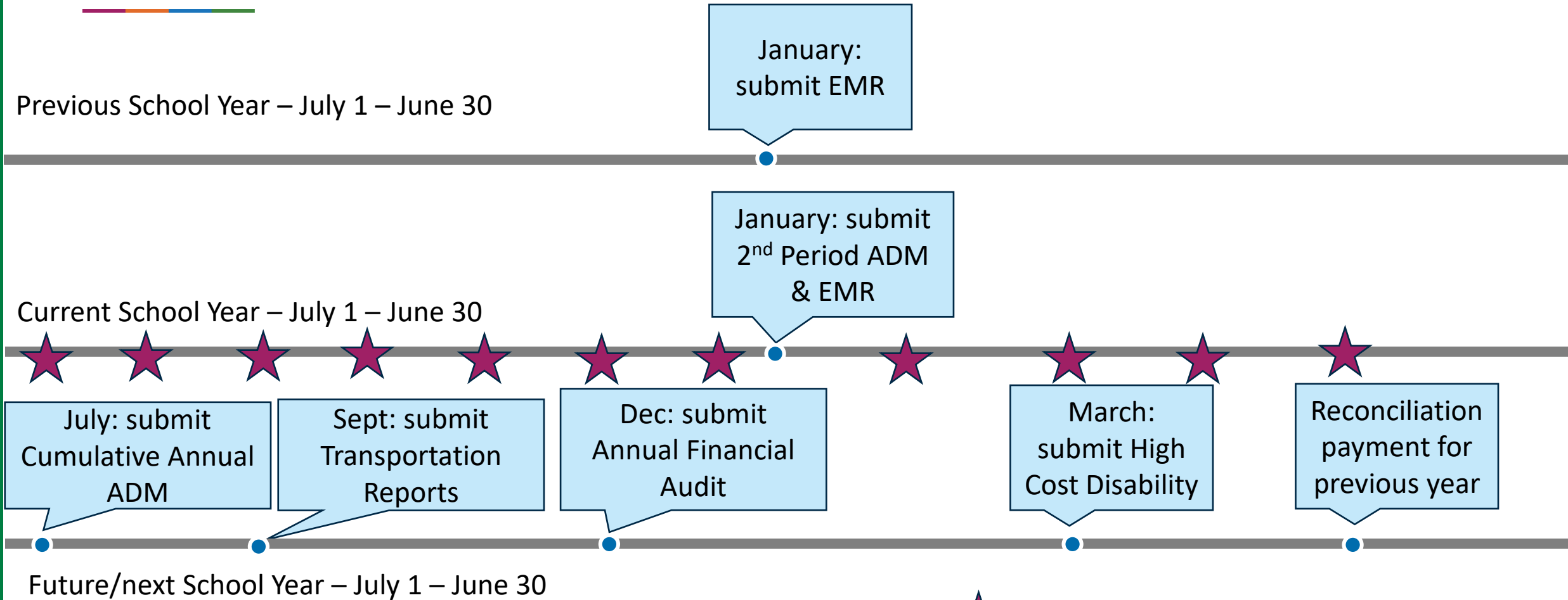
Multiply the Teacher Experience Adjustment of -2.39 by \$25 then add \$4500 to the result = \$4,440.25

Then multiply \$4,440.25 by the Extended ADMw 1465.5924 and then by the funding ratio 2.48076126416 = \$16,143,793.70



# 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				Final Reconcile with actuals or extended ADMw whichever is higher.
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		
	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

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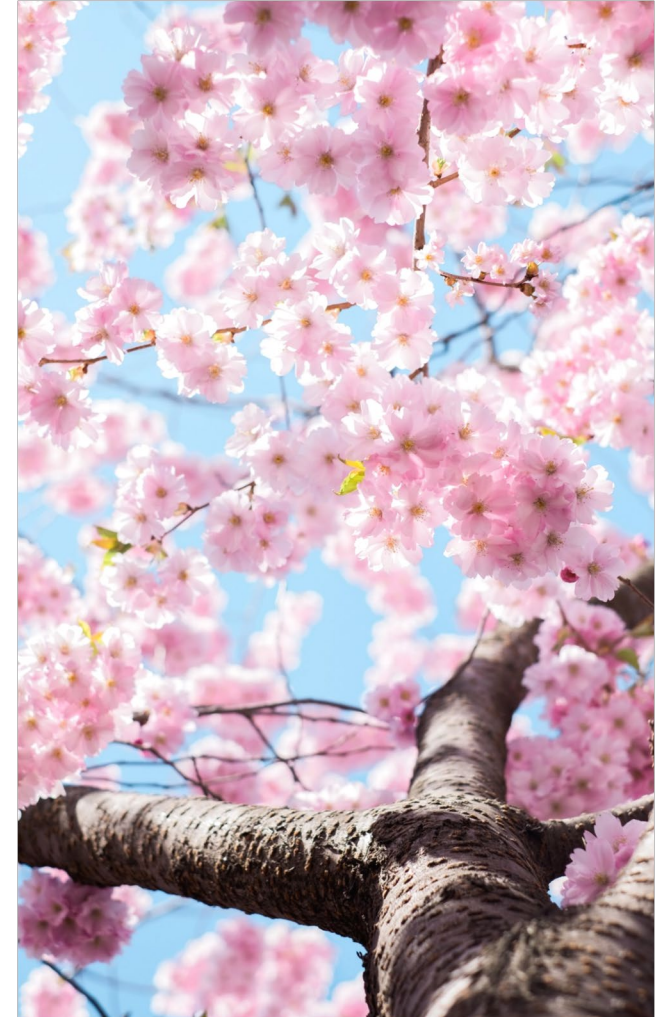


A fall update based on district changes and new information **may** be provided, **if** there are significant changes statewide.

# Spring SSF Updates – Future Year

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- First estimate for future year will be the first Monday in March and use data from the Estimate of Membership and Revenue Collection
  - Data Updated is:
    - Local Revenues
    - ADMr
    - Transportation Expenditures
      - Better data = more accurate estimate

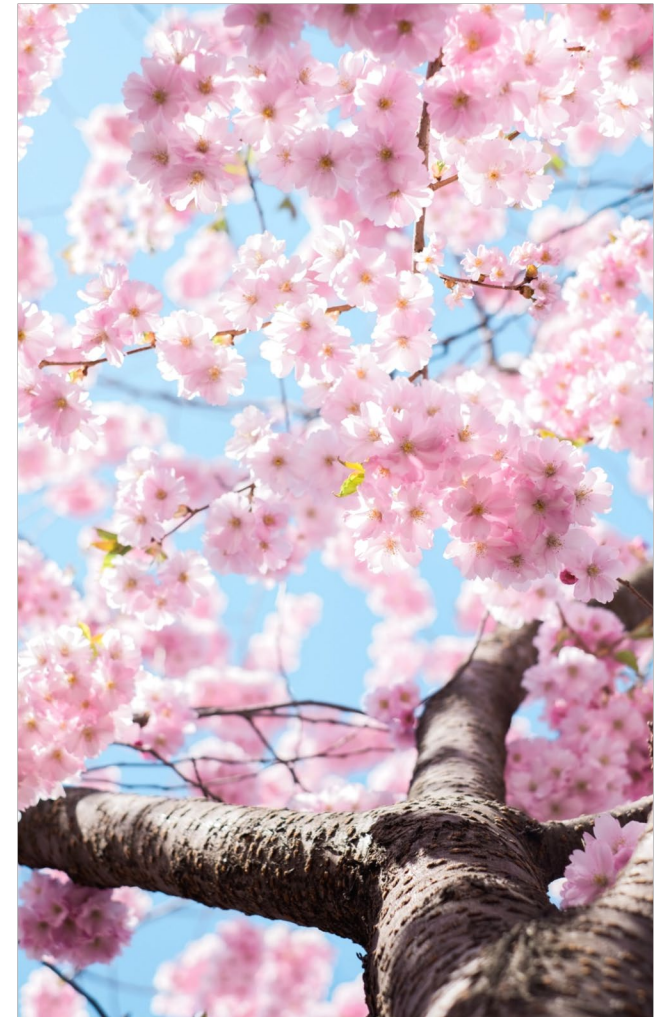




# Spring SSF Updates – Current Year

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- Spring updates to current year estimates include:
  - Shifting to second period ADM
  - Updating local revenue & transportation grant
- Additional updates to current year March-April include:
  - Updating weights for IEP Students capped at 11% of ADMr, Students on IEP Above 11% of ADMr
  - Students in Poverty
  - Students in Foster Care and Neglected/Delinquent.



# May Reconciliation

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- Occurs in May the year following (for 2024-25 SY, will occur in May 2026)
- Reconciles the estimated payments to the final actual data, including
  - Annual ADM
  - Updated IEP cap waiver information
  - Students in Poverty
  - Students in Foster Care and Neglected/Delinquent
  - Actual revenues
  - Actual transportation expenditures
  - Teachers Experience
- Ensures accurate distribution of funds

# Tips and Tricks

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- Enter data in excel first
- Watch those zeroes
- Review estimates regularly
- Review calendar regularly
- Reach out if you need help or have questions
- Check out the “Learning Resources” section of our webpage under the Estimates and Payments docs.





# What Did You Learn?

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

Did you learn that one thing?



# Thank you!

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

[Vanessa.Clark@ode.oregon.gov](mailto:Vanessa.Clark@ode.oregon.gov)

503-510-0175

**Jerod Nunn | State School Fund  
Coordinator**

[Jerod.Nunn@ode.oregon.gov](mailto: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](#)
- Check out the “Learning Resources” section of our webpage under the Estimates and Payments docs.