



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 – 2023-24 By the Numbers

Total Revenue for Formula	\$7,515,141,357
District Share (95.5%)	\$7,176,959,996
ESD Share (4.5%)	\$338,181,361

Grant	Amount	% of SSF District Formula Revenue	Reimbursement Rate
General Purpose Grant	\$6,782,698,460	94.51%	-
Transportation Grant	\$330,159,536	4.60%	70%, 80%, or 90%
High Cost Disability Grant	\$55,000,000.00	-	32.21%
Small High School Grant	\$2,500,000.00	-	-

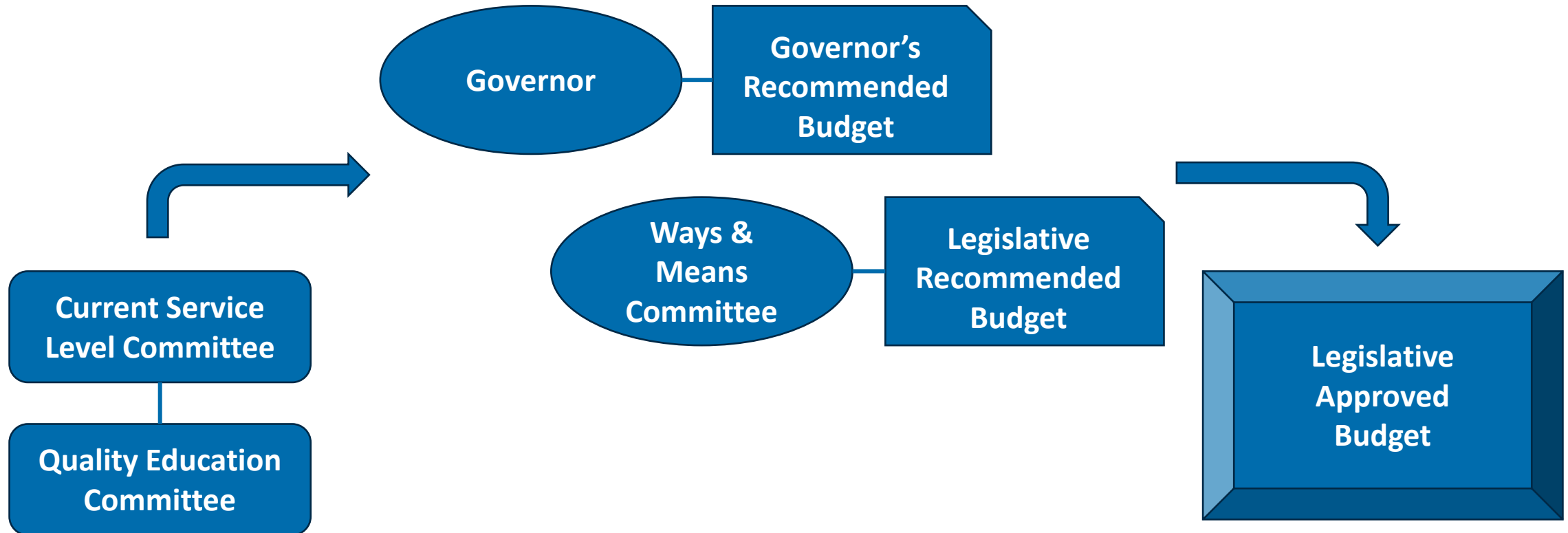
State School Fund 2025-26 School Year By the Numbers



2025-26 State School Fund Estimates as of 6/16/25

	2025-26 \$5,566,106,000	2026-27 \$5,793,294,000	2025-27 Biennium \$11,359,400,000
2025-26 Budget Appropriations for School Districts & ESDs:			\$5,566,106,000
Reserve:			(\$20,000,000)
Transfers:			(\$46,284,750)
State Revenue for Formula:			\$5,499,821,250
District Local Revenue:			\$2,576,255,813
ESD Local Revenue:			\$175,141,230
Local Revenue for Formula (District + ESD):			\$2,751,397,043
Total Revenue for Formula:			\$8,251,218,293
District Share at 95.5%			\$7,879,913,470
ESD Share at 4.5%			\$371,304,823
District Transfers and Grants:			(\$64,484,284)
Transportation Grant:			(\$350,286,211)
District Formula Revenue:			\$7,465,142,975
ESD Transfers:			(\$9,968,284)
ESD Formula Revenue:			\$361,336,539
Estimated ADMr:			534,360
Estimated ADMw:			668,588
SD Rate per ADMw:			\$11,163
SD Funding Ratio:			2.48076126

How is the State School Fund Funded?





State School Fund Subgrants

Small High School Grant




- 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.

Small High School Data

Inst_ID	County	District	2023-24 Preliminary Qualifying ADMr	2023-24 Actual Qualifying ADMr	2023-24 ADMr Adjustment	2023-24 Preliminary Payment	2023-24 Actual Payment	2023-24 Adjustment	2024-25 Preliminary Qualifying ADMr	2024-25 Preliminary Payment
1965	Coos	Coos Bay SD 9	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1966	Coos	North Bend SD 13	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1967	Coos	Powers SD 31	35.92	33.80	(2.12)	\$6,922.28	\$6,341.14	(\$581.14)	33.80	\$6,240.64
1968	Coos	Myrtle Point SD 41	142.23	149.25	7.02	\$27,409.69	\$28,000.43	\$590.74	149.25	\$27,556.67
1969	Coos	Bandon SD 54	193.10	195.39	2.29	\$37,213.05	\$36,656.64	(\$556.41)	195.39	\$36,075.69
1972	Curry	Central Curry SD 1	119.10	112.68	(6.42)	\$22,952.22	\$21,139.62	(\$1,812.60)	112.68	\$20,804.59
1974	Curry	Brookings-Harbor S	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1976	Deschutes	Bend-LaPine Adm	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1977	Deschutes	Redmond SD 2J	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1978	Deschutes	Sisters SD 6	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1990	Douglas	Oakland SD 1	215.31	207.01	(8.30)	\$41,493.22	\$38,836.64	(\$2,656.58)	207.01	\$38,221.14
1991	Douglas	Douglas County SD	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1992	Douglas	Glide SD 12	197.32	202.53	5.21	\$38,026.30	\$37,996.16	(\$30.14)	202.53	\$37,393.98
1993	Douglas	Douglas County SD	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1994	Douglas	South Umpqua SD	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1995	Douglas	Camas Valley SD 2	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1996	Douglas	North Douglas SD 2	119.16	97.02	(22.14)	\$22,963.79	\$18,201.68	(\$4,762.11)	97.02	\$17,913.22
1997	Douglas	Yoncalla SD 32	91.97	79.30	(12.67)	\$17,723.89	\$14,877.28	(\$2,846.61)	79.30	\$14,641.50
1998	Douglas	Elkton SD 34	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
1999	Douglas	Riddle SD 70	101.72	110.64	8.92	\$19,602.86	\$20,756.90	\$1,154.04	110.64	\$20,427.94
2000	Douglas	Glendale SD 77	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2001	Douglas	Reedsport SD 105	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00
2002	Douglas	Winston-Dillard SD	0.00	339.73	339.73	\$0.00	\$63,735.91	\$63,735.91	339.73	\$62,725.81
2003	Douglas	Sutherlin SD 130	78.33	442.05	363.72	\$15,095.28	\$82,931.92	\$67,836.64	442.05	\$81,617.59
2005	Gilliam	Arlington SD 3	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00

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

High Cost Disability Grant (cont)

- Projections need to be closer to actuals.
- Should not project the new year lower than the previous year.
- Larger difference means lower reimbursement rate.

Year	Type	Grant Amount	Number of HCD Students	Total Additional Expenditures	Increase	Reimbursement Rate	Decrease
2018-19	Prelim	\$35,000,000	4297	\$76,289,928		0.4588	
2018-19	Recon	\$35,000,000	4982	\$94,054,860	\$17,764,932	0.37212	-0.08668
2019-20	Prelim	\$35,000,000	4985	\$82,031,879		0.4267	
2019-20	Recon	\$35,000,000	5292	\$101,983,081	\$19,951,202	0.3432	-0.0835
2020-21	Prelim	\$55,000,000	4438	\$77,927,582		0.7058	
2020-21	Recon	\$55,000,000	4922	\$94,437,427	\$16,509,845	0.5824	-0.1234
2021-22	Prelim	\$55,000,000	4542	\$78,147,517		0.7038	
2021-22	Recon	\$55,000,000	5049	\$110,759,252	\$32,611,735	0.4966	-0.2072
2022-23	Prelim	\$55,000,000	5879	\$93,791,884		0.5864	
2022-23	Recon	\$55,000,000	5442	\$134,942,908	\$41,151,024	0.4076	-0.1788
2023-24	Prelim	\$55,000,000	6325	\$111,290,015		0.4942	
2023-24	Recon	\$55,000,000	6193	\$170,733,077	\$59,443,062	0.3221	-0.1721
2024-25	Prelim	\$55,000,000	6681	\$141,432,473		0.3889	
2024-25	Recon	\$55,000,000		\$186,400,000	\$44,967,527	0.2951	-0.09381

Average increase of Actuals from 2018-19 thru 2023-24 was \$15.7 Million

Timeline of the High Cost Disability Grant



The diagram illustrates the timeline for the High Cost Disability Grant across two school years. It features two horizontal timelines. The top timeline, labeled 'Current School Year – July 1 – June 30', has two blue dots with callout boxes: 'January: submit EMR' and 'May: Current year estimate paid based on estimate from current year EMR'. The bottom timeline, labeled 'Future/Next School Year – July 1 – June 30', has two blue dots with callout boxes: 'March: HCD data collection due – actual expenses for previous year' and 'May: Reconciliation payment for previous year'. A small horizontal bar with purple, orange, blue, and green segments is located below the title.

Current School Year – July 1 – June 30

January:
submit EMR

May: Current year estimate paid
based on estimate from current
year EMR

Future/Next School Year – July 1 – June 30

March: HCD data
collection due – actual
expenses for previous year

May: Reconciliation
payment for
previous year

Oregon Department of Education

2024-25 Preliminary Payment for High Cost Disability Grant

April 22, 2025

Grant Amount: \$ 55,000,000.00

Total Add'l Dist Expenditures: \$ 141,432,473.00

Number of HCD Students: 6681

Dist ID	Dist Name	HCD Count	Additional District Expenses	Grant Ratio	Estimated Funding
1894	Baker SD 5J	16	\$240,000.00	0.388878	\$93,330.76
1895	Huntington SD 16J	0	\$0.00	0.388878	\$0.00
1896	Burnt River SD 30J	0	\$0.00	0.388878	\$0.00
1897	Pine Eagle SD 61	0	\$0.00	0.388878	\$0.00
1898	Monroe SD 1J	0	\$0.00	0.388878	\$0.00
1899	Alsea SD 7J	0	\$0.00	0.388878	\$0.00

Oregon Department of Education

Office of School Finance

2023-24 High Cost Disability Grant Reconciliation

April 14, 2025

		6193	\$356,523,077.00	\$170,733,077.00	0.3221	\$55,000,000.00	6325	\$111,290,015.00	0.4942	\$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	2023-24 HCD Reconciliation
1894	Baker	Baker SD 5J	22	\$1,181,931.00	\$521,931.00	0.322140273	\$168,134.99	10	\$100,000.00	0.4942	\$49,420.43	\$118,714.56
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	0	\$0.00		\$0.00	\$0.00
1899	Benton	Alsea SD 7J	0	\$0.00	\$0.00		\$0.00	0	\$0.00		\$0.00	\$0.00

Payment statement

RE: May 15, 2025 Payment of 2024-25 and 2023-24 Apportionment

This State School Fund Payment represents the May 15, 2025 payment of your district's share of the 2024-25 and 2023-24 state school fund (for more details, see the latest estimate at www.oregon.gov/ode).

May 15, 2025 Payment of 2024-25 State School Fund	\$207,291.20
Small High School Grant	\$11,281.16
High Cost Disability Grant	\$40,973.76
<u>Prior Year Adjustments Are Below</u>	
State School Fund	(\$212,274.07)
Small High School Grant	\$1,647.90
High Cost Disability Grant	\$63,814.06
Net May 15, 2025 Payment	\$112,734.01

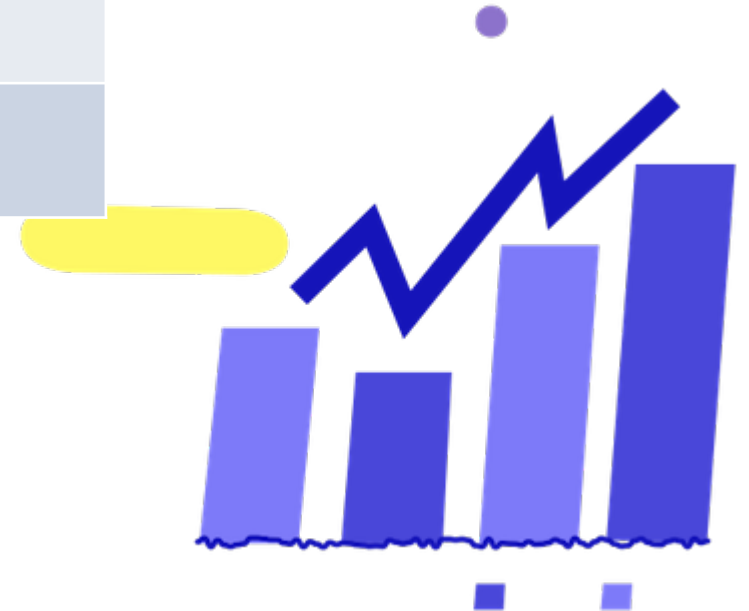
Transportation Grant



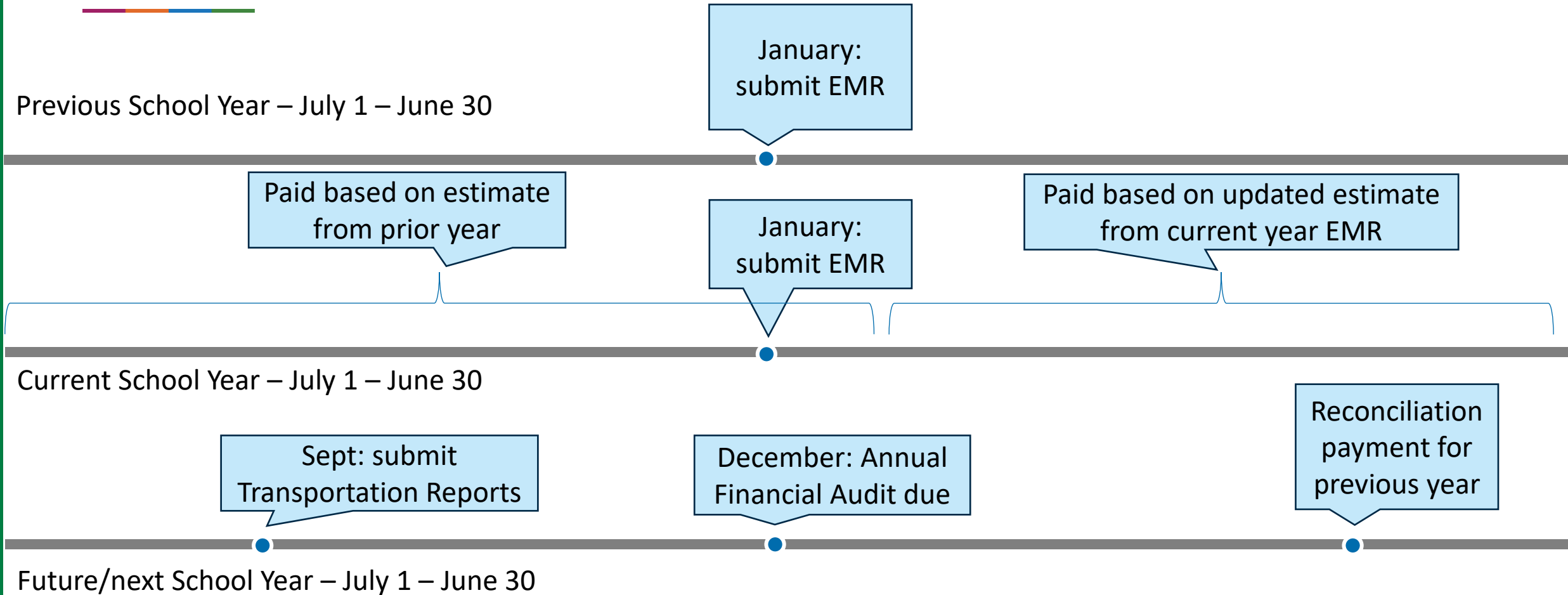
- No maximum amount – part of the State School Fund calculation for Total Formula Revenue
- Award based on cost per ADMr
 - Top 20 cost per ADMr districts receive 90% reimbursement
 - Next 20 receive 80% reimbursement
 - Remaining districts receive 70% reimbursement
- Largest grant in the state school fund
 - \$468.3M in expenditures
 - \$330.1M 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 2024-25 SY)	9/1/25
Estimate of Membership & Revenues	Estimate of eligible transportation costs (for 2025-26 and 2026-27)	1/9/26
Annual Financial Audit	Salaries and benefits, services, fees, & supplies (for 2024-25 SY)	1/2/26



Timeline of Transportation Grant



Transportation Grant – Object Codes

2023-2024 Transportation Grant

Salaries =	\$680,988.00
Payroll =	\$503,017.00
Purchased Services =	\$82,769.00
Supplies =	\$98,568.00
Other =	\$32,642.00
Garage Depreciation =	\$1,718.00
Bus Depreciation =	\$174,618.00
Fees Collected =	\$0.00
Non-Reimbursable =	(\$168,852.00)
Net Eligible Trans Expenditures =	\$1,405,468.00
Transportation per ADMr Rank	60%
Transportation Reimbursement Rate	70.00%
70.00% of the Net Eligible Transportation Expenditures =	
the Transportation Grant \$983,827.60	

Financial
Audit data

- **Funds**

- General Fund (100)

- **Function**

- Student Transportation Services (2550)

- **Objects**

- Salaries (100)
- Benefits (200)
- Contract Services (300)
- Supplies and Materials (400)
- Other (600)
**excluding Object codes 610, 660*
**Object code 622 includes all Funds*
- Fees Collected reduction
Revenue Source codes 1411, 1412, 1413, 1420

Financial Data from Transportation Reports

2023-2024 Transportation Grant

Salaries =	\$680,988.00	
Payroll =	\$503,017.00	
Purchased Services =	\$82,769.00	
Supplies =	\$98,568.00	
Other =	\$32,642.00	
Garage Depreciation =	\$1,718.00	From Transportation reports
Bus Depreciation =	\$174,618.00	
Fees Collected =	\$0.00	
Non-Reimbursable =	(\$168,852.00)	From Transportation reports
Net Eligible Trans Expenditures =	\$1,405,468.00	
Transportation per ADMr Rank	60%	
Transportation Reimbursement Rate	70.00%	
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant \$983,827.60		

- Capital Outlay (500)
 - Bus Garage Purchases (562)
 - Bus and Capital Bus Improvements (564)
 - **These are pulled from bus and garage depreciation report.*

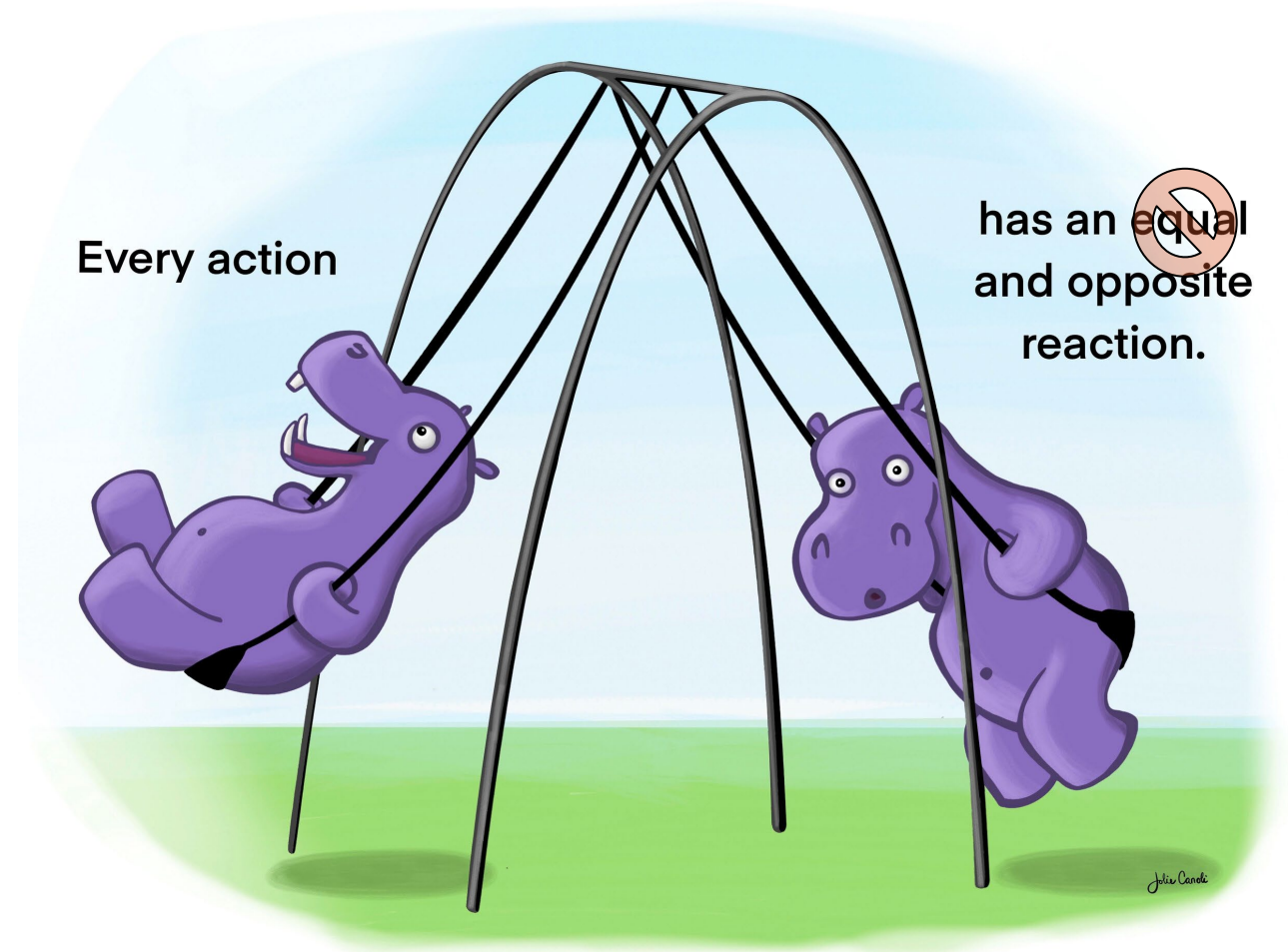


State School Fund Reconciliation

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

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 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
Students in Foster Care and Neglected/Delinquent:	2.00 X 0.25	0.50
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

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
<i>IEP capped at 11%</i>	Special Education Child Count (SECC)	Special Education Child Count (SECC)
Cap waiver (over 11%)	Estimate based on prior year	SECC + Calculation
<i>Poverty</i>	Small Area Income Poverty Estimates report	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

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
Sum of Local Revenue	=	\$7,733,779.80

- **Funds**

- General Fund (100)

- **Revenue Source Code**

- 1110, 1120, 1190

- 3103

- 2101

- 3104

- 2103

- 2800, 3800, 4899

Changes to Teacher Experience Factor

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



From Staff Position data collection

- Monthly Payment– using prior year data (e.g., 2025-26 will use 2023-24 data)
- Reconciliation– using same year data (e.g., 2024-25 will be updated with 2024-25 data)

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

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
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

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





Learning Resource Page

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/School-District-and-ESD-payment-Statements.aspx>



Questions?

Thank you!

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503-508-9900



Reference Resources



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