OREGON
DEPARTMENT OF EDUCATION

State School Fund Basics

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Agenda

- History & Philosophy
- Components & Formula
- Data Factors
- Q&A

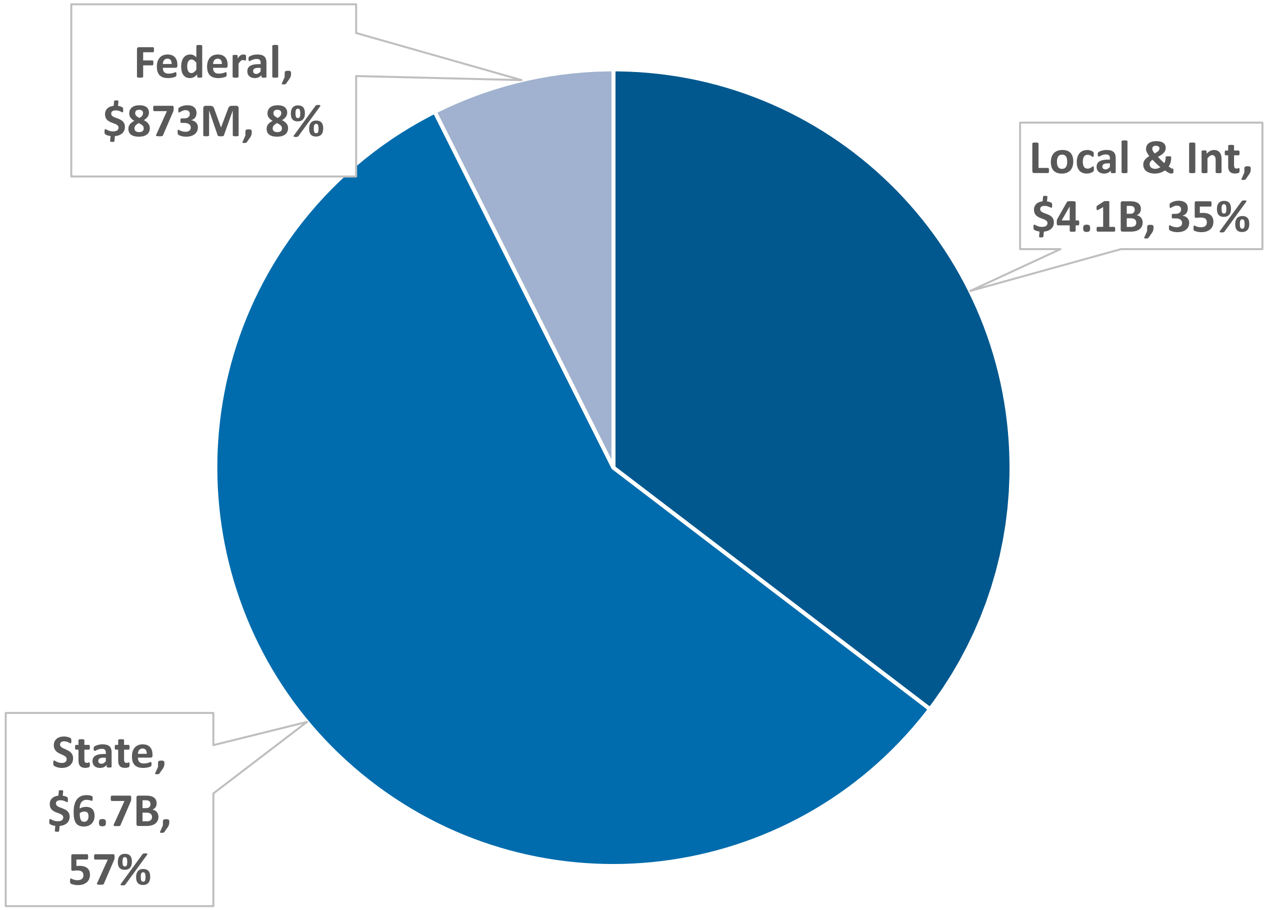
Welcome! Who's in the room?

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?

State School Fund History & Philosophy

2024-25 Funding Sources for Oregon's Schools

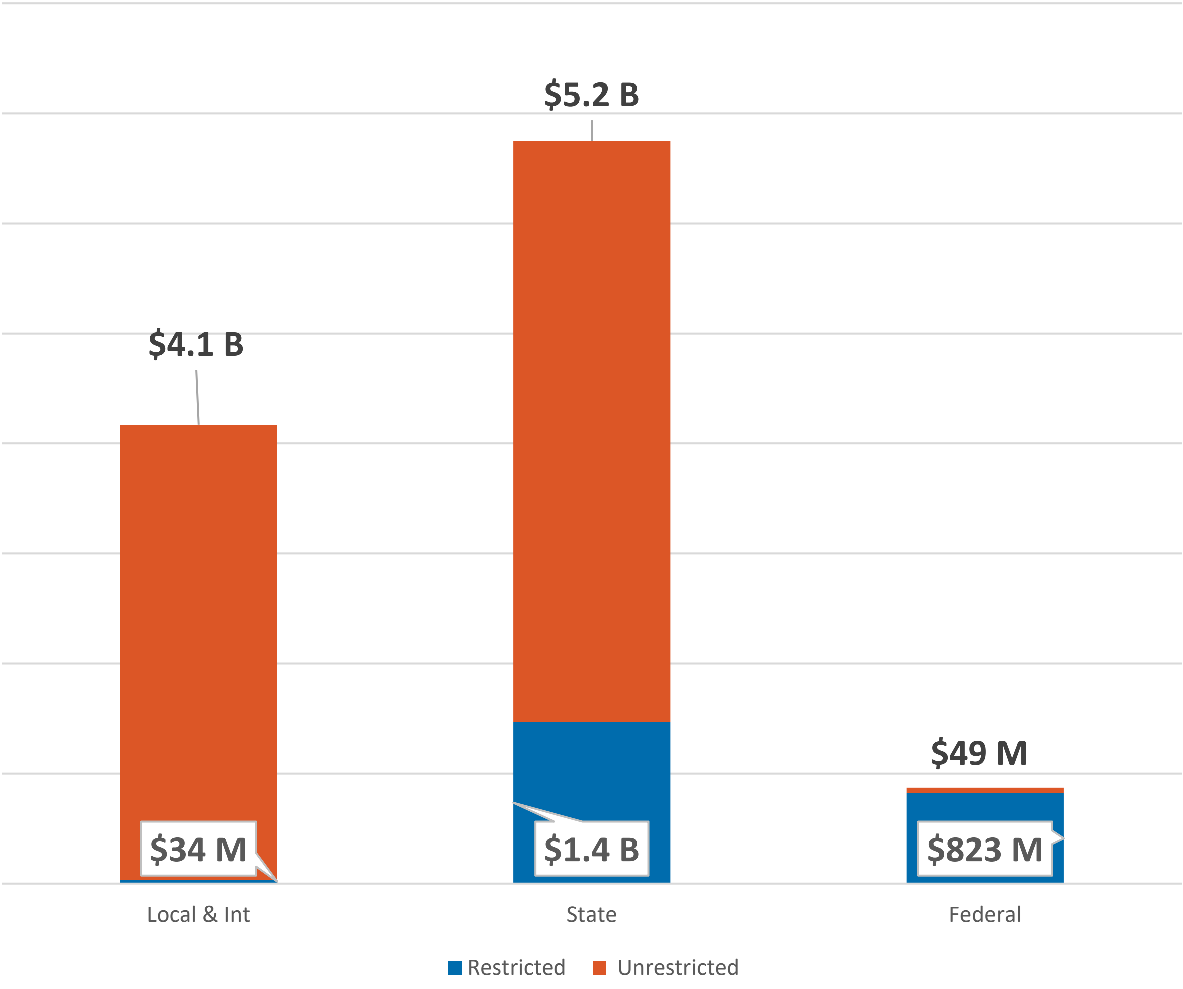


Oregon K-12 Funding Totals **$11.7 Billion**

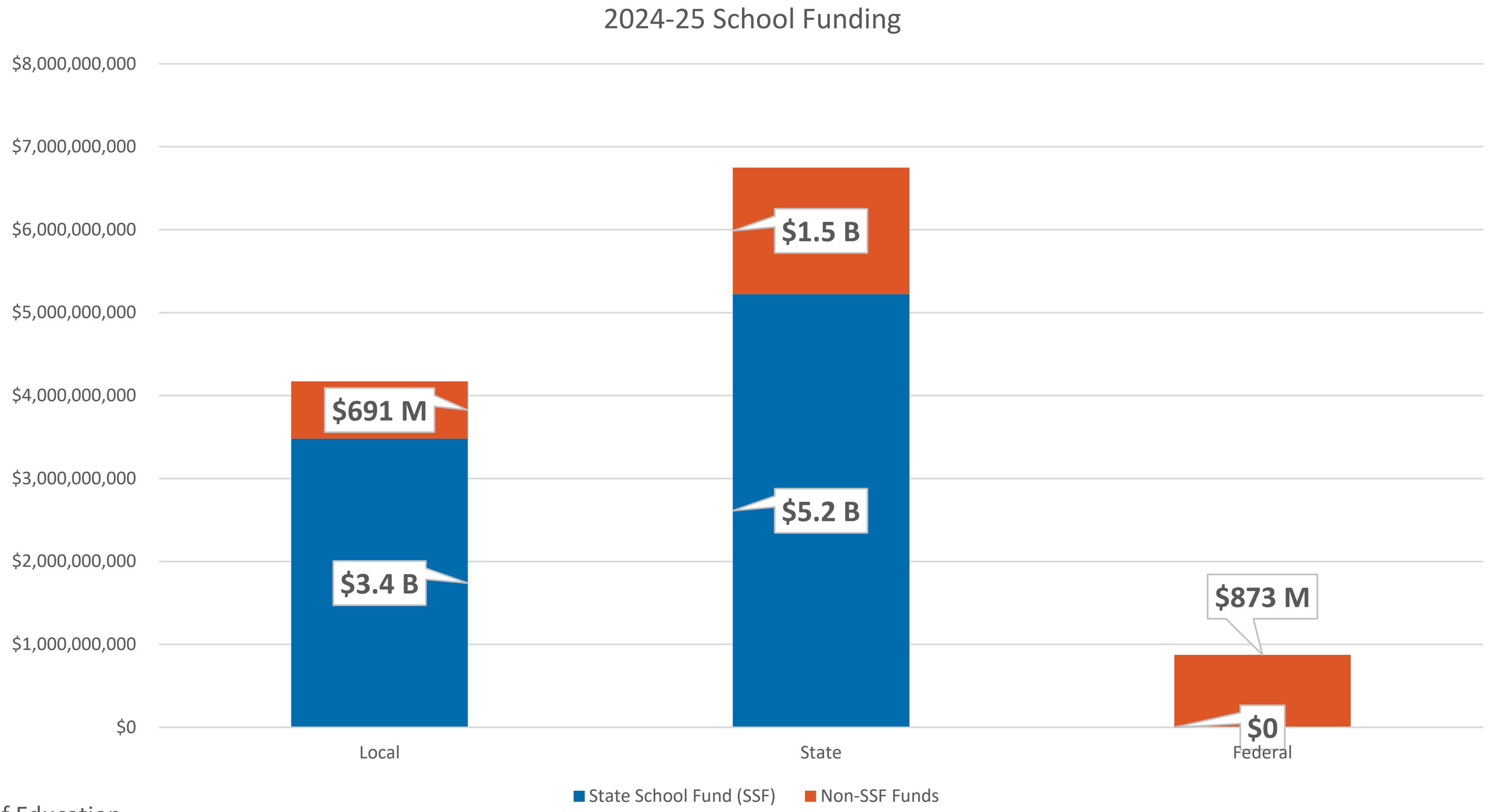
Use of Funds

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.



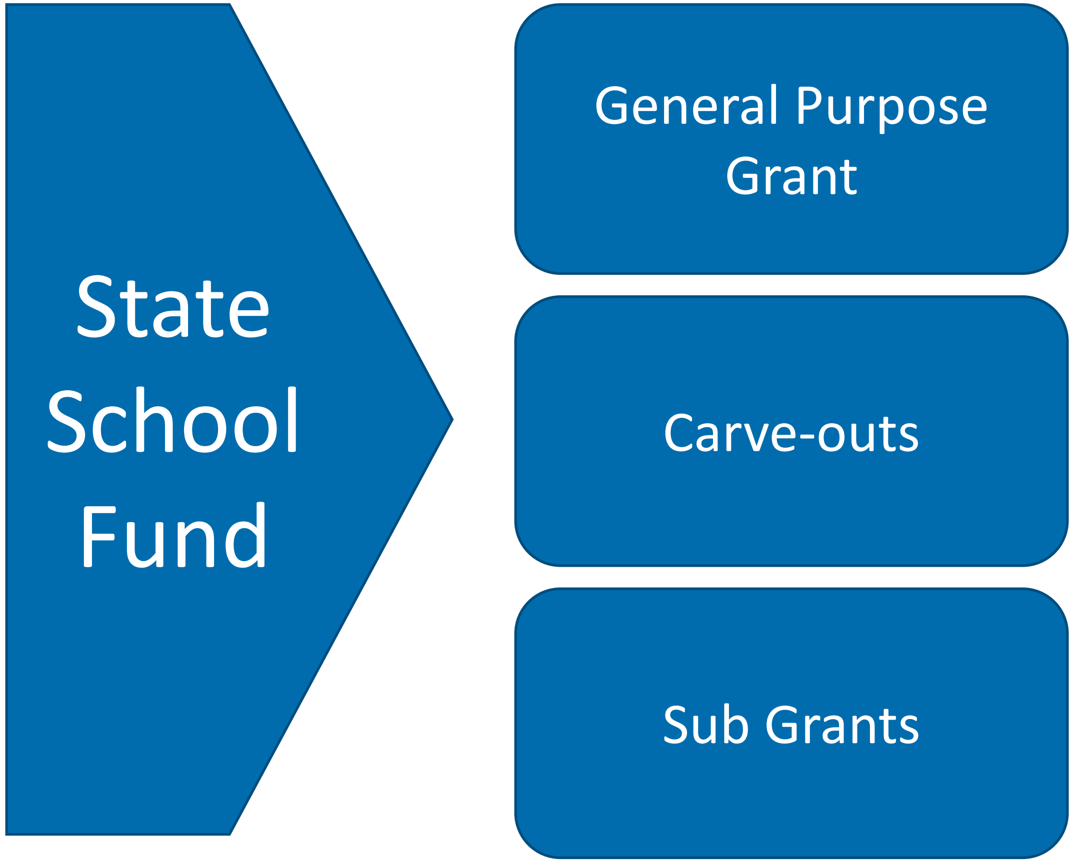
State School Fund - Portion of Revenue



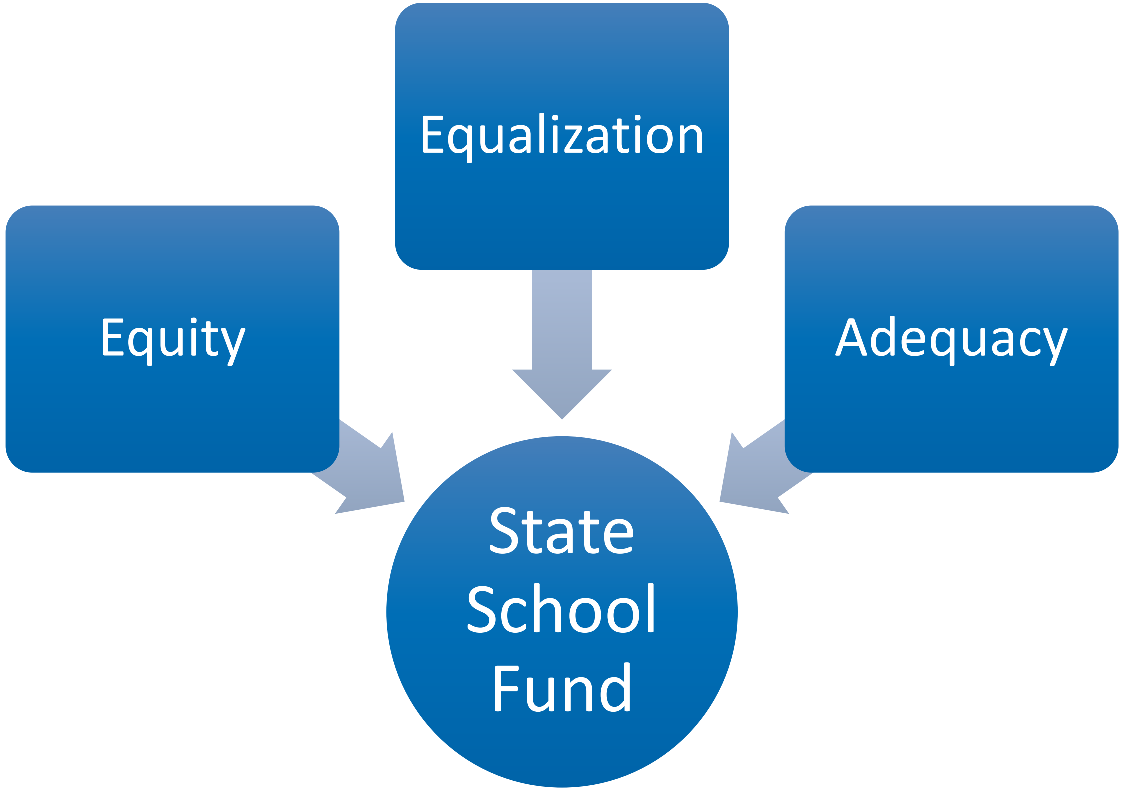
What is the State School Fund?

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

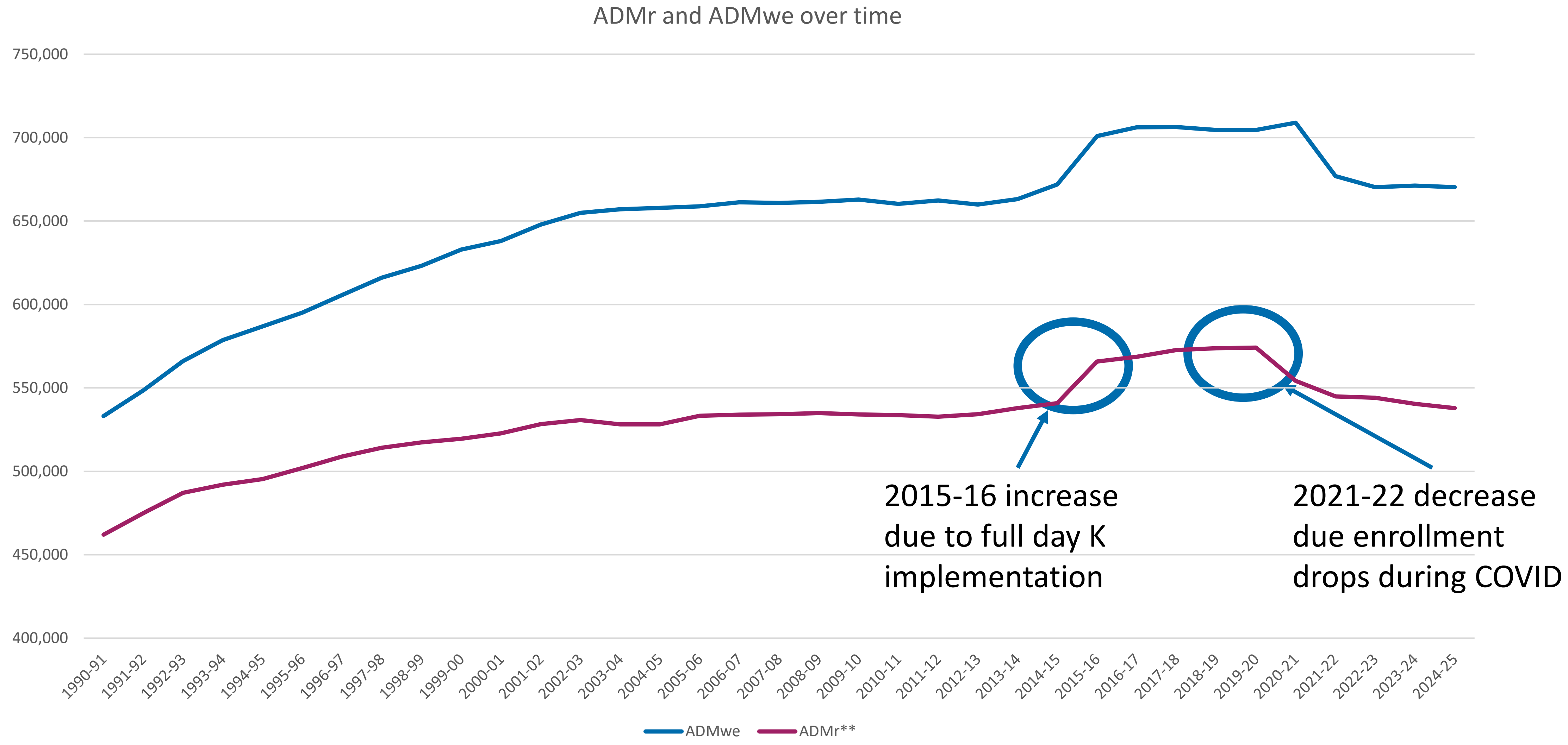


State School Fund Philosophy



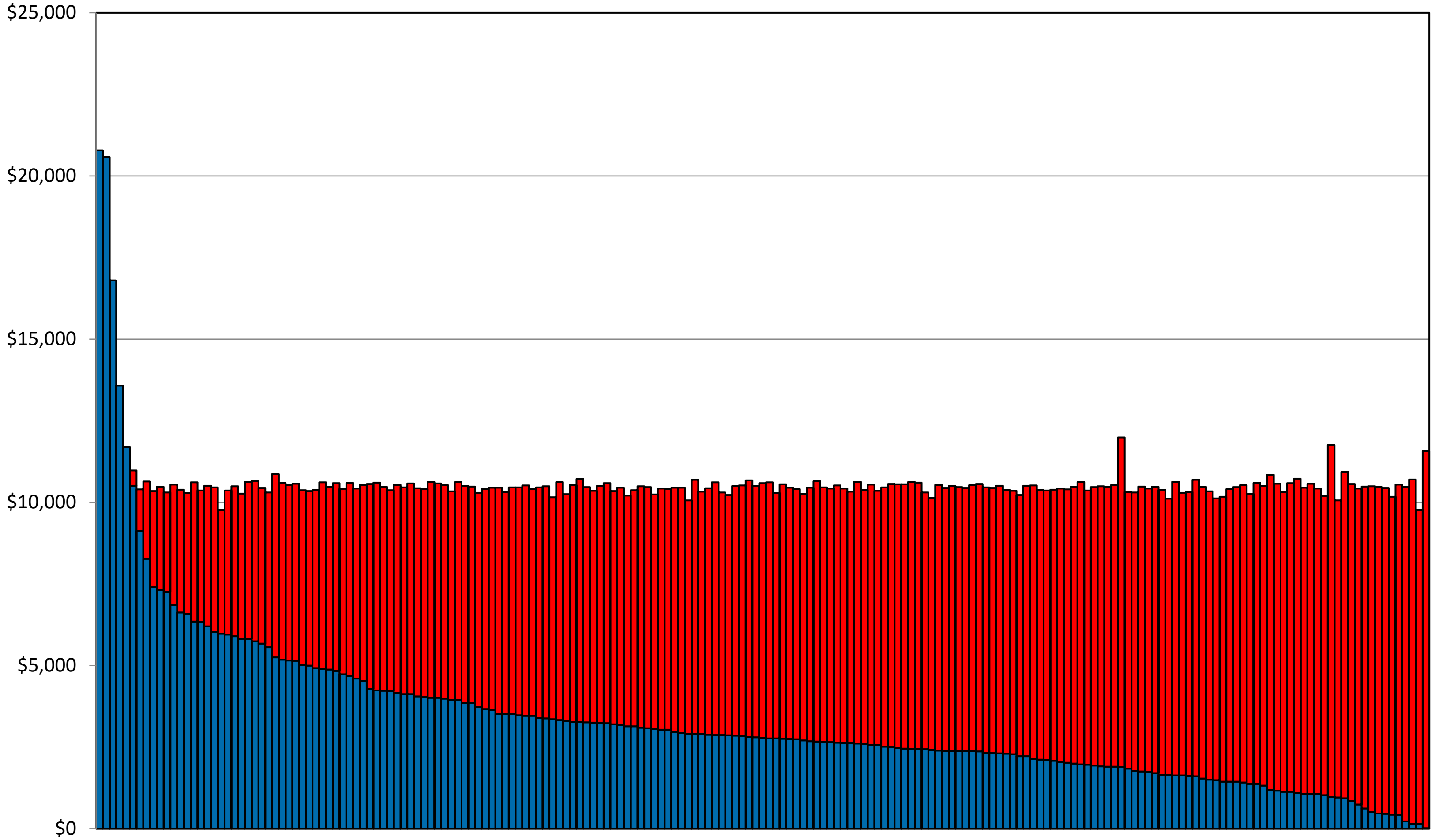
- Equity
  - Student enrollment + weights to determine funding for each district
  - Weights designed to address student needs
- Equalization
  - Combining State and Local funding sources to provide an equal amount of funding per student weight
- Adequacy
  - Amount of funding available for distribution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

Student Enrollment and Weights Over Time



State School Fund Equalization Across Districts

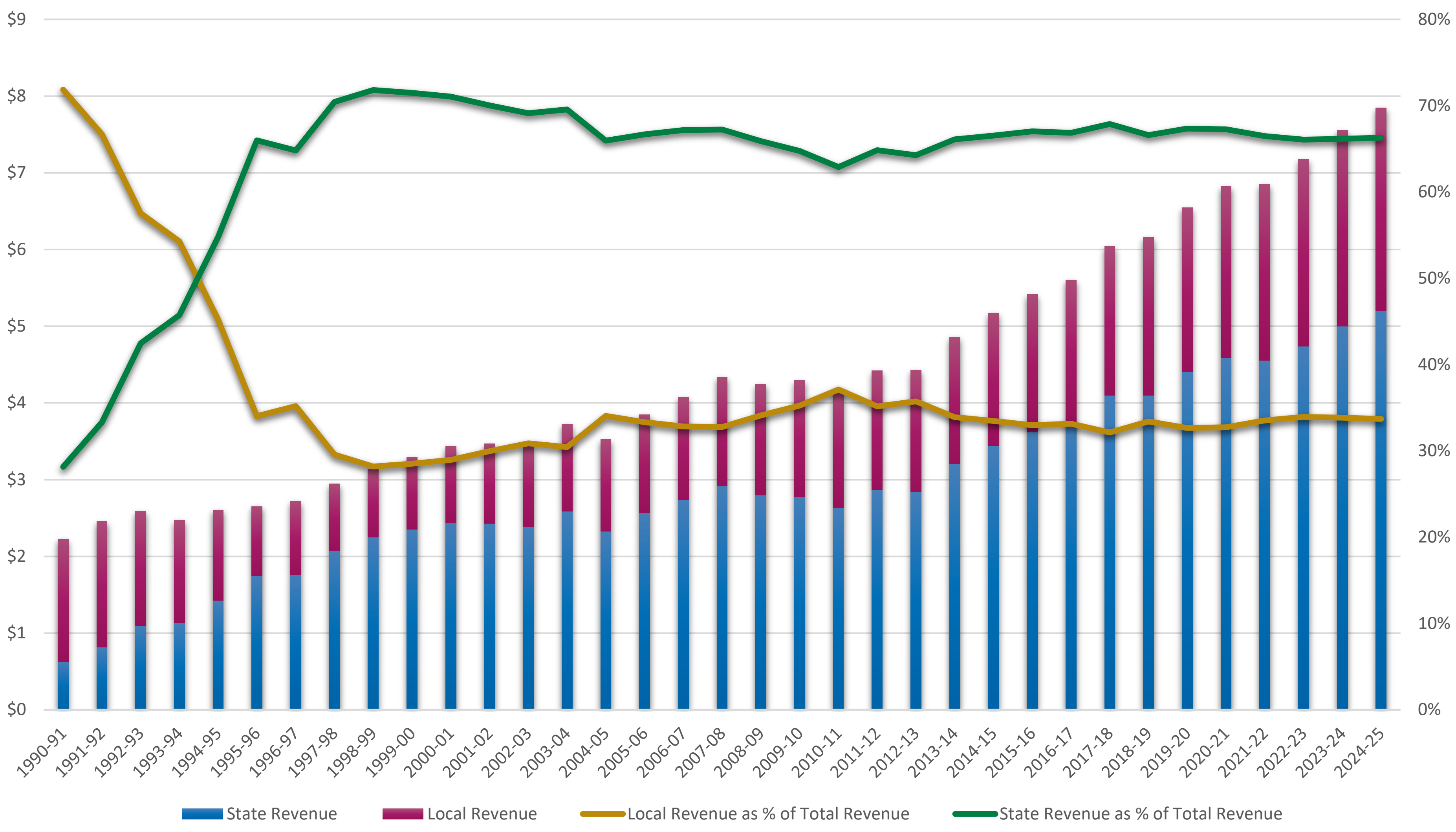
General Purpose Grant Per Weighted Student (2024-25)



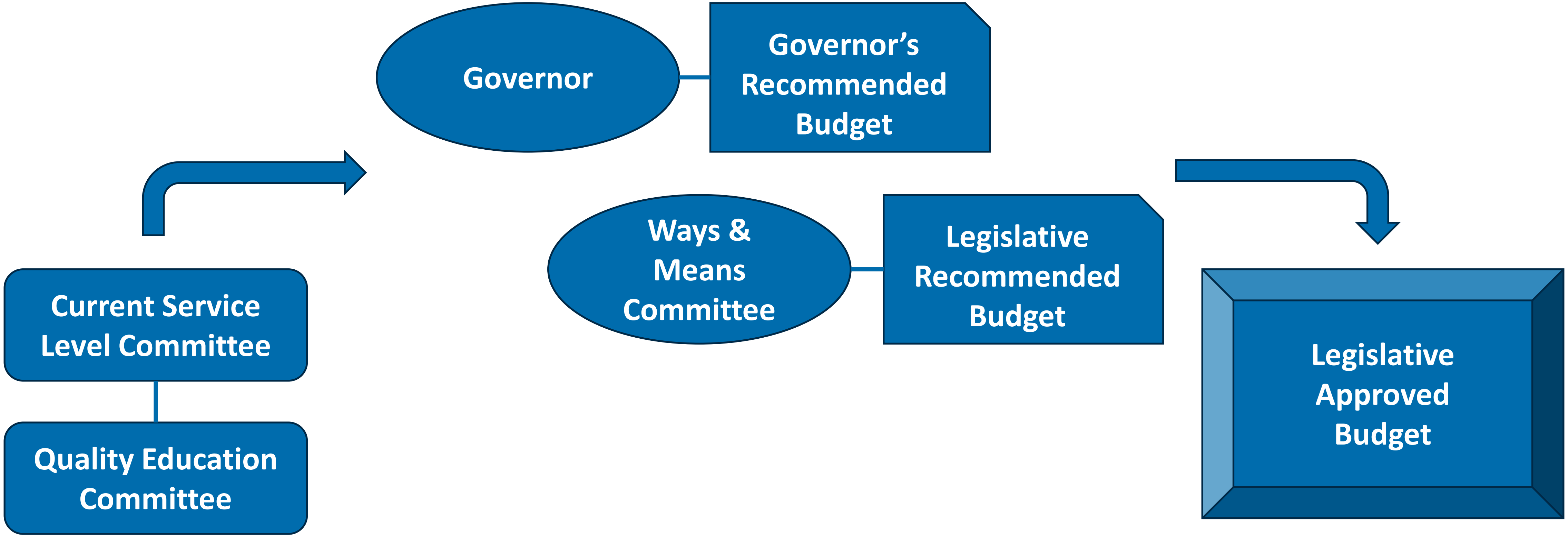
Local Resources | State Resources

State and Local Revenues as % Total Revenue

(in billions)



How is the State School Fund Funded?



Statute & Rules

- ORS 327
- OAR Division 23

SSF History & Philosophy – Partner Share

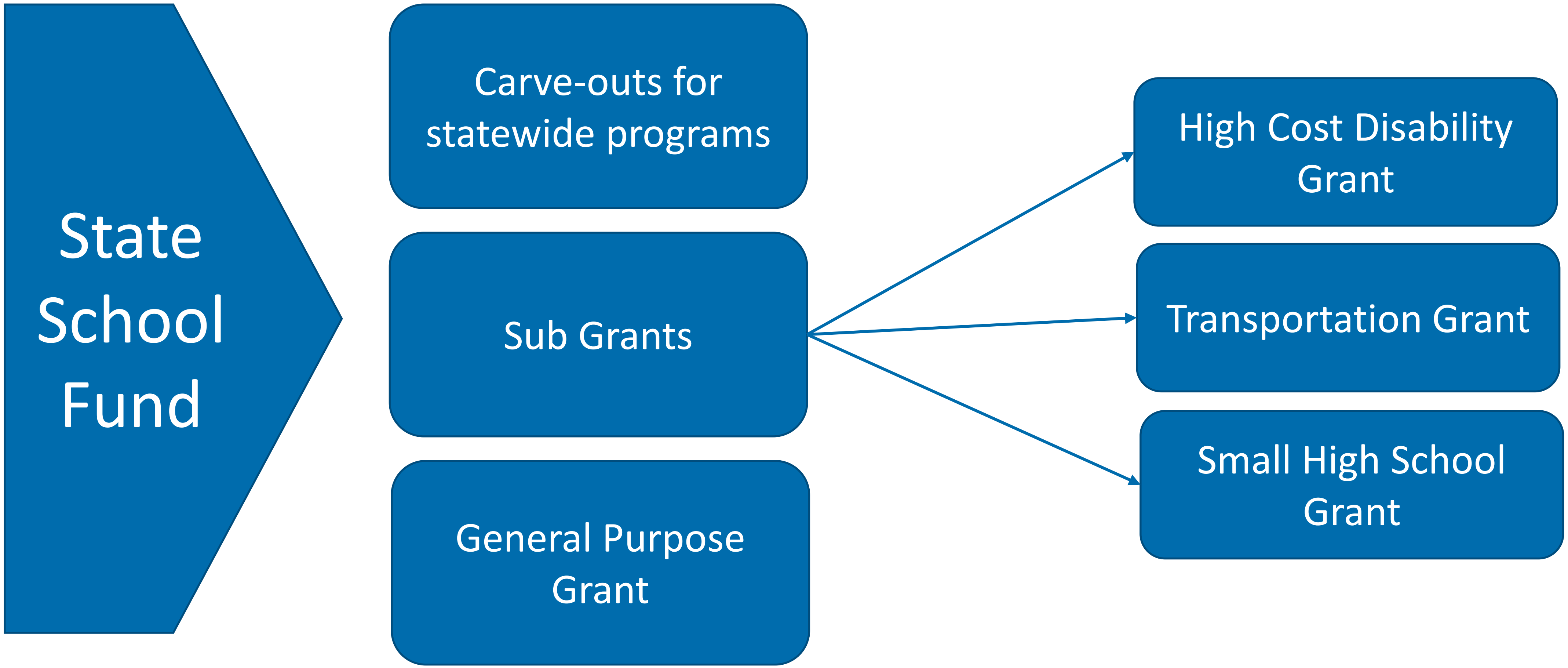
Share with a partner:

- 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.

State School Fund Components & Formula

What are the components of the SSF?



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 per year
- 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

Assumptions Page

	2025-26	2026-27	2025-27 Biennium
	$5,566,106,000	$5,793,294,000	$11,359,400,000

Oregon Revised Statute		
	2026-27 Budget Appropriation for school districts & ESDs:	$5,793,294,000
	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:	($2,000,000)
327.008(7),(8),(16)	Less Office of School Facilities:	($7,500,000)
327.008(9)	Skilled Nursing Facilities (pediatric nursing):	($1,062,224)
327.008(19), 327.029	Oregon Youth Challenge program and Recovery Schools:	($3,037,810)
327.008(17)	Menstrual Hygiene HB 3294	($1,297,500)
Transfers/Deductions		($62,894,889)
State Revenue for Formula		**$5,730,399,111**
District Local Revenue:		$2,662,446,330
ESD Local Revenue:		$181,595,242
Local Rev. for Formula (District + ESD)		**$2,844,041,572**
Total Revenue For Formula		**$8,574,440,682**
District Share at 95.50%		$8,188,590,852
ESD Share at 4.50%		$385,849,831
Other Transfers/Deductions:	327.008(10) Less High Cost Disability Grants:	($55,000,000)
327.008(11)(b)(B)	Less share of EAF:	($6,003,307)
Districts		($61,003,307)
327.008(13)	Less ESD testing contract:	($484,000)
327.008(11)(b)(C)	Less share of EAF:	($6,003,307)
ESDs		($6,487,307)
Formula Revenue for Distribution		
School Districts		**$8,127,587,545**
ESDs		**$379,362,524**

Carve-outs for statewide grants and programs

Local revenues added to the State School Fund

Portion into school district and ESD side of the formula

Formula Revenue to distribute to school districts and ESDs

School District Formulas

Funding Ratio – State Level Calculation

(School Districts Formula Revenue for Distribution − Transportation Grant) ÷ State Ext ADMw ÷ $4,500 Target = Funding Ratio

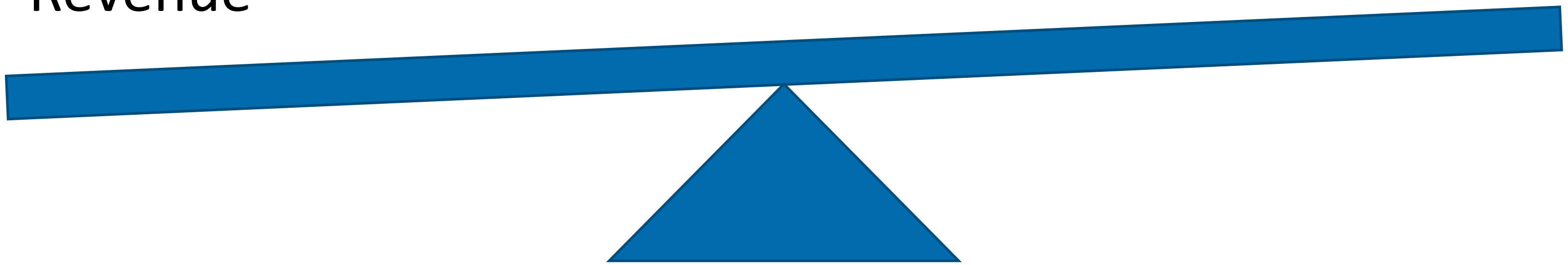
General Purpose Grant – School District Level Calculation

((Teacher Experience Adjustment × $25) + $4,500 Target) × Ext ADMw × Funding Ratio = General Purpose Grant

State School Fund Grant

General Purpose Grant + Transportation Grant = Total Formula Revenue

Total Formula Revenue − Local Revenue = State School Fund Grant



State School Fund Estimate

STATE SCHOOL FUND GRANT
2026-2027
Based on $11,359,400,000 Budget with a 49/51 split as of 6/15/2026

Curry County, Brookings-Harbor SD 17C - 1974

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$7,644,930.00
Common School Fund	=	$179,530.30
County School Fund	=	$165,000.00
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	=	**$7,989,460.30**

2026-2027 Experience Adjustment

District Average Teacher Experience	=	10.32
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-2.25**

2026-2027 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-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$1,350,000.00
Transportation per ADMr Rank		56%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $945,000.00

2026-2027 Extended ADMw

2026-2027 ADMw 1,369.74 **2025-2026 ADMw** 1,393.29 **Extended ADMw** 1,393.29

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.25 by $25 then add $4500 to the result = $4,443.75
Then multiply $4,443.75 by the Extended ADMw 1393.2892 and then by the funding ratio 2.585648182294 = $16,008,856.84

2026-2027 Total Formula Revenue

Add the General Purpose Grant $16,008,856.84 to the Transportation Grant $945,000.00 = $16,953,856.84

2026-2027 State School Fund Grant

Subtract the Local Revenue $7,989,460.30 from the Total Formula Revenue $16,953,856.84 = $8,964,396.54

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = $11,490 Total Formula Revenue per Extended ADMw = $12,168
Charter Schools Rate(ORS 338.155) = $11,688

ESD General Services Grant

Sum of Component Districts:

- **General Purpose Grant**
- **Transportation Grant**
- **High Cost Disability Grant**

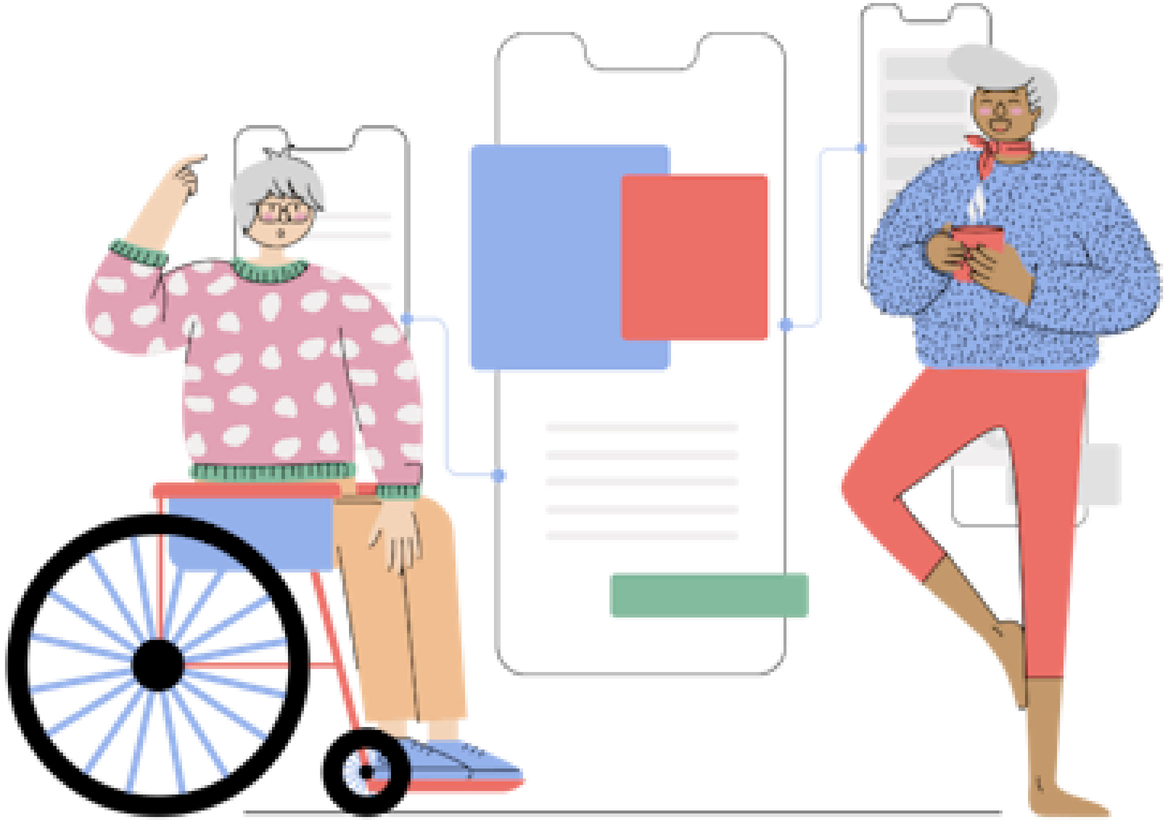
Same Proportion of:
Formula Revenue for ESDs

or

ESD Minimum Services Grant

What do you think?

- Is the SSF restricted or unrestricted funding?
- Which of the SSF sub grants is the largest?
- How often do you look at the SSF Estimates?



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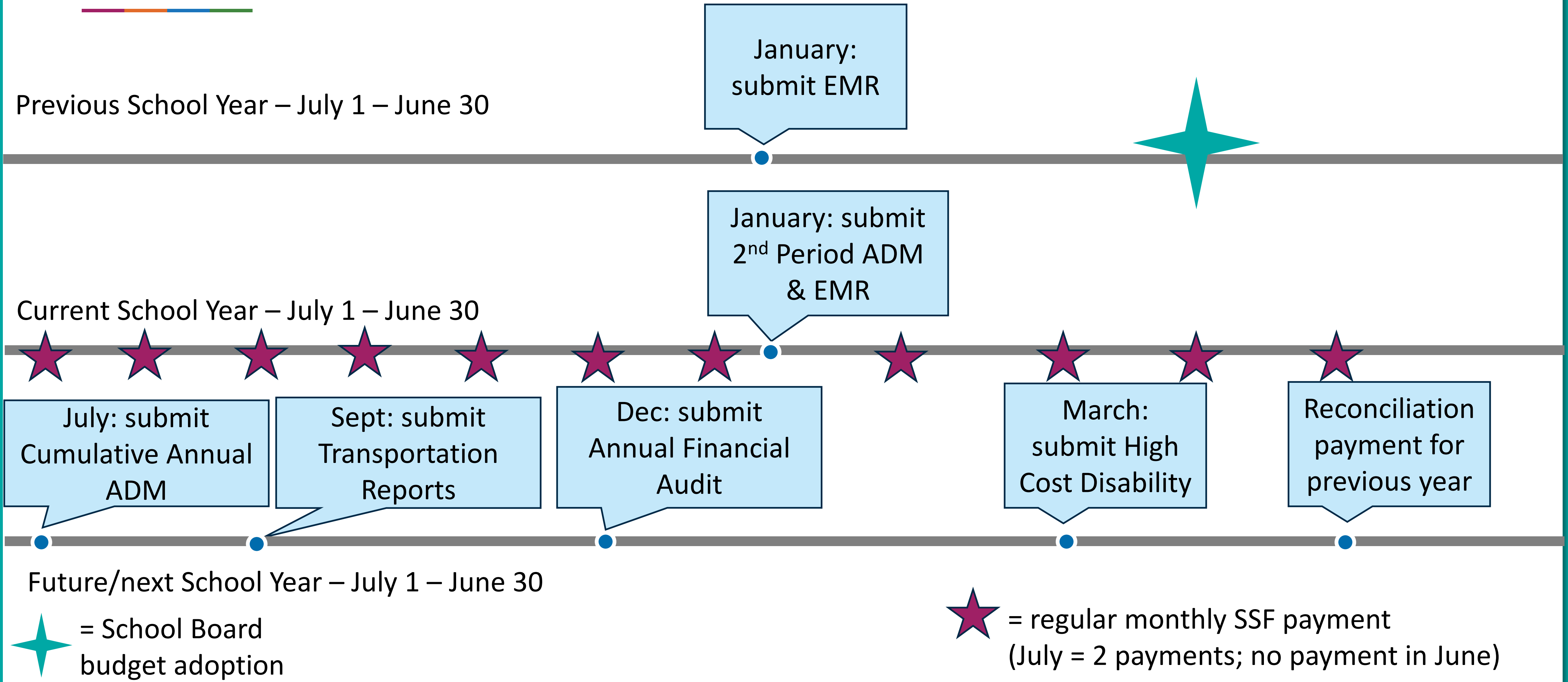
State School Fund Data Factors

Timeline of One Year of SSF (in Three Years)



Data Collection Sources for ADM

- Estimate of Membership & Revenues (due Jan of previous SY)
- 2^{nd} Period ADM (due Jan of current SY)
- Cumulative Annual ADM (due July following current SY)

SY = School Year

ADMw Breakout Report

2026-2027 Extended ADMw

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

		2026-2027		**2025-2026**
ADMr:	1,160.00 X 1.00	1,160.00	1,177.97 X 1.00	1,177.97
Students in EL programs:	35.00 X 0.50	17.50	40.60 X 0.50	20.30
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
180 IEP Students capped at 11% of District ADMr:	127.60 X 1.00	127.60	129.58 X 1.00	129.58
Students on IEP Above 11% of ADMr:	12.30 X 1.00	12.30	12.30 X 1.00	12.30
Students in Poverty:	207.36 X 0.25	51.84	210.57 X 0.25	52.64
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
	2026-2027 ADMw	**1,369.74**	**2025-2026 ADMw**	**1,393.29**

Brookings-Harbor SD 17C Extended ADMw 1,393.29

Brookings-Harbor SD 17C Extended ADMw 1,393.29

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 fo

			2026-2027
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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
		2026-2027 ADMw	**1,369.74**

ADMw & Extended ADMw

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

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	2026-2027 ADMw	**1,369.74**	**2025-2026 ADMw**	**1,393.29**
			Brookings-Harbor SD 17C Extended ADMw	**1,393.29**

Extended ADMw = greater of the two years

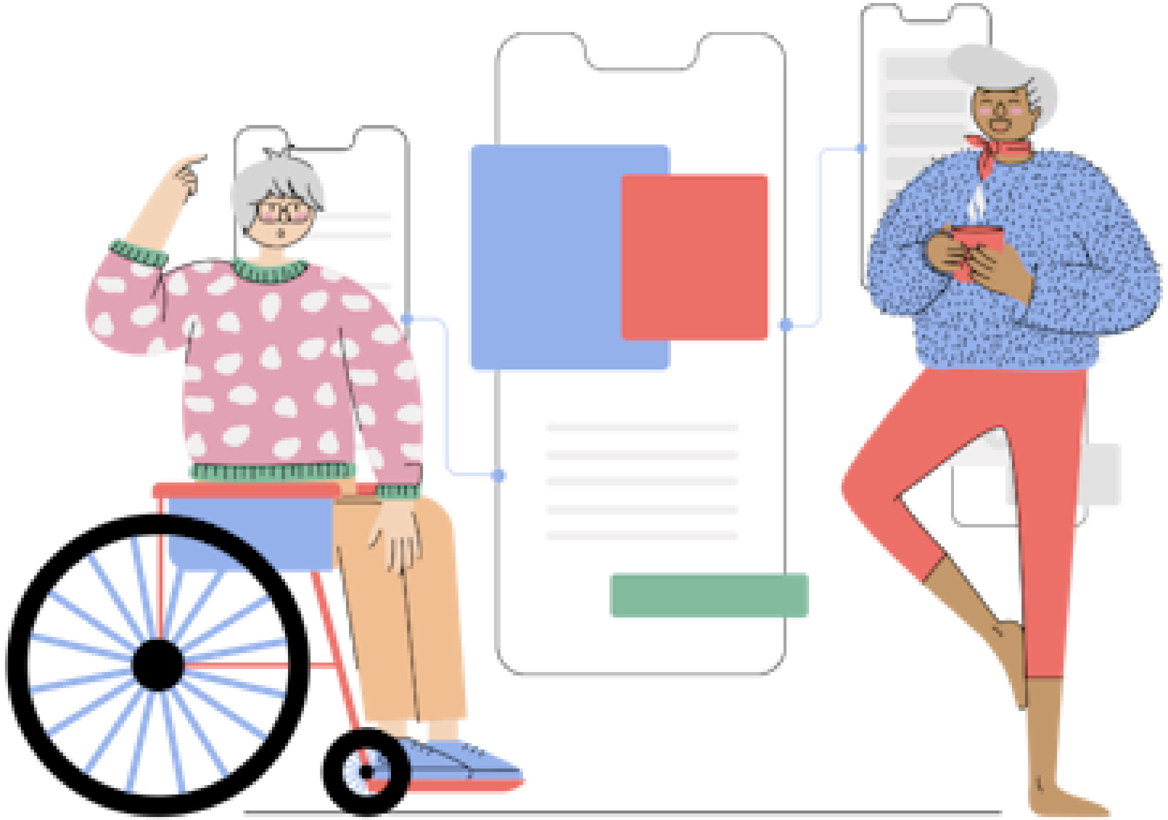
Teacher Experience Adjustment

District Average Teacher Experience − Statewide Average Teacher Experience = Experience Adjustment

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

What do you think?

- What factors might change between the original SSF Estimate to the final SSF Estimate?
- What is the biggest factor in the SSF formula?



Timing of Data Factors

Direct Data

Updated from ADM Data Collections Midyear and Following End of School Year

- ADMr
- English Learner weight
- Pregnant & Parenting weight

Calculated Data

Spring of Concurrent School Year

- IEP (capped at 11%) weight*
- Poverty weight
- Foster Care and Neglected/Delinquent Facilities weight (FND)

Calculated Data

Spring Following End of School Year

- IEP Cap Waiver weight
- Remote Elementary Corrections weight
- Small High School Corrections weight
- Teacher Experience Adjustment

Potential Challenges When Updating Data Factors

Data Updated from ADM Data Collections Midyear and Following End of School Year

- Changes to these data could impact which year is used for Extended ADMw.

Calculations on Data from District Data Submissions & External Data

Updated in Spring of Concurrent School Year

- Poverty and FND: Misunderstandings about the data sources sometimes lead to an expectation that they will be updated again to align to district data.

Updated in Spring Following End of School Year

- IEP Cap Waiver: Comparative analysis means this cannot be independently calculated by each school district.
- Remote and Small School Corrections: Uses most recent Annual ADM data for estimates, which can be slow to show loss of these weights.
- Teacher Experience Adjustment: Workforce changes aren’t always visible to school district business managers.

Expenditure & Revenue Data Factors

General Purpose Grant + Transportation Grant = Total Formula Revenue

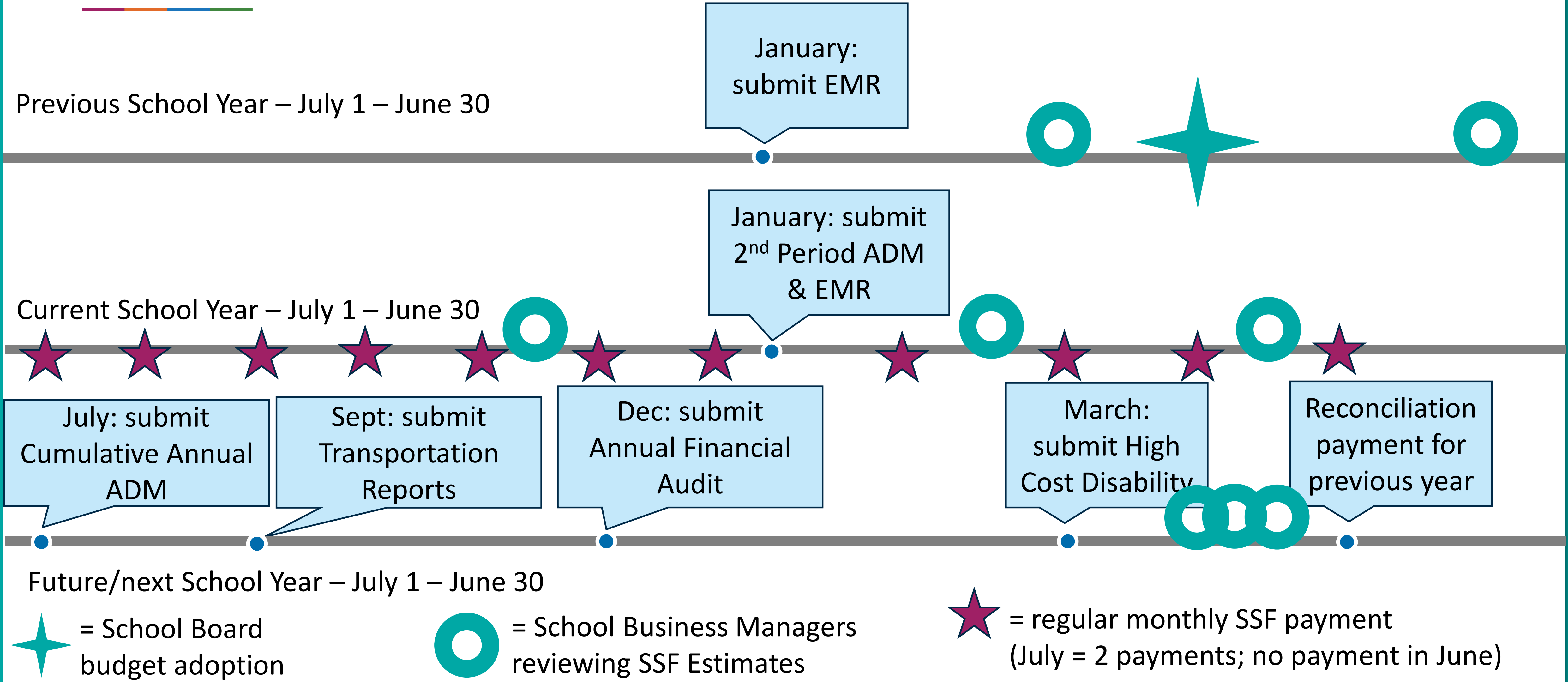
Total Formula Revenue − Local Revenue = State School Fund Grant

Local Revenues and Transportation Expenditures

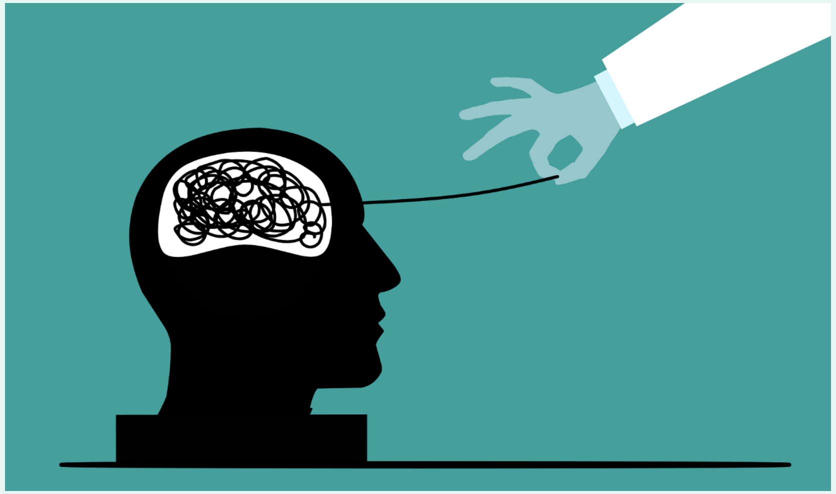
July - ~Feb → ~Feb - May → Reconciliation (May after end of school year)

	District Impact	Statewide Impact
• What if **transportation expenditures** are estimated **too low** during these time periods?	SSF Grant **increases** at reconciliation	Rate per ADMw **may decrease** across the state
• What if **local revenues** are estimated **too low** during these time periods?	SSF Grant **decreases** at reconciliation	Rate per ADMw **may increase** across the state

Timeline of One Year of SSF (in Three Years)



May Reconciliation



- May Payment
  - Current Year SSF Grant
    - Current Year Final Payment
  - Prior Year SSF Grant
    - Reconciliation of Data Factors
    - Reconciliation of Local Revenues
    - Reconciliation of Transportation Grant
  - Sub Grants (prior year reconciliation & current year preliminary)
    - Small High School Grant
    - High Cost Disability Grant

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Closing and Q&A

Question & Answer Session

Did you learn what you hoped to learn from this session?

What questions do you still have?

State School Fund Learning Resources

SSF School District Estimates +

SSF ESD Estimates +

SSF School District Payment Statements +

SSF ESD Payment Statements +

State School Fund Learning Resources

We recommend starting with the
State School Fund Learning Resources Canvas course.
This course is designed to be used as a learning resource that you can navigate through all at once or as a reference tool that allows you to access exactly the content you need, when you need it. Additional resources can be found below.

New resources to help with learning about and understanding the SSF formula.

Visit the State School Fund Estimates and Payment Statements webpage.

Thank you!

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Reference Resources

- [School Finance Statute: ORS 327]
- [Oregon Administrative Rules for School Finance: Division 23]
- [State School Fund Estimates and Pay Statements webpage]
  - Check out the “Learning Resources” section of our webpage under the Estimates and Payments docs.