Review of Oregon's Current Public K–12 Education Funding Formula

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Contents

Exhibits

REVISION NOTIFICATION: Please note that this report has been revised to: (1) clarify the documents published by the Legislative Fiscal Office that were drawn upon to populate the tables and associated text describing the revenue sources used to support Oregon public education and (2) provide greater detail concerning changes in revenues over time across the components making up the State School Fund.

Introduction

This report presents the American Institutes for Research's comprehensive review of Oregon's current public K–12 education funding formula, in accordance with the requirements of Senate Bill 1552 (2024). The review is organized into four sections. Section 1 offers a summary of Oregon's K–12 funding system; recent developments in the state's school funding mechanisms; as well as the sources of and trends in its educational revenue streams. Section 2 provides a comprehensive overview of the state's current funding formula and an examination of non-formula funding through grant-in-aid funds and other mechanisms. Section 3 analyzes per-pupil expenditures (PPE) and revenues across school districts in Oregon, demonstrating how the distribution of the funds detailed in Sections 1 and 2 lead to variations in funding levels across the state. Finally, Section 4 compares Oregon's K–12 public school expenditure levels to the rest of the United States, with a particular focus on funding trends across a set of regional peer states. Together, these analyses offer detailed insights into how Oregon generates and distributes K–12 public education funding.

Section 1: Summary of Oregon's K–12 Public Education Funding System

This section provides a detailed summary of Oregon's public K–12 education funding system. We begin with a brief overview of Oregon's school funding system prior to the 1990s and the major policy changes that led to the modern system used today. We then examine revenue sources that comprise K–12 education funding in the state. Finally, we examine trends in education funding levels across the current and previous three biennia.

Summary of Oregon's Historical School Funding System and Reforms in the 1990s

Prior to the 1990s, Oregon's public school funding system was primarily controlled by local jurisdictions via a property tax levy system. Under this system, local jurisdictions established budgets for their schools and set property taxes at rates that would generate these revenues. As a result, the educational resources that schools and students received were highly dependent on the fiscal priorities and preferences of local communities, including what local jurisdictions could reasonably afford given their local wealth and student population. This local property tax levy system allowed for the possibility of substantial variation in educational resources across districts.

Under the property tax levy system, the state of Oregon did distribute funding to school districts, but these contributions amounted to just one third of total educational revenues (Oregon Legislative Fiscal Office [LFO], 2024). The state's contributions were distributed via targeted grant-in-aid funding for specific student populations, such as students with disabilities (SWDs), and via a flat per-pupil rate that did not adjust for local contexts, such as district and school characteristics (e.g. enrollment size, remoteness, grade range of students served) or the educational needs of enrolled students (Or. Rev. Stat. § 327, 1989). This meant that the state school funding system did not correct for potential inequities or inadequacy of funding across school districts enabled by the local property tax levy system.

In the 1990s, the levy-based local revenue system changed rapidly following the introduction of two constitutional measures: Measure 5 and Measure 50. Measure 5, passed by voters in 1990, set Oregon's first statewide limits on property taxes, capping the school property tax rate at $5 per $1,000 in real market value (Oregon Department of Revenue [ODR], 2009). Measure 5 also obligated the state to compensate for any revenue schools lost due to these changes. Oregon subsequently developed its first permanent funding formula for school support (SB 814, 1991 Biennium, Oregon, 1991; Or. Rev. Stat. § 327, 1991). This formula assumed the structure of a weighted student funding system and was largely identical to the state's current system, which we examine in detail next.

In 1997, the Oregon State Legislature passed Measure 50, which further transformed Oregon's K–12 school finance system in three major ways: Property tax rates were frozen at their 1997 levels, assessed property value rates were reduced to and fixed at 90% of their 1995–96 levels, and assessed property value growth rates were capped at 3% annually (ODR, 2009). As with Measure 5, Measure 50 required the state to ensure that school funding did not decrease due to these tax law changes.

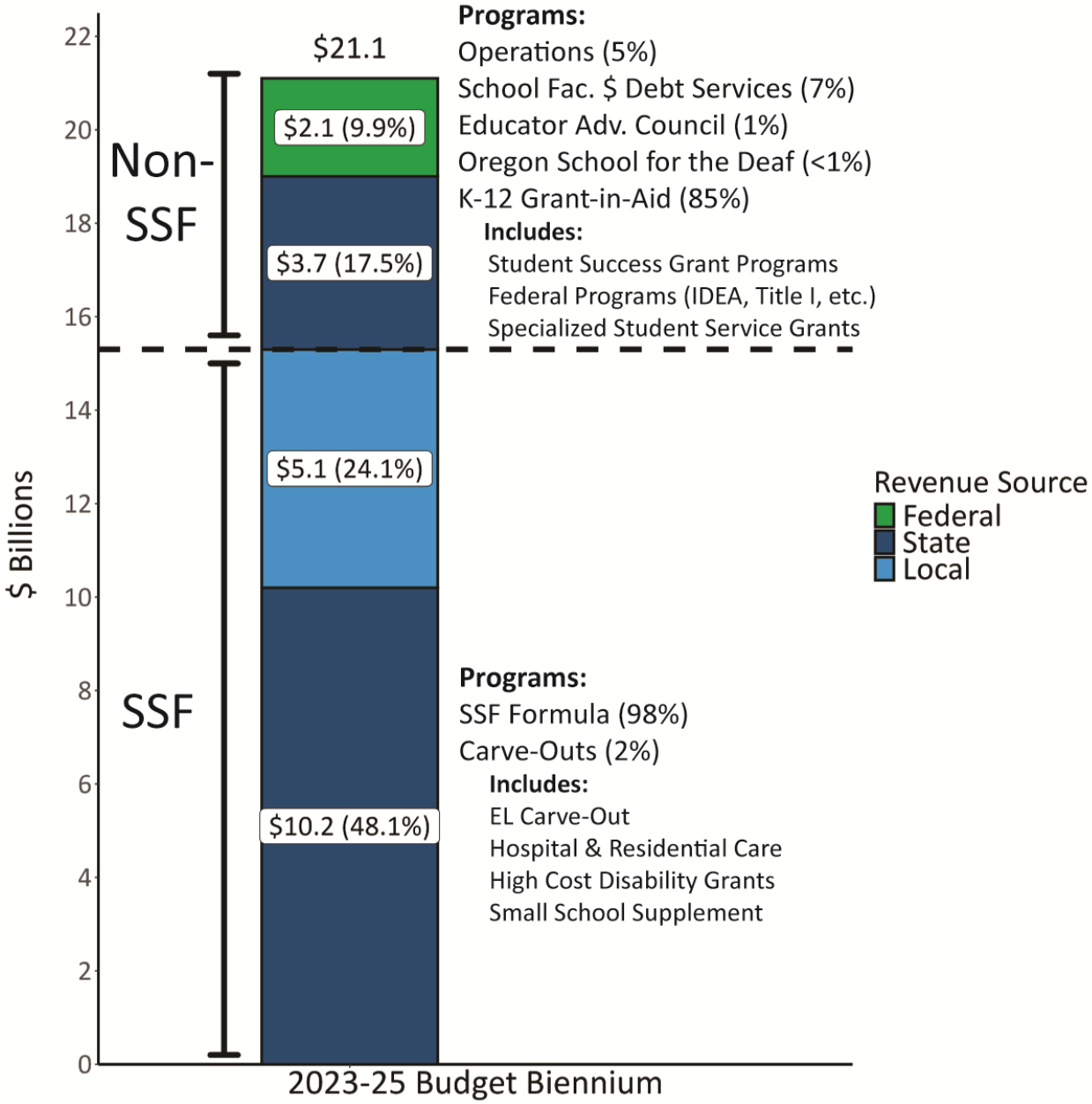
Taken together, Measure 5 and Measure 50 reshaped Oregon's K–12 school finance system and required the state to expand its role in funding public K–12 education. Prior to the passage of Measure 5, state funding accounted for just 30% of all non-federal (state and local) educational revenues. By 1997, the ratios had flipped, as the state of Oregon contributed 70% of total state and local revenues (Legislative Policy and Research Office [LPRO], 2023; LFO, 2024). In the subsequent two and a half decades, Oregon's school funding model has maintained this approximately 70% share of state and local revenue generation.

Oregon's Revenue Sources for the State School Fund and Other Programs

In this section, we detail revenue sources for the State School Fund (SSF)—the primary mechanism through which funds are allocated to school districts—and for non-SSF accounts

and programs in Oregon. Exhibit 1 offers an overview of these revenues and the major programs to which they are allocated (See Exhibit A.1 for a table of values and percents).

Exhibit 1. Overview of Oregon's K–12 Education Revenue Sources



Note. Reported funding figures for the 2023-25 biennium are based on LFO detailed budget analysis of the OR 2023-25 legislatively adopted budget. SSF refers to the State School Fund, the primary mechanism through which funds are allocated to school districts. Biennium revenue totals printed above the column. All dollar figures are reported in $ billions. While the Oregon budget includes revenues for the Common School Fund and other forestry revenues delivered directly to the Oregon Department of Education as non-SSF state revenues, we report these as local SSF revenues as these funds are directly transferred to districts and used in the SSF process.
Source. LFO. (2024).

As shown in Exhibit 1, the SSF draws on both state and local revenues. In the 2023–25 biennium, the SSF is funded at $15.3 billion, with $10.2 billion coming from state funds and $5.1 billion coming from local sources of revenue.[1] Of this, approximately $270 million is used for carve-out programs, which target funds to specific student populations or other educational purposes. The remainder is distributed via the weighted student funding formula detailed in Section 2. Each jurisdiction receives the full amount of their local property taxes and other local revenues as part of the SSF allocation. State funds are then used to meet the difference between all local revenues (including property taxes) and the level of funding determined to be appropriate by the SSF district funding formula.[2] The Oregon Department of Education (ODE) also received $5.8 billion for programs outside of the SSF in the 2023–25 biennium. Of these funds, $3.7 billion came from state revenues. The remaining $2.1 billion came from the federal government.

State Revenues for the State School Fund

In the 2023–25 biennium, the legislatively adopted budget allocated $10.2 billion in state funds to school districts in Oregon through the SSF. Oregon's state general funds account for the majority of the state's SSF contributions (87%). These dollars primarily come from individual and business state income tax revenue. The state lottery is also used to fund education in Oregon, with a total of $604 million in lottery revenues going toward state K–12 education in the 2023–25 biennium. Last, revenues from the Marijuana Tax contributed $41.4 million in the 2023–25 biennium. This number is down from over $100 million in prior biennia, due to a recent law that caps the portion of Marijuana Tax revenues that can be allocated to education (LFO, 2024).

The most recent and substantial addition to state K–12 education revenues is the Fund for Student Success (FSS). House Bill 3427, an initiative passed in 2019, implemented a Corporate Activity Tax (CAT) on "taxable Oregon commercial activity more than $1 million" (ODR, n.d.). Revenues from the CAT are used to fund the FSS. The FSS is expected to generate $1 billion every year in education revenues. Revenues generated by the CAT for the FSS are entirely separate from the state general fund.

The FSS is primarily composed of three educational initiatives that are separate from the SSF: the Student Investment Account, the Statewide Education Initiatives Account, and the Early Learning Account (which includes funds that are appropriated to ODE and subsequently transferred to the Department of Early Learning and Care to administer early learning

[1] All references in this report to funding figures in the 2023-2025 funding biennium are based on the OR 2023-25 legislatively adopted budget (LFO, 2024).
[2] Specifically, the state allocation from the SSF to districts is calculated as follows: SSF Funds to District = Target Calculated by Funding Formula - (Property Tax Raised + Timber and Other Local Taxes Raised).

programming). The FSS also distributes money directly to the SSF in two forms: distributions to cover some of the High-Cost Disabilities Account carve-out, and SSF formula funding to account for revenue losses due to income tax cuts that occurred concurrent with passage of the CAT. In the 2023–25 biennium, the FSS contributed $702 million to the SSF in total: $40 million for the High-Cost Disabilities Account and $662 million for SSF formula funding.

Local Revenues for the State School Fund

While nearly all of the $5.1 billion in local revenues in the SSF come from local property taxes (96%), funds generated through various forestry and lumber revenues from publicly owned land are also considered local funds for the purposes of determining state funding distributions through the SSF (Or. Rev. Stat. § 327.011, 2023). The largest source of forestry and lumber revenues is the Common School Fund, which generated $159 million in the 2023–25 biennium and is distributed by ODE to counties based on the number of children in residence. Counties then proportionally distribute these funds to their component school districts based on school enrollment. Other sources of revenue considered local for the purposes of state funding distribution through the SSF include the County School Fund ($27.8 million) and State Timber and Other Revenues ($48.5 million).

While Measures 5 and 50 set strict limits on local property tax revenue, school districts in Oregon can impose additional local taxes, called local options. The state limits how much these local options can generate. Broadly speaking, if local option tax revenues exceed 25% of state and local revenues received from non-option funds, or $2,000 per weighted average daily attendance, then the overage is counted as local revenues for the purposes of determining state funding distributions through the SSF, effectively a 1:1 penalty (LPRO, 2023). To further limit the inequity of local options, Oregon offers effort-based equalization to low property wealth districts that adopt local option taxes that generate low revenues (Or. Rev. Stat. § 327.333-9, 2023).

Revenue Sources Outside of the State School Fund

While roughly two thirds of Oregon's spending on educational funding is delivered to districts through the SSF, an additional $3.7 billion in state revenues is allocated to grant-in-aid and other targeted educational programs. The 2023–25 biennium budget also includes $2.1 billion in federal revenues that are primarily distributed through grant-in-aid programs such as Title 1, emergency funding related to COVID-19, Individuals with Disabilities Education Act (IDEA) grants, and federal nutrition reimbursement programs. In total, ODE received $5.8 billion in funding outside of the SSF for the 2023–25 biennium.

Exhibit 2 lists non-SSF initiatives in ODE's 2023–25 budget and the proportion of programs' revenues that are derived from general/lottery sources, other state sources, and federal

funding. ODE's non-SSF revenues are used in a variety of ways, including providing direct support for the Oregon School for the Deaf; funding for Oregon's School Capital Improvement Matching Program; funding for the Educator Advancement Council, which offers support for teacher professional development in Oregon; and operational funds for ODE. These non-SSF programs also include two streams of grant-in-aid funding covering the Youth Development Division and K–12 services. The former provides grant funds to meet a variety of needs for school-aged children, such as crime and gang prevention or community school programs. The latter is explored in greater detail in Section 3.

Exhibit 2. Summarizing Revenue Sources for State Programs Outside of the State School Fund, for the 2023–25 Biennium (in $ Millions)

Program	General/ lottery (%)	Other state sources (%)	Federal (%)	Totals
K–12 grant in aid	$487 (10%)	$2,386 (49%)	$1,996 (41%)	$4,869
School facilities and debt services	$55 (13%)	$370 (87%)	$0 (0%)	$425
Operations	$114 (37%)	$111 (36%)	$83 (27%)	$308
Educator Advancement Council	$0 (0%)	$71 (100%)	$0 (0%)	$71
Youth Development Division grant in aid	$17 (43%)	$22 (54%)	$1 (3%)	$40
Oregon School for the Deaf	$15 (68%)	$7 (31%)	<$1 (2%)	$22
Totals	**$688**	**$2,967**	**$2,080**	**$5,735**

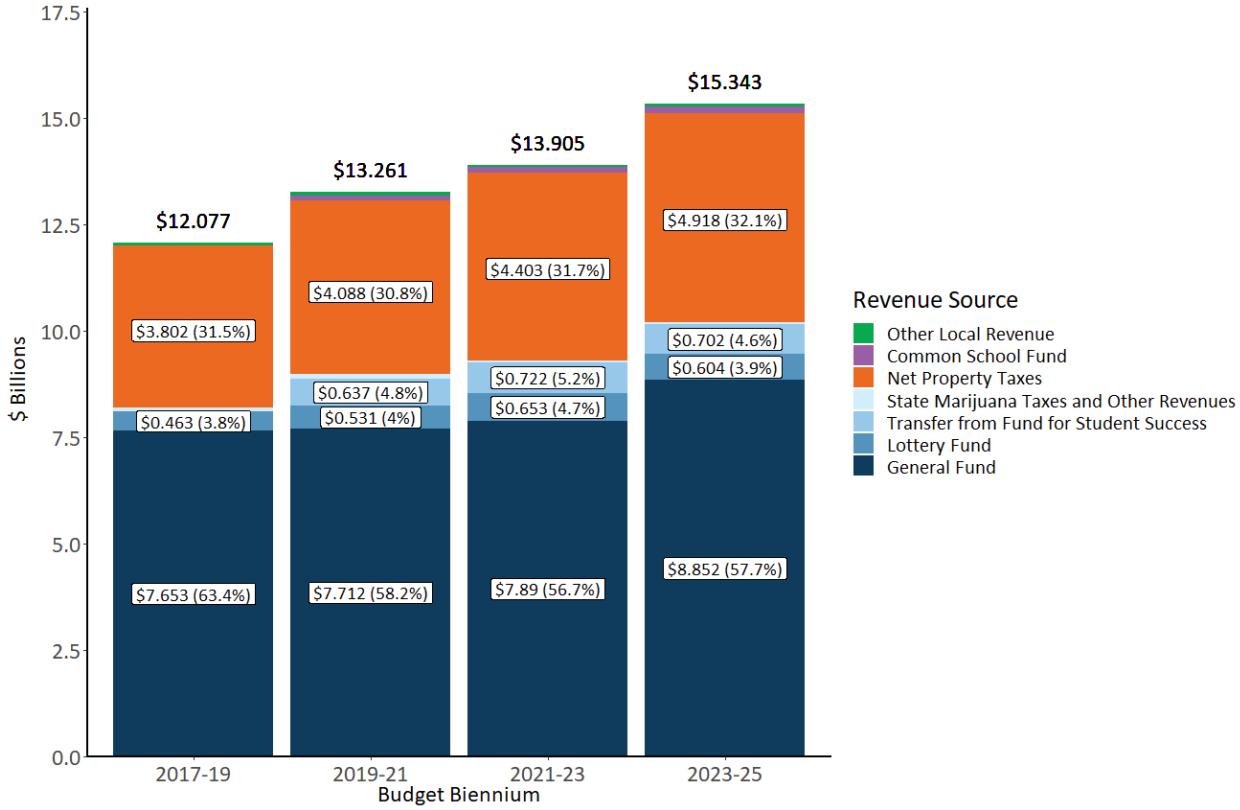
Note. Reported funding figures for the 2023-25 biennium are based on LFO detailed budget analysis of the OR 2023-25 legislatively adopted budget. Percentages report the row share of spending by source on a given program. While the Oregon budget includes revenues for the Common School Fund and other forestry revenues delivered directly to ODE as state revenues, we omit them in Exhibit 2 as these funds are transferred to districts and used in the SSF process.
Source. LFO. (2024).

Trends in Oregon's K–12 Public Education Funding Levels

Having established the sources from which Oregon derives K–12 educational funding, and the types of programs to which funding is allocated, we turn to examining recent trends in funding levels, specifically focusing on SSF revenue sources and funding levels. Exhibit 3 shows the proportion of total SSF revenues that come from each revenue source. As noted above, Oregon's general funds and local property taxes account for most of the SSF dollars. Exhibit 3 also demonstrates a $3 billion increase in SSF funding over the previous four biennia. This is

driven by a substantial increase in the general fund, from $7.653 billion to $8.852 billion (equal to an approximate 16% increase), as well as continued growth in local property taxes from $3.802 billion to $4.918 billion (equal to an approximate 29% increase). Lastly, Exhibit 3 illustrates the impact that transfers from the FSS have had on overall funding. Revenues increased substantially in the 2019–21 biennium, the first year of the FSS, while general fund contributions remained steady.[3]

Exhibit 3. Oregon State School Fund Revenues by Revenue Source, 2017–19 to 2023–25 Budget Biennia



Note. Reported funding figures for each biennium are sourced from LFO detailed budget analysis reports as follows: 2017-19 – OR Legislatively Adopted Budget (as of October 2017); 2019-21 – OR Legislatively Adopted Budget (as of October 2019); 2021-2023 – OR Legislatively Approved Budget (as of November 2022); 2023-25 – OR Legislatively Adopted Budget (as of February 2024). State revenue sources are displayed in blue; all others are local revenue. Values less than $400 million are not labeled. Biennium SSF revenue totals are printed above each column.
Source. LFO. (2017; 2019; 2022; 2024).

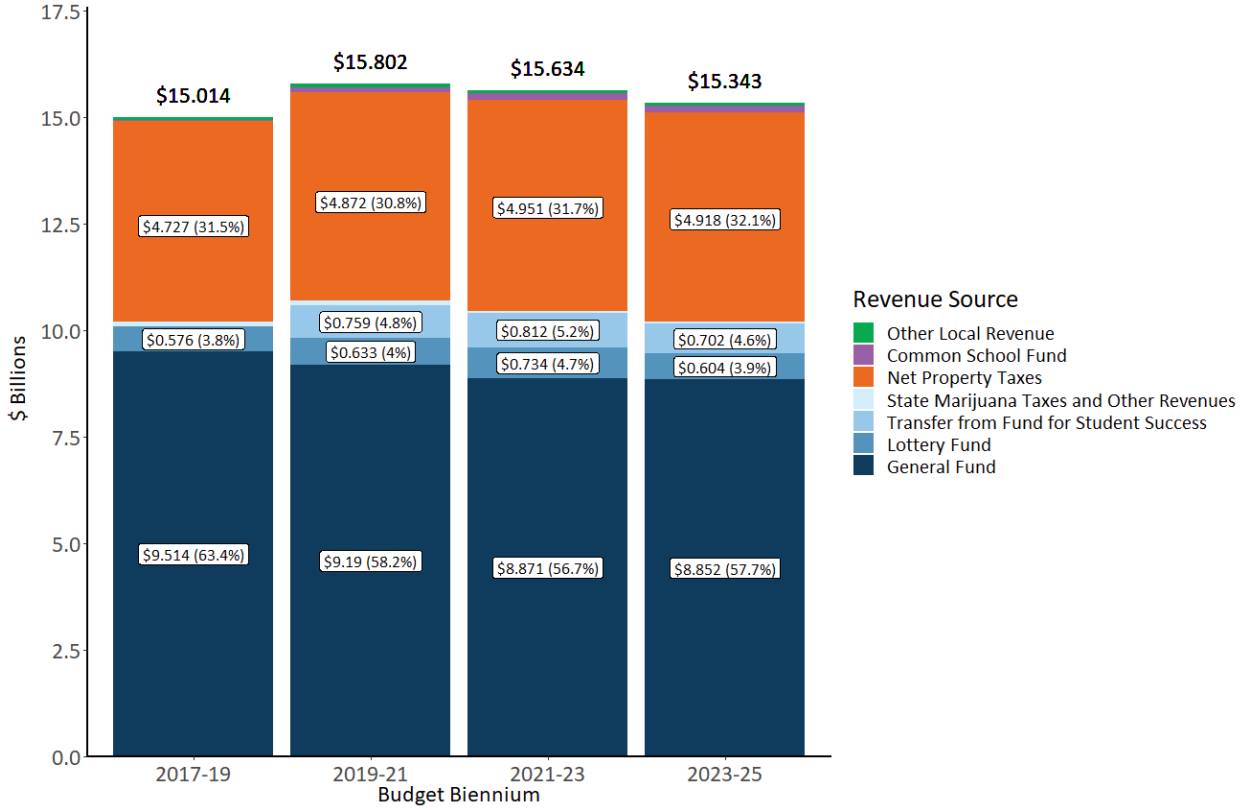
One concern when viewing nominal spending patterns longitudinally is that inflation will erode purchasing power over time. This is particularly salient for the period covered in Exhibit 3, when inflation was extremely high following the onset of the COVID-19 pandemic. Exhibit 4 reexamines SSF revenue data for the four most recent biennia using inflation adjustments, so

[3] Appendix Exhibits A.2 and A.3 report the values and percentages for all categories presented in Exhibits 3 and 4, respectively.

that all values represent 2023 dollars. When spending is adjusted by inflation, we see that total SSF spending has been relatively steady over the past four biennia.

Exhibit 5 offers an alternative way to examine trends in revenues. The top left panel recreates total revenues for each budget biennia from Exhibit 3, while the top right does the same for total revenues for each budget biennia from Exhibit 4. The bottom left panel of Exhibit 5 further contextualizes the relatively stable inflation-adjusted total revenues observed in Exhibit 4. Specifically, Oregon experienced a decrease in enrollment of more than 20,000 students during the COVID-19 pandemic and has yet to show signs of returning to pre-pandemic levels.

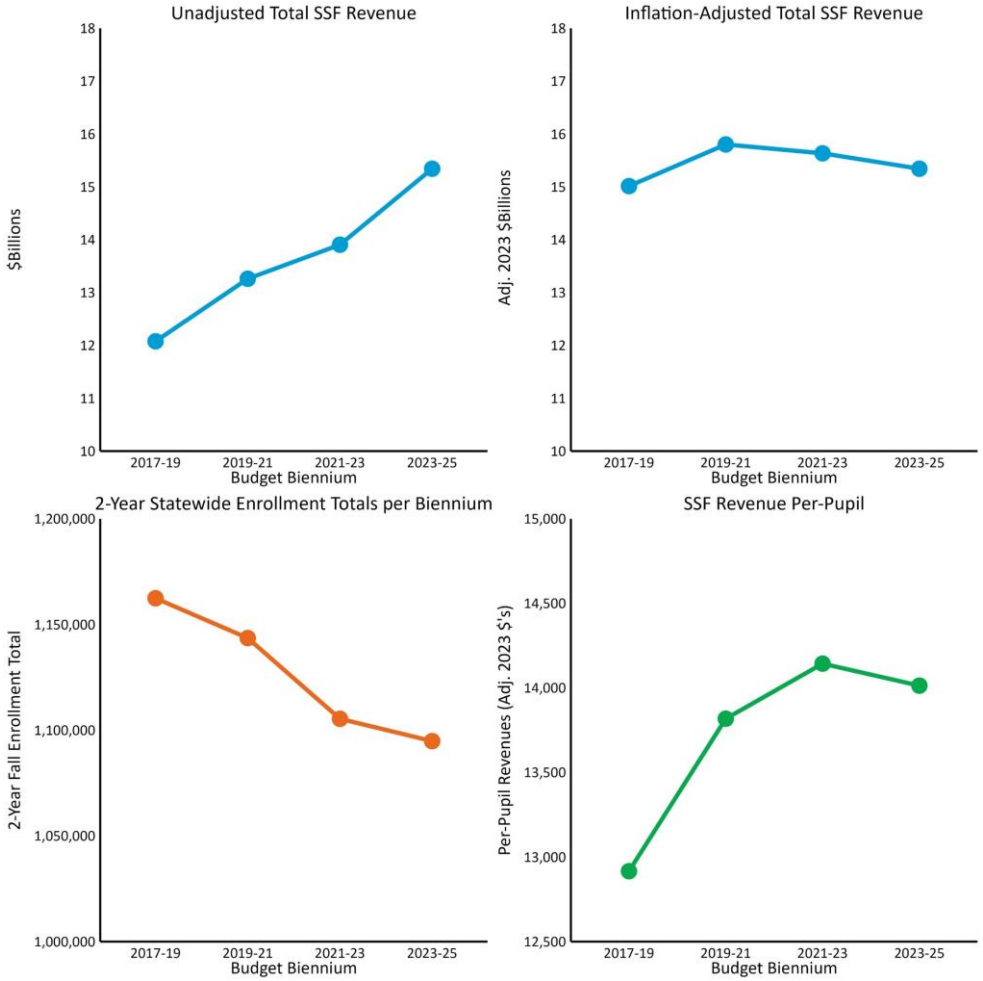
Exhibit 4. Oregon State School Fund Revenues (2023 Dollars) by Revenue Source, 2017–19 to 2023–25 Budget Biennia



Note. Reported funding figures for each biennium are sourced from LFO detailed budget analysis reports as follows: 2017-19 – OR Legislatively Adopted Budget (as of October 2017); 2019-21 – OR Legislatively Adopted Budget (as of October 2019); 2021-2023 – OR Legislatively Approved Budget (as of November 2022); 2023-25 – OR Legislatively Adopted Budget (as of February 2024). State revenue sources are displayed in blue; all others are local revenue. Values less than $400 million are not labeled. Biennium SSF revenue totals are printed above each column.

Sources. LFO. (2017; 2019; 2022; 2024). Federal Reserve Bank of Minneapolis. (2024).

Exhibit 5. Examining Trends in Oregon's Inflation-Adjusted (2023 Dollars) State School Fund Revenues and Fall Enrollment, 2017–19 to 2023–25 Budget Biennia



Note. Reported funding figures for each biennium are sourced from LFO detailed budget analysis reports as follows: 2017-19 – OR Legislatively Adopted Budget (as of October 2017); 2019-21 – OR Legislatively Adopted Budget (as of October 2019); 2021-2023 – OR Legislatively Approved Budget (as of November 2022); 2023-25 – OR Legislatively Adopted Budget (as of February 2024). Enrollment counts are the combined total enrollments for both school years affected by a given biennium. For example, enrollment in the 2017–19 biennium is the sum of 2017–18 and 2018–19 enrollments. At the time of writing, the 2023–25 biennium only had one completed school year with enrollment data (2023–24). For this reason, we doubled enrollments for the 2023–24 school year to calculate combined total enrollment for the 2023–25 biennium.
Source. Revenues: LFO. (2024). Inflation: Federal Reserve Bank of Minneapolis. (2024). Enrollment: ODE, 2024b.

Given that funding in inflation-adjusted terms was relatively stable during this time frame, the observed reduction in the number of students suggests there was an increase in revenue per student received through the SSF. In the bottom right panel, we divide the inflation-adjusted total SSF revenue by statewide enrollment to create a measure of SSF revenue per pupil. Here, we observe that over this period there was an increase in per-pupil SSF revenue from the 2017–19 biennium to the 2021–23 biennium, followed by a slight decline in the 2021–23 biennium.

Taken together, these figures demonstrate that while inflation-adjusted SSF revenue was relatively stable over this four-biennia period, funding from the SSF notably increased in per-pupil terms through the three earlier biennia and were relatively stable in the 2023–25 biennium.

Section 2: Comprehensive Overview of Oregon's Current Weighted Funding Formula

We now turn to exploring how Oregon distributes educational funding to districts and, through districts, to schools and the students they serve. This section begins by summarizing the weighted student funding model and other adjustments used to determine formula-based school funding from the SSF. We then examine how sources of funding outside of the SSF—including the Student Success Act, special carve-outs and grant-in-aid programs, special education resources, and federal funds—are distributed to districts in the 2023–25 biennium.

Oregon's Student Funding Model for Distributing the State School Fund

Oregon distributes SSF funds using a student-based weighted funding formula. This formula determines a target level of funding from the SSF for each school district across *both state and local sources*. The amount each district receives from the *state portion* of the SSF is calculated as the difference between a school district's target funding level and the sum of all local revenues, described in Section 1.

SSF distributions are sent to traditional school districts and to Oregon's 19 Education Service Districts (ESD), which offer services to school districts within their regional jurisdictions. Traditional school districts receive 95.5% of SSF formula funding and ESDs receive the remaining 4.5%. Each ESD receives an allocation that is either 4.5% of the SSF formula funding that districts under their jurisdiction receive or $1,165,000, whichever is greater (Or. Rev. Stat. § 327.019, 2023).

In the 2023–25 biennium, about two thirds of all district revenues were distributed through this formula. The student-based weighted funding formula distributes resources to school districts based on both the total number of students served *and* the level of academic need of students in the district. For example, educating English learner (EL) students requires more supports at a greater cost to provide opportunities equal to those available to non-EL students. From an equity perspective, the funding allocation for an EL student should be higher than for a student who is otherwise similar (i.e., with respect to educational needs and where they attend school).

Oregon's weighted student funding model determines funding for districts based on the following: the modified baseline per-pupil level of funding; the determination of average daily

Exhibit 6. Summarizing Oregon's Weighted Student Funding Model

Category	Weight	Monetary value	Definition
Standard student	1.00	~$4,500	The funding per standard student in each district varies according to the Teacher Experience Factor, calculated as [$4,500 +($25 × (*district average teacher experience − statewide average teacher experience*))].
Student weights			
Special education[a]	1.00	$4,500	Each student eligible for special education as a child with a disability
English learner	0.50	$2,250	Each student eligible for and enrolled in an English learner program
Students in families experiencing poverty	0.25	$1,125	Each student determined to be in a family experiencing poverty, based on data from the U.S. Census Bureau, student data from school districts, and other data sources
Neglected or delinquent	0.25	$1,125	The number of children in the district in state-recognized facilities for neglected and delinquent children
Students in foster care	0.25	$1,125	The number of children in foster homes in the district
School weights			
Half-day kindergarten	-0.50	$-2,250	All students enrolled in half-day kindergarten programs
Small high school	Varies		Additional ADMw may be awarded to small high schools via a formula in 327.077.6b.[b]
Remote small elementary school	Varies		Additional ADMw may be awarded to small remote elementary schools via a formula in 327.077.5b.
District weights			
Union high school	0.20	$900	All students in districts serving only Grades 9–12
K–8 district schools	-0.10	$-450	All students in districts serving only Grades 8–12
Other			
High-Cost Disabilities Grant	Varies		With ODE approval, districts may be reimbursed for services to SWDs costing more than $30,000 per pupil.
Transportation Grant	Varies		ODE ranks districts by per-ADM transportation costs and reimburses costs as follows: • 90% for transportation costs above the 90th percentile • 80% for transportation costs between the 80th and 90th percentiles • 70% for transportation costs below the 80th percentile

Reported values are based on the target level of $4,500 per weighted student established by Oregon's original funding formular in 1991. In practice, each district's base allocation (adjusted by the Teacher Experience Factor) is multiplied by a *balance ratio,* which adjusts the base upward according to the level of funding appropriated to the SSF and therefore varies in every school year. In the 2022-23 school year, this ratio was 2.138, meaning the standard student was funded at $9,620 in a district with average teacher experience that was the same as the state. [a] May not exceed 11% of the district's ADM without the approval of ODE. Districts may also be reimbursed for providing services to students with disabilities whose education requires more than $30,000 per pupil, with ODE approval, via the High-Cost Disabilities Grant. [b] These additional ADMw are separate from Oregon's small school district grants, which award money to small school districts with at least one small high school.
Source. Or. Rev. Stat. § 327.013 State School Fund distribution computations for school districts.

enrollment (ADM) for each school district; and the determination of weighted average daily enrollment (ADMw), which modifies each district's ADM to account for the educational needs of enrolled students and other district characteristics. Exhibit 6 offers a summary of these component parts, which we explore in detail below.

Establishing a Baseline Funding Level

Weighted student funding models require a baseline funding allocation that a district receives for each student, regardless of a student's needs or other contextual information about the district or its schools. Oregon uses a modified baseline funding level, meaning that the baseline funding allocation can vary across districts. Specifically, the base allocation is modified by the Teacher Experience Factor, which adjusts baseline funding according to the average level of experience of teachers in each school district. This accounts for the fact that teacher salaries increase as their years of experience increase.

For a district whose average level of teacher experience is the same as the Oregon statewide average, the baseline funding amount per pupil is $4,500. The Teacher Experience Factor is calculated as $25 per pupil, multiplied by the difference between a district's average teacher experience and the statewide average teacher experience. This value can be either positive or negative. The Teacher Experience Factor is then applied to the baseline $4,500. In Exhibit 7, we illustrate how the baseline funding amount per pupil changes as district-level teacher experience changes (relative to the 2023–25 statewide average teacher experience of 12 years). For example, a district with average teacher experience that is 16 years (4 higher than the statewide average) would have a modified per-pupil baseline of $4,600, which is equal to $100 more than the standard baseline amount ($25 times the 4-year difference from the statewide average).

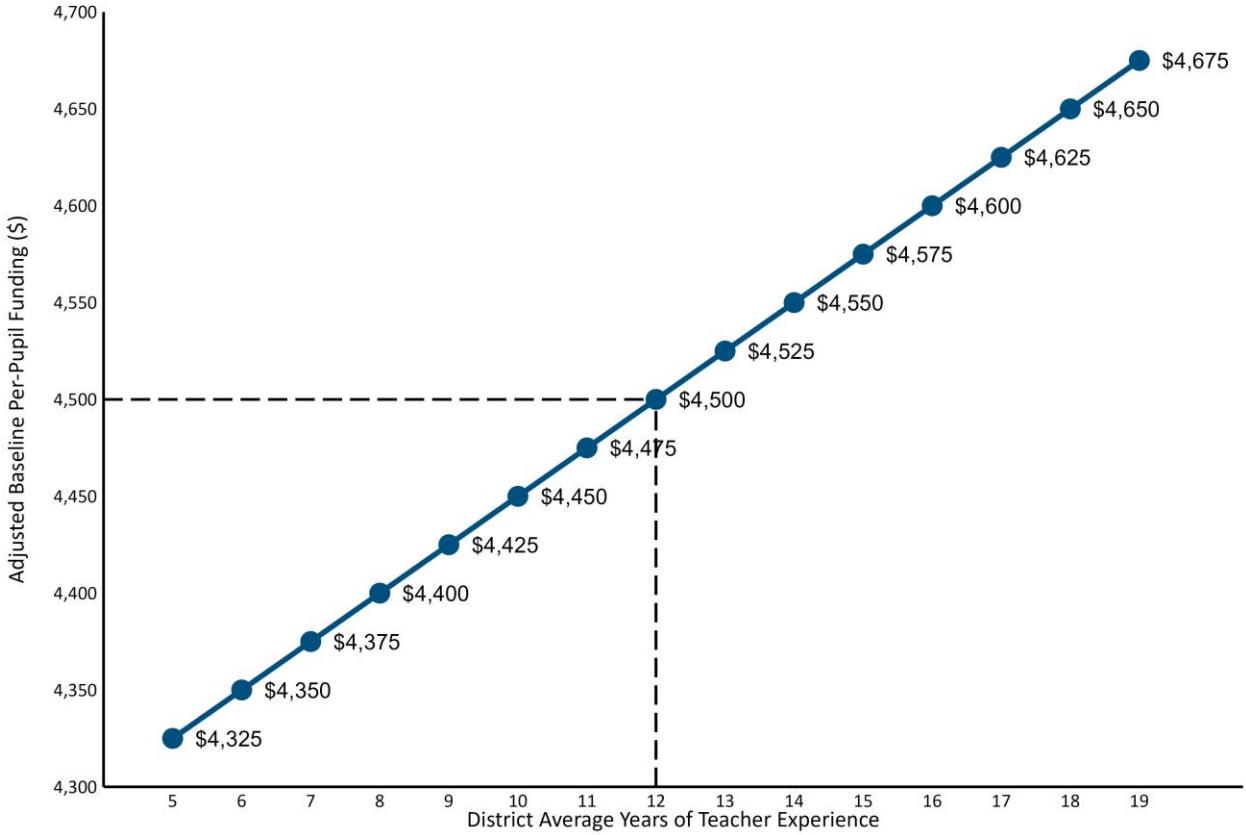
Finally, the Teacher-Experience-Factor-adjusted baseline funding amount is modified by the *balance ratio* in each funding period. While the SSF was originally designed with a $4,500 per pupil base funding amount, current SSF funding exceeds what would be required to meet this base. Therefore, the balance ratio adjusts the baseline funding amount to match the level of funding appropriated to the SSF in each funding biennium. For example, in the 2022-23 school year, the SSF was funded at a level 2.138 times greater than the funding required to establish the $4,500 baseline (adjusted for teacher experience) and the various additional weights described below. Therefore, for 2022-23, the baseline funding amount is calculated as:

$$Adjusted\ Baseline\ Funding = (\$4{,}500 + Teacher\ Experience\ Factor) * 2.138$$

For a district with an average teacher experience that is equal to the statewide average, the baseline funding received per pupil was therefore $9,620 for the 2022-23 school year.

Importantly, the Teacher Experience Factor and the baseline ratio modify the per-pupil *baseline*. This means that modifications due to teacher experience and the balance ratio affect both the funding amount per student, regardless of a student's needs, *and the dollar values of any additional weights* (described below) that attempt to account for differences in students' educational needs and other contextual district characteristics.

Exhibit 7. Baseline Per-Pupil Funding Levels Across Differing Levels of Average District Teacher Experience



Note. Baseline is set at 12 years of experience, the reported statewide average for the 2022–23 school year. The base per-pupil allocation of Oregon's funding model changes by $25 per year, based on the difference between a district's average teacher experience level and the statewide average. The baseline funding amount would then be multiplied by the *balance ratio* for a given funding period, which adjusts the base upward according to the level of funding appropriated to the SSF and therefore varies in every school year. In the 2022-23 school year, this ratio was 2.138, meaning the standard student was funded at $9,620 in a district with average teacher experience that was the same as the state.
Source. ODE. (2024a).

Counting Students

The next primary component of a weighted student funding model involves determining how many student units, and therefore how much money, should be allocated to a school district. For funding purposes, Oregon calculates ADM to account for the number of students served by

a school district. ADM is calculated as "the annual average of daily student enrollment for students residing within the district" (ODE, 2023a). ADM, multiplied by the Teacher-Experience-Factor- and balance-ratio-adjusted baseline funding level, produces the amount of base funding a school district receives from the formula component of the SSF, prior to any further adjustments due to student, school, or district characteristics.

Weighting Student Counts

To adjust funding amounts to account for differences in student need and other contextual factors that affect educational costs, Oregon further modifies ADM using a series of additive weights based on student and district characteristics. Final funding amounts are then distributed based on an ADMw. To ensure districts have some year-to-year funding stability in the face of fluctuating enrollment or student needs, funds are allocated to school districts using an Extended ADMw, which equals the greater of current year ADMw and prior year ADMw. There are three categories of weights by which ADMw is determined: student characteristics, school characteristics, and district characteristics.

As shown in Exhibit 6, extra enrollment weights are assigned to students living in families experiencing poverty, students living in foster homes, students living in facilities for neglected or delinquent children, EL students, and students with disabilities receiving special education services. Students may qualify for each of these categories separately. For example, a student who is an EL and living in a family experiencing poverty would count as 1.75 ADMw (e.g., 1.00 + 0.50 + 0.25 = 1.75 ADM), which translates to $7,875 in a district with an average teacher experience level equal to the statewide average (before accounting for the baseline ratio).[4]

District characteristic funding adjustments include a 0.2 weight for districts serving only high school students and a -0.1 weight for districts serving only K–8 students. This reflects the relatively higher cost of adequately educating exclusively high school students and the relatively lower cost of educating exclusively K–8 students, relative to districts that serve both grade ranges.

School characteristic funding adjustments include a -0.5 weight for students in half-day kindergarten programs and more complex weights for small schools that may be disadvantaged by per-pupil funding formulas due to the high fixed cost of educating students. The first small school adjustment is the Small High School Adjustment. To be eligible, a school must meet the

[4] Per Or. Rev. Stat. § 327.013.1C (2023), "The total additional weight that shall be assigned to any student in average daily membership in a district, exclusive of [students in poverty, foster homes, or facilities for neglected and delinquent children, or students attending small remote elementary schools or small high schools] may not exceed 2.0." In other words, a student's ADMw may not exceed 3.0 in total once all non-excluded weights are added together.

following criteria: (a) serves students in Grades 9–12 or Grades 10–12; (b) has fewer than 87.5 students per grade; (c) is located in a district serving less than 9,500 ADMw; and (d) has a high school that was determined to be a small high school as of July 23, 2009, and has not changed locations since January 1, 1995. The second adjustment is the Remote Small Elementary School Adjustment. To be eligible, a school must meet the following criteria: (a) serves students in Grades K–8; (b) has fewer than 28 students per grade served; (c) is more than 8 miles away from the nearest elementary school; and (d) was considered a remote small elementary school on August 2, 2011, and has not moved since January 1, 1995. Small school funding adjustments vary by school size and remoteness.

The Small High School Adjustment is calculated as follows:

$$Small\ High\ School\ adj. = 350 - \left(\frac{ADMa}{\left(\frac{\#\ Grades\ in\ School}{4} \right)} \right) * 0.0029 * ADMa$$

Where:

- ADM_a = the average daily membership of a school, but no less than 60
- $\#\ Grades\ in\ School$ ranges up to four, representing Grades 9–12

The Small Remote Elementary School Adjustment differs in that it accounts for proximity to the nearest elementary school and is as follows:

$$Small\ Remote\ Elem.adj. = 252 - \left(\frac{ADMa}{\left(\frac{\#\ Grades\ in\ School}{9} \right)} \right) * .0045 * ADMa * Distance\ adj.$$

Where:

- ADM_a = the average daily membership of a school, but no less than 25
- $\#\ Grades\ in\ School$ ranges up to nine, representing Grades K–8
- *Distance adj*. = 0.025 * (each 10th of a mile over 8 miles, for the school's distance from the nearest elementary school in the same district, or 1, whichever is less)

Last, Oregon's SSF makes two additional distributions to school districts that are grant allocations tied to specific purposes. The first is the High-Cost Disabilities Grant, which, with ODE approval, pays for costs over $30,000 incurred by a school district for the education of a student receiving special education services. The second is the Transportation Grant, which covers a portion of district transportation costs for students. The amount covered is determined by ODE, which ranks districts by per-ADM transportation costs and reimburses 90% of costs for districts ranking above the 90th percentile in the statewide distribution of per-ADM

transportation costs, 80% for districts ranking between the 80th and 90th percentiles, and 70% for districts ranking below the 80th percentile.

Oregon's K–12 Public Education Grant-in-Aid Expenditures

As noted previously, Oregon's 2023–25 budget allocates $4.9 billion in non-SSF funds to grant-in-aid expenditures. In Exhibit 8, we display a list of grant-in-aid programs and offer brief summaries of the purposes of these funds. We also show the relative funding level of each grant-in-aid program in the 2023–25 biennium, compared to the 2021–23 biennium.

Unlike the general purpose grants districts receive through SSF allocations, grant-in-aid funds have specific limitations regarding their use and often target policy priorities for Oregon or the federal government. For example, the 2023–25 budget biennium saw the end of one-time teacher recruitment/retention and summer learning programs, which totaled nearly $250 million in the previous biennium. At the same time, a new $90 million early literacy program was launched and there was substantial investment in early childhood special education services, nutritional services, and targeted funds for reducing achievement gaps. This led to net increases in the amount of grant-in-aid funding available via state revenue and are suggestive of state policy priorities. Notably, there has been a sharp decline in overall federal grant-in-aid funding, attributable to the waning of one-time emergency funds related to the COVID-19 pandemic. Although $1.2 billion in such funding was in the 2021–23 biennium, the amount decreased to $529 million in the 2023–25 biennium, all of which will need to be allocated by the end of September 2024 or returned to the federal government.

Summary

Oregon delivers a substantial amount of money to school districts through the SSF and grant-in-aid funding. Using the SSF's weighted student funding model described above, the state calculates the target amount of funding supported by state and local revenues for a district to provide education. This target amount is calculated in three stages. First, a base level of funding per student, modified by the level of teacher experience, is calculated for each district. Second, this base level of funding is multiplied by the balance ratio for a given funding period, to account for the fact that current SSF funding levels exceed those required to meet the formula's original $4,500 base funding per pupil. Third, this modified base level is multiplied by the weighted ADMw, which accounts for student characteristics and educational needs, as well as district and school-level characteristics. The state of Oregon then distributes an SSF general use grant equal to the difference between the sum of (a) the formula-calculated target, (b) the High-Cost Disabilities Grant and (c) the Transportation Grant, and all local revenues. These SSF funds are supplemented via additional state and federal grant-in-aid funds, which offer myriad targeted programs to address perceived policy priorities within Oregon.

Exhibit 8. Summarizing Grant-in-Aid Programs for Oregon's 2023–25 Biennium

Fund	Summary	2021–23 funding ($ millions)	2023–25 funding ($ millions)	% change 2021–23 to 2023–25
Student success grant programs				
Student Investment Program (formula grants)	Non-competitive grant distributed to applicant school districts for the purposes of meeting students' mental or behavioral health needs, increasing academic achievement, or reducing academic disparities	$892	$1,087	22%
Student Investment Intensive Program	Funds delivered to school districts identified by ODE as having the highest needs in Oregon, conditional on participation in a 4-year program for improving student academic success	$25	$26	4%
High School Success Grant	Funding provided to address high school dropout prevention, career and technical education (CTE), and college-level education opportunities	$307	$325	6%
Start Making a Reader Today (SMART) and Reach Out and Read	Reading intervention programs for young students	$.36	$.37	3%
Accelerated learning opportunities	Funding to support students earning college credits while in high school	$2.9	$3	4%
Physical education grants	Grant funding provided to school districts to meet physical education requirements implemented in the 2017–18 school year	$4.5	$4.7	4%
Chronic absenteeism grants	Grant funding to address chronic absenteeism in school districts	$6.8	$7.0	4%
Wildfire funding	Funds available to school districts affected by wildfires in 2020	$12.5	$11.2	-11%
Early literacy	Funds for promoting early literacy for children in Grades K–5	N/A	$90	N/A
Academic content standards	Funding to align Holocaust and genocide studies with content standards for ethnic studies in the 2026–27 school year	N/A	$2.3	N/A

Fund	Summary	2021–23 funding ($ millions)	2023–25 funding ($ millions)	% change 2021–23 to 2023–25
Safe School Culture Grant Program	Non-competitive grant funding for district, ESD, and charter school staff to become certified instructors in crisis intervention methods	N/A	$5	N/A
Recovery schools	Funding to serve students recovering from substance abuse	N/A	$3	N/A
Teacher recruitment/retention	One-time, now-expired funding to recruit and retain K–12 personnel	$98	N/A	N/A
Summer learning programs	One-time, now-expired funding to support community- and school-based summer programming for students in Oregon	$150	N/A	N/A
Other grant-in-aid programs				
Specialized student service grant programs[a]	Funds targeted at students with specific educational needs (such as hospital or detention education) and a substantial investment ($336 million, 86% of state funding) in early intervention/early childhood special education	$397	$465	17%
Closing the achievement gap	Includes Oregon's various grant programs for supporting traditionally disadvantaged student populations, including separate funds for African American, Latino, Pacific Islander, American Indian/Alaskan Native, LGBTQ, and refugee/immigrant students	$57	$67	18%
Science, technology, engineering, and mathematics (STEM) and CTE programs	State-funded programs supporting STEM and agricultural CTE programs	$32	$33	3%
District capacity and technical assistance programs	Grants for items such as technical assistance for capital improvement or expansion, as well as targeted funds for capital improvements such as purchasing and installing panic alarm systems in school buildings	$54	$59	9%

Fund	Summary	2021–23 funding ($ millions)	2023–25 funding ($ millions)	% change 2021–23 to 2023–25
Nutritional programs	Funds for supporting student access to meals at school, mostly through the Hunger Free Schools and Farm to School programs, which supplement federal free- and reduced-price lunch programs and facilitate use of locally grown food in school cafeterias, respectively	$68	$122	79%
Educator professional development grants	Funds for supporting professional development opportunities overseen by the Educator Advancement Council Decrease reflects a transfer of funding from this program to the Educator Advancement fund; no net change in Educator Advancement Council funding occurred in this biennium	$31	$7	-77%
Federal funds				
Low income: Title I, Part A	Funds distributed to support schools and districts that serve large proportions or numbers of children from low-income families	$313	$300	-4%
Migrant education: Title 1, Part C	Funds distributed to schools and districts to support the education of students who change residences and/or school districts frequently	$40	$51	28%
Title III grants	Funds distributed to support the education of EL students	$14	$15	7%
Title IV-A student enrichment	Funds distributed to support students' academic achievement by improving access to well-rounded education, school conditions, and use of technology"	$21	$24	14%
Title IV-B 21st Century Community Learning Centers	Funds for developing community learning centers for academic enrichment, youth services, and parental engagement	$20	$22	10%
IDEA grants	Funds for meeting the educational needs of students with disabilities	$281	$290	3%
CTE vocational education grant: Perkins Grant	Funds distributed to support vocational education	$35	$36	4%

Fund	Summary	2021–23 funding ($ millions)	2023–25 funding ($ millions)	% change 2021–23 to 2023–25
Federal nutrition reimbursement programs	Funds for programs like the National School Lunch Program that support the provision of meals to eligible students from low-income families and other qualified students	$447	$540	21%
School Improvement Grants	Funds distributed to ODE to create subgrants for districts to address academic achievement in low-performing schools	$21	$22	5%
Title II A Teacher and Principal Grant	Funds distributed to Oregon and its districts to facilitate professional development, recruitment, and retention for teachers and principals	$39	$41	4%
Emergency use federal funds (CRF, GEER, ESEER)	One-time funding to address the challenges of COVID-19 and learning loss. Decrease represents phase-out of pandemic era emergency funds	$1,231	$530	-57%

Note. Reported funding figures for the 2021-23 biennium are based on the LFO detailed budget analysis of the OR legislatively approved budget (as of November 2022); reported funding figures for the 2023-25 biennium are based on the LFO detailed budget analysis of the OR 2023-25 legislatively adopted budget. Programs listed under "other grant-in-aid programs" may include programs that are partially or wholly supported by revenues generated through the Student Success Act but that are not categorized as student success grant programs by the Legislative Fiscal Office. Percentage differences are calculated using values to the nearest whole integer ($ million). N/A indicates that the program was inactive during the given funding biennia or that percentages cannot be calculated. All "other" grant funds are omitted. Unless otherwise noted, programs listed under "student success grant programs" and "grant-in-aid programs" exclusively use state revenues, while all programs listed under "federal funds" are exclusively funded by federal revenues.

[a] This program includes both federal and state funds.

Source. Table and program summaries adapted from LFO (2024). Program summaries adapted from relevant passages in Or. Rev. Stat. § 327 (2023). Federal program summaries taken from the Office of Elementary and Secondary Education's Every Student Succeeds Act (ESSA) Legislation (OESA, 2020).

Section 3: Visualizing District-Level Per-Pupil Expenditures in Oregon

We now turn to examining the level of expenditures of school districts throughout Oregon. Using data from the 2022–23 school year, we report on current-year, district-level expenditures across all public school districts in Oregon. We offer additional analyses in Appendix B on the distribution of revenues across school districts from the SSF (General Support) and all non-federal revenues received by districts on a per-pupil basis.

Data

Exhibit 9, Exhibit 10, and Appendix Exhibits B.1 and B.2 use revenue and expenditure data from ODE's *Financial Data Reported by School Districts and Education Service Districts* (ODE, n.d.) and fall enrollment data from ODE's *Student Membership Reports and Manuals* for the 2022–23 school year (ODE, 2024).[5] For Exhibit 9 we calculate a measure of current PPE at the district level, which totals all of a district's reported expenditures for the 2022–23 school year, minus all capital spending, debt services, and internal services funds, and then divide this by district-level fall enrollment.[6] In doing so, we generate a measure that more accurately reflects the level of resource investment to educate students in this school year. For readability, PPE has been top-coded at $38,000 (approximately twice the median unadjusted PPE level of $18,964).[7] There are 22 districts in this top category, concentrated in the southeastern region of Oregon. The median PPE of top-coded districts is $65,276, with a median enrollment of 10.5 students.

The PPE reported in selected exhibits has also been modified using the National Center for Education Statistics Education Demographic and Geographic Estimates (NCES EDGE, n.d.) 2021 Comparable Wage Index for Teachers (CWIFT). This statistic is "a measure of the systematic, regional variations in the wages and salaries of college graduates who are not PK-12 educators… used by researchers to adjust district-level finance data at different levels in order to make better [financial] comparisons across geographic areas (NCES, 2019, p. 1)." In essence, the CWIFT measures the degree to which individuals with a similar level of educational attainment as teachers tend to have higher or lower wages across labor markets. To calculate these values, the estimated local average wage of college graduates who are not PK-12 educators is divided by the national average wage of the same group of workers. Thus, areas where average wages are higher than the national average will take CWIFT values greater than

[5] ODE reports of district-level financial and enrollment data are based on all schools within a district, including any charter, alternative, or online schools that may be present.

[6] Internal service funds are defined as "the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis. Some examples of internal service funds could include those used for central warehousing and purchasing, central data processing, central printing and duplicating, self-insurance fund and unemployment fund" (ODE, 2023b. p. 29).

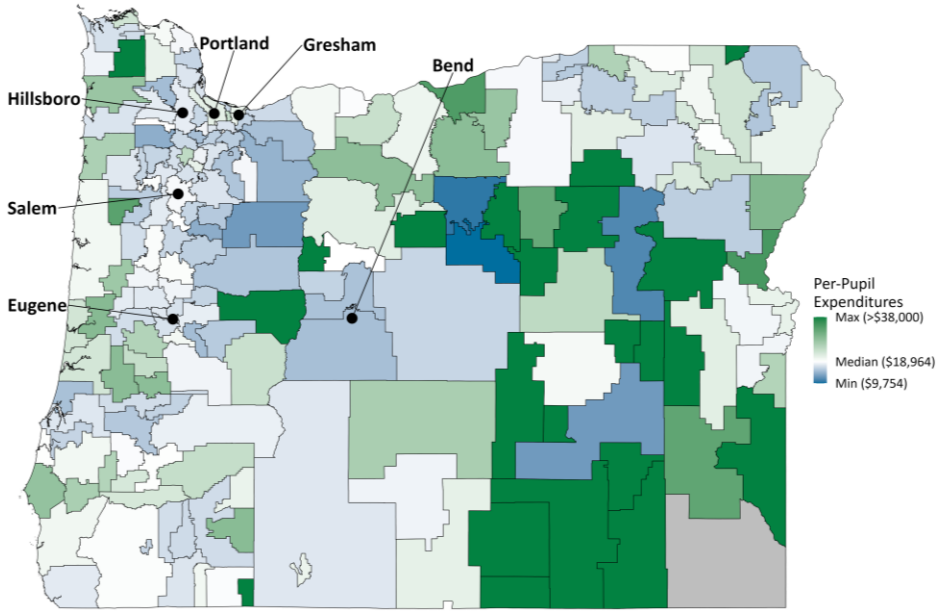
[7] In exhibits with CWIFT-adjusted PPE, the median PPE is higher and thus is top-coded at $41,000.

1, while areas where average wages are less than the national average will take CWIFT values less than 1. Dividing district-level expenditures by the CWIFT value normalizes educational funding based on national average salary data, allowing for fairer analyses of school revenues and expenditures across school districts located in higher and lower cost areas.

Visualizing Per-Pupil Expenditures Across Oregon's School Districts

Exhibit 9 reports the 2022–23 district-level current PPE for school districts in Oregon. Districts with blue shading have PPE above the median district-level spending of $18,964 per pupil; districts with green shading are below the median district-level current PPE. Two general patterns emerge in Exhibit 9. First, both coastal and eastern Oregon are characterized by noticeable differences in current PPE. This pattern is especially pronounced in the southeastern corner of the state, where large current PPE districts (dark green) often neighbor extremely low-spending school districts (dark blue). The second pattern is that the 'Interstate-5 corridor' which runs from the greater Portland area, through Salem and Eugene, and then south to the California border, is characterized by relative homogenous current PPE (shades of white, light blue, and light green). While there is some variation in this region, neither darker green nor darker blue areas emerge as they do in the eastern half of Oregon or districts more proximate to the coast. The relative homogeneity in colors suggests that current PPE is less varied, in CWIFT-adjusted terms, in the western portion of the state.

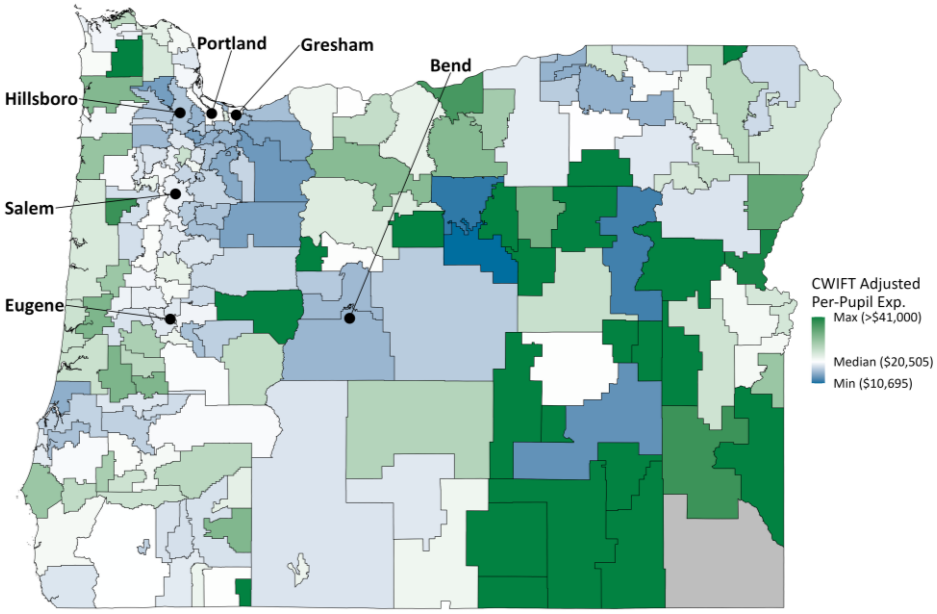
Exhibit 9. Current Per-Pupil Expenditures, 2022–23 School Year



Note. Districts with blue shading have current PPE above the median value; districts with green shading are below the median. Current expenditure totals omit all capital spending, debt services, and internal services expenditures from the 2022–23 school year. Per-pupil rate = current expenditure totals/fall enrollment, 2023. Districts with reported expenditures greater than $38,000 are top coded at $38,000. The district in grey, McDermitt School District 51, is inactive, with students attending school in Humboldt County School District in Nevada.
Source: Spending: ODE, n.d. Enrollment: ODE, 2024b.

Exhibit 10 reports 2022–23 district-level, CWIFT-adjusted current PPE for school districts in Oregon. The statewide district-level median for current per-pupil expenditures was $20,505 in the 2022-23 school year, ~$1,500 higher than in unadjusted PPE-terms. This positive difference in median current PPE indicates that a majority of school districts in Oregon have lower CWIFT values than the national average. Generally, the cost adjustment does not change the observed patterns of spending in coastal and eastern Oregon versus the Interstate-5 corridor. However, slight differences in relative spending levels can be observed once regional cost differences are accounted for. For example, the spending rates of districts in the Portland, Salem, and Eugene areas, relative to the statewide median, are slightly lower in Exhibit 10 than Exhibit 9 (seen in shifting from light green to white or to slightly darker shades of blue). While differences across the two Exhibits are not substantial, we nonetheless prefer the values presented in Exhibit 10 for understanding funding differences across the state, due to their accounting for cost differences across districts in Oregon.[8]

Exhibit 10. CWIFT-Adjusted Current Per-Pupil Expenditures, 2022–23 School Year

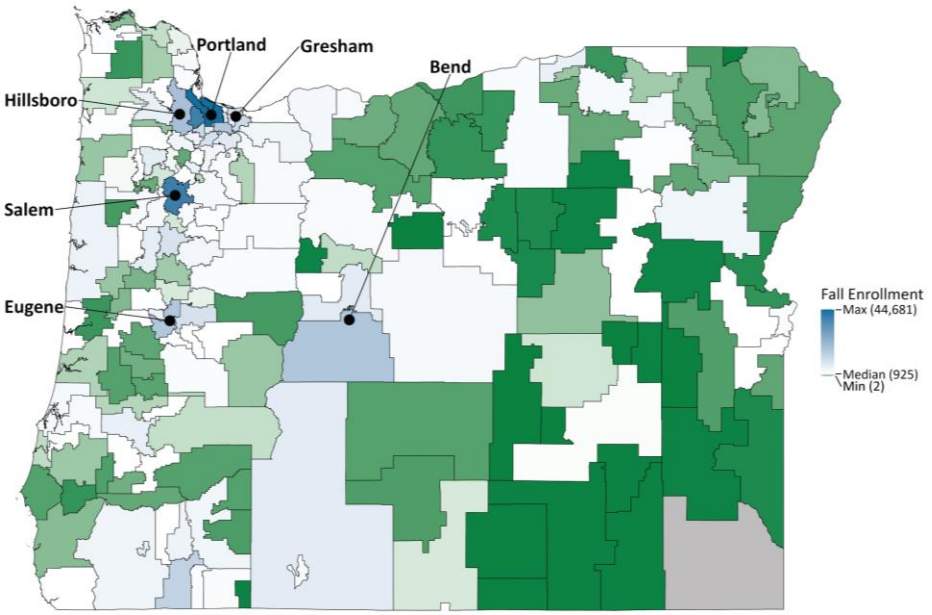


Note. Districts with blue shading have current PPE above the median value; districts with green shading are below the median. Current expenditure totals omit all capital spending, debt services, and internal services expenditures from the 2022–23 school year. Per-pupil rate = current expenditure totals/fall enrollment, 2023. Expenditures are adjusted using NCES 2021 CWIFT. Districts with reported expenditures greater than $41,000 are top coded at $41,000. The district in grey, McDermitt School District 51, is inactive, with students attending school in Humboldt County School District in Nevada.
Source: Spending: ODE, n.d. Enrollment: ODE, 2024b. Regional adjustments: NCES EDGE, n.d.

[8] In Exhibits B-1 and B-2 in the appendix, we reproduce Exhibit 9 using select CWIFT-adjusted revenue sources per pupil. Exhibit B-1 visualizes relative levels of funding from only SSF (General Support). Exhibit B-2 visualizes relative levels of funding from only state and local revenues per pupil. Generally, patterns observed using PPE are mirrored in these revenue sub-analyses, so we concentrate on current PPE here; District-level spending and revenue data for Exhibits 9, 10, B.1, and B.2 are reported as a table in Appendix Exhibit A.4

Many school districts in the eastern portion of Oregon have very low enrollments. Exhibit 11 allows us to better understand how pupil counts in the denominator may influence the observed variation in per-pupil spending in eastern Oregon by mapping district-level fall enrollments for the 2022–23 school year.[9] Here, districts shaded green have smaller enrollments than the statewide district-level median enrollment, while districts shaded in blue have enrollments larger than the median. Viewed together, Exhibits 9, 10, and 11 reveal a noticeable pattern in relative spending and enrollment in eastern and southeastern Oregon. In those regions, districts with extremely high PPE also have district enrollments close to the minimum, illustrated by the dark greens in both exhibits. By contrast, districts in eastern Oregon with very low per-pupil spending, shown in dark blue in Exhibits 9 and 10, tend to have larger enrollments, closer to the statewide median, when compared to adjacent districts in the region. This suggests that while some school districts in eastern Oregon appear to be spending at high rates, the number of students served by these districts is extremely small, and these expenditure levels are not representative of the typical student experience in eastern Oregon. Rather, when districts in this region have relatively higher enrollments, their per-pupil spending levels are among the lowest in the state.

Exhibit 11. District-Level Fall Enrollments, 2022–23 School Year



Note. Districts with blue shading have 2023 fall enrollments above the median statewide value; districts with green shading are below the median.
Source. ODE, 2024b.

[9] District enrollment counts include all students enrolled in a district, including online, alternative, and charter schools.

Section 4: Comparative Analyses of Oregon's Spending per Student

Having provided an overview of Oregon's revenues, distribution models, and district-level expenditures, we now examine Oregon's education spending levels per pupil relative to other states for the 2021–22 school year. We then examine how Oregon's PPE levels have changed over the 10-year period from the 2012–13 school year to the 2021–22 school year, and we compare Oregon's changes in PPE to four regional peer states (Washington, Colorado, Idaho, and Montana) over the same time period.

Data

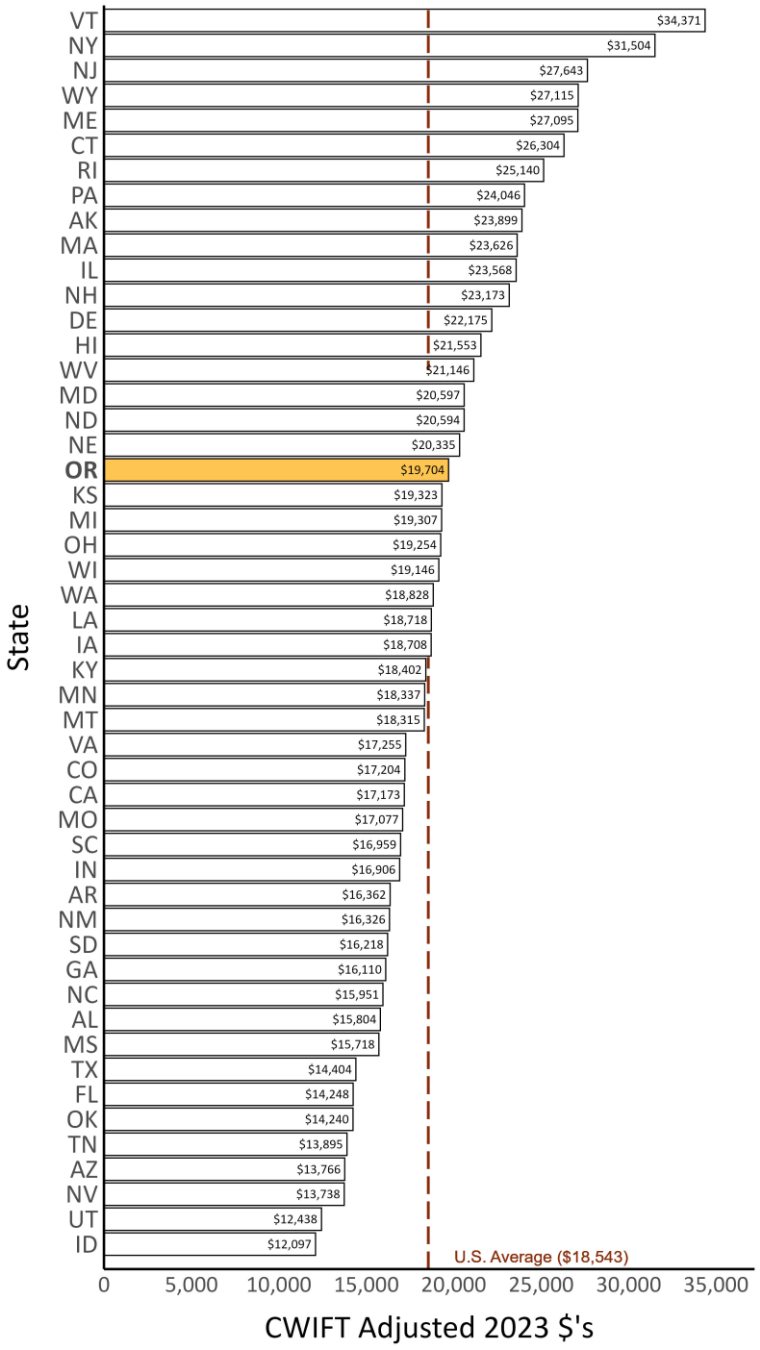
Our longitudinal comparisons between Oregon's education expenditures and the expenditures of a set of selected regional peers relies on a 10-year panel of state-level PPE data obtained from the NCES Common Core of Data (NCES CCD, 2024) for the 2012–13 to 2021–22 school year fiscal estimates. PPE data are calculated using net current expenditures, which include instructional, support, noninstructional services, and direct program support expenditures. The figures have been inflation-adjusted to reflect real 2023 dollars and then adjusted for regional cost differences using the state-level 2021 CWIFT.[10] Lastly, the adjusted expenditure totals were divided by average daily attendance, as reported by the NCES CCD, to generate a per-pupil rate.

National Comparison of Relative Spending Levels by District Characteristics and Concentration of Student Need

Exhibit 12 displays a national comparison of state-level school spending per pupil. Oregon ranks 19th among all states, at $19,704 per student in 2023 dollars (regional peers Washington, Montana, Colorado, and Idaho rank 24th, 29th, 31st, and 50th, respectively). Oregon is slightly above the United States' average per-pupil rate of $18,543. Overall, Oregon is a moderately high-spending state relative to the rest of the United States, outspending roughly 60% of other states.

[10] Inflation adjustments were made using annual averages of the national Consumer Price Index (all urban consumers) for all goods, as reported by the Bureau of Labor Statistics. Adjustments were made using the start year of each school year (e.g., 2021–22 school year spending was adjusted from 2021 dollars to 2023 dollars).

Exhibit 12. CWIFT-Adjusted Per-Pupil Expenditures by State in 2021–22 (in 2023 Dollars)



Note. NCES PPE based on 2021–22 net current expenditure divided by average daily attendance. Dollars are inflation-adjusted to 2023 dollars using annual averages of the Bureau of Labor Statistics' Consumer Price Index (all urban consumers) for all goods and adjusted to national average dollars using the 2021 state-level CWIFT.
Source. Spending: NCES CCD, (2024). CPI: Federal Reserve Bank of Minneapolis. (2024). Regional adjustment: NCES EDGE, (n.d.).

Longitudinal Trends in Spending Across Oregon and Selected Regional Peers

Exhibit 13 plots state-level PPE for Oregon, Washington, Colorado, Montana, and Idaho from the 2012–13 school year to the 2021–22 school year, with the net difference between 2021–22 and 2012–13 (Δ) reported at the end of each line. Figures have been adjusted for both inflation and regional price levels, so Exhibit 13 demonstrates changes in the purchasing power of state-level per-pupil spending—a more realistic indicator of resource changes over time.[11]

Starting in 2012–13, Oregon was spending the second largest amount among selected peer states but substantially less than Montana, which was spending nearly $17,000 per pupil at the time (in 2023 dollars). However, from the 2012–13 school year to the 2021–22 school year, Oregon went from spending $13,086 to $19,704—an increase of approximately 50%. This increase was second only to Washington among selected peer states and elevated Oregon to have the highest PPE in this group.

Both Washington and Colorado experienced similar trajectories to Oregon over this period, substantially increasing their investments in K–12 education. Spending in both Montana and Idaho was far more static, which allowed Washington, Colorado, and Oregon to close the wide gap with Montana that existed at the start of the 10-year period. Idaho has remained the lowest spending state in per-pupil terms, and its gap relative to Colorado, Oregon, and Washington has grown substantially over this time.

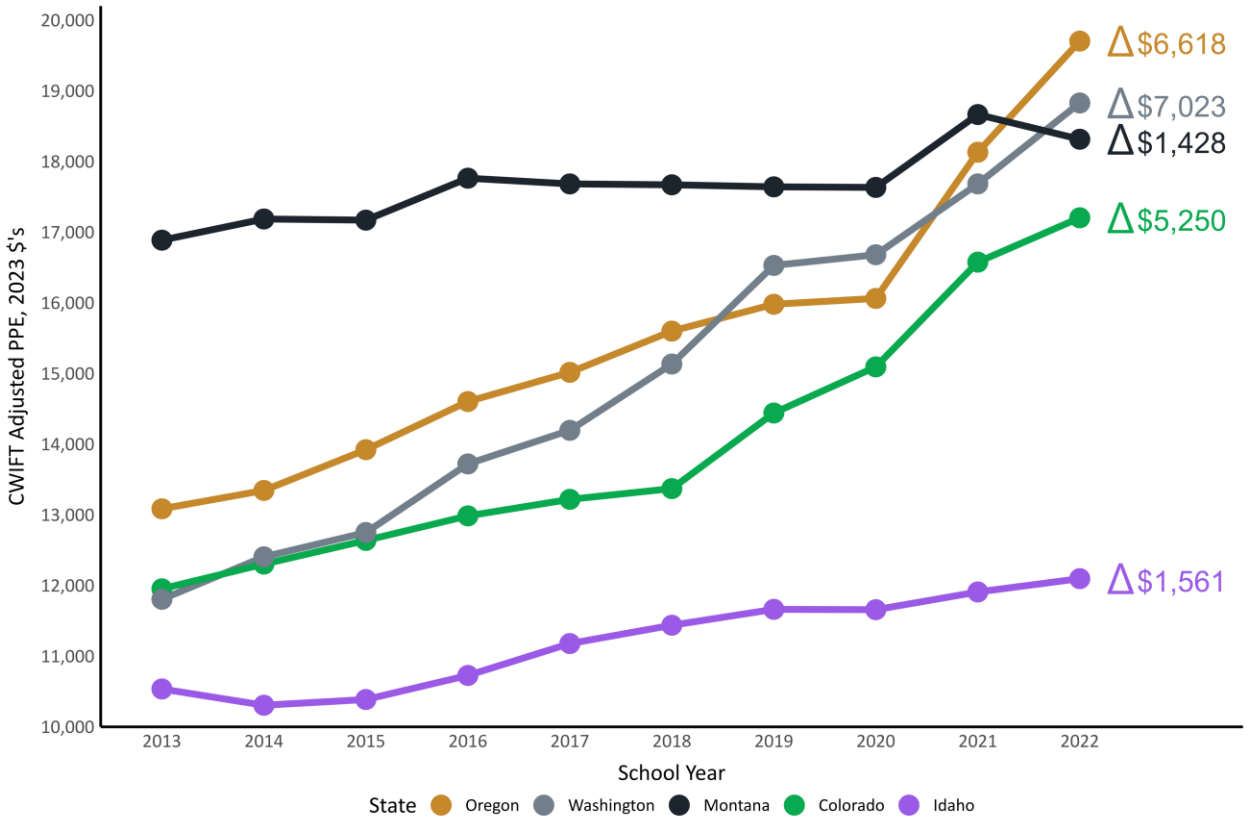
Summary

Oregon's PPE on K–12 education compares somewhat favorably to the rest of the United States. Oregon spent slightly above the national average on a per-pupil basis and spent more than approximately two thirds of other states in the 2021–22 school year. From the 2012–13 to 2021–22 school years, Oregon also increased its overall PPE in inflation-adjusted dollars. When adjusting for regional differences in costs, Oregon had the highest per-pupil spending rate in the 2021–22 school year among the selected regional peers of Washington, Colorado, Idaho, and Montana.

It is important to keep in mind that these indicators of spending on schooling represent relative comparisons between Oregon and other states, and do not speak to the actual equity and adequacy of the state's educational funding in the context of its educational goals. That being said, Oregon's educational spending per pupil is above average and has consistently trended higher over the last decade.

[11] Appendix Exhibit A.5 reports the annual spending data for each state displayed in Exhibit 13.

Exhibit 13. Oregon's and Regional Peer States' PPE from 2012–13 to 2021–22 (in 2023 Dollars)



Note. PPE based on annual NCES CCD current expenditures divided by average daily attendance. Dollars are inflation-adjusted to 2023 dollars using annual averages of the Bureau of Labor Statistics' Consumer Price Index (all urban consumers) for all goods and adjusted to national average dollars using 2021 state-level CWIFT.
Source. Spending: NCES CCD, (2024). CPI: Federal Reserve Bank of Minneapolis, (2024). Regional adjustment: NCES EDGE, (n.d.).

Conclusion

This report provides a comprehensive review of Oregon's current public K–12 education funding by detailing the following:

- The K–12 education funding system
- The weighted student funding model and non-formula expenditures
- District-level funding for every district in the state
- Oregon's relative standing in terms of PPE across the United States and against a set of regional peers

Our review generated four key findings. First, the state of Oregon has played an expanded role in funding public K-12 schooling since the 1990s. While the state has experienced a lingering decline in enrollments in the wake of the COVID-19 pandemic, the rate of funding per pupil in the state has remained relatively steady.

Second, the state of Oregon uses a weighted student funding system to deliver most district revenues through the SSF. This formula equalizes educational funding across school districts by setting target funding rates and allocating funds to match the difference between the target funding level and local revenues. The state also distributes a substantial amount of money through sources outside of the SSF through targeted programming to serve high-need populations or educational settings.

Third, PPE in school districts in the western half of Oregon appear to be relatively homogeneous, particularly around the Portland–Eugene corridor. However, there is greater variation in district per-pupil expenditures in eastern Oregon. In that region, some extremely small school districts spend very large amounts per pupil, while larger districts spend closer to the state minimum on a per-pupil basis.

Finally, in 2021–22, Oregon spent more per pupil than the national average, after accounting for regional cost differences across states. Further, Oregon increased its PPE in real terms between the 2012–13 and 2021–22 school years and had the highest PPE of any of its regional peers.

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Appendix A. Data Tables for Select Exhibits

Exhibit A.1 Overview of Oregon's K–12 Education Revenue Sources

Total Spending	Amount ($ Billion)	Percent of All Spending
SSF Funds		
State	$10.200	48.1%
Local	$5.144	24.1%
Non-SSF Funds		
State	$3.720	17.5%
Federal	$2.079	9.9%

SSF Spending	Amount ($ Billion)	Percent of SSF Spending
SSF Formula	$15.075	98%
Carve-outs	$0.269	2%

Non-SSF Spending	Amount ($ Billion)	Percent of Non-SSF Spending
Grant-in-Aid	$4.869	85%
School Facilities and Debt Services	$0.426	7%
Operations	$0.309	5%
Educator Advancement Council	$0.071	1%
Youth Dev. Grant-in-Aid	$0.041	1%
Oregon School for the Deaf	$0.023	1%

Note. Reported funding figures for the 2023-25 biennium are based on LFO detailed budget analysis of the OR 2023-25 legislatively adopted budget. Biennium revenue totals printed above the column. All dollar figures are reported in $ billions. The sum of percentages may not add to 100% due to rounding error. While the Oregon budget includes revenues for the Common School Fund and other forestry revenues delivered directly to the Oregon Department of Education as non-SSF state revenues, we report these as local SSF revenues as these funds are directly transferred to districts and used in the SSF process.
Source. LFO. (2024).

Exhibit A.2 Oregon State School Fund Revenues by Revenue Source, 2017–19 to 2023–25 Budget Biennia

		Budget Biennium Revenues ($ Billion)			
		2017-19	2019-21	2021-23	2023-25
State Revenues					
	General Fund	$7.653	$7.712	$7.890	$8.852
	Lottery Fund	$0.463	$0.531	$0.653	$0.604
	Transfer from Fund for Student Success	$0.000	$0.637	$0.722	$0.702
	State Marijuana Taxes and Other Revenues	$0.085	$0.106	$0.042	$0.041
Local Revenues					
	Net Property Taxes	$3.802	$4.088	$4.403	$4.918
	Common School Fund	$0.012	$0.106	$0.139	$0.149
	Other Local Revenues	$0.061	$0.080	$0.056	$0.076

Note. Reported funding figures for each biennium are sourced from LFO detailed budget analysis reports as follows: 2017-19 – OR Legislatively Adopted Budget (as of October 2017); 2019-21 – OR Legislatively Adopted Budget (as of October 2019); 2021-2023 – OR Legislatively Approved Budget (as of November 2022); 2023-25 – OR Legislatively Adopted Budget (as of February 2024).
Source. LFO. (2017; 2019; 2022; 2024).

Exhibit A.3 Oregon State School Fund Revenues (2023 Dollars) by Revenue Source, 2017–19 to 2023–25 Budget Biennia

		Budget Biennium Revenues (2023 $ Billion)			
		2017-19	2019-21	2021-23	2023-25
State Revenues					
	General Fund	$9.514	$9.190	$8.871	$8.852
	Lottery Fund	$0.576	$0.633	$0.734	$0.604
	Transfer from Fund for Student Success	$0.000	$0.759	$0.812	$0.702
	State Marijuana Taxes and Other Revenues	$0.106	$0.127	$0.047	$0.041
Local Revenues					
	Net Property Taxes	$4.727	$4.872	$4.951	$4.918
	Common School Fund	$0.015	$0.127	$0.156	$0.149
	Other Local Revenues	$0.076	$0.095	$0.062	$0.076

Note. Reported funding figures for each biennium are sourced from LFO detailed budget analysis reports as follows: 2017-19 – OR Legislatively Adopted Budget (as of October 2017); 2019-21 – OR Legislatively Adopted Budget (as of October 2019); 2021-2023 – OR Legislatively Approved Budget (as of November 2022); 2023-25 – OR Legislatively Adopted Budget (as of February 2024).
Sources. Revenue data: LFO. (2017; 2019; 2022; 2024). CPI inflation data: Federal Reserve Bank of Minneapolis. (2024).

Exhibit A.4 Current Per-Pupil Expenditures by School District, 2022-23

District Name	Current PPE	Current PPE (CWIFT Adjusted)	SSF Formula Revenues Per-Pupil (CWIFT Adjusted)	Non-Federal Revenues Per-Pupil (CWIFT Adjusted)	Fall Enrollment
Adel SD 21	>$38,000	>$41,000	>$23,000	>$35,000	7
Adrian SD 61	$25,563	$29,898	$18,054	$24,843	275
Alsea SD 7J	$27,379	$29,695	>$23,000	>$35,000	509
Amity SD 4J	$17,610	$20,195	$12,511	$19,152	754
Annex SD 29	$20,830	$24,363	$20,766	$25,438	125
Arlington SD 3	$34,045	$37,330	$7,282	>$35,000	150
Arock SD 81	$32,668	$38,209	>$23,000	>$35,000	17
Ashland SD 5	$18,758	$20,704	$5,472	$17,641	2,572
Ashwood SD 8	>$38,000	>$41,000	>$23,000	>$35,000	2
Astoria SD 1	$17,169	$19,895	$6,936	$17,602	1,797
Athena-Weston SD 29RJ	$21,703	$20,828	$10,533	$16,820	542
Baker SD 5J	$16,070	$18,795	$11,276	$16,719	4,453
Bandon SD 54	$19,144	$19,279	$7,176	$17,573	671
Banks SD 13	$14,963	$14,103	$6,574	$12,499	1,060
Beaverton SD 48J	$16,606	$15,651	$7,452	$15,434	38,647
Bend-LaPine Administrative SD 1	$15,085	$15,763	$5,673	$14,855	17,356
Bethel SD 52	$17,581	$19,448	$9,588	$17,349	5,098
Blachly SD 90	$17,822	$19,715	$10,798	$15,432	406
Black Butte SD 41	>$38,000	>$41,000	$10,487	>$35,000	22
Brookings-Harbor SD 17C	$17,733	$18,885	$7,151	$15,920	1,404
Burnt River SD 30J	>$38,000	>$41,000	>$23,000	>$35,000	27
Butte Falls SD 91	$29,204	$32,234	$18,145	$25,178	196
Camas Valley SD 21J	$25,499	$28,555	$17,914	$24,009	214
Canby SD 86	$17,385	$16,732	$7,714	$14,712	4,212
Cascade SD 5	$16,476	$17,127	$9,407	$15,282	2,685
Centennial SD 28J	$20,516	$20,016	$9,632	$15,798	5,487

District Name	Current PPE	Current PPE (CWIFT Adjusted)	SSF Formula Revenues Per-Pupil (CWIFT Adjusted)	Non-Federal Revenues Per-Pupil (CWIFT Adjusted)	Fall Enrollment
Central Curry SD 1	$20,146	$21,455	$5,716	$18,254	433
Central Linn SD 552	$19,334	$22,665	$7,429	$20,018	539
Central Point SD 6	$16,794	$18,537	$9,900	$16,900	4,858
Central SD 13J	$17,755	$20,550	$11,276	$17,109	3,188
Clatskanie SD 6J	$19,724	$22,855	$5,394	$17,928	689
Colton SD 53	$18,506	$17,812	$8,108	$14,444	619
Condon SD 25J	$28,982	$31,779	$17,186	$31,154	122
Coos Bay SD 9	$17,535	$17,658	$8,874	$15,681	3,080
Coquille SD 8	$16,394	$16,509	$9,667	$14,589	1,228
Corbett SD 39	$16,747	$16,354	$9,546	$13,616	1,055
Corvallis SD 509J	$19,350	$20,987	$6,861	$18,015	6,362
Cove SD 15	$19,184	$20,989	$14,850	$22,022	298
Creswell SD 40	$19,983	$22,105	$9,784	$19,239	1,141
Crook County SD	$16,512	$17,200	$7,932	$15,756	3,272
Crow-Applegate-Lorane SD 66	$25,592	$28,310	$13,061	$24,477	271
Culver SD 4	$18,981	$20,813	$10,600	$17,337	673
Dallas SD 2	$15,993	$18,511	$10,107	$16,634	3,052
David Douglas SD 40	$23,750	$23,193	$10,899	$20,170	8,645
Dayton SD 8	$17,139	$19,633	$10,885	$18,567	880
Dayville SD 16J	>$38,000	>$41,000	>$23,000	>$35,000	59
Diamond SD 7	>$38,000	>$41,000	>$23,000	>$35,000	11
Double O SD 28	>$38,000	>$41,000	>$23,000	>$35,000	3
Douglas County SD 15	$23,923	$26,790	$16,995	$24,184	236
Douglas County SD 4	$15,656	$17,532	$9,168	$15,805	5,737
Drewsey SD 13	>$38,000	>$41,000	>$23,000	>$35,000	10
Dufur SD 29	$23,732	$26,022	$12,322	$23,438	329
Eagle Point SD 9	$16,881	$18,632	$9,767	$16,321	4,239

District Name	Current PPE	Current PPE (CWIFT Adjusted)	SSF Formula Revenues Per-Pupil (CWIFT Adjusted)	Non-Federal Revenues Per-Pupil (CWIFT Adjusted)	Fall Enrollment
Echo SD 5	$17,951	$17,228	$11,140	$16,763	311
Elgin SD 23	$19,990	$21,870	$12,016	$18,921	405
Elkton SD 34	$29,116	$32,605	$18,378	$28,267	235
Enterprise SD 21	$15,524	$18,157	$11,908	$18,607	420
Estacada SD 108	$14,321	$13,784	$8,839	$13,231	3,090
Eugene SD 4J	$17,205	$19,032	$7,153	$17,347	16,601
Falls City SD 57	$33,142	$38,358	$18,258	$28,435	181
Fern Ridge SD 28J	$16,980	$18,783	$8,296	$16,447	1,427
Forest Grove SD 15	$17,805	$16,781	$9,033	$15,146	5,798
Fossil SD 21J	$10,468	$11,478	$11,276	$12,276	1,778
Frenchglen SD 16	>$38,000	>$41,000	>$23,000	>$35,000	6
Gaston SD 511J	$18,946	$18,611	$7,714	$16,011	480
Gervais SD 1	$17,210	$17,890	$10,538	$16,534	1,220
Gladstone SD 115	$19,139	$18,421	$9,268	$15,561	1,662
Glendale SD 77	$22,504	$25,201	$11,204	$19,563	290
Glide SD 12	$18,046	$20,208	$7,099	$17,518	691
Grants Pass SD 7	$16,512	$17,585	$9,642	$15,537	5,725
Greater Albany Public SD 8J	$16,650	$19,248	$9,551	$16,550	9,063
Gresham-Barlow SD 10J	$16,379	$15,964	$8,860	$14,226	11,458
Harney County SD 3	$19,834	$20,660	$10,439	$18,086	742
Harney County SD 4	$12,740	$13,271	$12,084	$13,533	914
Harney County Union High SD 1J	$13,457	$14,018	$11,292	$13,649	981
Harper SD 66	$21,443	$25,079	$17,569	$21,223	218
Harrisburg SD 7J	$18,298	$21,351	$11,101	$17,606	776
Helix SD 1	$25,801	$24,761	$15,230	$23,077	144
Hermiston SD 8	$16,208	$15,555	$9,449	$14,395	5,465
Hillsboro SD 1J	$17,893	$16,864	$7,288	$15,091	18,872

District Name	Current PPE	Current PPE (CWIFT Adjusted)	SSF Formula Revenues Per-Pupil (CWIFT Adjusted)	Non-Federal Revenues Per-Pupil (CWIFT Adjusted)	Fall Enrollment
Hood River County SD	$19,978	$21,906	$9,642	$18,920	3,836
Huntington SD 16J	$34,602	$40,471	$22,064	>$35,000	81
Imbler SD 11	$22,274	$24,370	$14,701	$22,032	300
Ione SD R2	$27,788	$28,945	$15,821	$30,216	134
Jefferson County SD 509J	$21,505	$23,580	$12,466	$18,698	2,822
Jefferson SD 14J	$19,011	$19,886	$10,100	$16,086	760
Jewell SD 8	>$38,000	>$41,000	NA	>$35,000	134
John Day SD 3	$24,591	$25,615	$12,010	$19,399	470
Jordan Valley SD 3	>$38,000	>$41,000	>$23,000	>$35,000	63
Joseph SD 6	$20,759	$24,280	$15,043	$25,098	261
Junction City SD 69	$17,655	$19,530	$9,366	$17,098	1,680
Juntura SD 12	>$38,000	>$41,000	>$23,000	>$35,000	3
Klamath County SD	$17,555	$18,816	$10,723	$16,623	7,081
Klamath Falls City Schools	$20,625	$22,106	$10,568	$18,749	2,747
Knappa SD 4	$23,015	$26,669	$11,835	$21,483	453
La Grande SD 1	$17,430	$19,070	$9,900	$16,745	2,098
Lake County SD 7	$21,114	$21,994	$9,915	$18,027	771
Lake Oswego SD 7J	$17,606	$16,945	$5,482	$16,464	6,854
Lebanon Community SD 9	$16,109	$18,885	$9,854	$16,950	4,046
Lincoln County SD	$20,098	$23,983	$4,982	$19,365	5,124
Long Creek SD 17	>$38,000	>$41,000	>$23,000	>$35,000	26
Lowell SD 71	$15,798	$17,475	$12,245	$16,169	1,064
Mapleton SD 32	$29,389	$32,510	$16,915	$30,521	145
Marcola SD 79J	$16,351	$18,088	$11,474	$17,313	839
McKenzie SD 68	>$38,000	>$41,000	$9,289	$34,990	174
McMinnville SD 40	$16,416	$18,804	$10,327	$16,429	6,507
Medford SD 549C	$17,407	$19,213	$9,497	$15,799	13,849

District Name	Current PPE	Current PPE (CWIFT Adjusted)	SSF Formula Revenues Per-Pupil (CWIFT Adjusted)	Non-Federal Revenues Per-Pupil (CWIFT Adjusted)	Fall Enrollment
Milton-Freewater Unif. SD 7	$19,236	$18,460	$10,296	$15,185	1,589
Mitchell SD 55	$9,754	$10,695	$9,724	$10,685	1,027
Molalla River SD 35	$15,428	$14,849	$7,963	$13,406	2,552
Monroe SD 1J	$18,348	$19,879	$11,073	$18,333	381
Monument SD 8	$32,066	$33,402	>$23,000	>$35,000	61
Morrow SD 1	$18,560	$19,334	$8,297	$19,131	2,310
Mt Angel SD 91	$16,613	$17,269	$11,912	$17,170	662
Myrtle Point SD 41	$20,052	$20,194	$9,555	$16,119	528
Neah-Kah-Nie SD 56	$27,729	$32,094	NA	$29,658	742
Nestucca Valley SD 101J	$26,106	$30,216	NA	$24,537	511
Newberg SD 29J	$16,723	$19,047	$8,887	$17,373	4,201
North Bend SD 13	$15,186	$15,293	$10,182	$13,940	3,458
North Clackamas SD 12	$17,316	$16,666	$7,751	$16,862	16,718
North Douglas SD 22	$23,949	$26,818	$14,520	$22,393	346
North Lake SD 14	$26,349	$27,446	$17,271	$26,764	230
North Marion SD 15	$18,250	$18,971	NA	$16,904	1,674
North Powder SD 8J	$22,097	$24,336	$17,133	$23,708	273
North Santiam SD 29J	$15,713	$16,681	$8,473	$15,371	2,089
North Wasco County SD 21	$18,786	$20,599	$8,492	$16,260	2,844
Nyssa SD 26	$18,348	$21,460	$13,540	$17,000	1,321
Oakland SD 1	$16,935	$18,964	$10,644	$17,910	628
Oakridge SD 76	$23,597	$26,103	$11,503	$17,768	513
Ontario SD 8C	$20,906	$24,452	$14,425	$19,490	2,281
Oregon City SD 62	$15,947	$15,349	$8,173	$15,012	7,271
Oregon Trail SD 46	$15,145	$14,577	$7,234	$14,071	4,340
Paisley SD 11	$18,272	$19,034	$15,677	$18,818	206
Parkrose SD 3	$16,694	$16,303	$3,771	$14,383	2,805

District Name	Current PPE	Current PPE (CWIFT Adjusted)	SSF Formula Revenues Per-Pupil (CWIFT Adjusted)	Non-Federal Revenues Per-Pupil (CWIFT Adjusted)	Fall Enrollment
Pendleton SD 16	$16,158	$15,507	$8,998	$14,123	2,960
Perrydale SD 21	$19,190	$22,211	$14,208	$19,619	318
Philomath SD 17J	$17,036	$18,457	$9,671	$17,011	1,602
Phoenix-Talent SD 4	$20,069	$22,152	$8,930	$18,543	2,265
Pilot Rock SD 2	$21,318	$20,459	$13,271	$19,450	297
Pine Creek SD 5	>$38,000	>$41,000	>$23,000	>$35,000	3
Pine Eagle SD 61	$29,913	$34,986	$15,465	$30,016	197
Pinehurst SD 94	>$38,000	>$41,000	$20,773	>$35,000	20
Pleasant Hill SD 1	$14,942	$16,529	$9,029	$15,882	1,000
Plush SD 18	>$38,000	>$41,000	>$23,000	>$35,000	7
Port Orford-Langlois SD 2CJ	$28,210	$29,789	$8,330	$22,630	225
Portland SD 1J	$21,225	$20,728	$5,872	$18,640	44,681
Powers SD 31	$26,321	$26,507	$17,135	$24,811	127
Prairie City SD 4	$11,532	$12,012	$9,446	$11,455	1,089
Prospect SD 59	$20,768	$22,922	$14,875	$20,834	226
Rainier SD 13	$18,508	$21,446	$7,631	$17,504	845
Redmond SD 2J	$15,267	$15,987	$7,533	$14,739	7,080
Reedsport SD 105	$22,709	$25,430	$10,330	$17,742	606
Reynolds SD 7	$20,783	$20,296	$9,784	$16,015	9,807
Riddle SD 70	$22,464	$25,155	$11,868	$19,653	344
Riverdale SD 51J	$20,450	$19,951	$6,091	$19,884	596
Rogue River SD 35	$16,983	$18,745	$9,441	$15,643	1,078
Salem-Keizer SD 24J	$18,625	$19,626	$10,579	$16,734	39,376
Santiam Canyon SD 129J	$12,744	$14,335	$10,037	$12,981	2,617
Scappoose SD 1J	$17,424	$20,004	$8,207	$18,100	2,218
Scio SD 95	$13,946	$16,350	$12,798	$15,700	1,688
Seaside SD 10	$18,268	$21,168	NA	$20,235	1,486

District Name	Current PPE	Current PPE (CWIFT Adjusted)	SSF Formula Revenues Per-Pupil (CWIFT Adjusted)	Non-Federal Revenues Per-Pupil (CWIFT Adjusted)	Fall Enrollment
Sheridan SD 48J	$16,548	$18,977	$11,776	$18,107	935
Sherman County SD	$20,486	$22,463	$10,447	$32,416	286
Sherwood SD 88J	$15,072	$14,246	$6,818	$13,365	4,906
Silver Falls SD 4J	$17,364	$17,938	$10,181	$15,979	3,670
Sisters SD 6	$16,301	$17,033	$2,751	$16,597	1,151
Siuslaw SD 97J	$22,874	$25,304	$5,841	$18,037	1,249
South Harney SD 33	>$38,000	>$41,000	>$23,000	>$35,000	8
South Lane SD 45J3	$18,341	$20,288	$10,323	$16,718	2,765
South Umpqua SD 19	$19,127	$21,419	$10,487	$15,763	1,473
South Wasco County SD 1	$28,781	$31,559	$13,506	$29,353	224
Spray SD 1	>$38,000	>$41,000	>$23,000	>$35,000	65
Springfield SD 19	$17,930	$19,834	$10,021	$16,715	9,643
St Helens SD 502	$16,467	$19,081	$8,972	$16,875	2,827
St Paul SD 45	$24,449	$25,415	$13,883	$21,823	287
Stanfield SD 61	$15,805	$15,168	$10,223	$15,065	516
Suntex SD 10	>$38,000	>$41,000	>$23,000	>$35,000	2
Sutherlin SD 130	$16,311	$18,266	$11,165	$16,073	1,362
Sweet Home SD 55	$15,447	$18,109	$11,224	$17,439	2,340
Three Rivers/Josephine County SD	$19,278	$20,552	$8,841	$16,532	4,530
Tigard-Tualatin SD 23J	$18,373	$17,333	$5,973	$15,244	11,680
Tillamook SD 9	$17,321	$20,047	$6,141	$18,037	2,090
Troy SD 54	>$38,000	>$41,000	>$23,000	>$35,000	4
Ukiah SD 80R	>$38,000	>$41,000	>$23,000	>$35,000	21
Umatilla SD 6R	$17,785	$17,068	$8,977	$14,544	1,417
Union SD 5	$23,449	$25,655	$12,051	$24,817	376
Vale SD 84	$18,407	$21,529	$13,066	$18,813	946
Vernonia SD 47J	$20,875	$24,077	$8,709	$21,703	565

District Name	Current PPE	Current PPE (CWIFT Adjusted)	SSF Formula Revenues Per-Pupil (CWIFT Adjusted)	Non-Federal Revenues Per-Pupil (CWIFT Adjusted)	Fall Enrollment
Wallowa SD 12	$23,035	$26,941	$15,453	$24,173	189
Warrenton-Hammond SD 30	$16,911	$19,596	$6,951	$16,652	983
West Linn-Wilsonville SD 3J	$16,119	$15,514	$6,433	$15,125	9,089
Willamina SD 30J	$17,584	$20,259	$9,961	$17,232	891
Winston-Dillard SD 116	$18,739	$20,985	$10,122	$16,032	1,381
Woodburn SD 103	$20,931	$21,758	$12,032	$16,588	5,259
Yamhill Carlton SD 1	$13,996	$16,032	$8,437	$15,589	1,112
Yoncalla SD 32	$28,913	$32,378	$14,213	$24,905	255

Expenditure totals omit all capital spending, debt services, and internal services expenditures from the 2022–23 school year. Per-pupil rate = current expenditure totals/fall enrollment, 2023. CWIFT adjustments based on NCES 2021 CWIFT. SSF Revenue totals include only source code 3101 (which covers state funds distributed by the SSF according to Oregon's weighted student funding formula) for the 2022–23 school year. Non-federal revenue totals include only local and state source codes for the 2022–23 school year.

Source. Source. ODE, (n.d.). ODE, (2024b). NCES EDGE, (2024).

Exhibit A.5 Oregon's and Regional Peer State's PPE from 2012-23 to 2021-22 (in 2023 Dollars)

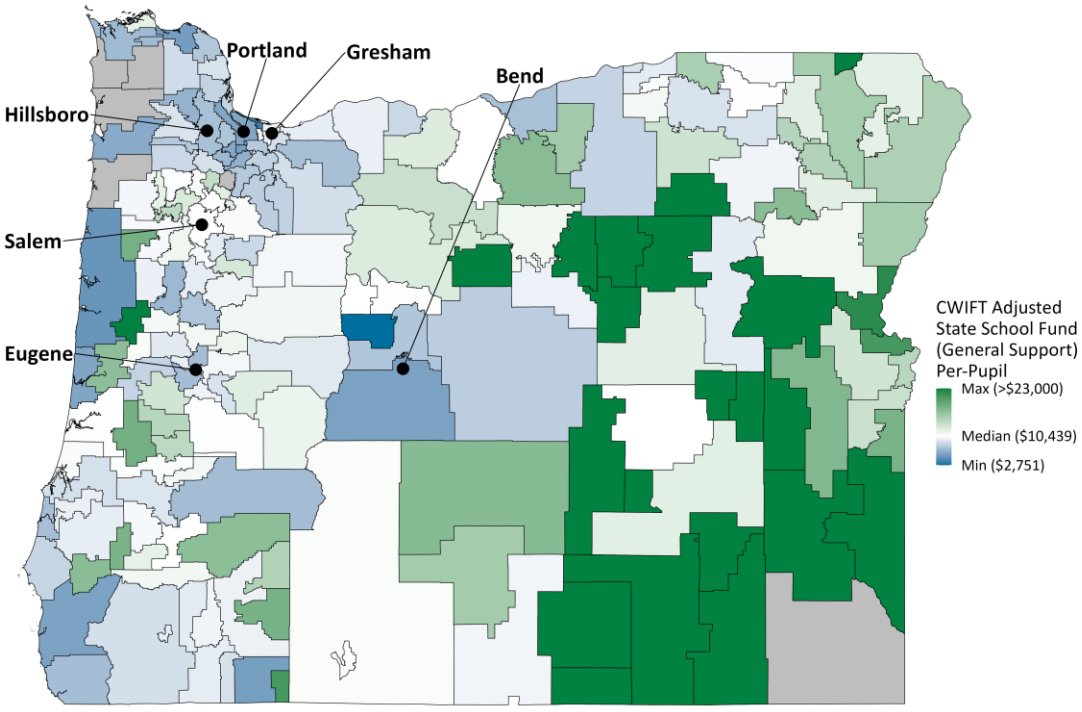
School Year	Oregon	Washington	Montana	Colorado	Idaho
2013	$13,086	$11,805	$16,887	$11,953	$10,536
2014	$13,345	$12,406	$17,187	$12,303	$10,306
2015	$13,922	$12,750	$17,170	$12,638	$10,387
2016	$14,603	$13,721	$17,764	$12,985	$10,728
2017	$15,017	$14,196	$17,683	$13,219	$11,179
2018	$15,600	$15,134	$17,671	$13,371	$11,438
2019	$15,980	$16,530	$17,642	$14,441	$11,663
2020	$16,062	$16,681	$17,634	$15,094	$11,658
2021	$18,131	$17,683	$18,664	$16,576	$11,909
2022	$19,704	$18,828	$18,315	$17,204	$12,097

Note. PPE based on annual NCES CCD current expenditures divided by average daily attendance. Dollars are inflation-adjusted to 2023 dollars using annual averages of the Bureau of Labor Statistics' Consumer Price Index (all urban consumers) for all goods and adjusted to national average dollars using 2021 CWIFT.

Source. Spending: NCES CCD, (2024). CPI: Federal Reserve Bank of Minneapolis, (2024). Regional adjustment: NCES EDGE, (n.d.).

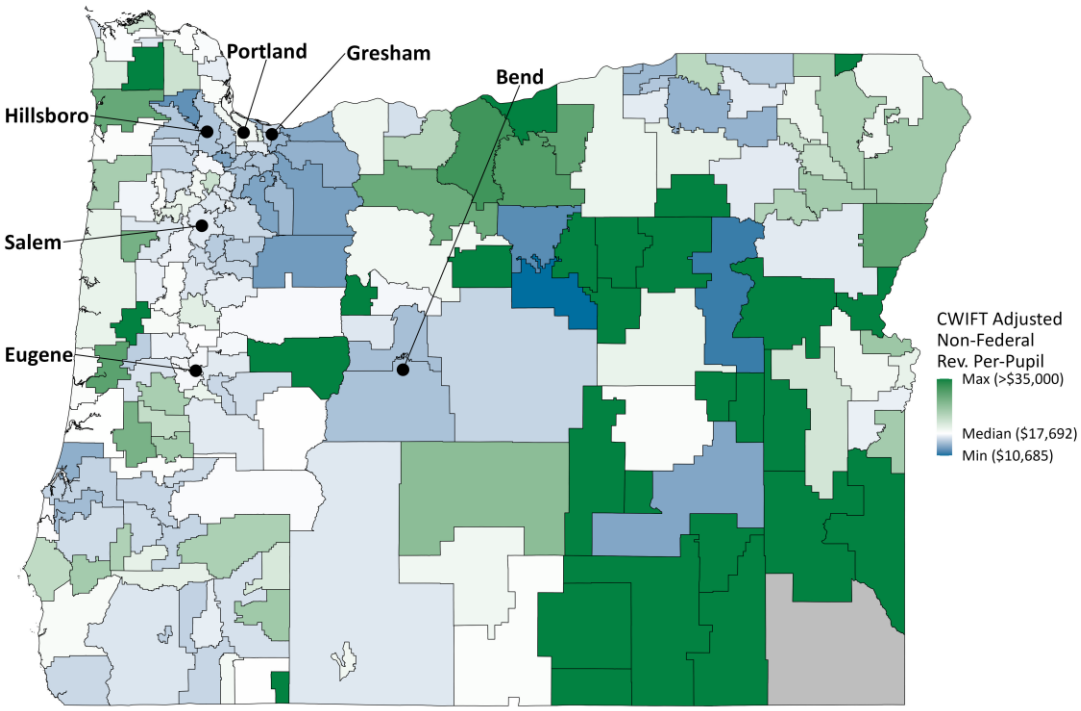
Appendix B. Maps of Selected Revenues Per Pupil

Exhibit B.1. CWIFT-Adjusted Per-Pupil Revenues, SSF (General Support) Only, 2022–23 School Year



Note. Districts with blue shading have per-pupil revenues above the median value; districts with green shading have per-pupil revenues below the median value. Revenue totals include only source code 3101 (which covers state funds distributed by the SSF according to Oregon's weighted student funding formula) for the 2022–23 school year. The per-pupil rate is calculated by dividing revenue totals by 2022–23 fall enrollment. Expenditures are adjusted using the NCES 2021 Comparable Wage Index for Teachers. For readability, districts with reported revenues greater than $23,000 are top coded at $23,000. Districts in grey are inactive or true zeros, meaning they do not receive state distributions from the SSF due to local funds exceeding the target funding level derived from Oregon's weighted student funding model.
Source. ODE, (n.d.). ODE, (2024b). NCES EDGE, (2024).

Exhibit A.2. CWIFT-Adjusted Per-Pupil Revenues, Non-Federal Sources Only, 2022–23 School Year



Note. Districts with blue shading have per-pupil revenues above the median value; districts with green shading have per-pupil revenues below the median value. Revenue totals include only local and state source codes for the 2022–23 school year. The per-pupil rate is calculated by dividing revenue totals by 2022–23 fall enrollment. Expenditures are adjusted using the NCES 2021 Comparable Wage Index for Teachers. For readability, districts with reported revenues greater than $35,000 are top coded at $35,000. The district in grey, McDermitt School District 51, is inactive, with students attending school in Humboldt County School District in Nevada.
Source. Source. ODE, (n.d.). ODE, (2024b). NCES EDGE, (2024).

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