



Oregon  
Tina Kotek, Governor



OREGON  
DEPARTMENT OF  
EDUCATION

*Oregon achieves . . . together!*

**Dr. Charlene Williams**  
Director of the Department of Education

**TO: Co-Chair Sollman, Co-Chair Ruiz, & Members of the Joint Subcommittee On Ways and Means On Education**

**DATE: May 27, 2025**

**FROM: Kai Turner, Assistant Superintendent Office of Finance & Information Technology**

**RE: Questions posed of the Oregon Department of Education's Presentation on May 19th**

Co-Chair Sollman, Co-Chair Ruiz, and Members of the Joint Subcommittee On Ways and Means Subcommittee On Education,

Thank you so much for the opportunity to provide information regarding the Department of Education's report on Fiscal Transparency to the Joint Subcommittee On Ways and Means on Education. We are more than happy to continue providing information to you on our work and look forward to our continued partnership on behalf of all Oregon students. Please do not hesitate to reach out to me if you need further clarification.

With gratitude,  
Kai Turner

### **Questions & Answers**

**Question: Please provide a historical look at how much funding per student in the Oregon K-12 system (per pupil spending). Give a state/local review set of numbers and a "whole" look, which includes Federal Funds.**

#### ***Response:***

*During the 2022–23 school year, Oregon's Average Daily Membership (ADM) was approximately 543,100 students.*

*In that same year, Oregon spent an estimated \$9.5 billion on direct services to current students. This figure excludes a portion of long-term capital projects, debt service, and other expenditures not directly related to day-to-day instruction. Based on this ADM, the estimated per-student spending was \$17,400.*

*Methodology:*

- *Oregon's total statewide expenditures for the 2022–23 school year were \$13.1 billion.*
- *Of this total, \$3.6 billion was spent on long-term capital outlay and other costs not directly related to current student instruction.*
- *These capital and non-instructional amounts were excluded from the per-student spending calculation to better reflect operational spending on current students.*
- *The adjusted amount of \$9.5 billion was then divided by the statewide ADM of 543,100 to calculate a per-student figure.*

*In the 2022–23 school year, Oregon's total per-pupil **revenue** was approximately \$34,300, based on total reported revenues of \$18.6 billion across the K–12 public education system. This includes approximately \$4.9 billion in beginning fund balances (or \$9,100 per student), \$12.5 billion from state, local, intermediate, and other sources (or \$23,000 per student), and \$1.1 billion in federal funding (or \$2,100 per student).*

*Methodology:*

- *Beginning balances were included to reflect the full resources available to districts during the year.*
- *These figures represent all funds available for educational services, not just operational expenditures.*

*Data Source Note:*

*The financial data used in the Budget to Actual report was sourced directly from each district's audited financial statements. However, the data used in the current per-pupil spending calculation was drawn from ODE's internal financial data collections. While we perform validation checks and apply tolerance thresholds to ensure accuracy, there may be variances between the audit reports and submitted data due to challenges in reconciling local submissions with audited figures or gaps in data completeness. These differences are monitored and addressed where feasible, but some district-level discrepancies may remain.*