

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
83rd Oregon Legislative Assembly
2025 Regular Session
Legislative Revenue Office

Bill Number: SB 5516 - 2
Revenue Area: School Finance
Economist: Dae Baek
Date: 05/28/2025

*Only Impacts on Original or Engrossed
Versions are Considered Official*

Measure Description:

Establishes a total funding of \$11,359.4 million for the 2025-27 biennial State School Fund, with a \$9,850.2 million appropriation from the General Fund, \$625.3 million expenditure limitation of the Lottery revenues, \$43.6 million expenditure limitation of marijuana taxes, \$839.6 million expenditure limitation of the Fund for Student Success, and \$0.8 million expenditure limitation of other revenue sources.

Revenue Impact (in \$Millions):

	Biennium
	2025-27
State School Fund	\$11,359.4
From General Fund	\$9,850.2
From Lottery Revenues	\$625.3
From Marijuana Taxes	\$43.6
From Fund for Student Success	\$839.6
From Other Sources	\$0.8

(Note: Figures are rounded)

Impact Explanation:

This bill establishes \$11,359.4 million for the 2025-27 State School Fund (SSF), with \$9,850.2 million from the General Fund, \$625.3 million from the Lottery revenues, \$43.6 million from marijuana taxes, \$839.6 million from the Fund for Student Success, and \$0.8 million from other sources. This SSF is combined with local revenues from school districts (SDs) and education service districts (ESDs) to form the total formula revenue available for distribution.

The attachments to this impact statement display projected formula revenue distributions to individual school districts and education service districts for fiscal years in the 2025-27 biennium.

Creates, Extends, or Expands Tax Expenditure: Yes ☐ No ☒

SCHOOL FINANCE DISTRIBUTION (2023-24 through 2026-27)

2025-27 SSF \$11.359 billion (SB 5516)

Simulation: 2025 #1 - 2023-24 through
2026-27 comparison (SB 5516)

- o State School Fund (SSF) for 2025-27 is \$11.359 billion. Uses 49/51 split for SSF between two school years.
- o Local Revenues (School Districts and Education Service Districts combined): \$2.737 billion for 2025-26, and \$2.840 billion for 2026-27. (March 2025 forecast)
- o Carve-outs from SSF are subtracted from the distribution. (Carve-outs are listed in the Notes.)
- o All revenues are distributed. No reserves are set aside.
- o Includes High Cost Disabilities Grant \$55 million per year (2024-25 estimated payments are used as proxies).
- o Uses school data and estimates as of April 29, 2025. School data and estimates are subject to change as new information arrives. 2025-26 and 2026-27 use the same ADMws.



School District	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw
State	671,247.9	\$7,229,441,745	\$10,770	668,882.9	\$7,327,492,684	\$10,955	665,547.5	\$7,875,928,754	\$11,834	665,547.5	\$8,191,217,825	\$12,307
Agency												
ODE YCEP District	482.3	4,916,723	10,195	445.5	4,624,060	10,380	454.6	5,101,851	11,223	454.6	5,317,167	11,696
ODE JDEP District	168.8	1,721,179	10,195	168.8	1,752,447	10,380	168.6	1,892,039	11,223	168.6	1,971,890	11,696
Baker												
Baker SD 5J	5,650.7	58,925,563	10,428	6,028.8	64,264,970	10,660	6,231.2	71,696,650	11,506	6,231.2	74,665,386	11,982
Huntington SD 16J	192.3	2,303,079	11,976	191.2	2,261,079	11,823	188.4	2,402,144	12,750	188.4	2,493,268	13,234
Burnt River SD 30J	129.8	1,661,736	12,798	138.8	1,804,565	13,000	138.8	1,919,294	13,827	138.8	1,983,012	14,286
Pine Eagle SD 61	365.1	4,075,756	11,162	365.1	4,147,967	11,360	358.5	4,389,563	12,245	358.5	4,559,119	12,718
Benton												
Monroe SD 1J	539.2	5,897,172	10,938	539.2	6,023,781	11,173	502.4	6,094,173	12,131	502.4	6,326,156	12,592
Alsea SD 7J	613.4	6,935,069	11,305	398.7	4,830,108	12,115	349.0	4,677,887	13,404	349.0	4,838,467	13,864
Philomath SD 17J	1,980.7	20,993,369	10,599	1,980.7	21,329,177	10,768	1,924.2	22,397,119	11,640	1,924.2	23,312,946	12,116
Corvallis SD 509J	7,407.2	80,513,101	10,870	7,242.5	80,449,747	11,108	6,995.1	84,004,133	12,009	6,995.1	87,330,327	12,485

School District	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw
Clackamas												
West Linn-Wilsonville SD 3J	10,427.8	113,861,099	10,919	10,403.8	115,591,381	11,110	10,236.5	123,154,299	12,031	10,236.5	128,043,643	12,509
Lake Oswego SD 7J	7,707.9	84,861,884	11,010	7,702.8	86,569,089	11,239	7,677.5	93,061,453	12,121	7,677.5	96,741,640	12,601
North Clackamas SD 12	20,547.5	227,370,223	11,066	20,597.3	230,481,114	11,190	20,597.3	248,363,603	12,058	20,597.3	258,216,826	12,536
Molalla River SD 35	3,036.8	33,177,827	10,925	3,047.4	33,935,957	11,136	3,085.8	37,012,656	11,994	3,085.8	38,464,068	12,465
Oregon Trail SD 46	5,015.7	54,564,010	10,879	4,972.0	54,790,655	11,020	4,822.0	57,376,588	11,899	4,822.0	59,655,523	12,372
Colton SD 53	765.4	8,628,740	11,274	750.3	8,387,163	11,179	726.0	8,775,587	12,088	726.0	9,123,883	12,567
Oregon City SD 62	8,499.8	93,393,201	10,988	8,447.8	94,812,827	11,223	8,448.7	102,740,621	12,161	8,448.7	106,758,235	12,636
Canby SD 86	5,080.0	55,754,401	10,975	5,010.8	55,974,336	11,171	4,961.9	59,706,785	12,033	4,961.9	62,081,742	12,512
Estacada SD 108	3,664.5	39,265,143	10,715	3,735.4	40,442,353	10,827	3,775.8	43,996,540	11,652	3,775.8	45,761,358	12,120
Gladstone SD 115	1,972.1	21,343,760	10,823	1,882.7	21,126,282	11,221	1,882.7	22,847,644	12,136	1,882.7	23,747,136	12,613
Clatsop												
Astoria SD 1	2,102.3	22,786,702	10,839	2,102.3	23,225,201	11,047	2,057.0	24,531,867	11,926	2,057.0	25,512,840	12,403
Knappa SD 4	623.4	6,756,633	10,838	604.9	6,421,756	10,617	604.9	7,135,505	11,797	604.9	7,418,594	12,265
Jewell SD 8	257.3	2,931,967	11,396	238.6	2,824,906	11,842	253.3	3,258,242	12,865	253.3	3,378,017	13,338
Seaside SD 10	1,791.2	19,298,687	10,774	1,747.9	19,721,977	11,283	1,731.6	21,066,801	12,166	1,731.6	21,894,667	12,644
Warrenton-Hammond SD 30	1,223.4	13,233,595	10,817	1,184.3	12,854,821	10,854	1,188.6	13,932,740	11,722	1,188.6	14,494,162	12,195
Columbia												
Scappoose SD 1J	2,636.7	29,142,835	11,053	2,673.4	29,805,031	11,149	3,046.2	36,286,377	11,912	3,046.2	37,714,883	12,381
Clatskanie SD 6J	916.3	10,232,418	11,167	920.7	10,455,644	11,356	945.1	11,540,706	12,211	945.1	11,979,623	12,675
Rainier SD 13	989.2	10,935,976	11,056	954.7	10,963,642	11,484	932.0	11,599,451	12,445	932.0	12,032,267	12,910
Vernonia SD 47J	773.3	8,167,562	10,562	772.5	8,484,627	10,984	763.0	9,034,802	11,841	763.0	9,388,333	12,305

School District	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw
St Helens SD 502	3,265.8	34,943,498	10,700	3,294.7	35,817,639	10,871	3,294.7	38,681,564	11,741	3,294.7	40,240,669	12,214
Coos												
Coquille SD 8	1,546.4	16,471,860	10,652	1,546.4	16,534,165	10,692	1,495.3	17,256,734	11,541	1,495.3	17,958,113	12,010
Coos Bay SD 9	3,619.3	39,130,033	10,811	3,551.9	38,842,856	10,936	3,505.1	41,368,400	11,802	3,505.1	43,024,508	12,275
North Bend SD 13	3,950.5	41,594,209	10,529	3,477.8	37,303,122	10,726	3,347.0	38,781,260	11,587	3,347.0	40,359,997	12,059
Powers SD 31	246.9	2,541,103	10,292	246.9	2,574,570	10,428	228.7	2,578,919	11,275	228.7	2,687,522	11,749
Myrtle Point SD 41	716.3	7,949,805	11,099	734.3	8,044,133	10,956	734.3	8,671,484	11,810	734.3	9,014,212	12,277
Bandon SD 54	863.3	9,321,222	10,798	838.5	9,137,971	10,899	845.9	9,931,503	11,741	845.9	10,330,263	12,212
Crook												
Crook County SD	3,868.8	41,045,103	10,609	3,893.9	42,002,324	10,787	3,893.9	45,302,384	11,634	3,893.9	47,132,358	12,104
Curry												
Central Curry SD 1	575.6	6,172,797	10,724	547.1	5,943,884	10,865	530.0	6,221,339	11,738	530.0	6,469,869	12,207
Port Orford-Langlois SD 2CJ	398.9	4,381,548	10,985	398.9	4,359,801	10,931	386.9	4,559,267	11,783	386.9	4,740,045	12,251
Brookings-Harbor SD 17C	1,604.9	17,132,494	10,675	1,515.4	16,535,920	10,912	1,465.6	17,174,550	11,719	1,465.6	17,859,494	12,186
Deschutes												
Bend-LaPine Administrative	19,689.9	213,143,456	10,825	19,487.7	215,466,729	11,057	19,305.7	230,625,156	11,946	19,305.7	239,888,955	12,426
Redmond SD 2J	8,242.9	88,051,301	10,682	8,372.8	91,388,135	10,915	8,372.8	98,632,143	11,780	8,372.8	102,611,240	12,255
Sisters SD 6	1,349.6	14,773,191	10,946	1,349.6	15,065,876	11,163	1,351.0	16,340,151	12,094	1,351.0	16,987,169	12,573
Douglas												
Oakland SD 1	815.6	8,382,091	10,277	820.4	8,513,400	10,377	820.4	9,187,953	11,199	820.4	9,565,082	11,658
Douglas County SD 4	6,517.0	69,683,355	10,693	6,437.2	70,024,160	10,878	6,340.6	74,471,252	11,745	6,340.6	77,475,062	12,219
Glide SD 12	926.4	10,194,709	11,005	954.0	10,681,124	11,196	954.0	11,494,509	12,048	954.0	11,949,645	12,525
Douglas County SD 15	396.3	4,117,947	10,391	385.6	4,084,788	10,593	387.4	4,422,640	11,416	387.4	4,600,429	11,875

School District	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw
South Umpqua SD 19	1,718.2	18,316,235	10,660	1,668.7	18,186,487	10,899	1,652.6	19,447,034	11,767	1,652.6	20,221,033	12,236
Camas Valley SD 21J	366.8	3,811,165	10,390	366.8	3,864,909	10,537	350.5	3,989,708	11,381	350.5	4,153,214	11,848
North Douglas SD 22	519.8	5,318,146	10,230	516.6	5,602,273	10,844	516.6	6,049,592	11,710	516.6	6,293,089	12,181
Yoncalla SD 32	441.8	4,630,834	10,482	434.3	4,631,953	10,665	419.6	4,808,858	11,460	419.6	5,004,718	11,927
Elkton SD 34	387.6	4,488,095	11,578	382.8	4,427,508	11,566	390.1	4,824,873	12,367	390.1	5,006,225	12,832
Riddle SD 70	526.8	5,617,354	10,663	526.8	5,697,584	10,815	511.7	5,952,755	11,633	511.7	6,196,596	12,109
Glendale SD 77	409.5	4,355,554	10,638	403.7	4,279,733	10,600	406.3	4,637,658	11,415	406.3	4,824,520	11,875
Reedsport SD 105	823.1	8,723,670	10,598	797.3	8,445,317	10,593	773.0	8,869,225	11,474	773.0	9,225,483	11,935
Winston-Dillard SD 116	1,561.6	16,883,732	10,812	1,489.0	16,487,904	11,073	1,513.2	18,047,179	11,926	1,513.2	18,762,551	12,399
Sutherlin SD 130	1,589.5	16,791,146	10,564	1,565.0	16,978,347	10,849	1,502.1	17,645,860	11,748	1,502.1	18,355,287	12,220
Gilliam												
Arlington SD 3	273.5	3,406,103	12,454	266.8	3,289,483	12,331	257.2	3,419,846	13,297	257.2	3,546,449	13,790
Condon SD 25J	271.7	2,946,867	10,847	271.7	3,107,247	11,437	265.4	3,306,001	12,459	265.4	3,428,305	12,920
Grant												
John Day SD 3	686.4	7,559,998	11,014	686.4	7,656,630	11,154	646.6	7,793,787	12,054	646.6	8,095,026	12,520
Prairie City SD 4	1,569.5	16,161,602	10,298	1,598.3	16,658,203	10,422	1,581.3	17,935,533	11,342	1,581.3	18,683,388	11,815
Monument SD 8	165.8	1,813,510	10,939	153.2	1,739,175	11,352	153.6	1,861,378	12,115	153.6	1,934,803	12,593
Dayville SD 16J	152.3	1,586,052	10,414	133.0	1,386,857	10,431	133.0	1,531,477	11,519	133.0	1,593,286	11,984
Long Creek SD 17	104.1	1,158,287	11,123	111.3	1,230,951	11,060	114.6	1,364,776	11,910	114.6	1,420,349	12,395
Harney												
Harney County SD 3	933.5	9,833,837	10,535	911.8	9,741,273	10,684	876.5	10,122,684	11,549	876.5	10,537,194	12,022
Harney County SD 4	1,224.8	12,633,396	10,315	1,275.1	13,353,182	10,472	1,365.0	15,438,152	11,310	1,365.0	16,085,265	11,784

School District	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw
Pine Creek SD 5	28.4	326,282	11,493	27.6	322,103	11,687	27.4	345,962	12,629	27.4	360,444	13,157
Diamond SD 7	38.7	382,296	9,868	39.3	390,163	9,925	39.3	421,159	10,714	39.3	438,579	11,157
Suntex SD 10	28.7	281,869	9,821	30.7	306,513	9,994	30.7	331,289	10,804	30.7	345,241	11,258
Drewsey SD 13	34.2	340,203	9,956	34.2	344,653	10,086	33.1	361,455	10,905	33.1	376,710	11,366
Frenchglen SD 16	31.7	366,664	11,556	30.5	361,703	11,855	28.7	367,178	12,810	28.7	382,104	13,331
Double O SD 28	29.1	281,749	9,679	30.6	299,724	9,798	30.9	327,767	10,594	30.9	341,600	11,041
South Harney SD 33	33.0	435,128	13,194	32.6	440,949	13,509	32.0	440,856	13,797	32.0	456,613	14,290
Harney County Union High	1,362.5	14,210,064	10,430	1,525.7	16,095,470	10,550	1,525.7	17,379,571	11,391	1,525.7	18,101,233	11,864
Hood River												
Hood River County SD	4,770.4	51,117,878	10,716	4,742.2	51,511,954	10,862	4,742.2	55,631,660	11,731	4,742.2	57,898,963	12,209
Jackson												
Phoenix-Talent SD 4	2,781.2	29,874,990	10,742	2,746.1	29,824,346	10,861	2,735.6	32,051,587	11,716	2,735.6	33,344,700	12,189
Ashland SD 5	2,929.6	31,162,236	10,637	2,921.4	31,320,454	10,721	2,862.3	33,152,721	11,583	2,862.3	34,507,569	12,056
Central Point SD 6	5,506.3	58,585,270	10,640	5,486.7	59,151,613	10,781	5,433.0	63,262,625	11,644	5,433.0	65,826,178	12,116
Eagle Point SD 9	5,035.7	52,568,163	10,439	4,881.4	51,579,239	10,566	4,809.6	54,891,607	11,413	4,809.6	57,124,687	11,877
Rogue River SD 35	1,343.0	14,082,179	10,486	1,343.0	14,522,809	10,814	1,314.3	15,338,000	11,670	1,314.3	15,945,853	12,132
Prospect SD 59	391.7	4,103,286	10,475	395.9	4,235,384	10,698	395.9	4,567,104	11,536	395.9	4,751,580	12,002
Butte Falls SD 91	349.6	3,778,481	10,807	308.2	3,342,077	10,845	262.5	3,084,445	11,751	262.5	3,209,302	12,226
Pinehurst SD 94	51.1	508,413	9,942	41.5	430,541	10,374	45.8	511,831	11,180	45.8	532,419	11,630
Medford SD 549C	16,431.8	170,706,620	10,389	16,431.8	174,529,787	10,621	16,416.4	188,354,714	11,474	16,416.4	196,075,719	11,944
Jefferson												
Culver SD 4	882.6	9,518,707	10,785	873.3	9,554,809	10,941	863.6	10,203,045	11,815	863.6	10,614,480	12,291

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Ashwood SD 8	30.7	364,721	11,865	3.8	107,613	28,245	5.1	130,604	25,409	5.1	133,267	25,927
Black Butte SD 41	51.8	576,272	11,116	52.1	581,263	11,148	55.8	668,530	11,983	55.8	695,119	12,460
Jefferson County SD 509J	3,543.9	38,017,013	10,727	3,440.8	37,393,231	10,868	3,401.7	39,897,611	11,729	3,401.7	41,491,163	12,197
Josephine												
Grants Pass SD 7	6,556.7	70,767,875	10,793	6,620.5	73,213,980	11,059	6,620.5	78,839,409	11,908	6,620.5	82,000,900	12,386
Three Rivers/Josephine	5,337.3	58,426,765	10,947	5,337.3	60,064,127	11,254	5,286.5	64,326,284	12,168	5,286.5	66,811,832	12,638
Klamath												
Klamath Falls City Schools	3,259.7	34,429,564	10,562	3,249.8	34,560,042	10,635	3,249.8	37,314,270	11,482	3,249.8	38,842,452	11,952
Klamath County SD	8,821.1	94,123,397	10,670	8,738.3	93,924,132	10,749	8,725.4	101,211,934	11,600	8,725.4	105,303,958	12,069
Lake												
Lake County SD 7	983.3	10,276,860	10,451	917.5	9,867,717	10,755	903.2	10,479,028	11,602	903.2	10,896,158	12,064
Paisley SD 11	337.0	3,571,177	10,599	346.0	3,827,798	11,062	511.4	6,049,773	11,829	511.4	6,300,367	12,319
North Lake SD 14	413.6	4,786,853	11,573	415.0	4,860,180	11,712	419.0	5,240,717	12,508	419.0	5,443,999	12,993
Plush SD 18	36.0	397,642	11,055	36.0	447,254	12,434	31.9	418,512	13,112	31.9	433,706	13,588
Adel SD 21	42.7	496,892	11,637	43.2	515,692	11,943	44.5	574,122	12,893	44.5	595,085	13,364
Lane												
Pleasant Hill SD 1	1,169.8	12,456,756	10,649	1,143.8	12,537,753	10,961	1,124.2	13,118,579	11,669	1,124.2	13,649,449	12,141
Eugene SD 4J	18,982.5	202,814,189	10,684	18,704.6	204,897,545	10,954	18,341.5	216,949,341	11,828	18,341.5	225,620,162	12,301
Springfield SD 19	11,415.4	122,037,666	10,691	11,200.2	121,822,699	10,877	10,886.6	128,255,583	11,781	10,886.6	133,401,607	12,254
Fern Ridge SD 28J	1,692.2	18,538,292	10,955	1,695.2	18,943,639	11,175	1,677.1	20,258,222	12,080	1,677.1	21,053,955	12,554
Mapleton SD 32	295.9	3,424,508	11,573	294.1	3,422,175	11,637	281.9	3,541,483	12,564	281.9	3,674,060	13,034
Creswell SD 40	1,335.8	14,790,608	11,072	1,322.2	14,979,768	11,330	1,323.6	16,189,739	12,232	1,323.6	16,814,449	12,704
South Lane SD 45J3	3,433.1	37,055,244	10,793	3,356.9	37,013,390	11,026	3,356.9	39,761,865	11,845	3,356.9	41,343,947	12,316
LRO: 5/28/2025											Page 6	

School District	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw
Bethel SD 52	6,124.9	65,588,181	10,708	6,059.3	66,291,888	10,941	6,061.4	71,558,601	11,806	6,061.4	74,416,764	12,277
Crow-Applegate-Lorane SD	436.0	4,890,788	11,218	436.0	4,963,625	11,385	450.3	5,462,882	12,132	450.3	5,678,047	12,610
McKenzie SD 68	345.0	3,831,364	11,106	358.0	4,008,957	11,197	358.0	4,351,062	12,153	358.0	4,520,516	12,626
Junction City SD 69	1,934.3	21,256,411	10,989	1,903.7	21,329,526	11,204	1,826.0	22,103,060	12,105	1,826.0	22,966,008	12,577
Lowell SD 71	1,293.5	13,409,605	10,367	1,266.3	13,294,906	10,499	1,351.0	15,283,381	11,313	1,351.0	15,906,083	11,774
Oakridge SD 76	679.3	7,087,058	10,434	672.1	7,112,796	10,583	672.1	7,679,533	11,426	672.1	7,988,857	11,886
Marcola SD 79J	1,115.6	11,638,729	10,433	1,158.7	12,286,564	10,604	1,158.7	13,271,829	11,454	1,158.7	13,821,593	11,929
Blachly SD 90	503.9	5,340,608	10,599	507.3	5,490,613	10,822	521.7	6,173,654	11,833	521.7	6,419,365	12,304
Siuslaw SD 97J	1,440.5	15,635,427	10,854	1,388.8	15,220,516	10,959	1,404.0	16,574,968	11,805	1,404.0	17,238,190	12,278
Lincoln												
Lincoln County SD	6,489.0	68,938,175	10,624	6,291.3	68,727,073	10,924	6,080.2	71,801,345	11,809	6,080.2	74,640,850	12,276
Linn												
Harrisburg SD 7J	1,033.6	10,730,740	10,382	1,084.1	11,398,721	10,514	1,104.1	12,530,005	11,348	1,104.1	13,046,217	11,816
Greater Albany Public SD 8J	10,596.5	112,360,126	10,604	10,519.3	112,050,154	10,652	10,348.1	119,302,019	11,529	10,348.1	124,136,834	11,996
Lebanon Community SD 9	4,706.8	49,832,703	10,587	4,678.1	50,133,421	10,717	4,656.7	53,857,753	11,566	4,656.7	56,057,695	12,038
Sweet Home SD 55	2,738.2	29,321,624	10,709	2,688.0	29,109,242	10,829	2,650.1	31,003,433	11,699	2,650.1	32,247,797	12,169
Scio SD 95	2,138.8	22,133,761	10,349	2,427.3	25,487,465	10,501	2,573.9	29,172,892	11,334	2,573.9	30,385,479	11,805
Santiam Canyon SD 129J	3,505.1	36,252,702	10,343	3,556.7	37,443,427	10,528	3,796.4	43,165,969	11,370	3,796.4	44,975,169	11,847
Central Linn SD 552	714.7	7,864,268	11,004	705.2	8,045,531	11,409	642.5	7,953,265	12,378	642.5	8,261,860	12,858
Malheur												
Jordan Valley SD 3	187.5	2,035,000	10,853	187.5	2,072,983	11,055	178.1	2,153,348	12,090	178.1	2,237,960	12,565
Ontario SD 8C	3,197.7	33,674,432	10,531	3,163.9	33,241,390	10,507	3,141.7	35,811,751	11,399	3,141.7	37,286,205	11,868

School District	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw
Juntura SD 12	33.0	348,279	10,541	33.5	349,296	10,414	34.5	387,811	11,228	34.5	403,435	11,680
Nyssa SD 26	1,895.8	19,720,264	10,402	2,489.9	26,230,640	10,535	2,544.8	28,982,770	11,389	2,544.8	30,188,684	11,863
Annex SD 29	202.2	2,161,794	10,689	206.8	2,225,593	10,765	219.5	2,547,950	11,607	219.5	2,652,380	12,083
Malheur County SD 51	3.2	32,935	10,455	1.1	10,969	10,447	1.0	11,643	11,359	1.0	12,129	11,833
Adrian SD 61	444.8	4,845,759	10,895	447.5	4,899,815	10,950	447.5	5,296,014	11,836	447.5	5,510,810	12,316
Harper SD 66	441.8	4,772,909	10,802	441.8	4,854,249	10,986	439.1	5,205,961	11,856	439.1	5,416,882	12,336
Arock SD 81	42.9	528,263	12,314	38.7	492,913	12,750	39.9	543,327	13,625	39.9	562,079	14,095
Vale SD 84	1,209.3	12,889,412	10,659	1,209.3	13,016,789	10,764	1,165.9	13,567,081	11,637	1,165.9	14,123,707	12,114
Marion												
Gervais SD 1	1,626.1	17,313,375	10,648	1,620.9	17,602,067	10,860	1,635.4	19,159,069	11,715	1,635.4	19,926,387	12,184
Silver Falls SD 4J	4,356.2	47,823,670	10,978	4,356.2	48,687,575	11,177	4,272.2	51,485,538	12,051	4,272.2	53,521,611	12,528
Cascade SD 5	3,202.3	34,592,543	10,802	3,202.3	34,427,621	10,751	3,226.4	37,446,500	11,606	3,226.4	38,976,675	12,081
Jefferson SD 14J	978.1	10,689,769	10,929	935.5	10,311,694	11,023	907.8	10,838,387	11,939	907.8	11,270,071	12,414
North Marion SD 15	2,107.3	22,886,651	10,861	2,054.8	22,975,855	11,182	2,048.4	25,107,058	12,257	2,048.4	26,076,829	12,730
Salem-Keizer SD 24J	49,269.2	527,745,345	10,711	49,039.0	530,843,523	10,825	48,319.8	566,882,699	11,732	48,319.8	589,756,114	12,205
North Santiam SD 29J	2,495.5	25,997,539	10,418	2,480.7	26,211,367	10,566	2,480.7	28,328,403	11,420	2,480.7	29,486,646	11,886
St Paul SD 45	417.4	4,453,889	10,670	421.7	4,556,236	10,804	421.7	4,927,518	11,684	421.7	5,128,304	12,160
Mt Angel SD 91	904.0	9,584,642	10,602	916.8	9,867,668	10,764	916.8	10,663,838	11,632	916.8	11,103,788	12,112
Woodburn SD 103	7,210.6	75,827,269	10,516	7,327.0	78,461,829	10,709	7,327.0	84,837,263	11,579	7,327.0	88,302,229	12,052
Morrow												
Morrow SD 1	3,090.1	32,544,722	10,532	2,982.5	32,028,599	10,739	2,986.3	34,843,334	11,668	2,986.3	36,245,898	12,137
Ione SD R2	279.6	3,206,953	11,470	261.1	3,139,214	12,022	256.8	3,254,097	12,672	256.8	3,373,959	13,139

School District	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw
Multnomah												
Portland SD 1J	53,581.1	589,126,682	10,995	52,999.0	594,794,225	11,223	52,441.2	634,001,311	12,090	52,441.2	658,811,891	12,563
Parkrose SD 3	3,562.3	37,934,008	10,649	3,550.6	38,288,716	10,784	3,492.0	40,762,597	11,673	3,492.0	42,401,204	12,142
Reynolds SD 7	12,827.2	138,230,981	10,776	13,014.9	142,319,498	10,935	13,014.9	153,237,029	11,774	13,014.9	159,372,641	12,245
Gresham-Barlow SD 10J	13,872.4	150,885,513	10,877	13,988.4	151,891,060	10,858	13,988.4	164,216,492	11,740	13,988.4	170,811,000	12,211
Centennial SD 28J	6,992.9	75,861,383	10,848	6,992.9	78,227,388	11,187	6,905.9	83,355,999	12,070	6,905.9	86,648,341	12,547
Corbett SD 39	1,226.4	13,381,388	10,912	1,231.9	13,495,639	10,955	1,398.6	16,403,691	11,728	1,398.6	17,063,740	12,200
David Douglas SD 40	11,256.6	120,097,728	10,669	11,401.4	124,154,587	10,889	11,401.4	134,603,215	11,806	11,401.4	140,032,765	12,282
Riverdale SD 51J	645.0	7,065,266	10,955	615.3	6,831,401	11,103	628.8	7,532,711	11,979	628.8	7,841,243	12,469
Polk												
Dallas SD 2	3,609.4	38,795,803	10,749	3,526.1	38,515,659	10,923	3,482.3	41,064,398	11,792	3,482.3	42,703,017	12,263
Central SD 13J	3,865.3	41,423,480	10,717	3,797.4	41,549,903	10,942	3,728.6	43,987,023	11,797	3,728.6	45,741,182	12,268
Perrydale SD 21	458.6	4,726,101	10,306	460.4	4,825,248	10,480	460.4	5,215,728	11,328	460.4	5,431,271	11,796
Falls City SD 57	336.4	3,876,849	11,525	336.4	3,930,823	11,685	326.2	4,094,040	12,552	326.2	4,243,653	13,011
Sherman												
Sherman County SD	429.7	5,097,080	11,862	429.7	5,150,873	11,987	449.6	5,774,540	12,844	449.6	5,985,011	13,312
Tillamook												
Tillamook SD 9	2,487.0	26,035,552	10,469	2,457.7	26,157,448	10,643	2,390.9	27,517,190	11,509	2,390.9	28,621,988	11,971
Neah-Kah-Nie SD 56	927.2	10,196,790	10,997	890.2	10,250,449	11,515	906.7	11,232,652	12,389	906.7	11,666,961	12,868
Nestucca Valley SD 101J	719.1	7,669,372	10,665	712.8	8,085,041	11,343	711.6	8,588,516	12,069	711.6	8,921,474	12,537
Umatilla												
Helix SD 1	331.6	3,640,682	10,980	331.8	3,738,915	11,267	342.8	4,148,688	12,102	342.8	4,310,610	12,574
Pilot Rock SD 2	462.1	4,915,305	10,638	462.1	4,954,270	10,722	450.4	5,216,735	11,582	450.4	5,433,207	12,063

School District	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw
Echo SD 5	450.9	4,769,413	10,579	457.5	4,914,964	10,743	463.9	5,383,118	11,603	463.9	5,604,396	12,080
Umatilla SD 6R	1,828.2	19,204,635	10,504	1,907.8	20,455,611	10,722	1,907.8	22,071,895	11,570	1,907.8	22,960,570	12,035
Milton-Freewater Unified SD	2,002.6	20,868,553	10,421	1,977.1	20,939,407	10,591	1,977.1	22,658,364	11,460	1,977.1	23,585,084	11,929
Hermiston SD 8	6,674.7	69,766,740	10,452	6,666.5	71,036,943	10,656	6,658.9	76,621,714	11,507	6,658.9	79,738,323	11,975
Pendleton SD 16	3,468.9	37,512,396	10,814	3,443.5	38,029,467	11,044	3,430.9	40,891,680	11,919	3,430.9	42,528,530	12,396
Athena-Weston SD 29RJ	730.9	7,850,888	10,741	706.4	7,664,678	10,850	656.7	7,702,018	11,729	656.7	8,014,925	12,205
Stanfield SD 61	723.1	7,522,927	10,404	702.3	7,470,637	10,637	706.4	8,106,316	11,476	706.4	8,436,382	11,943
Ukiah SD 80R	108.9	1,165,066	10,699	112.2	1,212,027	10,806	112.2	1,309,855	11,679	112.2	1,364,840	12,169
Union												
La Grande SD 1	2,529.9	26,572,849	10,504	2,409.5	25,726,431	10,677	2,422.4	27,983,797	11,552	2,422.4	29,128,458	12,025
Union SD 5	515.2	5,507,457	10,690	503.1	5,438,996	10,812	497.3	5,805,116	11,672	497.3	6,042,571	12,150
North Powder SD 8J	440.8	4,890,665	11,096	428.4	4,642,355	10,836	438.6	5,124,271	11,682	438.6	5,334,625	12,162
Imbler SD 11	473.2	5,167,229	10,920	479.1	5,242,881	10,944	479.1	5,722,843	11,945	479.1	5,954,027	12,428
Cove SD 15	473.6	5,103,474	10,776	473.6	5,172,828	10,923	467.1	5,504,774	11,785	467.1	5,727,770	12,262
Elgin SD 23	542.0	5,627,153	10,382	542.0	5,662,236	10,447	516.0	5,825,932	11,290	516.0	6,067,966	11,759
Wallowa												
Joseph SD 6	480.4	5,204,876	10,834	480.4	5,350,083	11,136	471.4	5,659,369	12,006	471.4	5,886,989	12,489
Wallowa SD 12	344.6	3,713,509	10,777	347.2	3,792,987	10,925	362.9	4,280,760	11,797	362.9	4,451,644	12,268
Enterprise SD 21	571.4	6,210,475	10,869	569.9	6,428,148	11,280	563.6	6,777,584	12,025	563.6	7,047,816	12,504
Troy SD 54	28.0	327,552	11,715	29.1	352,267	12,126	29.1	381,938	13,148	29.1	397,601	13,687
Wasco												
South Wasco County SD 1	400.7	4,731,242	11,808	386.0	4,809,421	12,460	393.0	5,372,376	13,669	393.0	5,559,435	14,145

School District	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw
North Wasco County SD 21	3,500.7	36,667,355	10,474	3,505.3	37,395,825	10,668	3,543.9	40,849,530	11,527	3,543.9	42,515,768	11,997
Dufur SD 29	463.0	5,253,042	11,346	470.8	5,411,164	11,495	470.8	5,759,786	12,235	470.8	5,986,621	12,717
Washington												
Hillsboro SD 1J	23,291.0	253,262,565	10,874	23,148.3	254,125,491	10,978	23,148.3	277,668,462	11,995	23,148.3	288,650,048	12,470
Banks SD 13	1,239.1	13,400,999	10,815	1,239.1	13,624,544	10,995	1,235.3	14,645,195	11,856	1,235.3	15,232,622	12,331
Forest Grove SD 15	7,248.3	78,183,285	10,786	7,248.3	79,910,073	11,025	7,202.9	85,666,798	11,893	7,202.9	89,097,697	12,370
Tigard-Tualatin SD 23J	13,730.8	151,170,546	11,010	13,626.8	152,837,218	11,216	13,454.6	162,655,713	12,089	13,454.6	169,084,623	12,567
Beaverton SD 48J	46,018.8	500,181,434	10,869	45,901.1	511,597,414	11,146	45,836.7	551,324,677	12,028	45,836.7	573,324,160	12,508
Sherwood SD 88J	5,540.6	59,375,732	10,716	5,480.4	59,729,782	10,899	5,410.5	63,730,577	11,779	5,410.5	66,315,841	12,257
Gaston SD 511J	675.9	7,135,868	10,557	647.3	6,891,635	10,647	640.2	7,388,602	11,542	640.2	7,689,349	12,012
Wheeler												
Spray SD 1	150.7	1,813,246	12,031	147.2	1,771,955	12,040	146.6	1,930,712	13,170	146.6	1,999,439	13,638
Fossil SD 21J	2,130.0	21,858,232	10,262	2,686.6	28,008,485	10,425	3,494.5	39,375,769	11,268	3,494.5	41,035,202	11,743
Mitchell SD 55	1,624.6	16,230,105	9,990	1,844.2	18,722,779	10,152	1,844.2	20,250,064	10,981	1,844.2	21,094,609	11,439
Yamhill												
Yamhill Carlton SD 1	1,254.7	13,038,939	10,392	1,249.6	13,270,096	10,619	1,230.7	14,105,389	11,461	1,230.7	14,674,573	11,924
Amity SD 4J	939.8	10,086,608	10,733	939.8	10,315,493	10,976	940.4	11,139,295	11,845	940.4	11,584,161	12,318
Dayton SD 8	1,084.1	11,337,622	10,458	1,084.1	11,649,630	10,746	1,069.3	12,469,540	11,662	1,069.3	12,975,562	12,135
Newberg SD 29J	4,894.0	53,922,356	11,018	4,752.0	53,391,464	11,236	4,733.6	57,275,842	12,100	4,733.6	59,516,750	12,573
Willamina SD 30J	1,058.5	11,235,978	10,615	1,039.2	11,272,306	10,847	984.8	11,579,864	11,758	984.8	12,044,792	12,230
McMinnville SD 40	7,702.8	82,869,489	10,758	7,674.4	83,708,794	10,908	7,449.1	87,847,166	11,793	7,449.1	91,397,477	12,270
Sheridan SD 48J	1,253.6	13,256,109	10,574	1,359.3	14,466,149	10,643	1,359.3	15,607,595	11,482	1,359.3	16,249,074	11,954

School District	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw

Notes:

SD RevCom- 2023-24 through 2026-27 SB 5516 CompareRpt

Carve-outs in 2025-27 (excluded from distribution): Office of School Facilities (\$10 mil), Healthy School (\$2 mil), Educator Advancement (\$30.8 mil), TAG and Speech-language Pathology (\$0.5 mil), Long Term Care (\$44.8 mil), Pediatric Nursing Facility (\$2.1 mil), Small High School Grant (\$5 mil), ELL (\$12.5 mil), Charter School Closure Fund (\$0.4 mil), 10th grade testing (\$0.97 mil), Local Option Equalization Grant (\$4 mil), School Safety (\$3 mil), OYCP (\$4.9 mil), Feminine Hygiene Products (\$2.6 mil), Digital Learning (\$1.6 mil)

ESD FINANCE DISTRIBUTION (2023-24 through 2026-27)
2025-27 SSF \$11.359 billion (SB 5516)

Simulation: 2025 #1 - 2023-24
through 2026-27 (SB 5516)

- o State School Fund (SSF) for 2025-27 is \$11.359 billion. ESDs receive 4.5% of formula revenue available for distribution
- o Has minimum revenue per ESD, fluctuating with SSF change
- o Carve-outs from SSF are subtracted from the distribution. (Carve-outs are listed in the Notes.)
- o Educator Advancement Council is funded by carve-out off the top of SSF and equal contribution from SD and ESD per biennium
- o Uses April 29, 2025 school data and estimates; Data subject to change as new information arrives



ESD	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw	ADMw Extended	Formula Revenue	\$ per ADMw
State	670,597	\$331,497,213	\$494	668,269	\$336,117,414	\$503	664,924	\$364,912,634	\$549	664,924	\$379,769,187	\$571
Clackamas ESD	66,717	33,272,675	499	66,550	33,869,211	509	66,214	36,742,712	555	66,214	38,261,160	578
South Coast ESD	14,345	6,973,061	486	13,654	6,743,237	494	13,312	7,163,892	538	13,312	7,459,951	560
High Desert ESD	33,151	16,274,450	491	33,104	16,612,393	502	32,923	18,018,977	547	32,923	18,763,638	570
Douglas ESD	16,177	7,871,503	487	15,951	7,917,900	496	15,765	8,526,915	541	15,765	8,879,303	563
North Central ESD	4,880	2,342,477	480	5,646	2,741,715	486	6,457	3,413,474	529	6,457	3,554,541	550
Grant ESD	2,678	1,622,533	606	2,682	1,622,533	605	2,629	1,806,897	687	2,629	1,806,897	687
Harney ESD Region XVII	3,745	1,782,921	476	3,938	1,902,229	483	3,989	2,098,754	526	3,989	2,185,488	548
Southern Oregon ESD	58,795	28,401,785	483	58,502	28,792,007	492	58,157	31,202,050	537	58,157	32,491,523	559
Jefferson ESD	4,509	2,209,289	490	4,370	2,174,344	498	4,326	2,346,347	542	4,326	2,443,313	565
Lake ESD	1,813	1,622,533	895	1,758	1,622,533	923	1,910	1,806,897	946	1,910	1,806,897	946
Lane ESD	52,198	25,557,487	490	51,467	25,725,621	500	50,795	27,683,136	545	50,795	28,827,184	568
Linn Benton Lincoln ESD	42,463	20,572,976	484	42,111	20,772,000	493	41,623	22,400,603	538	41,623	23,326,342	560
Malheur ESD Region 14	7,850	3,800,350	484	8,411	4,093,773	487	8,400	4,466,772	532	8,400	4,651,368	554

ESD	FY 2023-24			FY 2024-25			FY 2025-26 (SB 5516)			FY 2026-27 (SB 5516)		
Willamette ESD	99,024	48,450,421	489	98,574	48,883,563	496	97,321	52,736,662	542	97,321	54,916,085	564
Multnomah ESD	103,964	51,730,868	498	103,794	52,484,497	506	103,271	56,891,597	551	103,271	59,242,729	574
InterMountain ESD	31,272	15,068,640	482	31,379	15,416,839	491	31,499	16,878,733	536	31,499	17,576,273	558
Region 18 ESD	1,424	1,622,533	1,139	1,427	1,622,533	1,137	1,427	1,806,897	1,266	1,427	1,806,897	1,266
Columbia Gorge ESD	9,135	4,449,089	487	9,104	4,525,288	497	9,150	4,960,464	542	9,150	5,165,462	565
Northwest Regional ESD	116,457	57,871,624	497	115,846	58,595,199	506	115,754	63,960,856	553	115,754	66,604,136	575

Notes:

Carve-outs in 2025-27 (excluded from distribution): Office of School Facilities (\$10 mil), Healthy School (\$2 mil), Educator Advancement (\$30.8 mil), TAG and Speech-language Pathology (\$0.5 mil), Long Term Care (\$44.8 mil), Pediatric Nursing Facility (\$2.1 mil), Small High School Grant (\$5 mil), ELL (\$12.5 mil), Charter School Closure Fund (\$0.4 mil), 10th grade testing (\$0.97 mil), Local Option Equalization Grant (\$4 mil), School Safety (\$3 mil), OYCP (\$4.9 mil), Feminine Hygiene Products (\$2.6 mil), Digital Learning (\$1.6 mil)

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