

Education Funding Oregon

Resources, media reports, studies



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K-12 Funding

Media Reports

OPB, December 2023

Oregon school funding is complicated. We try to break it down

<https://www.opb.org/article/2023/12/01/explaining-oregon-school-funding-challenges-taxes/>

OSBA, May 8, 2023

'Funding Formula 101' delves into State School Fund intricacies

<https://osba.org/funding-formula-101-delves-into-state-school-fund-intricacies/>

Oregon Business & Industry, August 2024

Oregon School Funding - Sources and Distribution

<https://oregonbusinessindustry.com/wp-content/uploads/50060-Education-Funding-Report-v7.pdf>

Legislative Reports

Legislative Policy and Research Office, August 31, 2023

Report: K-12 Education Funding

<https://www.oregonlegislature.gov/lpro/Publications/Education%20Funding%20Background%20Report%202023.pdf>

Joint Committee on Public Education Appropriation, September 8, 2023

Presentation: 2023-25 EDUCATION BUDGET

<https://olis.oregonlegislature.gov/liz/202311/Downloads/CommitteeMeetingDocument/276833>

Joint Committee on Public Education Appropriation, November 20, 2023

Presentation: 2023-25 STUDENT SUCCESS ACT BUDGET

<https://olis.oregonlegislature.gov/liz/202311/Downloads/CommitteeMeetingDocument/277951>

Senate Interim Committee on Finance and Revenue, May 30, 2024

School Finance: Formula Revenue and Local Option Property Tax

<https://olis.oregonlegislature.gov/liz/202311/Downloads/CommitteeMeetingDocument/284187>

- [Local Option Equalization Grant](#)

Legislative Revenue Office, July 2020

K-12 and ESD SCHOOL FINANCE: State School Fund Distribution

<https://oese.ed.gov/files/2022/02/OR-MOEquity-Data.pdf>

QEM

Quality Education Commission Final Reports

<https://www.oregon.gov/ode/reports-and-data/taskcomm/pages/qemreports.aspx>

School Finance Accountability and Transparency

State School Fund: School District and ESD estimates and payment statements

Details on how the SFF funding for each school district in the state is calculated and estimated. [scroll down to “District Estimates”]

<https://www.oregon.gov/ode/schools-and-districts/grants/pages/school-district-and-esd-payment-statements.aspx>

- [2024-25 District Estimates 3/25/24](#)
- [2024-25 ADMw Breakout 3/26/24](#)

Oregon School District and ESD Financial Data Dashboards

These financial data dashboards display actual revenue and actual expenditure data submitted by Oregon's 197 school districts and 19 education service districts.

Each data dashboard displays three years of financial data for the 2019-20, 2020-21, and 2021-22 fiscal years. The data dashboards will be updated annually to provide the most recent fiscal year data and information. The financial data is linked above as downloadable Excel files.

These interactive data dashboards are sorted by district name and may be expanded to display detailed financial data using Oregon's chart of accounts, coding, and categories. A district drop-down feature is available to select one specific district or a selection of multiple districts to view in the display.

<https://www.oregon.gov/ode/schools-and-districts/grants/Pages/School-Finance/School-Finance-Accountability-and-Transparency.aspx>

Audit reports

Jan 2019

ODE and PPS Must Do More to Monitor Spending and Address Systemic Obstacles to Student Performance, Particularly at Struggling Schools

<https://sos.oregon.gov/audits/Documents/2019-01.pdf>

Sep 2021

Recommendation Follow-up Report: ODE Must Accelerate Efforts to Monitor Spending and Improve Initiatives to Help Vulnerable Students

<https://sos.oregon.gov/audits/Documents/2021-28.pdf>

May 2022

K-12 Education – Systemic Risk Report

<https://sos.oregon.gov/audits/Documents/2022-16.pdf>

March 2022

PPS Has Made Progress, but Must Take Further Steps to Reduce Inequities at High-Poverty Schools

<https://sos.oregon.gov/audits/Documents/2022-10.pdf>

Legal References

School Finance Statute: ORS 327

https://www.oregonlegislature.gov/bills_laws/ors/ors327.html

Oregon Administrative Rules for School Finance: Division 23

<https://secure.sos.state.or.us/oard/displayDivisionRules.action?selectedDivision=2564>

Comparison to other states

Education Commission of the States

50-State Comparison: K-12 Funding

States use different allocation methods to distribute K-12 funding to school districts. These policy choices impact how much funding districts receive to provide services for students. This 50-State Comparison summarizes some of these key choices, including: the primary funding model, base funding, student counts, funding for special education services, English learners, students from low-income backgrounds, gifted and talented students, and small and rural school districts.

<https://www.ecs.org/50-state-comparison-k-12-funding-2024/>

Overall State Budget

Media Reports

KGW, April 6, 2023

Taking a deep dive into the Oregon state budget

For the next two years, Oregon has about \$32 billion it can spend on different priorities. But as we'll explain, most of that money is already spoken for.

<https://www.kgw.com/article/news/local/the-story/oregon-state-budget-interstate-bridge-funding/283-48b0c37a-46a5-4b9f-b741-95d6daae0fba>

Legislative Reports

Legislative Revenue Office, April 8, 2024

2024 OREGON PUBLIC FINANCE: BASIC FACTS - Research Report #1-24

This publication provides summary information on Oregon state revenue.

<https://www.oregonlegislature.gov/lro/Documents/Final%20Basic%20Facts%202024.pdf>

[very technical document]

Legislative Fiscal Office, September 2023

2023-25 BUDGET HIGHLIGHTS

This publication provides summary information on the legislatively adopted budget; program area and agency budget changes; the Emergency Fund; state bonding and capital construction; fee changes; budget notes; and information on other legislative actions affecting the budget for the 2023-25 biennium.

<https://www.oregonlegislature.gov/lfo/Documents/2023-25%20Budget%20Highlights.pdf>

[very technical document]

Legislative Fiscal Office, February 2024

2023-25 Legislatively Adopted Budget - Detailed Analysis

The 2023-25 Legislatively Adopted Budget Detailed Analysis, which provides agency program descriptions; analysis of revenue sources and relationships; discussions of budget environment; and review of budget decisions made by the Legislative Assembly for the 2023-25 Biennium.

<https://www.oregonlegislature.gov/lfo/Documents/2023-25%20LAB%20Detailed.pdf>

[very technical document]

Measure 5 and 50

League of Oregon Cities, March 2023

FAQ on Measures 5 & 50

https://www.orcities.org/application/files/2216/8685/9599/FAQonMeasures5and_50-updated5-23.pdf

Tax Reform

The Oregonian, January 16, 2024

Gov. Tina Kotek's advisory council floats possible massive tax increases to meet housing production goal

Experts on Gov. Tina Kotek's housing production council have suggested that massive tax increases could be necessary to achieve the governor's housing production goal of 36,000 new homes a year.

<https://www.oregonlive.com/politics/2024/01/gov-tina-koteks-advisory-council-floats-possible-massive-tax-increases-to-meet-housing-production-goal.html>

Draft tax proposal:

<https://www.oregon.gov/gov/policies/Documents/Finance%20-%20Consolidated%20Tax%20Reform.pdf>

[this could also be funding resources for education]