



Fiscal Transparency Budget Note Report

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HB 5014 (2023) Budget Note

- “The [Oregon] Department [of Education] is directed to research ways in which to make its school and district-level financial data publicly available on a website in a searchable, user-friendly format.”
- The Office of Finance and Information Technology (OFIT) in partnership with the Office of Research, Assessment, Data, Accountability, & Reporting (RADAR) at the ODE began to engage with internal and external stakeholders to answer the Budget Note’s charge.

Background



Civil Rights Accessibility

A US Dept of Ed finding was filed against ODE stating the ODE website was not accessible to individuals utilizing screen readers.

June 2016

ODE begins identifying accessibility guidelines and acquiring resources to assist with accessible materials creation.

October 2018

Gubernatorial Convening on School District Fiscal Management and Transparency.

February 2019

After numerous staff hours, projects, and roughly \$1.2M spent on remediation, the US Dept of Ed find is closed.

January 2021

October 2018

Resolution with US Dept of Ed was met. Director Gill announced a new policy regarding ODE's commitment to accessibility.

January 2019

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

September 2019

HB 3427 (Student Success Act)

ESSA Federal Law

- The Every Student Succeeds Act (ESSA) requires the reporting of:
 - The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual non personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year.
- In June 2020, [School Level Expenditure Report](#) and [School Level Expenditure Report – Federal and State Special Revenue Breakout](#) were created.
- When creating the 2020-21 Report, due to changes in the average daily membership (ADM), the report broke.
 - It took 6 months to identify a patch.

Considerations for Data Reports

- ODE staff sought input from the Director of the Edunomics Lab at Georgetown University's McCourt School of Public Policy, Marguerite Roza.
 - Edunomics Lab is a research center dedicated to exploring and modeling complex education finance decisions to inform policy and practice.
 - Edunomics Lab provided a number of Recommendations.
- Data Availability and Size
- Rapid improvements of software produce problems in current features.
- Each software has a unique learning curve.

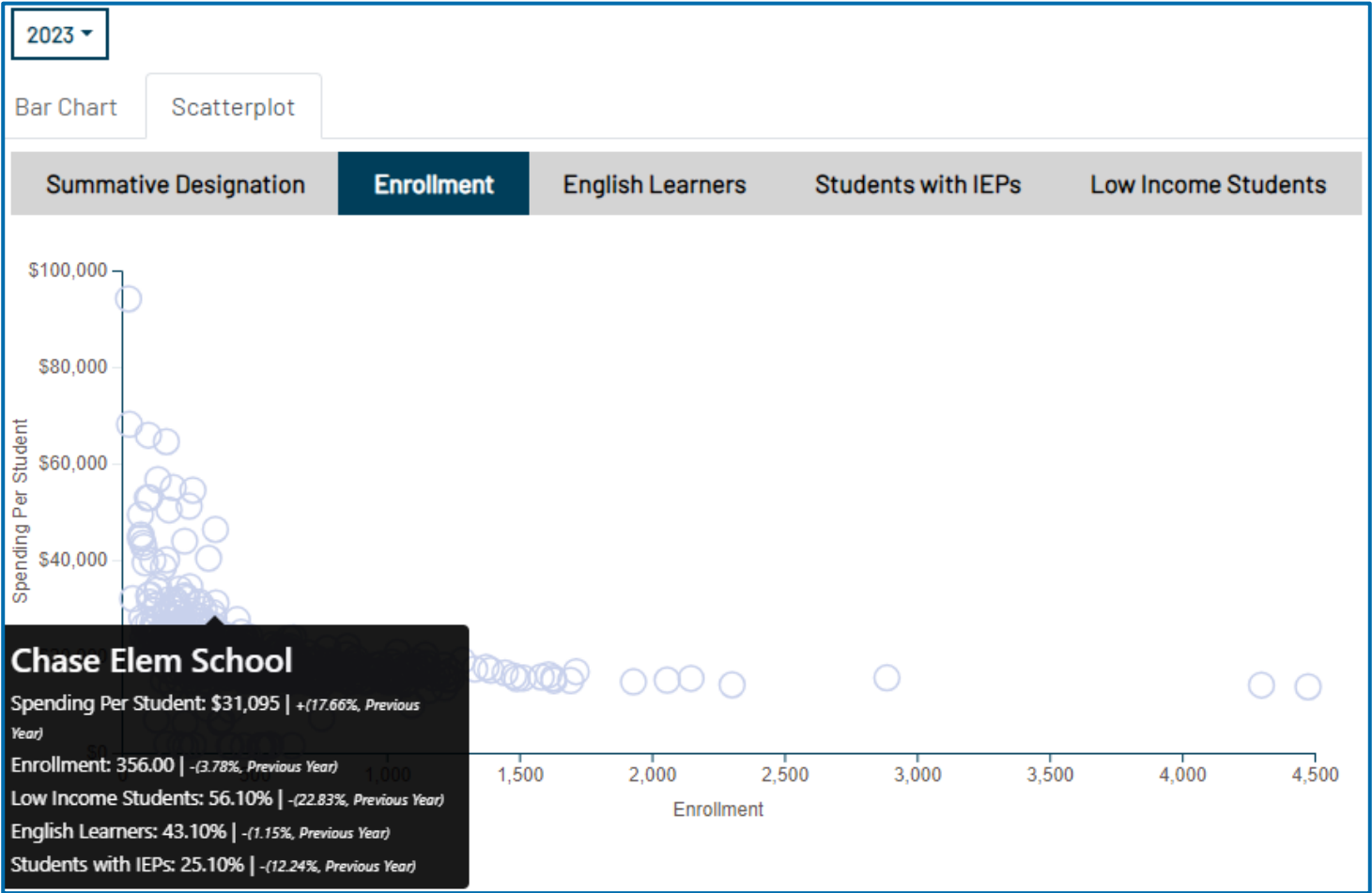
Education Finance Data Displays Review



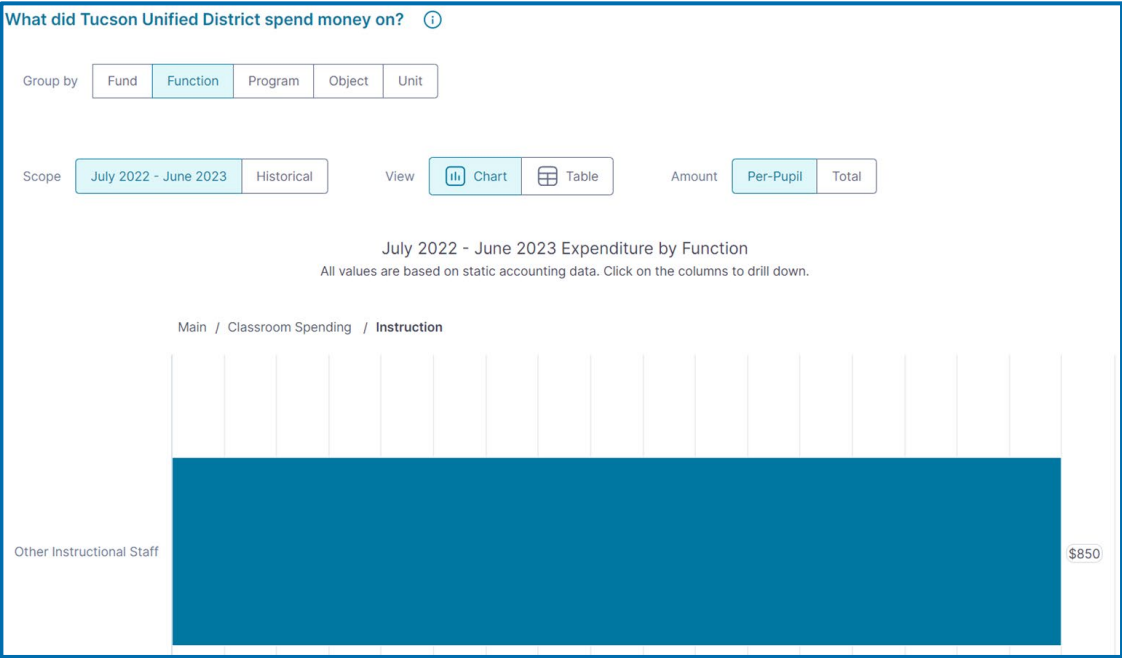
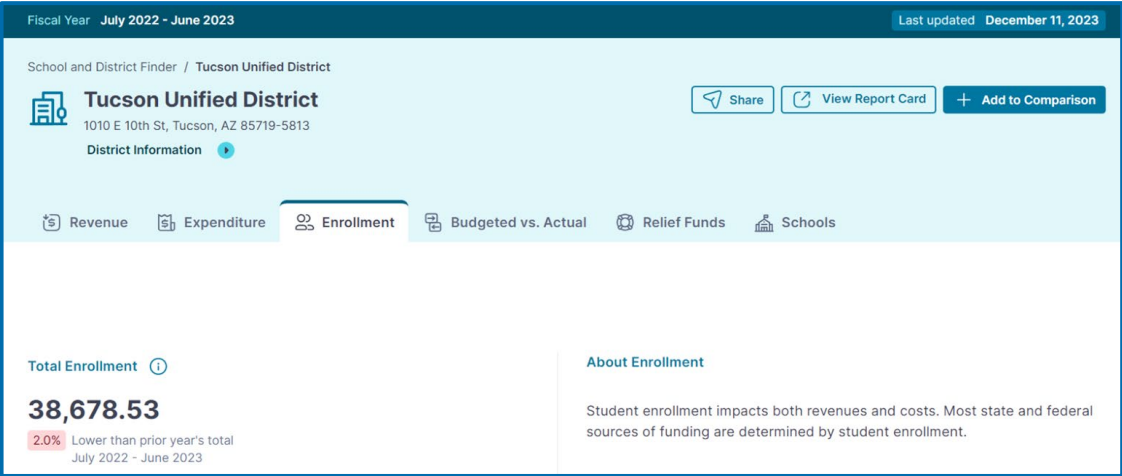
ODE ESSER Dashboard

ESSER III Reimbursement Claims Detail		
Funding Period: 3/13/20 - 9/30/24		
Last Refresh Date: 1/24/24 12:09 PM		
Filter by District: Portland SD 1J Reset Filters		
Back to Overview Back to ESSER III Summary		
Function	Function Description	Amount
1111	Elementary, K-5 or K-6	\$4,855,387.55
1121	Middle/Junior High School Programs	\$548,655.73
1131	High School Programs	\$2,382,721.46
1132	High School Extracurricular	\$196,965.55
1140	Pre-kindergarten Programs	\$56,883.14
1220	Restrictive Programs for Students with Disabilities	\$4,097,350.67
1250	Less Restrictive Programs for Students with Disabilities	\$642,502.80
1272	Title IA/D	\$535.85
1280	Alternative Education	\$8,358,398.47
1291	English Language Learner (ELL) - ORS 336.079	\$111,784.47
1400	Summer School Programs	\$1,085,960.71
2110	Attendance and Social Work Services	\$642,606.36
2120	Guidance Services	\$723,311.88
2140	Psychological Services	\$264,284.71
2150	Speech Pathology and Audiology Services	\$142,400.01
2160	Other Student Treatment Services	(\$0.00)
2190	Service Direction, Student Support Services	\$426,909.54
2210	Improvement of Instruction Services	\$1,465,242.40
2220	Educational Media Services	\$463,706.11
2240	Instructional Staff Development	\$1,433,077.07
2320	Executive Administration Services	\$152,587.40
2410	Office of the Principal Services	\$2,316,640.74
Total		\$37,995,569.47
Object	Object Description	Amount
111	Licensed Salaries	\$11,377,152.04
112	Classified Salaries	\$3,749,032.65
113	Administrators	\$1,418,536.51
114	Managerial - Classified	\$120,442.04
121	Substitutes - Licensed	\$1,146,887.67
122	Substitutes - Classified	\$34,786.08
123	Temporary - Licensed	\$181,531.80
124	Temporary - Classified	\$45,620.64
130	Additional Salary	(\$87,636.66)
210	Public Employees Retirement System	\$2,797,024.59
220	Social Security Administration	\$1,358,098.15
230	Other Required Payroll Costs	\$102,555.42
240	Contractual Employee Benefits	\$4,618,888.88
310	Instructional, Professional, and Technical Services	\$6,020,587.87
320	Property Services	\$20,812.84
330	Student Transportation Services	\$8,345.07
340	Travel	\$123,445.16
350	Communication	\$69,177.99
360	Charter school payments	\$1,298,817.32
380	Non-instructional Professional and Technical Services	\$195,273.01
410	Consumable Supplies and Materials	\$441,413.03
420	Textbooks	\$61,067.50
Total		\$37,995,569.47

Illinois Report Card



Arizona School Finance Transparency Portal



*Tucson Unified District Total Enrollment July 2022 – June 2023 and Tucson Unified School District Expenditure by Function: Classroom Spending, Instruction, Other Instructional Staff

Business Intelligence Platforms



Data Visualization Software Review & Determination

- In 2023, The Office of Research, Assessment, Data, Accountability, and Reporting (RADAR) conducted a survey with ODE staff who create data visualizations within the agency.
 - Options were evaluated in terms of accessibility, technical features, ease of use, sustainability, and the ability to create elegant dynamic data displays with large data sets.
- Power BI was recommended as the software best situated for ODE.
 - Additionally Power BI represents no additional software cost to the agency as it is within our M365 Enterprise License.

Intermediate Solution



District and School Expenditure

District Name	100 General Fund	200 Special Revenue Funds	201 Federal Sources	250 Non-Federal Sources	251 Student Investment Account	252 Measure 98 - High Scho
North Marion SD 15	20,505,106.63		1,251,273.41	287,228.02	361,126.23	
North Powder SD 8J	4,145,105.30		292,826.53		96,632.17	
North Santiam SD 29J	24,548,324.19	2,711,019.17		549,635.35	579,421.98	
North Wasco County SD 21	31,809,374.53	8,157,202.89				
Northwest Regional ESD	53,925,826.17		19,654,171.55	50,532,633.22		
Nyssa SD 26	13,587,762.84		3,223,073.99	120,659.80	353,896.36	
Oakland SD 1	7,347,917.36		759,200.01	1,025,145.73	180,141.34	
Oakridge SD 76	6,577,448.48	2,194,211.61				
Ontario SD 8C	32,366,626.02		3,044,235.94	594,595.41	521,193.21	
Oregon City SD 62	87,441,887.65			4,699,216.25	1,314,629.96	1,
Oregon Trail SD 46	47,778,092.17		2,461,979.44	1,471,439.97	1,117,913.81	1,
Paisley SD 11	2,901,084.99		59,169.12	132,605.74	4,462.39	
Parkrose SD 3	33,111,180.33	8,771,385.64				
Pendleton SD 16	32,418,688.83		1,312,991.51	942,163.49	662,413.44	
Perrydale SD 21	3,908,659.23	574,760.02	179,663.48		139,449.46	
Philomath SD 17J	19,053,146.73		945,349.70	466,517.17	422,846.56	
Phoenix-Talent SD 4	28,699,101.76		2,521,669.06	3,554,064.14	712,771.96	
Pilot Rock SD 2	5,007,021.64		72,590.47	393,804.53	102,094.53	
Pine Creek SD 5	195,021.60	56,910.44				
Pine Eagle SD 61	3,554,996.01	1,344,245.61				
Pinehurst SD 94	368,305.00	117,374.00				
Pleasant Hill SD 1	10,036,980.08		783,470.02	474,531.48	265,045.78	
Plush SD 18	380,185.00	39,284.00				
Port Orford-Langlois SD 2CJ	3,322,222.44	1,322,864.09				
Portland SD 1J	655,897,618.09		69,244,291.67	22,991,309.46	11,572,275.48	9,
Powers SD 31	1,956,010.34		347,326.34	42,195.76	50,146.33	
Prairie City SD 4	2,700,497.58		422,474.34	1,067,304.25	67,901.06	
Prospect SD 59	2,990,878.78		234,298.05	210,249.99	52,275.72	
Port Orford-Langlois SD 2CJ	3,322,222.44	1,322,864.09				

2020-2021 District
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District and School Expenditure

District Name	100 General Fund	200 Special Revenue Funds	201 Federal Sources	250 Non-Federal Sources	251 Student Investm
[-] North Marion SD 15	20,505,106.63		1,251,273.41	287,228.02	
[-] North Marion High School	5,378,022.28		186,565.04	107,859.60	
[-] 1000 Instruction	4,263,687.01		181,782.05	107,859.60	
[-] 1100 Regular Programs	3,432,670.38		35,544.14	103,239.64	
[-] 1200 Special Programs	831,016.63		137,655.98		
[-] 1210 Programs for the Talented and Gifted	2,200.12				
[-] 1220 Restrictive programs for students with disabilities	460,021.93		137,655.98		
[-] 100 Salaries and 200 Associated Payroll Costs	448,215.22		137,545.63		
[-] 111 Licensed Salaries	170,830.14				
[-] 320 Special Education	178,830.14				
[-] 112 Classified Salaries	84,680.42		75,992.74		
[-] 210 Public Employees Retirement System	71,094.32		22,053.07		
[-] 220 Social Security Administration	18,963.64		5,529.47		
[-] 230 Other Required Payroll Costs	1,028.93		310.35		
[-] 240 Contractual Employee Benefits	93,617.77		33,660.00		
[-] 300 Purchased Services	11,806.71		110.35		
[-] 1250 Less restrictive programs for students with disabilities	269,046.22				
[-] 1291 English Second Language Programs	99,748.36				
[-] 1400 Summer School Programs			8,581.93	4,619.96	
[-] 2000 Support Services	1,114,335.27		4,782.99		
[-] 3000 Enterprise and Community Services					
[-] 4000 Facilities Acquisition and Construction					
[-] North Marion Intermediate School	3,139,139.24		169,592.07	9,029.94	
[-] North Marion Middle School	3,530,010.92		163,335.02	290.26	
[-] North Marion Primary School	3,076,591.53		264,564.44	123,589.17	
[-] North Marion SD 15	5,381,342.66		467,216.84	46,459.05	
[-] North Powder SD 8J	4,145,105.30		292,826.53		
[-] North Santiam SD 29J	24,548,324.19	2,711,019.17		549,635.35	
[-] North Marion SD 15	24,548,324.19	2,711,019.17		549,635.35	

2020-2021 District



District Revenue

District	100 General Fund	200 Special Revenue Funds	201 Federal Sources	250 Non-Federal Sources	251 Student Investment Ac
Washoula ESD	71,023,423.74		2,381,007.17	26,781,900.04	
Myrtle Point SD 41	7,892,251.76	2,571,850.56			
Neah-Kah-Nie SD 56	27,178,798.18		721,279.81	1,603,325.72	225,9
Nestucca Valley SD 101J	11,373,250.86		2,105,334.19	2,230,023.57	150,1
Newberg SD 29J	63,320,752.11	2,783,502.77	3,045,605.21	404,260.74	1,238,9
North Bend SD 13	58,613,083.19	11,560,606.26			
North Central ESD	4,386,598.41		30,000.00	835,091.67	51,3
North Clackamas SD 12	243,190,180.48	37,712,737.78			
North Douglas SD 22	5,030,739.22	1,212,675.30	337,563.09	233,554.24	97,8
North Lake SD 14	6,701,783.81		348,542.30	241,954.65	86,6
North Marion SD 15	23,190,776.99		1,260,632.78	1,176,906.89	361,1
North Powder SD 8J	4,551,450.98		279,762.38		96,6
North Santiam SD 29J	28,189,233.12	4,545,575.84		1,017,199.97	579,4
North Wasco County SD 21	32,257,289.76	10,446,357.39			
Northwest Regional ESD	59,462,852.86		20,922,995.52	59,188,234.51	
Nyssa SD 26	18,752,183.59		3,357,267.71	979,920.21	353,8
Oakland SD 1	9,397,552.66		747,739.02	2,401,721.84	180,1
Oakridge SD 76	8,714,372.33	3,075,130.92			
Ontario SD 8C	40,962,357.92		3,044,235.94	1,349,364.62	676,6
Oregon City SD 62	91,894,829.46			6,429,963.96	1,314,6
Oregon Trail SD 46	62,586,577.74		2,461,979.43	4,683,782.84	1,117,9
Paisley SD 11	5,318,964.73	154,076.00	59,169.12	52,180.87	4,2

District
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District Revenue

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Washoula ESD	71,023,423.74		2,361,667.17	26,781,966.64	
Myrtle Point SD 41	7,892,251.76	2,571,850.56			
Neah-Kah-Nie SD 56	27,178,798.18		721,279.81	1,603,325.72	
Nestucca Valley SD 101J	11,373,250.86		2,105,334.19	2,230,023.57	
Newberg SD 29J	63,320,752.11	2,783,502.77	3,045,605.21	404,260.74	
North Bend SD 13	58,613,083.19	11,560,606.26			
North Central ESD	4,386,598.41		30,000.00	835,091.67	
North Clackamas SD 12	243,190,180.48	37,712,737.78			
North Douglas SD 22	5,030,739.22	1,212,675.30	337,563.09	233,554.24	
North Lake SD 14	6,701,783.81		348,542.30	241,954.65	
North Marion SD 15	23,190,776.99		1,260,632.78	1,176,906.89	
1000 Revenue From Local Sources	4,027,729.39			333,072.18	
2000 Revenue From Intermediate Sources	225,959.86			41,901.50	
3000 Revenue From State Sources	17,036,508.67			20,815.20	
3100 Unrestricted Grants-In-Aid	17,022,800.67				
3101 State School Fund --General Support	16,829,572.33				
3102 State School Fund -- School Lunch Match					
3103 Common School Fund	193,228.34				
3200 Restricted Grants-In-Aid	13,708.00			20,815.20	
4000 Revenue From Federal Sources			1,261,530.70	29,800.00	
5000 Other Sources	1,900,579.07		-897.92	751,318.01	
North Powder SD 8J	4,551,450.98		279,762.38		

Risks & Opportunities



Risks	Opportunities
Contracting out the development of a data visualization platform carries significant costs.	Leverage already known and available systems to create improved data displays.
Data displays should be relatively easy to update. Especially when errors or omissions are identified.	Presenting education finance data next to outcome data can be beneficial.
Viewers may draw causal or inaccurate conclusions from relationships among the data presented.	Prioritize the development of data displays that allow for improved reporting speeds and timely updates.
Data displays should only display aggregate, public information and attempt to reduce security risks of non-public data. Those creating and publishing online data displays should be aware and follow security protocols to protect data.	Increasing viewership can be achieved by: using various views of the data, making displays read-only and shareable, and including helpful supporting documentation.
	Move forward with researching and developing forecasts that support district needs. Like future budget planning.

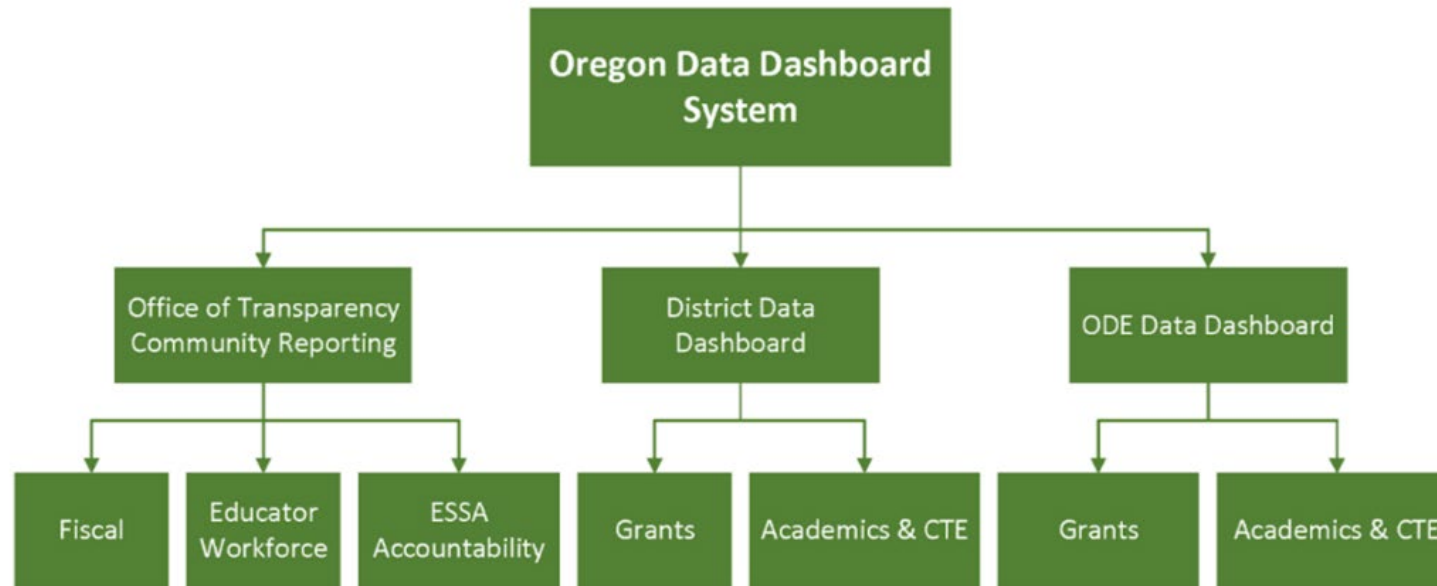
Key Recommendations



#1 Implement Fiscal Transparency Dashboards and Align with Data Visualization Across ODE in a Phased Approach

- Three main phases
 - Broken out generally by year: 2024, 2025, and 2026-28.
 - A full breakdown can be found in the full report or in a [Google Doc](#).
- Each Phase implementing pieces of the other 4 recommendations.
- Working with other ODE Offices, particularly RADAR, to ensure alignment and vision.

#2 Establish a Mixed Development Model for Transparency Portal



- OFIT and Radar are committed to aligning the varying data transparency efforts.
 - RADAR and the Educator Advancement Council has already partnered with the Behavioral Research & Training (BRT) and the University of Oregon on a Professional Learning Platform and a comprehensive Oregon Data Dashboard System.

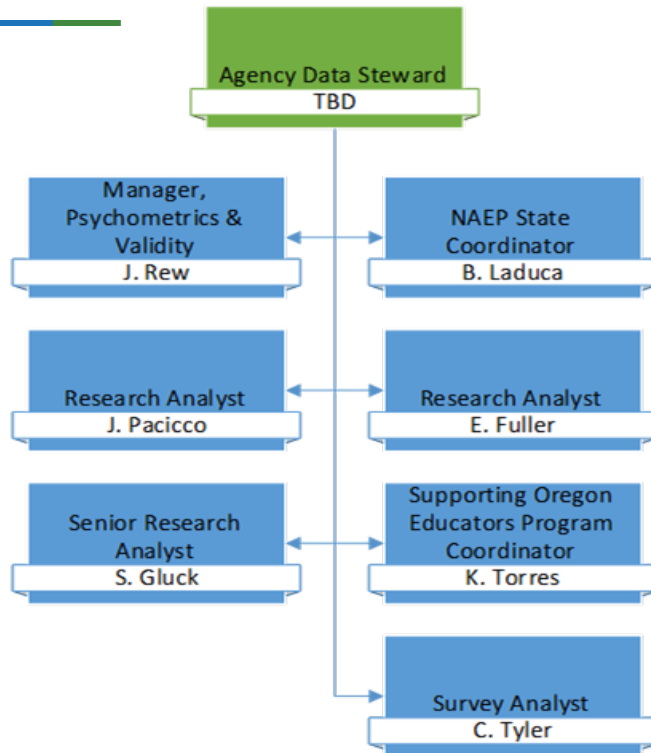
#3 Address Staffing Needs & Training

Staffing for Transparency Ecosystem

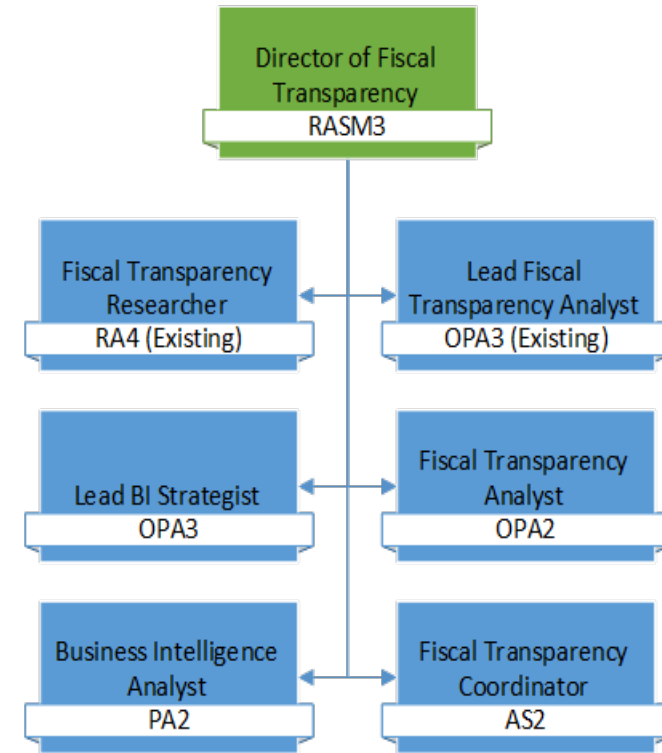
Governor's Request		
Classification	Working Title	Hiring Timeline
Information Systems Specialist 8	Business Intelligence Architect	Summer 2024
Information Systems Specialist 7	Systems Analyst	Summer 2024
Operations and Policy Analyst 3	Lead Business Intelligence Strategist	Summer 2024
Research, Analysis, and Statistics Manager 3	Agency Data Steward	Unbudgeted LD in recruitment
Program Analyst 2	Business Intelligence Analyst	Fall 2024
Administrative Specialist 2	Fiscal Transparency Coordinator	Summer 2024

Response to Budget Note Report		
Classification	Working Title	Hiring Timeline
Information Systems Specialist 5	Jr. Business Analyst	Fall 2024
Information Systems Specialist 5	Jr. Systems Analyst	Fall 2024
Information Systems Specialist 5	Jr. Business Intelligence Architect	Fall 2024
Research, Analysis, and Statistics Manager 3	Dir, Fiscal Transparency	Summer 2024
Operations and Policy Analyst 2	Fiscal Transparency Analyst	Fall 2024

#3 Address Staffing Needs & Training



RADAR's Agency Data Steward will oversee the Research & Measurement team and will be tasked to create agency data strategic plan and modernize our data governance structures.



OFIT will establish a Fiscal Transparency unit to properly address the ongoing attention that data transparency and data visualization to remain current and responsive.

#4 Assess Data Warehouse Needs

- Complex data systems can use substantial amounts of memory leading to latency.
 - ODE will install additional intermediate servers to handle the traffic.
- A long term response will eventually require a data warehouse.
- OFIT's networking staff does not have the capacity, knowledge, or expertise.
 - A proper data warehouse is a complicated task requiring resources and specialized knowledge.
- A contract for this work should be awarded to a consulting company that has expertise in conducting such an assessment and strategy development.

#5 Engage with Focus Groups and Partners on Data Displays

- RADAR's Intergovernmental Agency Agreement (IGA) that is being developed with the University of Oregon requires focal groups of a variety of users.
 - Parents, educators, and legislators.
 - Looking at various stages of the data dashboards.
- They will identify the users' area of interest, which focal group they are interested in, what period they would like to review, and how they would like the data displayed.
- The focal groups will respond to questions about their user experiences. Ensuring they are as accessible and as elegantly presented as possible.

Summary of Recommendations

- To ensure total alignment with transparency efforts and the development of a more seamless data experience for education partners, legislators, and families it is imperative to fund this endeavor.
- This approach aligns with other legislative guidance of streamlining and creating efficiencies in order to reduce barriers to information gathering and dissemination.
- ODE intends to build on that guidance to improve systems and outcomes in support of Oregon students and their families.

Ask	Cost
Staffing Needs	\$1,303,035
Data Warehouse Needs Assessment	\$500,000
Additional IT Consulting	\$500,000
Staff Training	\$50,000
IT Infrastructure (Servers and Licenses)	\$30,000
Total Cost for 23-25 Biennium	\$2,383,035

Questions

