



# Building Shared Accountability within Oregon's Education System

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# Oregon's Education Outcomes

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- Currently, Oregon's education system is not delivering for students.\*
- Senate Bill 141:
  - Establishes a clear set of evidence-based metrics to track student outcomes and requires districts to set clear goals for improvement starting in 2026-27.
  - Provides clear authority to ODE to monitor districts' progress, reinforce success, and support and direct districts, as necessary.
  - Reduces administrative barriers that take time and focus away from the critical work of teaching and learning.
- In partnership with districts and communities, the Oregon Department of Education seeks to improve the state's educational outcomes and prepare every scholar for the future.
- Focus on what's working today, to deliver what works for tomorrow.

\*Source: [The Nation's Report Card State Comparison Tool](#) (2024)

# Shared Accountability



# SB 141: 2025 Education Accountability Act

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- Adds New Performance Metrics
- Requires Interim Assessments be Administered
- Repeals Publisher Fees
- Revises Division 22 and Division 24
- Expands Current Continuum of Supports
- Reduces Administrative Burden
- Improves Public Transparency of Data
- Realigns Internally to Better Support Externally






# Implementing Senate Bill 141

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## ***Reduce Administrative Burden***

-  Reviewed school district reporting requirements
-  Contracted consultants to guide reducing requirements
  - Piloting consolidated application with 34 districts

## ***Expand and Strengthen Continuum of District Supports***

-  Shifted to regional district support team delivery model
-  Identified data sources to evaluate district progress toward student success outcomes
-  Launched rulemaking process, including technical advisory committees and partner engagement opportunities
  - Determining critical skills and training staff for regional support teams
  - Developing support materials and steps along support continuum

# Implementing Senate Bill 141

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## ***Internal Alignment and Organizational Structure***



### Agency reorganization

- Enhancing manager training, onboarding, performance management
- Increasing efficiencies in procurement
- Establishing consistency and standardization with advisory committee engagement

## ***Division 22 and Division 24***



### Onboarded third party consultant to review rule compliance process

- Updating Division 22 rulemaking to focus on improving student outcomes

## ***Improve Public Data and Fiscal Transparency***



### Launched a fiscal transparency dashboard on school, district, and state resource and spending allocations

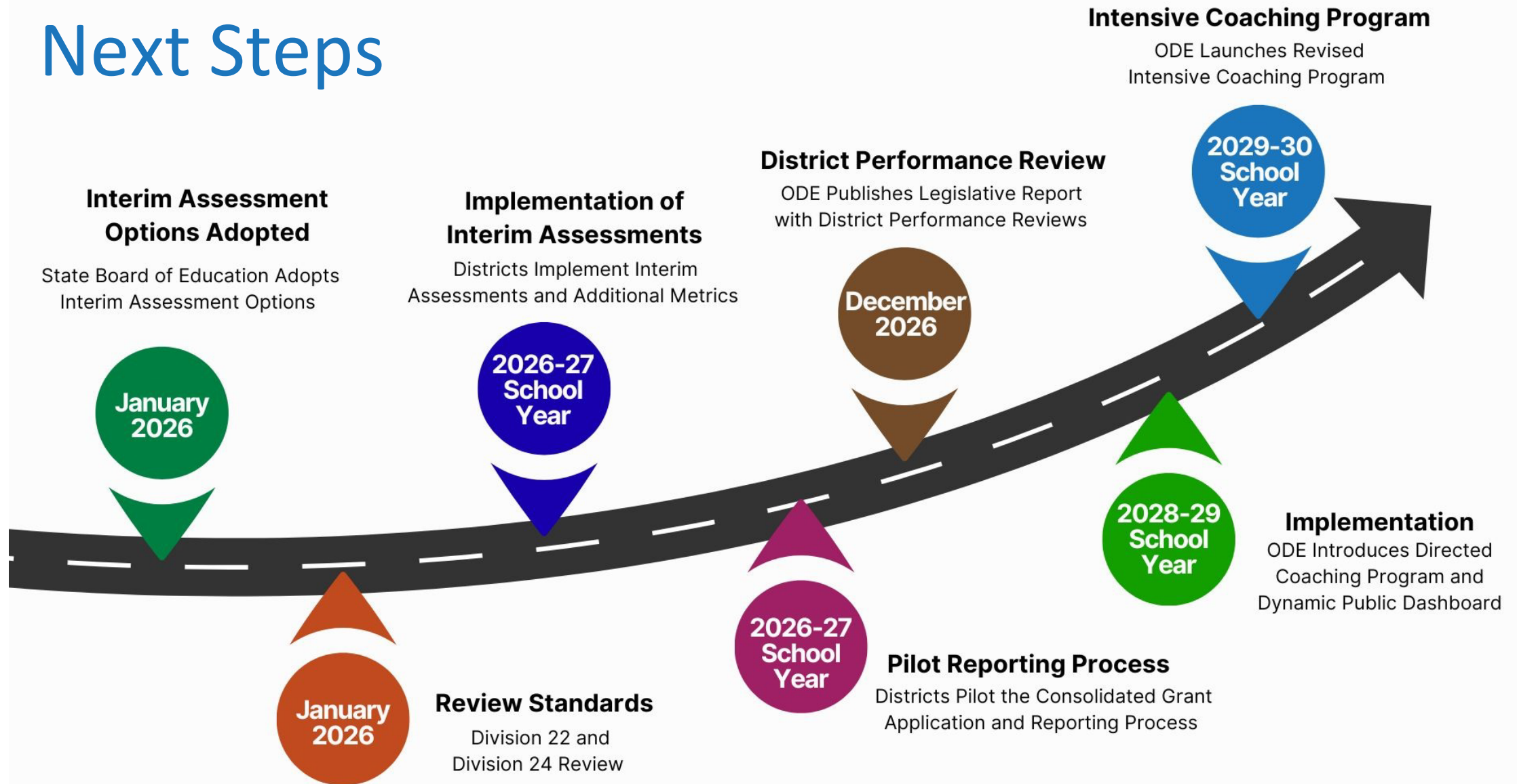


### Conducted needs assessment of the agency's data governance and business intelligence architecture

- Centralizing data reports for improved accessibility
- Creating 360 district profiles that display financial and performance data



# Next Steps





# Modernizing Oregon's School Finance & Accounting System

Tenneal Wetherell, Deputy Director of Operations



# Program Budgeting and Account Modernization

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**Oregon is modernizing its school finance systems to provide clearer, more timely, and more transparent information about how education dollars are used to support students.**

**The Program Budgeting and Account Manual and Chart Of Accounts modernization builds the foundation for that work.**

## **Program Budgeting and Accounting Manual (PBAM):**

Oregon's standardized guide that defines how school districts and education service districts budget, code, and report financial transactions using the Chart of Accounts (COA).

## **Chart of Accounts (COA):**

The financial coding system used statewide to classify, track, and report how public education funds are received and spent.

# Why Modernization is Needed

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- Limited Transparency and Timeliness
- Redundant and Inefficient Reporting
- Insufficient Visibility for Decision-Makers and Communities
- Risk to Fiscal Stability



# Delivering on Senate Bill 141 & Legislative Priorities

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## **Priorities Identified by SB 141 and Legislative Partners**

- Greater fiscal transparency and visibility across Oregon's education system
- Clear connection between funding and student outcomes
- On-going, reliable data that reduces redundant reporting
- Consistent statewide visibility into district fiscal health and solvency

## **Why It Matters**

- Oregon's leaders need timely, accurate data to guide funding and policy decisions.
- We need a single, consistent system that reduces reporting burden and confusion.
- Families, educators, and the public deserve clear, accessible information that shows how resources reach students.
- Transparency builds trust, a shared understanding of where dollars go and what impact they have.

# Advancing a Modern, Transparent Financial System for Oregon

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**Implementing a unified, statewide Chart of Accounts (COA)** that reflects how districts actually operate — reducing duplicate submissions and simplifying reporting.

**Updating the Program Budgeting and Accounting Manual (PBAM)** to align with GAAP and GASB standards, ensuring consistent classification of revenues, expenditures, funds, and programs across all districts.



**Developing an interactive, user-friendly data platform** that connects financial information to academic and program outcomes, strengthening transparency and supporting better decision-making.

**Embedding fiscal health indicators and early-warning analytics** to give ODE, legislators, and local leaders timely insight into district financial stability and equitable investment.

# Listening and Responding

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## **We've Heard the Feedback,**

- There's strong support for modernization and transparency — and clear recognition that this is *a lot* of change.
- Districts and ESDs need time, clarity, and practical tools to make the transition successful.
- Partners value the direction but want to move at a pace that maintains stability for students and staff.

## **We Understand.**

- Implementation touches every part of school finance and reporting.
- The scope and complexity are significant, this is a major systems change, not a simple update.

## **We're Responding.**

- Continuing structured engagement with business officials, district leaders, and the Chart of Accounts Committee.
- Using feedback to refine supports, pacing, and communication so no one is left behind.



# Next Steps: Moving with Purpose and Care

- **Adjusting the implementation timeline to July 1, 2027** to provide additional time for readiness, phased onboarding, and continued input from the field.
- **Adjusting the State Board rule adoption timeline to March 2026** to allow for expanded engagement and refinement through structured collaboration between ODE, the Chart of Accounts Committee, and field partners.
- **Ensuring a broad base of training and implementation support** are ready and available to all districts and ESDs in advance of transition.
- **Coordinating with financial software vendors** to decrease burden and costs across Oregon's education systems.





# Questions?