

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: HB 2710 - 1

82nd Oregon Legislative Assembly – 2023 Regular Session

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

Prepared by: Michael Graham

Reviewed by: Julie Neburka

Date: April 2, 2023

Measure Description:

Requires school districts and education service districts to include information describing the expenditures of moneys received from the State School Fund in their annual audit reports. Requires the Oregon Department of Education to prescribe requirements for the reporting of expenditures and make the information available on its website.

Government Unit(s) Affected:

School Districts, Oregon Department of Education

Summary of Fiscal Impact:

Costs related to the measure are indeterminate at this time - See explanatory analysis.

Analysis:

House Bill 2710, as amended by the -1 amendments, requires school districts and education service districts to include information describing the expenditures of moneys received from the State School Fund in their annual audit reports submitted to the Oregon Department of Education (ODE). ODE must prescribe requirements for the reporting of expenditures and make the information available on its website. The measure directs ODE to convene an advisory committee and report aggregate school district and education service district expenditures from the State School Fund to interim legislative committees related to education by September 15 of each even-numbered year. The measure takes effect on January 1, 2024.

School Districts

The measure is anticipated to have a fiscal impact on school districts; however, the impact is indeterminate. In submitting annual reports, the measure requires school districts to include “information describing the expenditures of moneys received by school districts from the State School Fund,” the requirements of which must be prescribed by ODE. Because the cost to school districts will depend on the new reporting requirements prescribed by ODE, it is unknown how costly and labor-intensive it would be for school districts to include this information in annual audit reports.

Oregon Department of Education

The measure is anticipated to have a minimal fiscal impact on ODE.