

PROGRAM BUDGETING AND ACCOUNTING MANUAL

2023

The Oregon Chart of Accounts Committee and the ODE School Finance Unit have authorized crucial changes and modifications to the Program Budgeting and Accounting Manual (PBAM) and these updates have been approved by the Oregon State Board of Education.

The following changes are effective as of July 1, 2024, with the published 2023 PBAM:

- The format was updated to align with the ODE Style Guide regarding color scheme, headings, font, and grammar corrections.
- Introducing new account codes and definitions to enhance the clarity and accuracy of state and federal financial reporting. These additions are designed to align with the evolving needs of school finance operations.
 - **Revenue Source code 1115 Payments in Lieu of Property Taxes – Enterprise Zones School Support Fee.** Amounts collected as a result of House Bill 2009 from the 2023 legislative session which allows local municipalities to include a fee for student support. These resources are considered Local Revenue for the purposes of the State School Fund Formula. Located on pages 6 and 29.
 - **Expenditure Function code 2560 Alternative Transportation (2023 HB 3014).** Activities concerned with alternative transportation costs, including active transportation (walking, bicycling, and other human-powered means) for students who reside within three miles of their school and/or public transportation. These expenses may be reimbursable per House Bill 3014 from the 2023 legislative session only if they are approved in a waiver and/or supplemental plan by the State Board of Education. Supplemental plans and waivers must be reauthorized every two years. Located on pages 13 and 45.
 - **Expenditure Area of Responsibility code 500 General Professional, Technical Strands.** Located on pages 18 and 60.