

House Bill 139

By: Representatives Belton of the 112<sup>th</sup>, Powell of the 171<sup>st</sup>, Beskin of the 54<sup>th</sup>, Jones of the 47<sup>th</sup>, Glanton of the 75<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2 of Chapter 14 of Title 20 of the Official Code of Georgia Annotated,  
2 relating to education accountability assessment programs, so as to provide transparency of  
3 financial information of local school systems and schools to the greatest extent practicable;  
4 to provide for legislative intent; to provide for accessibility to certain financial data of a local  
5 board of education; to provide for school level budget and expenditure data; to require local  
6 school systems and schools to provide certain information on their websites; to provide for  
7 certain data and reports; to provide for related matters; to repeal conflicting laws; and for  
8 other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 Article 2 of Chapter 14 of Title 20 of the Official Code of Georgia Annotated, relating to  
12 education accountability assessment programs, is amended by adding a new part to read as  
13 follows:

14 style="text-align:center">"Part 3A

15 20-14-45.

16 The intent of this part is to provide transparency and accuracy of financial information at  
17 the local school system and school levels to the greatest extent practicable. It is the intent  
18 of the General Assembly that local school systems and schools provide the public with  
19 ready access to all financial information not specifically made confidential by law.

20 20-14-46.

21 (a) Each local board of education and each state charter school shall make readily  
22 accessible to the public the following school site budget and expenditure information for  
23 each school unless specifically made confidential by law:

- 24 (1) The cost of all materials, equipment, and other nonstaff support;  
 25 (2) Salary and benefit expenditures for all staff;  
 26 (3) The cost of all professional development, including training, materials, and tuition  
 27 provided for instructional staff on an annual basis;  
 28 (4) The total cost of facility maintenance and small capital projects; and  
 29 (5) The cost of new construction or major renovation reported on a cost-per-square-foot  
 30 basis, based on the school system facility plan.
- 31 (b) Each local board of education shall make readily accessible to the public the following  
 32 school system level information:
- 33 (1) The annual budget of the local board of education;  
 34 (2) Annual audits conducted on the finances of the local board of education;  
 35 (3) Ratios of expenditures to revenues;  
 36 (4) The total dollar amount of local property tax revenue the school system is authorized  
 37 to collect in addition to the actual mill levy; and  
 38 (5) The total dollar amount of all other tax revenue that is collected by the school system.
- 39 (c) Each local school system and each state charter school which maintains a website shall  
 40 post in a prominent location on its website the following preexisting information or a link  
 41 to where such information can be found:
- 42 (1) The annual budget submitted to the State Board of Education pursuant to  
 43 subsection (c) of Code Section 20-2-167;  
 44 (2) The annual personnel report prepared by the state auditor pursuant to Code Section  
 45 50-6-27;  
 46 (3) The most recent audit conducted by the Department of Audits and Accounts pursuant  
 47 to subsection (a) of Code Section 50-6-6 and any additional independent audit conducted  
 48 pursuant to subsection (b) of Code Section 50-6-6;  
 49 (4) Any findings of irregularities or budget deficits reported by the Department of Audits  
 50 and Accounts pursuant to Code Section 20-2-67; and  
 51 (5) For a local board of education which imposes a sales tax for educational purposes  
 52 pursuant to Part 2 of Article 3 of Chapter 8 of Title 48, the information required pursuant  
 53 to Code Section 48-8-141 as provided to the Department of Audits and Accounts for  
 54 posting on such department's searchable website pursuant to subsection (g) of Code  
 55 Section 50-6-32.
- 56 (d) Each public school which maintains a website shall post in a prominent location on its  
 57 website links to the following information:
- 58 (1) The financial efficiency ratings for the school published by the office pursuant to  
 59 Code Section 20-14-34; and

60 (2) The web page where the local school system posted the information listed in  
 61 paragraphs (1) through (5) of subsection (c) of this Code section.

62 20-14-47.

63 (a) No later than January 1, 2018, the State Board of Education shall develop rules and  
 64 regulations requiring that each local board of education and each state charter school  
 65 provide information for their respective schools as specified by the state board and which  
 66 is not specifically made confidential by law, including school site budget and expenditure  
 67 information. Such rules and regulations shall include a template and definitions of budget  
 68 and expenditure categories and line items.

69 (b) As soon as is practicable but no later than October 31, 2018, each local board of  
 70 education and each state charter school shall publish in a prominent location on their  
 71 respective websites the school site budget and expenditure information for their respective  
 72 schools specified by the state board pursuant to subsection (a) of this Code section utilizing  
 73 the template and definitions of budget and expenditure categories and line items established  
 74 by the state board for the most recent fiscal year.

75 20-14-48.

76 (a) The office shall report the percentage of students with each state funded characteristic  
 77 included in Code Section 20-2-161 at the local school system and school levels.

78 (b) If funding is available, as determined by the Office of Planning and Budget, the office  
 79 shall create and publish an online sortable list for each local school system and school on  
 80 per student expenditures used to determine the financial efficiency rating calculated by the  
 81 office pursuant to Code Section 20-14-33.

82 (c) The office shall report the relative financial performance of local school systems and  
 83 schools.

84 (d) The Department of Education shall publish annually on its website all underlying fiscal  
 85 data that inform the financial efficiency rating calculated by the office pursuant to Code  
 86 Section 20-14-33 and an explanation of the fiscal data that inform the financial efficiency  
 87 rating on a disaggregated basis.

88 (e) All state and local government entities, including the Department of Education,  
 89 Department of Audits and Accounts, Office of Planning and Budget, the office, and local  
 90 school systems shall cooperate with and assist each other in complying with this part."

91 **SECTION 3.**

92 All laws and parts of laws in conflict with this Act are repealed.