

The House Committee on Education offers the following substitute to HB 139:

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 **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 "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) The Department of Education shall make available on its website the following school  
22 site budget and expenditure information for each school unless specifically made  
23 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;  
 29 (5) The total expenditures of new construction or major renovation, based on the school  
 30 system facility plan; and  
 31 (6) The per student expenditures for each local school system and school as delineated  
 32 in Section 1111(h)(1)(C)(x) of the federal Elementary and Secondary Education Act, as  
 33 amended by the federal Every Student Succeeds Act.
- 34 (b) The Department of Education shall make available on its website the following school  
 35 system level information:
- 36 (1) The annual budget of the local board of education;  
 37 (2) Ratios of expenditures to revenues for all general and special revenue funds;  
 38 (3) The total dollar amount of local property tax revenue the school system collected in  
 39 addition to the actual millage rate levied; and  
 40 (4) The total dollar amount of all other tax revenue that is collected by the school system.
- 41 (c) Each local school system and each state charter school which maintains a website shall  
 42 post in a prominent location on its website a link to where the information listed in  
 43 subsections (a) and (b) of this Code section and the following information can be found on  
 44 the Department of Education's website:
- 45 (1) The annual budget submitted to the State Board of Education pursuant to  
 46 subsection (c) of Code Section 20-2-167;  
 47 (2) The annual personnel report prepared by the state auditor pursuant to Code Section  
 48 50-6-27;  
 49 (3) The most recent five years of audits conducted by the Department of Audits and  
 50 Accounts pursuant to subsection (a) of Code Section 50-6-6 and any additional  
 51 independent audits conducted pursuant to subsection (b) of Code Section 50-6-6;  
 52 (4) Any findings of irregularities or budget deficits reported by the Department of Audits  
 53 and Accounts pursuant to Code Section 20-2-67; and  
 54 (5) For a local board of education which imposes a sales tax for educational purposes  
 55 pursuant to Part 2 of Article 3 of Chapter 8 of Title 48, the information required pursuant  
 56 to Code Section 48-8-141 as provided to the Department of Audits and Accounts for  
 57 posting on such department's searchable website pursuant to subsection (g) of Code  
 58 Section 50-6-32.
- 59 (d) Each public school which maintains a website shall post in a prominent location on its  
 60 website a link to where:

61 (1) The financial efficiency ratings for the school published by the office pursuant to  
 62 Code Section 20-14-34 can be found on the office's website; and  
 63 (2) The information listed in paragraphs (1) through (5) of subsection (c) of this Code  
 64 section can be found on the Department of Education's website.

65 20-14-47.

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

72 (b) As soon as is practicable but no later than October 31, 2018, the Department of  
 73 Education shall publish in a prominent location on its website the information listed in  
 74 Code Section 20-14-46.

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) The office shall create and publish an online sortable data base for each local school  
 79 system and school on per student expenditures used to determine the financial efficiency  
 80 rating calculated by the office pursuant to Code Section 20-14-33 and as delineated in  
 81 Section 1111(h)(1)(C)(x) of the federal Elementary and Secondary Education Act, as  
 82 amended by the federal Every Student Succeeds Act.

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

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

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

92 **SECTION 3.**

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