

House Bill 139 (AS PASSED HOUSE AND SENATE)

By: Representatives Belton of the 112th, Powell of the 171st, Beskin of the 54th, Jones of the 47th, Glanton of the 75th, 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 amend Part 15 of Article 6 of Chapter 2 of Title 20 of the Official
8 Code of Georgia Annotated, relating to miscellaneous provisions under the "Quality Basic
9 Education Act," so as to provide for unique identifiers for students who are children of
10 military personnel; to provide a short title; to provide for related matters; to repeal conflicting
11 laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

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

18 20-14-45.

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

23 20-14-46.

24 (a) The Department of Education shall make available on its website the following school
 25 site budget and expenditure information for each school unless specifically made
 26 confidential by law:

27 (1) The cost of all materials, equipment, and other nonstaff support;

28 (2) Salary and benefit expenditures for all staff;

29 (3) The cost of all professional development, including training, materials, and tuition
 30 provided for instructional staff on an annual basis;

31 (4) The total cost of facility maintenance and small capital projects;

32 (5) The total expenditures of new construction or major renovation, based on the school
 33 system facility plan; and

34 (6) The per student expenditures for each local school system and school as delineated
 35 in Section 1111(h)(1)(C)(x) of the federal Elementary and Secondary Education Act, as
 36 amended by the federal Every Student Succeeds Act.

37 (b) The Department of Education shall make available on its website the following school
 38 system level information:

39 (1) The annual budget of the local board of education;

40 (2) Ratios of expenditures to revenues for all general and special revenue funds;

41 (3) The total dollar amount of local property tax revenue the school system collected in
 42 addition to the actual millage rate levied; and

43 (4) The total dollar amount of all other tax revenue that is collected by the school system.

44 (c) Each local school system and each state charter school which maintains a website shall
 45 post in a prominent location on its website a link to where the information listed in
 46 subsections (a) and (b) of this Code section and the following information can be found on
 47 the Department of Education's website:

48 (1) The annual budget submitted to the State Board of Education pursuant to
 49 subsection (c) of Code Section 20-2-167;

50 (2) The annual personnel report prepared by the state auditor pursuant to Code Section
 51 50-6-27;

52 (3) The most recent five years of audits conducted by the Department of Audits and
 53 Accounts pursuant to subsection (a) of Code Section 50-6-6 and any additional
 54 independent audits conducted pursuant to subsection (b) of Code Section 50-6-6;

55 (4) Any findings of irregularities or budget deficits reported by the Department of Audits
 56 and Accounts pursuant to Code Section 20-2-67; and

57 (5) For a local board of education which imposes a sales tax for educational purposes
 58 pursuant to Part 2 of Article 3 of Chapter 8 of Title 48, the information required pursuant
 59 to Code Section 48-8-141 as provided to the Department of Audits and Accounts for

60 posting on such department's searchable website pursuant to subsection (g) of Code
 61 Section 50-6-32.

62 (d) Each public school which maintains a website shall post in a prominent location on its
 63 website a link to where:

64 (1) The financial efficiency ratings for the school published by the office pursuant to
 65 Code Section 20-14-34 can be found on the office's website; and

66 (2) The information listed in paragraphs (1) through (5) of subsection (c) of this Code
 67 section can be found on the Department of Education's website.

68 20-14-47.

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

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

78 20-14-48.

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

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

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

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

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

95 **SECTION 2.**

96 Part 15 of Article 6 of Chapter 2 of Title 20 of the Official Code of Georgia Annotated,
97 relating to miscellaneous provisions under the "Quality Basic Education Act," is amended
98 by adding a new Code section to read as follows:

99 "20-2-324.3.

100 (a) This Code section shall be known and may be cited as the 'Educating Children of
101 Military Families Act.'

102 (b) The Department of Education is authorized to establish a unique identifier for each
103 student:

104 (1) Whose parent or guardian is an active duty military service member in the armed
105 forces of the United States; and

106 (2) Whose parent is a member of a reserve component of the armed forces of the United
107 States or the National Guard

108 in a manner that will allow for disaggregation of data for each category."

109 **SECTION 3.**

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