House Bill 659 (COMMITTEE SUBSTITUTE)

By: Representatives Belton of the 112th, Dudgeon of the 25th, Caldwell of the 20th, Nix of the 69th, Glanton of the 75th, and others

A BILL TO BE ENTITLED

AN ACT

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

"Part 3A

20-14-45.

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

20-14-46.

As used in this part, the term 'office' means the Office of Student Achievement.

20-14-47.

(a) Each local board of education and each state charter school shall make readily accessible to the public the following school site budget and expenditure information for each school not specifically made confidential by law:

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

(2) Salary and benefit expenditures for all staff;

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

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

(5) The cost of new construction or major renovation reported on a cost-per-square-foot basis, based on the school system facility plan.

(b) Each local board of education shall make readily accessible to the public the following school system level information:

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

(2) Annual audits conducted on the finances of the local board of education;

(3) Ratios of expenditures to revenues;

(4) The total dollar amount of local property tax revenue the school system is authorized to collect in addition to the total program mill levy; and

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

(c) Each local school system and each state charter school which maintains a website shall post in a prominent location on its website the following preexisting information or a link to where such information can be found:

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

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

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

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

(5) For a local board of education which imposes a sales tax for educational purposes pursuant to Part 2 of Article 3 of Chapter 8 of Title 48, the information required pursuant to Code Section 48-8-141 as provided to the Department of Audits and Accounts for posting on such department's searchable website pursuant to subsection (g) of Code Section 50-6-32.

(d) Each public school which maintains a website shall post in a prominent location on its website links to the following information:

(1) The financial efficiency ratings for the school published by the office pursuant to Code Section 20-14-34; and

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

20-14-48.

(a) No later than January 1, 2017, the State Board of Education shall develop rules and regulations requiring that each local board of education and each state charter school provide information for their respective schools as specified by the state board and which is not specifically made confidential by law, including school site budget and expenditure information. Such rules and regulations shall include a template and definitions of budget and expenditure categories and line items.

(b) As soon as is practicable but no later than October 31, 2017, each local board of education and each state charter school shall publish in a prominent location on their respective websites the school site budget and expenditure information for their respective schools specified by the state board pursuant to subsection (a) of this Code section utilizing the template and definitions of budget and expenditure categories and line items established by the state board for the most recent fiscal year.

20-14-49.

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

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

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

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

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

SECTION 2.

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