

HB 139 – Financial Transparency for Georgia School Systems

- ▶ Enacted as part of the 2017 legislative cycle, HB 139 provides for increased transparency for Georgia school system finances.
- ▶ Law requires the aggregation of multiple financial data sets, including audited financial reports, school budget and expenditure information, and categorized spending reports describing how school systems fund their instructional mission and general operations.
- ▶ The Georgia Department of Education will serve as the repository and aggregator of these data, and is tasked with delivering this information to constituents through in a uniform and easily navigated manner.
- ▶ Department web site will “go live” October 2018.

Prototype Screen Shots



School Name

System Name	School Name	Materials, Equipment, and Other Non-Staff Support	Salary and Benefit Expenditures	Facility Maintenance and Small Capital Projects	New Construction or Major Renovation
Atlanta Public Schools	Rivers Elementary School	\$830,285.30	\$6,333,007.77	\$174,723.98	\$479,078.20

Materials, Equipment, and Other Nonstaff Support

\$830,285.30

Salary and Benefit Expenditures for All Staff

\$6,333,007.77

Professional Development, Including Training, Materials, an...

\$6,333,007.77

Facility Maintenance and Small Capital Projects

\$174,723.98

New Construction or Major Renovation

\$479,078.20

Prototype Screen Shots



District Name

Local Property Tax Revenue

\$7,969,754,141.19

Revenue

\$25,531,199,433.59

Expenditures

\$25,531,199,433.59

Ratio of Expenditures to Revenues for General Funds

96.6%

Ratio of Expenditures to Revenues for School Food Funds

100.1%

Ratio of Expenditures to Revenues for Special Revenue Funds

103.1%

System Name	Revenue Budgets	Expenditures Budgets	General Fund Ratio	School Food Ratio	Special Revenue Fund Ratio	Local Property Tax Revenue
Appling County	\$47,474,715.07	\$47,474,715.07	97.3 %	87.0 %	100.0 %	\$16,645,437.9
Atkinson County	\$25,642,548.79	\$25,642,548.79	94.5 %	97.6 %	105.0 %	\$2,856,036.37
Atlanta Public Schools	\$1,056,572,748.00	\$1,056,572,748.00	97.3 %	93.3 %	103.9 %	\$605,217,595.07
Bacon County	\$26,937,888.19	\$26,937,888.19	95.6 %	99.2 %	100.0 %	\$5,070,501.02
Baker County	\$7,692,038.63	\$7,692,038.63	86.1 %	112.9 %	149.3 %	\$2,130,378.46
Baldwin County	\$83,448,485.03	\$83,448,485.03	91.5 %	105.3 %	101.9 %	\$24,358,515.47
Banks County	\$38,769,108.05	\$38,769,108.05	96.2 %	92.0 %	108.9 %	\$10,654,871.41
Barrow County	\$215,928,581.68	\$215,928,581.68	98.1 %	99.0 %	106.2 %	\$43,497,352.01
Bartow County	\$157,185,018.27	\$157,185,018.27	96.9 %	104.1 %	104.0 %	\$58,573,161.33
Ben Hill County	\$43,270,302.18	\$43,270,302.18	97.7 %	82.5 %	106.6 %	\$8,070,965.42
Berrien County	\$42,381,771.89	\$42,381,771.89	98.4 %	107.3 %	100.2 %	\$6,244,091.5
Bibb County	\$266,170,067.47	\$266,170,067.47	97.8 %	93.7 %	100.5 %	\$104,970,440.61
Bleckley County	\$26,229,496.38	\$26,229,496.38	97.8 %	94.3 %	100.3 %	\$4,828,497.56
Brantley County	\$39,601,784.78	\$39,601,784.78	97.4 %	91.4 %	106.9 %	\$6,349,081.68
Bremen City	\$22,513,207.87	\$22,513,207.87	94.9 %	96.9 %	100.0 %	\$5,131,967.61
Brooks County	\$27,342,182.09	\$27,342,182.09	94.2 %	93.8 %	100.0 %	\$8,164,078.71
Bryan County	\$116,878,659.04	\$116,878,659.04	98.8 %	93.2 %	98.5 %	\$25,523,777.75
Buford City	\$54,554,096.86	\$54,554,096.86	100.8 %	97.5 %	69.9 %	\$22,812,217.9
Bulloch County	\$134,923,426.65	\$134,923,426.65	104.8 %	107.2 %	102.8 %	\$40,930,482.79
Burke County	\$80,751,721.47	\$80,751,721.47	84.9 %	94.6 %	105.3 %	\$37,890,857.5
Butts County	\$45,551,225.14	\$45,551,225.14	95.0 %	91.5 %	113.5 %	\$14,870,255.62
Calhoun City	\$51,983,388.76	\$51,983,388.76	86.1 %	92.3 %	101.7 %	\$16,011,282.84
Calhoun County	\$9,497,250.62	\$9,497,250.62	94.5 %	96.8 %	98.3 %	\$2,862,283.71
Camden County	\$111,341,757.11	\$111,341,757.11	95.8 %	105.9 %	101.9 %	\$27,972,080.07
Candler County	\$38,168,446.87	\$38,168,446.87	98.9 %	98.5 %	100.9 %	\$4,447,787.21
Total	\$25,531,199,433.59	\$25,531,199,433.59	96.6 %	100.1 %	103.1 %	\$7,969,754,141.19

HB 139 – Specific Data Sources

- ▶ **Spending:** Staff salaries/benefits, materials, equipment, non-staff support, professional development, facility maintenance, small capital projects, new construction, major renovations
- ▶ **Metrics:** Per-student expenditures by school and school system, ratios between expenditures and revenues for all fund types, financial efficiency ratings
- ▶ **Budgets and Revenues:** Approved fund-based and categorical budgets, revenue streams, approved property tax digests, SPLOST revenues
- ▶ **Audits:** Five years of completed audits