

FEB 1 0 2006
Place On Calendar

HOUSE FILE 2346
BY COMMITTEE ON EDUCATION

(SUCCESSOR TO HSB 522)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to public access to school district financial
2 information, providing for the establishment and distribution
3 of a financial report by school districts, and providing for
4 the posting of information relating to outstanding school
5 district levies.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2346

1 Section 1. NEW SECTION. 279.63 FINANCIAL REPORT.

2 1. The board of directors of each public school district
3 shall develop, maintain, and distribute a financial report on
4 an annual basis. The objective of the financial report shall
5 be to facilitate public access to a variety of information and
6 statistics relating to the education funding received by the
7 school district, enrollment and employment figures, and
8 additional information.

9 2. The financial report shall contain, at a minimum,
10 information relating to the following:

11 a. All property tax levies, income surtaxes, and local
12 option sales taxes in place in the school district, listed by
13 type of levy, rate, amount, duration, and notification of the
14 maximum rate and amount limitations permitted by statute.

15 b. The amount of funding received on a per pupil basis
16 through the operation of the school finance formula, and from
17 any other state appropriation or state funding source.

18 c. Federal funding received per student or teacher
19 population targeted to receive the funds, and any other
20 federal grants or funding received by the district.

21 d. Teacher and administrator minimum, maximum, and average
22 salary paid by the district, and the percentage and dollar
23 increase under teacher and administrator salary and benefits
24 settlement agreements.

25 e. Teacher and administrator health insurance and other
26 alternative health benefit information, including the monthly
27 premium, the percentage of the premium paid by the district,
28 and the percentage of the premium paid by a teacher or
29 administrator for single and family insurance.

30 f. Teacher and administrator employment statistics,
31 including the annual number of licensed full-time and part-
32 time teachers and administrators employed by the school
33 district during the preceding five years, and including the
34 number of teachers and administrators no longer employed by
35 the district, and new hires.

1 g. Student enrollment levels during the preceding five
2 years, including regular enrollment, special education
3 enrollment, and enrollment adjustments made pursuant to
4 supplementary weighting.

5 h. Such additional information as the school district may
6 determine.

7 3. Copies of a school district's financial report for the
8 previous school year shall be posted on an internet website
9 maintained by the school district at the beginning of the
10 school year. If the school district does not maintain or
11 develop a website, the school district shall either distribute
12 or post written copies of the financial report at specified
13 locations throughout the school district.

14 Sec. 2. NEW SECTION. 298.6 PUBLIC DISCLOSURE OF
15 OUTSTANDING LEVIES.

16 The board of directors of a school district shall, prior to
17 certifying any levy by board approval, or submitting a levy
18 for voter approval, facilitate public access to a complete
19 listing of all outstanding levies within the school district
20 by rate, amount, duration, and the applicable maximum levy
21 limitations. The information relating to outstanding levies
22 shall be posted on an internet website maintained by the
23 school district at the beginning of the school year, and
24 updated prior to board approval or submission for voter
25 approval of any levy during the school year. If the school
26 district does not maintain or develop a website, the school
27 district shall either distribute or post written copies of the
28 listing at specified locations throughout the school district.

29 EXPLANATION

30 This bill concerns facilitating public access to school
31 district financial information.

32 The bill provides that prior to certifying any levy by
33 board approval, or submitting a levy for voter approval, the
34 board of directors of a school district shall provide a
35 complete listing of all outstanding levies by rate, amount,

1 duration, and the applicable levy limitations. This
2 information shall be posted on an internet website maintained
3 by the school district at the beginning of the school year,
4 and updated prior to board approval or submission for voter
5 approval of any levy during the school year. The bill
6 provides that if the district does not maintain or develop a
7 website, the district shall either distribute or post written
8 copies of the listing at specified locations throughout the
9 district.

10 The bill also provides for the creation of a financial
11 report by public school districts, to facilitate public access
12 to school district financial information. The bill specifies
13 several categories of information to be contained in the
14 report, including information relating to property tax levies,
15 income surtaxes, and local option sales taxes in place in the
16 district, the amount of funding received on a per pupil basis
17 from state funding sources, and federal funding received.
18 Additionally, the report shall contain information relating to
19 teacher and administrator salary levels and increases, teacher
20 and administrator health insurance and other alternative
21 benefit information, licensed teacher and administrator annual
22 employment statistics during the preceding five years, student
23 enrollment levels during the preceding five years, and
24 additional information as determined by the school district.

25 The bill provides that copies of the report for the
26 previous school year shall be posted on a school district's
27 website at the beginning of each school year. In the event
28 that a school district does not maintain or develop an
29 internet website, the district shall post or distribute
30 written copies of the report at specified locations throughout
31 the district.

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Fiscal Services Division
Legislative Services Agency
Fiscal Note

HF 2346 - Financial Report Card & Levy Notification (LSB 5124 HV)
Analyst: Dwayne Ferguson (Phone: (515) 281-6561) (dwayne.ferguson@legis.state.ia.us)
Fiscal Note Version - New

Description

House File 2346 requires school districts to post specified financial information on their websites or at specified locations throughout the district if the district does not have a website.

- School districts are to provide a complete listing of outstanding levies by rate, amount, duration, and applicable levy limitations prior to certifying a levy by school board approval or submitting a levy for voter approval.
- School districts are to create a financial report that identifies property tax levies, income surtaxes, local option sales taxes, per pupil funding from state and federal sources, teacher and administrator salary levels and increases, teacher and administrator health insurance, other benefit information, teacher and administrator employment statistics for the preceding five years, and additional information determined by the district.

Assumptions

1. The Bill does not appropriate funds for the report, so school districts will absorb the costs for accumulating the data and posting it to the website. The Department of Education and the Superintendents Advisory Committee project staff-time costs of approximately \$2,200 per school district for the first year to develop and post the report, and insignificant staff-time costs for maintenance in future years.
2. The Department of Education and Department of Management collect some of the required information. The departments will assist school districts by supplying the districts with that information.
3. The Bill does not address standardization of the data included in the reports. To the extent that districts use different definitions and calculations for the data presented in the reports, comparability across districts will be lost, and accountability will be reduced as one district cannot be readily compared to another district.

Fiscal Impact

House File 2346 does not create additional costs for the State General Fund or local property taxes. The school districts, Department of Education, and Department of Management will experience opportunity costs for staff time allocated to this project instead of other work.

Source

Department of Education

/s/ Holly M. Lyons

February 27, 2006

The fiscal note and correctional impact statement for this bill was prepared pursuant to Joint Rule 17 and pursuant to Section 2.56, Code of Iowa. Data used in developing this fiscal note and correctional impact statement are available from the Fiscal Services Division, Legislative Services Agency to members of the Legislature upon request.

HOUSE FILE 2346

S-5125

- 1 Amend House File 2346, as passed by the House, as
2 follows:
- 3 1. Page 1, line 28, by striking the word "and".
4 2. Page 1, line 29, by inserting after the word
5 "insurance" the following: ", and to the extent that
6 health insurance and other alternative health benefit
7 plans vary depending on the classification or type of
8 employment, the average amounts contributed by the
9 district and the employee for single and family
10 insurance for each classification".
- 11 3. Page 2, line 11, by striking the words "either
12 distribute" and inserting the following: "have
13 available for distribution".
- 14 4. Page 2, line 27, by striking the words "either
15 distribute" and inserting the following: "have
16 available for distribution".
- 17 5. Page 2, by inserting after line 28 the
18 following:
- 19 "Sec. _____. CONTINGENT EFFECTIVENESS. This Act
20 takes effect only if moneys are appropriated for the
21 fiscal year beginning July 1, 2006, in an amount
22 sufficient to implement the provisions of this Act."
- 23 6. Title page, line 3, by striking the word
24 "and".
- 25 7. Title page, line 5, by inserting after the
26 word "levies" the following: ", and including a
27 contingent effectiveness provision".

COMMITTEE ON EDUCATION

MIKE CONNOLLY, CO-CHAIRPERSON

PAUL MCKINLEY, CO-CHAIRPERSON

S-5125 FILED MARCH 27, 2006

Succeeded By
SF 02346

HSB 522
EDUCATION

Dolecheck - CH
Soderberg
Winckler

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
EDUCATION BILL BY
CHAIRPERSON TYMESON)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

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1 Section 1. NEW SECTION. 279.63 FINANCIAL REPORT CARD.

2 1. The board of directors of each public school district
3 shall develop, maintain, and distribute a financial report
4 card on an annual basis, and update the report card
5 periodically throughout the school year. The objective of the
6 financial report card shall be to facilitate public access to
7 a variety of information and statistics relating to the
8 education funding received by the school district, enrollment
9 and employment figures, and additional information.

10 2. The financial report card shall contain, at a minimum,
11 information relating to the following:

12 a. All property tax levies in place in the school
13 district, listed by type of levy, rate, amount, duration, and
14 notification of the maximum levy rate and amount limitations
15 permitted by statute.

16 b. The amount of funding received on a per pupil basis
17 through the operation of the school finance formula, and from
18 any other state appropriation or state funding source.

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23 salary paid by the district, and the percentage and dollar
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26 e. Teacher and administrator health insurance information,
27 including the monthly premium, the percentage of the premium
28 paid by the district, and the percentage of the premium paid
29 by a teacher or administrator for single and family insurance.

30 f. Teacher and administrator employment statistics,
31 including the number of full-time and part-time teachers and
32 administrators employed by the school district during the
33 preceding five years, and including the number of teacher and
34 administrator retirements and new hires.

35 g. Student enrollment levels during the preceding five

1 years, including regular enrollment, special education
2 enrollment, and enrollment adjustments made pursuant to
3 supplementary weighting.

4 h. Such additional information as the school district may
5 determine.

6 3. Copies of a school district's financial report card for
7 the previous school year shall be posted on an internet
8 website maintained by the school district at the beginning of
9 the school year, and shall be updated periodically throughout
10 the school year to provide current information. If the school
11 district does not maintain or develop a website, the school
12 district shall either distribute or post written copies of the
13 financial report card at specified locations throughout the
14 school district.

15 Sec. 2. NEW SECTION. 298.6 PUBLIC DISCLOSURE OF
16 OUTSTANDING LEVIES.

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18 certifying any levy by board approval, or submitting a levy
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12 report card by public school districts, to facilitate public
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15 the report card, including information relating to property
16 tax levies in place in the district, the amount of funding
17 received on a per pupil basis from state funding sources, and
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21 insurance information, teacher and administrator employment
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25 The bill provides that copies of the report card for the
26 previous school year shall be posted on a school district's
27 website at the beginning of each school year, and periodically
28 updated. In the event that a school district does not
29 maintain or develop an internet website, the district shall
30 post or distribute written copies of the report card at
31 specified locations throughout the district.

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