

**First Regular Session
Sixty-third General Assembly
STATE OF COLORADO**

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 01-0399.01 Beth Braby

SENATE BILL 01-162

SENATE SPONSORSHIP

McElhany

HOUSE SPONSORSHIP

(None)

Senate Committees

Education
Appropriations

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE CREATION OF THE "EDUCATION ACCOUNTABILITY**
102 **TO TAXPAYERS ACT".**

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)

Creates the "Education Accountability to Taxpayers Act". Requires each school district board of education ("board") to electronically file budget report data with the commissioner of education ("commissioner") no later than October 22 of the fiscal year for which the budget was adopted. Requires each board to electronically file district financial report data with the commissioner no later than October 15 after the end of the fiscal year. Allows the commissioner to extend a board's filing deadlines, but requires public disclosure of such extension in a

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
*Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.*

1 **22-44-301. Short title.** THIS PART 3 SHALL BE KNOWN AND MAY
2 BE CITED AS THE "EDUCATION ACCOUNTABILITY TO TAXPAYERS ACT".

3 **22-44-302. Legislative declaration.** THE GENERAL ASSEMBLY
4 HEREBY FINDS, DETERMINES, AND DECLARES THAT TAXPAYERS HAVE THE
5 RIGHT TO KNOW THE FINANCIAL ACTIVITIES AND CONDITIONS OF PUBLIC
6 SCHOOLS. THE GENERAL ASSEMBLY FURTHER DECLARES THAT SCHOOL
7 DISTRICTS SHALL TAKE REASONABLE MEASURES TO ASSURE PUBLIC ACCESS
8 TO BASIC FINANCIAL INFORMATION AND OTHER PERTINENT DATA
9 CONCERNING PUBLIC SCHOOLS THAT WILL ALLOW THE GENERAL PUBLIC TO
10 EVALUATE THE FINANCIAL ACTIVITIES AND CONDITIONS OF PUBLIC
11 SCHOOLS. IT IS THE INTENT OF THE GENERAL ASSEMBLY TO REQUIRE SUCH
12 ACCESS THROUGH THE "EDUCATION ACCOUNTABILITY TO TAXPAYERS
13 ACT" CREATED IN THIS PART 3.

14 **22-44-303. Definitions.** AS USED IN THIS PART 3, UNLESS THE
15 CONTEXT OTHERWISE REQUIRES:

16 (1) "BOARD OF EDUCATION" OR "BOARD" MEANS THE GOVERNING
17 BODY OF A SCHOOL DISTRICT.

18 (2) "BUDGET REPORT" MEANS THE BUDGET ADOPTED PURSUANT TO
19 SECTION 22-44-110 PRESENTED BY REVENUE SOURCE AND BY FUND
20 AND OBJECT, AS THOSE TERMS ARE DEFINED IN SECTION 22-44-102, IN A
21 STANDARDIZED FORMAT PRESCRIBED BY RULES PROMULGATED BY THE
22 STATE BOARD OF EDUCATION AND CONSISTENT WITH THE REDESIGNED
23 STANDARD CHART OF ACCOUNTS DESCRIBED IN SECTION 22-44-105 (4).
24 THE BUDGET REPORT SHALL BE PRESENTED IN A FORMAT THAT READILY
25 ALLOWS COMPARISON TO THE DISTRICT FINANCIAL REPORT.

26 (3) "DEPOSITORY" MEANS THE STATE PUBLIC INFORMATION
27 DEPOSITORY CREATED IN SECTION 22-44-305, CONTAINING SCHOOL

1 DISTRICT INFORMATION THAT SHALL BE ACCESSIBLE TO THE PUBLIC.

2 (4) "DISTRICT FINANCIAL REPORT" MEANS THE REPORT OF
3 REVENUES AND EXPENDITURES OF THE IMMEDIATELY PRECEDING BUDGET
4 YEAR PRESENTED BY REVENUE SOURCE AND BY FUND AND OBJECT, AS
5 THOSE TERMS ARE DEFINED IN SECTION 22-44-102, IN A STANDARDIZED
6 FORMAT PRESCRIBED BY RULES PROMULGATED BY THE STATE BOARD OF
7 EDUCATION AND CONSISTENT WITH THE REDESIGNED STANDARD CHART OF
8 ACCOUNTS DESCRIBED SECTION IN 22-44-105 (4).

9 (5) "DISTRICT WEBSITE" MEANS AN ELECTRONIC POSTING OF
10 SCHOOL DISTRICT INFORMATION PUBLICLY ACCESSIBLE ON THE WORLD
11 WIDE WEB.

12 (6) "SCHOOL DISTRICT" OR "DISTRICT" MEANS A SCHOOL DISTRICT
13 ORGANIZED AND EXISTING PURSUANT TO LAW.

14 **22-44-304. Budget report - district financial report - filing -**
15 **extension.** (1) EACH BOARD OF EDUCATION SHALL ELECTRONICALLY FILE
16 ITS BUDGET REPORT WITH THE COMMISSIONER OF EDUCATION NO LATER
17 THAN OCTOBER 30 OF THE FISCAL YEAR FOR WHICH THE BUDGET WAS
18 ADOPTED PURSUANT TO SECTION 22-44-110.

19 (2) EACH BOARD OF EDUCATION SHALL ELECTRONICALLY FILE
20 DISTRICT FINANCIAL REPORT DATA WITH THE COMMISSIONER OF
21 EDUCATION NO LATER THAN DECEMBER 31 FOLLOWING THE END OF THE
22 FISCAL YEAR.

23 (3) THE COMMISSIONER OF EDUCATION MAY GRANT A BOARD OF
24 EDUCATION AN EXTENSION OF THE DEADLINES STATED IN SUBSECTIONS (1)
25 AND (2) OF THIS SECTION. _____
26 _____
27 _____

1 **22-44-305. Public information depository - implementation -**

2 **information.** (1) THE COLORADO DEPARTMENT OF EDUCATION SHALL
3 MAINTAIN A STATE DEPOSITORY OF INFORMATION FOR SCHOOL DISTRICT
4 FINANCIAL AND PERSONNEL DATA THAT SHALL BE ACCESSIBLE TO THE
5 PUBLIC UPON REQUEST DURING REGULAR BUSINESS HOURS. THE
6 COLORADO DEPARTMENT OF EDUCATION SHALL RESPOND TO INFORMATION
7 REQUESTS FROM THE PUBLIC IN A RESPONSIVE, TIMELY, AND EFFICIENT
8 MANNER. THE DEPOSITORY SHALL PROVIDE CURRENT INFORMATION IN
9 PRINTED AND ELECTRONIC FORMATS.

10 (2) THE DEPOSITORY SHALL INCLUDE, BUT NOT BE LIMITED TO, THE
11 FOLLOWING INFORMATION CONCERNING EACH SCHOOL DISTRICT:

12 (a) THE FINANCIAL STATEMENT PREPARED IN COMPLIANCE WITH
13 SECTION 29-1-603, C.R.S., FOR THE THREE PRECEDING BUDGET YEARS;

14 (b) THE BUDGET REPORT FOR THE THREE PRECEDING BUDGET
15 YEARS;

16 (c) THE DISTRICT FINANCIAL REPORT FOR THE THREE PRECEDING
17 BUDGET YEARS;

18 (d) THE AMOUNT OF REVENUE ANNUALLY RECEIVED FOR EACH OF
19 THE TEN PRECEDING BUDGET YEARS FROM MONEYS RECEIVED PURSUANT
20 TO THE "PUBLIC SCHOOL FINANCE ACT OF 1988" AND THE "PUBLIC
21 SCHOOL FINANCE ACT OF 1994", IDENTIFIED AS LOCAL PROPERTY TAX
22 REVENUE, SPECIFIC OWNERSHIP TAX REVENUE, STATE EQUALIZATION
23 PROGRAM FUNDING, AND A TOTAL OF SUCH MONEYS;

24 (e) THE AMOUNT OF REVENUE ANNUALLY RECEIVED FOR EACH OF
25 THE TEN PRECEDING BUDGET YEARS FROM CATEGORICAL SUPPORT
26 FUNDING;

27 (f) THE AMOUNT OF REVENUE ANNUALLY RECEIVED FOR EACH OF

1 THE TEN PRECEDING BUDGET YEARS FROM VOTER-APPROVED REVENUE
2 CHANGES;

3 (g) THE AMOUNT OF REVENUE ANNUALLY RECEIVED FOR EACH OF
4 THE TEN PRECEDING BUDGET YEARS FROM REVENUE RECEIVED PURSUANT
5 TO THE SCHOOL DISTRICT'S MILL LEVY, BY FUND;

6 (h) THE DISTRICT'S PUPIL ENROLLMENT, AS DEFINED IN SECTION
7 22-54-103 (10), BY GRADE LEVEL FOR THE PRECEDING FIVE YEARS;

8 (i) THE DISTRICT'S AT-RISK FUNDING, IF ANY, RECEIVED PURSUANT
9 TO SECTION 22-54-104 (4) FOR THE PREVIOUS BUDGET YEAR, INCLUDING
10 THE FOLLOWING ADDITIONAL INFORMATION:

11 (I) THE NUMBER OF AT-RISK PUPILS ENROLLED IN THE DISTRICT
12 DURING THE PREVIOUS BUDGET YEAR;

13 (II) THE NUMBER OF AT-RISK PUPILS ENROLLED IN EACH
14 ELEMENTARY SCHOOL IN THE DISTRICT DURING THE PREVIOUS BUDGET
15 YEAR; AND

16 (III) THE PURPOSES FOR WHICH THE SCHOOL DISTRICT USED THE
17 FUNDING RECEIVED FOR AT-RISK PUPILS;

18 (j) THE INFORMATION CONCERNING SCHOOL DISTRICT EMPLOYEES
19 CONTAINED IN THE FINANCIAL AND HUMAN RESOURCE REPORTING SYSTEM
20 IMPLEMENTED PURSUANT TO SECTION 22-44-105 (4), INCLUDING SALARY,
21 EXPERIENCE, EDUCATION, AND EMPLOYMENT POSITION INFORMATION,
22 WITHOUT DISCLOSING AN EMPLOYEE'S SOCIAL SECURITY NUMBER, HOME
23 ADDRESS, OR HOME PHONE NUMBER;

24 (k) EACH MILL LEVY IMPOSED BY THE SCHOOL DISTRICT, IDENTIFIED
25 BY AMOUNT OF REVENUE AND FUND;

26 (l) THE RESULTS OF SCHOOL DISTRICT ELECTIONS THAT WERE
27 INTENDED TO INCREASE SCHOOL DISTRICT REVENUES OR TO COMPLY WITH

1 THE PROVISIONS OF SECTION 20 OF ARTICLE X OF THE STATE
2 CONSTITUTION;

3
4 (m) A LIST OF EACH REPORT THAT A SCHOOL DISTRICT FILES WITH
5 THE COLORADO DEPARTMENT OF EDUCATION; AND

6 (n) A LIST OF EVERY COLORADO SCHOOL DISTRICT WEBSITE.

7 **22-44-306. District _____ - information. (1) EACH**
8 **SCHOOL DISTRICT SHALL PROVIDE THE PUBLIC ACCESS, THROUGH**
9 **ELECTRONIC FORMAT VIA A DISTRICT WEBSITE OR THROUGH PRINTED**
10 **FORMAT, TO THE FOLLOWING CURRENT INFORMATION:**

11 (a) THE NAMES OF THE MEMBERS OF THE BOARD OF EDUCATION,
12 INCLUDING A METHOD BY WHICH TO CONTACT EACH MEMBER;

13
14 (b) THE LENGTH OF TERM OF OFFICE OF EACH MEMBER OF THE
15 BOARD OF EDUCATION;

16 (c) THE NAME OF THE SCHOOL DISTRICT SUPERINTENDENT;

17 (d) THE SCHOOL DISTRICT'S SALARY SCHEDULE, TEACHER SALARY
18 POLICY, OR THE COMBINATION SCHEDULE AND POLICY, WHICHEVER IS
19 APPROPRIATE;

20 (e) THE SCHOOL DISTRICT'S SALARY SCHEDULE AND SALARY POLICY
21 FOR ADMINISTRATIVE AND NONLICENSED EMPLOYEES;

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23 _____

24 (f) THE DISTRICT'S AT-RISK FUNDING, IF ANY, RECEIVED PURSUANT
25 TO SECTION 22-54-104 (4) FOR THE PREVIOUS BUDGET YEAR, INCLUDING
26 THE FOLLOWING ADDITIONAL INFORMATION:

27 (I) THE NUMBER OF AT-RISK PUPILS ENROLLED IN THE DISTRICT

1 DURING THE PREVIOUS BUDGET YEAR;

2 (II) THE NUMBER OF AT-RISK PUPILS ENROLLED IN EACH
3 ELEMENTARY SCHOOL IN THE DISTRICT DURING THE PREVIOUS BUDGET
4 YEAR; AND

5 (III) THE PURPOSES FOR WHICH THE SCHOOL DISTRICT USED THE
6 FUNDING RECEIVED FOR AT-RISK PUPILS;

7 (g) A MEASUREMENT OF DISTRICT CLASS SIZE, CALCULATED AS THE
8 RATIO OF PUPILS TO SELECTED CLASSROOM TEACHERS, AS SUCH TERM MAY
9 BE DEFINED BY RULE OF THE STATE BOARD OF EDUCATION;

10 (h) THE SCHOOL DISTRICT'S PLAN FOR A LOCAL ACCOUNTABILITY
11 PROGRAM PREPARED PURSUANT TO SECTION 22-7-104 OR A SUMMARY
12 CONTAINING THE EQUIVALENT SUBSTANTIVE CONTENT;

13 (i) THE SCHOOL DISTRICT'S CURRENT ACCREDITATION CONTRACT
14 WITH THE STATE BOARD OF EDUCATION, AS REQUIRED PURSUANT TO
15 SECTION 22-11-201, OR A SUMMARY CONTAINING THE EQUIVALENT
16 SUBSTANTIVE CONTENT AND;

17 (j) THE SCHOOL DISTRICT'S ACCREDITATION RATING AND
18 NOTIFICATION OF ANY CORRECTIVE ACTION TAKEN BY THE DEPARTMENT OF
19 EDUCATION RELATED TO THAT RATING.

20 _____
21 _____

22 (2) EACH SCHOOL DISTRICT THAT PROVIDES THE INFORMATION
23 CONTAINED IN SUBSECTION (1) OF THIS SECTION THROUGH PRINTED
24 FORMAT SHALL PROVIDE SUCH INFORMATION IN A RESPONSIVE, TIMELY,
25 AND EFFICIENT MANNER.

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SECTION 2. 22-44-105 (4) (b) (III), Colorado Revised Statutes,
is amended to read:

22-44-105. Budget - contents - mandatory. (4) (b) In
redesigning the financial and human resource reporting system pursuant
to paragraph (a) of this section, the state board of education shall adhere
to, but is not limited to, the following guidelines:

(III) The financial reporting system shall make it possible to
collect comparable data by FUND, OBJECT, program, _____ and school
site. _____

SECTION 3. Effective date. This act shall take effect January 1,
2002, unless a referendum petition is filed during the ninety-day period
after final adjournment of the general assembly that is allowed for
submitting a referendum petition pursuant to article V, section 1 (3) of the
state constitution. If such a referendum petition is filed against this act or
an item, section, or part of this act within such period, then the act, item,
section, or part shall take effect on the specified date only if approved by
the people.