

By: Harrison

H.B. No. 3052

A BILL TO BE ENTITLED

AN ACT

relating to the publication of a line-item budget by school districts and municipalities.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 44.0041, Education Code, is amended to read as follows:

Sec. 44.0041. PUBLICATION OF LINE-ITEM [~~SUMMARY OF PROPOSED~~] BUDGET. [~~(a)~~] Concurrently with the publication of notice of the budget under Section 44.004, a school district shall post the district's proposed budget in line-item form [~~a summary of the proposed budget~~]:

(1) on the school district's Internet website; or

(2) if the district has no Internet website, in the district's central administrative office.

~~[(b) The budget summary must include:~~

~~[(1) information relating to per student and aggregate spending on:~~

~~[(A) instruction,~~

~~[(B) instructional support,~~

~~[(C) central administration,~~

~~[(D) district operations,~~

~~[(E) debt service, and~~

~~[(F) any other category designated by the commissioner, and~~

1 ~~[(2) a comparison to the previous year's actual~~
2 ~~spending.]~~

3 SECTION 2. Section 44.0041, Education Code, is amended to
4 read as follows:

5 Sec. 44.0051. POSTING OF ADOPTED BUDGET. (a) On final
6 approval of the budget by the board of trustees, the school district
7 shall post on the district's Internet website a copy of the budget,
8 in line-item form, adopted by the board of trustees. The district's
9 Internet website must prominently display the electronic link to
10 the adopted budget, in line-item form.

11 (b) The district shall maintain the adopted budget, in
12 line-item form, on the district's Internet website until the third
13 anniversary of the date the budget was adopted.

14 SECTION 3. Section 102.005, Local Government Code, is
15 amended to read as follows:

16 Sec. 102.005. PROPOSED BUDGET FILED WITH MUNICIPAL CLERK;
17 PUBLIC INSPECTION. (a) The budget officer shall file the proposed
18 budget with the municipal clerk before the 30th day before the date
19 the governing body of the municipality makes its tax levy for the
20 fiscal year.

21 (b) A proposed budget that will require raising more revenue
22 from property taxes than in the previous year must contain a cover
23 page with the following statement in 18-point or larger type: "This
24 budget will raise more total property taxes than last year's budget
25 by (insert total dollar amount of increase and percentage
26 increase), and of that amount (insert amount computed by
27 multiplying the proposed tax rate by the value of new property added

1 to the roll) is tax revenue to be raised from new property added to
2 the tax roll this year."

3 (c) The proposed budget, in line-item form, shall be
4 available for inspection by any person. If the municipality
5 maintains an Internet website, the municipal clerk shall take
6 action to ensure that the proposed budget, in line-item form, is
7 posted on the website.

8 SECTION 4. Section 102.008, Local Government Code, is
9 amended to read as follows:

10 Sec. 102.008. APPROVED BUDGET FILED WITH MUNICIPAL CLERK:
11 POSTING ON INTERNET. (a) On final approval of the budget by the
12 governing body of the municipality, the governing body shall:

13 (1) file the budget with the municipal clerk; and

14 (2) if the municipality maintains an Internet website,
15 take action to ensure that:

16 (A) a copy of the budget, in line-item form,
17 including the cover page, is posted on the website; and

18 (B) the record vote described by Section
19 102.007(d)(2) is posted on the website at least until the first
20 anniversary of the date the budget is adopted.

21 SECTION 5. This Act takes effect September 1, 2023.