

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION**

**April 20, 2007**

**TO:** Honorable Rob Eissler, Chair, House Committee on Public Education

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: HB3072** by Creighton (Relating to the availability of certain school district financial information on districts' Internet websites.), **As Introduced**

<b>No significant fiscal implication to the State is anticipated.</b>
---

The commissioner of education would be directed to adopt rules to implement the provisions of the bill.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

The bill would require the 20 largest school districts to post the school district's checking account transactions and a statement of obligated and unobligated fund balances on the district's website. Updates to the posted information would be made in accordance with rules adopted by the commissioner of education.

Some school districts currently publish check registers on district websites as a means of providing financial transparency. In addition, school districts that do not meet the financial accountability indicator requiring a 65% instructional expenditure ratio can opt to publish the check register on the district website as a means of obtaining alternative credit for this indicator.

**Source Agencies:** 701 Central Education Agency

**LBB Staff:** JOB, JSp