

By: Fallon

H.B. No. 1451

A BILL TO BE ENTITLED

AN ACT

relating to the availability of certain school district financial information on certain districts' Internet websites.

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

SECTION 1. Chapter 44, Education Code, is amended by adding Subchapter D to read as follows:

SUBCHAPTER D. FINANCIAL DISCLOSURE

Sec. 44.101. APPLICABILITY. This subchapter applies only to a school district that is ranked among the 50 highest in student enrollment, as determined by the commissioner.

Sec. 44.102. ELECTRONIC CHECKING ACCOUNT TRANSACTION REGISTER. (a) A school district shall maintain the transaction register for the district's checking account in a searchable electronic spreadsheet format in which the transaction register is readily available for purposes of Subsections (e) and (f). Except as provided by Subsection (c) or (d), the electronic checking account transaction register must include for each check written from a district checking account:

(1) the transaction amount;

(2) the check number;

(3) the name of the payee; and

(4) either:

(A) a statement of the purpose of the expenditure for which the check was written; or

1 (B) identification of the purpose of the
2 expenditure, using the function code assigned to the expenditure
3 for purposes of meeting state reporting requirements.

4 (a-1) Notwithstanding Subsection (a), beginning September
5 1, 2015, a school district's electronic checking account
6 transaction register must contain the information required by
7 Subsections (a)(1), (2), and (3) for each check dated on or after
8 August 1, 2015. Beginning September 1, 2016, a district's
9 electronic checking account transaction register must contain the
10 information required by Subsections (a)(1) through (4) for each
11 check dated on or after August 1, 2016. This subsection expires
12 October 1, 2016.

13 (b) If a school district complies with Subsection (a)(4) in
14 the manner provided by Subsection (a)(4)(B), the district shall
15 post on the district's Internet website:

16 (1) a description of each function code used for state
17 reporting requirements; or

18 (2) a link to a page on the agency's Internet website
19 that describes each function code used for state reporting
20 requirements.

21 (c) A school district may not include in the district's
22 electronic checking account transaction register a check issued to
23 a district employee in payment of:

24 (1) salary, wages, or an employment stipend; or

25 (2) a workers' compensation income benefit, medical
26 benefit, death benefit, or burial benefit that is issued by a school
27 district operating as a self-insurer under Chapter 504, Labor Code.

1 (d) This section does not apply to a checking account
2 maintained by a school district or school campus solely for a
3 student activity fund.

4 (e) A school district shall prominently post the electronic
5 checking account transaction register at all times on the
6 district's Internet website for viewing and downloading by
7 interested persons.

8 (f) A school district shall share data from the electronic
9 checking account transaction register with any interested person
10 who requests the data under Chapter 552, Government Code.

11 (g) A school district shall:

12 (1) update the electronic checking account
13 transaction register not later than the 90th day after the closing
14 date of the most recent monthly statement for the checking account;
15 and

16 (2) maintain each transaction or listing in the
17 electronic checking account transaction register on the district's
18 Internet website until the second anniversary of the date of the
19 transaction or listing.

20 Sec. 44.103. POSTING OF DISTRICT CREDIT CARD TRANSACTIONS.

21 (a) A school district shall post on the district's Internet website
22 a monthly listing of each transaction made using a credit card
23 issued to:

24 (1) the district; or

25 (2) a district officer or employee for use in
26 connection with district business.

27 (b) The listing of credit card transactions under

1 Subsection (a) must include, for each transaction:

2 (1) the month and year of the transaction;

3 (2) the amount of the transaction; and

4 (3) the name of the payee.

5 (c) A school district may comply with Subsection (a) by
6 posting a credit card statement on the district's Internet website.

7 Before posting a credit card statement as permitted by this
8 subsection, a school district shall remove or obliterate:

9 (1) the name of the credit card issuer;

10 (2) the credit card number;

11 (3) the name of the person to whom the credit card is
12 issued;

13 (4) the day of the month on which each transaction
14 shown was made; and

15 (5) the expiration date of the credit card.

16 (d) A school district shall:

17 (1) post each credit card transaction not later than
18 the 30th day after the first date the district pays any portion of
19 the balance due shown on the credit card statement that contains the
20 transaction; and

21 (2) maintain the listing of a credit card transaction
22 on the district's Internet website until the second anniversary of
23 the date of the transaction.

24 (e) A school district shall post on the district's Internet
25 website the first monthly listing of credit card transactions by
26 listing each transaction on the first monthly statement the
27 district receives that covers a billing period that ends after

1 August 1, 2015. This subsection expires December 1, 2015.

2 Sec. 44.104. POSTING OF DISTRICT EMPLOYEE COMPENSATION
3 INFORMATION. (a) In this section, "compensation" means salaries,
4 wages, and employment stipends.

5 (b) Not later than the 30th day after the date the agency
6 posts the information submitted by the district under the Public
7 Education Information Management System (PEIMS), a school district
8 shall post on the district's Internet website a listing of the total
9 amounts budgeted for district employees' compensation for the
10 school year, grouped by the following categories of employees:

- 11 (1) prekindergarten and kindergarten teachers;
- 12 (2) elementary school teachers other than those listed
13 in Subdivision (1);
- 14 (3) secondary school teachers;
- 15 (4) special education teachers;
- 16 (5) educational supervisors;
- 17 (6) counselors;
- 18 (7) educational diagnosticians;
- 19 (8) librarians;
- 20 (9) nurses and physicians;
- 21 (10) therapists;
- 22 (11) psychologists and associate psychologists;
- 23 (12) educational support personnel other than those
24 listed in Subdivisions (5) through (11);
- 25 (13) administrative or instructional officers;
- 26 (14) principals;
- 27 (15) assistant principals;

- 1 (16) superintendents;
- 2 (17) assistant superintendents;
- 3 (18) educational aides; and
- 4 (19) all other employees.

5 (c) For each category of employees under Subsection (b), the
6 district shall post:

- 7 (1) the number of full-time employees; and
- 8 (2) the average compensation.

9 (d) A school district shall maintain the employee
10 compensation information for a school year on the district's
11 Internet website until the district posts the information for the
12 following school year.

13 Sec. 44.105. POSTING OF DISTRICT FUND BALANCES. (a) A
14 school district shall post on the district's Internet website a
15 statement of the district's obligated and unobligated fund
16 balances.

17 (b) A school district shall:

- 18 (1) update the statement of fund balances at least
19 once each month; and
- 20 (2) maintain each statement of fund balances on the
21 district's Internet website until the second anniversary of the
22 date of the statement.

23 SECTION 2. This Act takes effect immediately if it receives
24 a vote of two-thirds of all the members elected to each house, as
25 provided by Section 39, Article III, Texas Constitution. If this
26 Act does not receive the vote necessary for immediate effect, this
27 Act takes effect September 1, 2015.