

By: Campbell

S.B. No. 400

A BILL TO BE ENTITLED

AN ACT

relating to procedural requirements for adopting and filing a school district budget.

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

SECTION 1. Section 44.004(f), Education Code, is amended to read as follows:

(f) The board of trustees, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the school district for the next succeeding fiscal year. A vote to adopt the budget must be a record vote. Any taxpayer of the district may be present and participate in the meeting.

SECTION 2. Section 44.005, Education Code, is amended to read as follows:

Sec. 44.005. [~~FILING OF~~] ADOPTED BUDGET. (a) On or before a date set by the State Board of Education, the budget must be filed with the agency according to the rules established by the State Board of Education.

(b) The filed budget must contain a cover page that includes:

(1) one of the following statements in 18-point or larger type that accurately describes the adopted budget:

(A) "This budget will raise more revenue from property taxes than last year's budget by an amount of (insert total dollar amount of increase), which is a (insert percentage increase)

1 percent increase from last year's budget. The property tax revenue  
2 to be raised from new property added to the tax roll this year is  
3 (insert amount computed by multiplying the proposed tax rate by the  
4 value of new property added to the roll).";

5 (B) "This budget will raise less revenue from  
6 property taxes than last year's budget by an amount of (insert total  
7 dollar amount of decrease), which is a (insert percentage decrease)  
8 percent decrease from last year's budget. The property tax revenue  
9 to be raised from new property added to the tax roll this year is  
10 (insert amount computed by multiplying the proposed tax rate by the  
11 value of new property added to the roll)."; or

12 (C) "This budget will raise the same amount of  
13 revenue from property taxes as last year's budget. The property tax  
14 revenue to be raised from new property added to the tax roll this  
15 year is (insert amount computed by multiplying the proposed tax  
16 rate by the value of new property added to the roll).";

17 (2) the school district property tax rates for the  
18 preceding fiscal year and each district property tax rate that has  
19 been adopted or calculated for the current fiscal year, including:

20 (A) the property tax rate;

21 (B) the effective tax rate;

22 (C) the effective maintenance and operations tax  
23 rate;

24 (D) the rollback tax rate; and

25 (E) the debt rate;

26 (3) the total amount of bonds and other debt  
27 obligations owed by the district as of the date of the adoption of

1 the budget;

2 (4) the computation of the instructional expenditures  
3 ratio and instructional employees ratio required to be reported to  
4 the commissioner under Section 44.0071; and

5 (5) the record vote of each member of the board of  
6 trustees by name voting on:

7 (A) the adoption of the budget; and

8 (B) the setting of the property tax rate for the  
9 current fiscal year, if the vote has been taken.

10 (c) The district shall take action to ensure that the cover  
11 page of the budget is amended to include the property tax rates  
12 required by Subsection (b)(2) and the record vote of each member of  
13 the board of trustees by name as required by Subsection (b)(5)(B),  
14 if that information is not included on the cover page when the  
15 budget is filed with the agency. The district shall file an amended  
16 cover page with the agency and take action to ensure that a copy of  
17 the amended cover page is posted on the district's Internet  
18 website.

19 SECTION 3. Section 39.084, Education Code, is transferred  
20 to Subchapter A, Chapter 44, Education Code, redesignated as  
21 Section 44.0051, Education Code, and amended to read as follows:

22 Sec. 44.0051 [~~39.084~~]. POSTING OF ADOPTED BUDGET. (a) On  
23 or before the date described by Section 44.005(a) [~~final approval~~  
24 ~~of the budget by the board of trustees]~~, the school district shall  
25 post on the district's Internet website a copy of the district's  
26 adopted budget, including the cover page required by Section  
27 44.005(b) [~~adopted by the board of trustees]~~. The district's

1 Internet website must prominently display the electronic link to  
2 the adopted budget.

3 (b) The district shall maintain the adopted budget,  
4 including the required cover page, on the district's Internet  
5 website for at least three consecutive fiscal years [~~until the~~  
6 ~~third anniversary of the date the budget was adopted~~].

7 SECTION 4. This Act applies only to a budget adopted for a  
8 fiscal year beginning on or after the effective date of this Act. A  
9 budget adopted for a fiscal year beginning before the effective  
10 date of this Act is governed by the law in effect when the budget was  
11 adopted, and that law is continued in effect for that purpose.

12 SECTION 5. This Act takes effect September 1, 2015.