

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 22, 2015

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB309 by Campbell (Relating to public access to boundary, financial, and tax rate information of certain political subdivisions.), **As Introduced**

Estimated Two-year Net Impact to General Revenue Related Funds for SB309, As Introduced: a negative impact of (\$448,000) through the biennium ending August 31, 2017.

The bill would make no appropriation but could provide the legal basis for an appropriation of funds to implement the provisions of the bill.

General Revenue-Related Funds, Five-Year Impact:

Fiscal Year	Probable Net Positive/(Negative) Impact to General Revenue Related Funds
2016	(\$448,000)
2017	\$0
2018	\$0
2019	\$0
2020	\$0

All Funds, Five-Year Impact:

Fiscal Year	Probable Savings/(Cost) from General Revenue Fund
	1
2016	(\$448,000)
2017	\$0
2018	\$0
2019	\$0
2020	\$0

Fiscal Analysis

The bill would require the Comptroller to post on the internet for public access a database, to be known as the Political Subdivision Public Information Warehouse, containing certain information on all active political subdivisions of the state which are authorized to impose an ad valorem or sales and use tax or to issue bonds, notes, or other obligations. The bill would require the

Comptroller to include in the database the following information on each affected political subdivision: (1) name; (2) the rate of any sales and use tax imposed; (3) a table of ad valorem tax rates for the most recent tax year; (4) total amount of debt and the year in which the debt would be paid; (5) internet web address or other contact information; and (6) internet web address for the appraisal district in each county where the subdivision has territory. The bill authorizes the Comptroller to include the following information on each affected subdivision: boundary information; current fiscal year budget; current check registry published by its governing body; and any other current financial audit or annual report published by its governing body. The bill would require the Comptroller to update at least annually each affected subdivision's tax rate information and to present information in the database in a manner that is searchable and intuitive to users. The bill would require the Comptroller to develop and post the database by December 31, 2017.

The bill would require the Texas Education Agency (TEA) to transmit annually to the Comptroller each school district's adopted budget and any school district's financial reports filed with TEA. The bill would require political subdivisions, excluding school districts, to provide records and information annually to the Comptroller for the purpose of administering the database. Information submitted by TEA and subdivisions would be transmitted in a form and manner prescribed by the Comptroller.

Methodology

The Comptroller's analysis reflects a one-time technology cost of \$448,000 to implement the Political Subdivision Public Information Warehouse database. It is assumed that ongoing costs to maintain the database could be absorbed within existing resources.

TEA estimates any additional costs to transmit the required information to the Comptroller could be absorbed within existing resources.

Technology

The Comptroller indicates a one-time technology cost of \$448,000 in General Revenue Funds in fiscal year 2016 to create the database and include all required and authorized information for each county, municipality, special district, school district, junior college district, and housing authority in Texas. The estimate assumes costs for 3,200 contracted staff hours for design, architecture, and coding to develop the database. Coding work would include creating a secure portal for system access; an application for Comptroller or subdivision use to enter, upload, and update information, including portable document format (PDF) files; and an application for public use to search and view information. In case of boundary changes, the upload function must be able to accept any maps or plats describing the changes.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts, 701 Central Education Agency

LBB Staff: UP, KK, EP, LCO, JBi, KVe