

# Transparency Mandates on School Districts

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## Table of Contents

<b>Introduction.....</b>	<b>3</b>
<b>Required Data Reports.....</b>	<b>4</b>
Electronic Student Record System	
Electronic Data Reporting Systems	
Public Education Information Management System (PEIMS)	
Child Nutrition Program Information Management System (CNPIMS)	
The 21 <sup>st</sup> Century Tracking and Reporting System	
Educational Materials (EMAT) System	
E-Grants	
Financial Integrity Rating System of Texas	
Criminal History Notifications to the State Board for Educator Certification	
Bilingual Education and Special Language Programs Reports	
Compensatory Education Allotment Report	
<b>Academic Notices/Reports.....</b>	<b>6</b>
Notice of Incomplete Disciplinary Placement	
Truancy Complaints	
Notice of Class Size Limit Waiver	
Notice of Parental Rights under the Family Educational Rights and Privacy Act	
Notice of Student Physical Activity Policies and Data	
Notice of Availability of Student Physical Fitness Assessment Results	
Notice of School Health Advisory Council Meetings	
Notice of Human Sexuality Instruction	
Notice of Food Service and Vending Machine Guidelines	
Notice of Tobacco Use Policies	
Report of Diagnostic Reading Test Results	
Report of Technology Literacy Assessment Results	
Notice of Available College Credit Programs for High School Students	
Reporting of College Preparation Assessment Results	
Notice of “Top 10 Percent” Automatic College Admissions Law and Eligibility	
Student Report Cards and Notice of Unsatisfactory Performance	
Student Transcripts	
Notice of Bilingual and Special Language Programs	
Dissemination of Gifted and Talented Program Policies	
Student Success Initiative Notice	
Notice and Report of Results of Intensive Math and Science Instruction Programs	
Notice of Public Education Grant Eligibility	
Notice to Home-Schooled Students	
Disciplinary Alternative Education Program Placements and Expulsions Report	
Annual Improvement in Student Achievement Report	
Campus/School Report Cards	
Annual School District Performance Report	
Notice of Campus Rating	
Posting of District and Campus Performance Reports	
Notice of District’s Low Accreditation Status	
<b>Tax and Finance Notices/Reports.....</b>	<b>12</b>
Notice of Maintenance and Operations Tax Rates	
Annual Financial Management Report, Notice, and Hearing	
Hearing Regarding Use of High School Allotment Funds	
Notice of Proposed Budget and Tax Rate	

Budget Summary Report  
 Filing of Adopted Budget  
 Expenditure and Revenue Report  
 Report of Instructional Expenditures Ratio and Instructional Employees Ratio  
 Annual Audit Report  
 State Spending Targets Report and Board Resolution  
 Audit of Purchasing Contracts  
 Check Register

**Personnel.....15**

Notice of Vacant Positions  
 Notice of Inappropriately Certified or Uncertified Teachers  
 Dissemination of Employment Policies  
 Notice of Group Health Benefits for School Employees  
 Retiree Report  
 Monthly Report of District Contributions for Employee Compensation above the State Minimum Salary Schedule

**General Governance Notices/Reports.....17**

Electricity, Water, and Natural Gas Consumption Report  
 Report of Natural Gas and Liquefied Petroleum Pipe Testing Results  
 Notification of Landowner's Bill of Rights  
 Informed Choice Report for Electronic Course Pilot Program  
 Technology Immersion Pilot Project Report  
 School Breakfast and Lunch Program Data Report  
 Bus Accident Report  
 Results of School Facilities Security Audit  
 Student Immunization Status Report  
 Dissemination of Bacterial Meningitis Information  
 Reporting of Cardiovascular Screening Results  
 Posting of Conflicts of Interest Disclosure Statements  
 Notice of School Board Meetings  
 Submission of Campus and District Improvement Plans  
 Notices Required for Purchase Valued at \$25,000 or more  
 Notices Required for Purchases of Personal Property Valued between \$10,000 and \$25,000  
 Notices Required for Awarding Competitive Bidding Contracts  
 Report of Management Fees under Purchasing Contracts  
 Notices Required for Hiring a Construction Manager-At-Risk  
 Notices Required for Selecting a Contractor through Competitive Sealed Proposals  
 Notice Required for Awarding Job Order Contracts  
 Notice of an Election  
 Notice of Boundary Change to Voter Registrar

**Penalties for Misreporting.....22**

Falsification of Records  
 Failure to Provide Notice of Proposed Budget and Tax Rate Meeting  
 Failure to Make a Treasurer's Report  
 Failure to File Retiree Report

# Transparency Mandates on School Districts

## Introduction

School boards are elected locally to ensure that the schools in that community are governed and operated properly – both fiscally and academically. Since school districts rely on public funding, school boards should be accountable to the public for how they spend district funds, and they are.

Virtually all of the school board's work is conducted in the public forum. Agendas are posted in advance of meetings. Discussions are publicly conducted. Minutes of past meetings are available. Because the schools belong to the community and because the students are the primary concern, the work of the school board is intentionally visible.

In fact, school districts are the most transparent of governmental entities. School boards must post all of their governance policies on line, regularly provide parents with information about their children's and schools' academic performance, and provide the public with a myriad of notices about the financial status of the district. Furthermore, districts must report hundreds of detailed academic, financial, demographic, and personnel data to the Texas Education Agency (TEA), which are posted for public scrutiny on TEA's Web site.

If a parent or taxpayer wants any information about their school district, chances are it is already posted, noticed, or mailed. And, with the exception of a few categories of personally identifiable information, taxpayers can obtain even more detailed information by filing an open records request with the district.

This document explains the many transparency mandates with which school districts must comply. Each reporting requirement consumes district personnel time and resources. Thus, policymakers should carefully weigh the public benefit against the burden each additional reporting requirement would impose on their school districts.

# Required Data Reports

## **ELECTRONIC STUDENT RECORD SYSTEM**

School districts, open-enrollment charter schools and institutions of higher education must participate in an electronic student records system that allows for the electronic transfer of students' records to and from the educational institution in which the student is enrolled and retrieval of student transcripts. A student's transcripts must include course or grade completion, teachers of record, assessment results, special education services received, individualized education program, and personalized graduation plan.

### *Citation:*

Texas Education Code, §7.010

## **ELECTRONIC DATA REPORTING SYSTEMS**

School districts must submit data to the Texas Education Agency (TEA) through various electronic reporting systems, including:

**Public Education Information Management System (PEIMS):** The most extensive of the reporting systems, PEIMS collects data required by state and federal law. In the 2008–09 school year, there are 159 data elements in PEIMS. School districts are required to adopt a uniform accounting system to report the specified academic, demographic, and financial data elements, including:

- student demographic data;
- student enrollment data, including campus, grade, special program participation, and various indicators of student characteristics;
- student academic performance;
- student attendance information for each six-week period and special program participation;
- course completion data for grades 9–12;
- student graduation information;
- school leaver information;
- disciplinary actions;
- special education data;
- federal data required by the Elementary and Secondary Education Act, Title I, Part A;
- personnel data, including demographic information, highest degree level, years of professional experience, employment history data, and work assignments;
- school district finances, including both budgeted and actual revenue and expenditures disaggregated by object and function, shared services, organization, and programs;
- the cost of using school buses for purposes other than transportation of students to and from school; and
- prekindergarten program data, including student demographic and eligibility data, the number of half- and full-day classes offered, and sources of funding.

**Child Nutrition Program Information Management System (CNPIMS):** CNPIMS is designed to meet the administrative data requirements of the National School Lunch, School Breakfast, and After School Snack reimbursement systems.

**The 21st Century Tracking and Reporting System:** This system tracks student participation in out-of-school activities for the Texas 21st Century Community Learning Centers grant program (189 data elements).

**Educational Materials (EMAT) System:** A Web-based ordering system, EMAT allows schools to place textbook orders, adjust student enrollments, and update district inventories (100 data elements).

**E-Grants:** This Web portal allows districts to submit applications and related documentation for approximately 57 percent of the grant programs TEA administers.

There are also 18 paper data collection instruments and short-term data collections, such as one-time surveys or transitional collection systems, for which school districts must report data.

*Citations:*

Texas Education Code, §29.083, §29.1532(c), §34.010(b), and §42.006  
2008 Comprehensive Annual Report on Texas Public Schools, p. 139–40.

### **FINANCIAL INTEGRITY RATING SYSTEM OF TEXAS**

School districts are required to report specified financial data to TEA, and TEA must assign a financial accountability rating to each district. The data that districts are required to submit to TEA under the Financial Integrity Rating System of Texas (FIRST) and upon which the districts' financial accountability ratings will be based include: fiscal responsibility, budgeting, personnel, and cash management indicators. School districts may be sanctioned if consistently rated "Substandard Achievement."

*Citations:*

Texas Education Code, §§39.201–.204  
Texas Administrative Code, Title 19, Part 2, Chapter 109, Subchapter AA

### **CRIMINAL HISTORY NOTIFICATIONS TO THE STATE BOARD FOR EDUCATOR CERTIFICATION**

The superintendent of a school district or the director of an open-enrollment charter school, private school, regional education service center, or shared services arrangement shall promptly notify the State Board for Educator Certification in writing if the person obtains or has knowledge of information showing that an applicant for or holder of a teaching certificate has a reported criminal history.

*Citation:*

Texas Education Code, §22.087

### **BILINGUAL EDUCATION AND SPECIAL LANGUAGE PROGRAMS REPORTS**

Districts required to offer bilingual education or special language programs must report additional PEIMS data to assist TEA in evaluating the effectiveness of the programs. The required information includes: demographic information about the enrolled students, the number and percentage of students enrolled in each type of instructional program offered by the district, and the number and percentage of students identified as students of limited English proficiency who do not receive specialized instruction.

*Citation:*

Texas Education Code, §29.066

### **COMPENSATORY EDUCATION ALLOTMENT REPORT**

TEA rules require each school district and charter school to report annually to TEA, through PEIMS, detailed financial information relating to expenditures of the state compensatory education allotment.

*Citations:*

Texas Education Code, §42.152(q)  
Texas Administrative Code, Title 19, Part 2, Chapter 109, Subchapter B, §109.25

# Academic Notices/Reports

## **NOTICE OF INCOMPLETE DISCIPLINARY PLACEMENT**

The district from which a student transfers must notify the district in which the student enrolls if the transferring student was subject to an unexpired disciplinary action (e.g., an expulsion, suspension, DAEP placement) at the time of the transfer.

*Citation:*

Texas Education Code, §37.022

## **TRUANCY COMPLAINTS**

School districts must file a complaint in the appropriate court against the parent, student, or both when a student fails to attend school without excuse on 10 or more days or parts of days within a six-month period in the same school year.

*Citation:*

Texas Education Code, §25.0951

## **NOTICE OF CLASS SIZE LIMIT WAIVER**

A school district must provide notice of the class size limit waiver and the number of students in the class to the parent of each student in the affected class within 31 days of the beginning of school or the date the commissioner of education grants the waiver.

*Citation:*

Texas Education Code, §25.113

## **NOTICE OF PARENTAL RIGHTS UNDER THE FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT (FERPA)**

At the beginning of each school year or when a student enrolls in the district after the school year has started, school districts must provide the parent of each student a written explanation of the FERPA provisions regarding the release of directory information about the student, notice of parent's rights to prevent the district from releasing any or all directory information about the student without the parent's prior written consent, and notice of the parent's right to prevent the district from releasing a high school student's name, address, and telephone number to a military recruiter, college, or university without the parent's prior written consent.

*Citation:*

Texas Education Code, §26.013

## **NOTICE OF STUDENT PHYSICAL ACTIVITY POLICIES AND DATA**

A school district must publish in the student handbook and post on the district's Web site, if the district has a Web site, the policies adopted to ensure that elementary school, middle school, and junior high school students engage in the minimum required amount and level of physical activity.

Additionally, each school district must provide to TEA district-and campus-level data relating to student health and physical activity.

*Citation:*

Texas Education Code, §28.004(k)(1) and §38.0141

## **NOTICE OF AVAILABILITY OF STUDENT PHYSICAL FITNESS ASSESSMENT RESULTS**

A school district must annually assess the physical fitness of students enrolled in grades 3–12. A school district must provide to TEA a summary of the physical fitness assessment results, aggregated by grade

level and any other appropriate category identified by the commissioner of education. The summary results may not contain the names of individual students or teachers.

A school district must publish in the student handbook and post on the district's Web site, if the district has a Web site, notice that a parent may request in writing their child's physical fitness assessment results at the end of the school year.

*Citation:*

Texas Education Code, §28.004(k)(3), §38.101 and §38.103

#### **NOTICE OF SCHOOL HEALTH ADVISORY COUNCIL MEETINGS**

Each school board must establish a local school health advisory council to help ensure that local community values are reflected in the district's health education instruction. The district must publish in the student handbook and post on the district's Web site, if the district has a Web site, a statement of the number of times during the preceding year the district's school health advisory council met.

*Citation:*

Texas Education Code, §28.004(k)

#### **NOTICE OF HUMAN SEXUALITY INSTRUCTION**

A school district must notify a parent of each enrolled student of the basic content of the district's human sexuality instruction and the parent's right to remove the student from any part of the course. A school district must make all curriculum materials used in the course available for reasonable public inspection.

*Citation:*

Texas Education Code, §28.004(i)-(j)

#### **NOTICE OF FOOD SERVICE AND VENDING MACHINE GUIDELINES**

A school district must publish in the student handbook and post on its Web site, if the district has a Web site, a statement regarding whether the district has adopted and enforces policies to ensure that district campuses comply with TEA food service and vending machine guidelines.

*Citation:*

Texas Education Code, §28.004(k)(2)(B)

#### **NOTICE OF TOBACCO USE POLICIES**

A school district must publish in the student handbook and post on its Web site, if the district has a Web site, a statement regarding whether the district has adopted policies and enforces penalties for tobacco use by students and others on school campuses or at school-sponsored or school-related activities.

*Citations:*

Texas Education Code, §28.004(k)(2)(C)

#### **REPORT OF DIAGNOSTIC READING TEST RESULTS**

Each school district must administer in kindergarten and grades 1 and 2 an approved reading instrument to diagnose student reading development and comprehension. At the beginning of grade 7, a school district must administer an approved reading instrument to each student who did not achieve proficiency on the grade 6 Texas Assessment of Knowledge and Skills (TAKS) reading test. Districts must then report in writing to the student's parents the results of the reading instruments and, for students in kindergarten through grade 2, whether the student is at risk for dyslexia or a related disorder. School districts must also report the results of the reading instruments to the school board and commissioner of education. The district must make a good faith effort to ensure the required notices are provided either in person or by regular mail, are clear and easy to understand, and are written in English and in the parent's native language.

*Citation:*

Texas Education Code, §28.006

### **REPORT OF TECHNOLOGY LITERACY ASSESSMENT RESULTS**

School districts selected by the commissioner of education to participate in a pilot program in which a participating school district assesses the technology proficiency of each student in grades 5–9 must report student performance on the assessment to TEA.

*Citation:*

Texas Education Code, §39.0235

### **NOTICE OF AVAILABLE COLLEGE CREDIT PROGRAMS FOR HIGH SCHOOL STUDENTS**

School districts must implement a program allowing students to earn the equivalent of at least 12 semester credit hours of college credit in high school. The college credit may be earned through international baccalaureate, advanced placement, dual-credit, articulated college courses provided for local credit, or articulated college technical credit courses provided for state credit. School districts must annually report to TEA: (1) the number of students, including career and technical students, who have participated in the program and earned college credit and (2) the cumulative number of courses in which participating district students have enrolled and college hours the students have earned.

Districts must also annually notify parents of students enrolled in grade 9 and above of the availability of the courses in the district for which a student may earn college credit. A school district may provide this notification on the district's Web site. The notification must include the name and contact information of any public or private entity offering a program in the district.

*Citation:*

Texas Education Code, §28.009–.010

### **REPORTING OF COLLEGE PREPARATION ASSESSMENT RESULTS**

Each school district must administer annually and at state cost a national norm-referenced college preparatory exam to students in grades 8, 10, 11, or 12. The assessment must be designed to: diagnose the academic strengths and deficiencies of students before entrance into high school (grade 8); measure a student's progress toward readiness for college and the workplace (grade 10); and be used by colleges and universities as part of their undergraduate admissions processes. The vendor of the exams must report student performance on those exams to TEA which, in turn, must include the results on each student's transcript and report results to students' parents. Districts are required to administer these exams only if the Legislature appropriates sufficient funds to cover the costs.

*Citation:*

Texas Education Code, §39.0261

### **NOTICE OF "TOP 10 PERCENT" AUTOMATIC COLLEGE ADMISSIONS LAW AND ELIGIBILITY**

School boards must require every high school to post appropriate signs in each counselor's office, principal's office, and administrative building explaining the "Top 10 Percent" law for automatic college admission. The district must also require that each high school counselor and senior class advisor explain the automatic college admission law to eligible students. At the beginning of the school year, the district must provide each eligible senior written notification of the student's eligibility for automatic admission.

*Citation:*

Texas Education Code, §28.026

### **STUDENT REPORT CARDS AND NOTICE OF UNSATISFACTORY PERFORMANCE**

At least once every 12 weeks, school districts must give a student's parent or guardian written notice of the student's performance in each class or subject. At least once every three weeks, school districts must

provide the parent or guardian written notice of the student's performance in a foundation curriculum subject (English language arts, mathematics, science, and social studies) if the student's performance is consistently unsatisfactory.

*Citation:*

Texas Education Code, §28.022

### **STUDENT TRANSCRIPTS**

Each school district must report the academic achievement record of students who have completed a minimum, recommended, or advanced high school program on transcript forms adopted by the State Board of Education. The transcripts must clearly differentiate between each of the high school programs and identify whether a student received a diploma or a certificate of coursework completion.

*Citation:*

Texas Education Code, §28.025(e)

### **NOTICE OF BILINGUAL AND SPECIAL LANGUAGE PROGRAMS**

Before November 1 of each year, the school board must report to TEA the number of students of limited English proficiency (LEP) on each campus and classify each student according to the student's primary language. Each district with an enrollment of 20 or more LEP students in any language classification in the same grade level must offer a bilingual education or special language program.

*Citation:*

Texas Education Code, §29.053(b)–(c)

### **DISSEMINATION OF GIFTED AND TALENTED PROGRAM POLICIES**

School districts must develop and disseminate to parents policies on the identification of students for the gifted and talented program.

*Citation:*

Texas Administrative Code, Title 19, Part 2, Chapter 89, Subchapter A, §89.1

### **STUDENT SUCCESS INITIATIVE NOTICE**

Each time a student fails a TAKS test required for grade advancement (i.e., the applicable grade 3, 5, or 8 TAKS tests), the school district or charter school must provide the student with accelerated instruction in the applicable subject. After a student fails a TAKS test a second time, the district must establish a grade placement committee composed of the principal or the principal's designee, the student's parent or guardian, and the teacher of the subject of the TAKS test the student failed.

The district must notify the parent or guardian of the time and place for convening the grade placement committee and the purpose of the committee. The district must also notify the parent or guardian of (1) the student's failure on the test, (2) the accelerated instruction program to which the student is assigned, and (3) the possibility that the student might be retained at the same grade level for the next school year.

*Citations:*

Texas Education Code, §28.0211(c)–(d)

Texas Administrative Code, Title 19, Part 2, Chapter 101, Subchapter BB, §101.2013

### **NOTICE AND REPORT OF RESULTS OF INTENSIVE MATH AND SCIENCE INSTRUCTION PROGRAMS**

A school district may provide an intensive after-school or summer school math or science program for students who are not performing at grade level in math or science, students who are not performing successfully in a math or science course, or other students, as determined by the district. The school board must adopt a policy to ensure that the parents of eligible students receive notice of the program(s) and must report the student performance results to the commissioner of education.

*Citation:*

Texas Education Code, §29.088(b)–(c)

#### **NOTICE OF PUBLIC EDUCATION GRANT ELIGIBILITY**

No later than January 1 of each year, the commissioner of education must notify each school district of the campuses within the district at which students are eligible to receive a Public Education Grant (PEG) to transfer to another school in the same or in a different district. By February 1 of each year, districts must notify each parent of a student attending a campus on the PEG list that the student is eligible for a PEG. The notice must contain a clear, concise explanation of the PEG program and of the manner in which the parent may obtain further information about the program.

*Citation:*

Texas Education Code, §29.204

#### **NOTICE TO HOME-SCHOOLED STUDENTS**

School districts must permit a home-schooled student who is entitled to attend school in the district to participate in an administration of the Preliminary Scholastic Achievement Test (PSAT)/National Merit Scholarship Qualifying Test (NMSQT) or a college advanced placement test offered by the district. The school district must post on its Web site the date when the tests will be administered. The notice must state that the PSAT/NMSQT or the advanced placement test is available for home-schooled students eligible to attend school in the district and describe the procedures for a home-schooled student to register for the test. A school district that does not maintain a Web site must publish the required information in a newspaper in the district or county.

*Citation:*

Texas Education Code, §29.916

#### **DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM PLACEMENTS AND EXPULSIONS REPORT**

For each student placed in a Disciplinary Alternative Education Program (DAEP) or expelled, a school district must report annually to the commissioner of education the following: information identifying the student, including the student's race, sex, and date of birth; whether the student was removed from class or expelled for a mandatory or discretionary reason; the length of the DAEP placement or expulsion; and the number of DAEP placements or expulsions that were inconsistent with the placement length guidelines contained in the district's student code of conduct. For expulsions, the district also has to report whether the student was placed in a juvenile justice alternative education program (JJAEP), placed in a DAEP, or neither.

*Citation:*

Texas Education Code, §37.020

#### **ANNUAL IMPROVEMENT IN STUDENT ACHIEVEMENT REPORT**

School districts must annually notify parents of information provided by TEA relating to (1) the student's expected annual improvement, (2) the student's actual annual improvement, (3) the student's necessary annual improvement to pass the end of course assessments required for graduation, and (4) whether the student fell below, met, or exceeded the expectation for improvement and the necessary target for improvement.

*Citation:*

Texas Education Code, §39.034

#### **CAMPUS/SCHOOL REPORT CARDS**

Each school year, TEA must prepare and distribute to each school district a report card for each campus. The campus report card must contain performance data disaggregated by student group and must

compare previous campus and district performance to current district performance, state established standards, and comparable campus group performance. The report card includes extensive academic, class size, and financial data including:

- state test results aggregated by grade level and subject, the percentage of students exempted from the state assessments, and the percentage taking alternative state exams;
- college preparatory exam results;
- dropout, completion, graduation, and attendance rates;
- percentage of students who graduated on the recommended high school program;
- average class size by grade level and subject;
- administrative and instructional costs per student; and
- instructional expenditures ratio, instructional employees ratio, and the statewide average of those ratios.

Within six weeks of receiving the school report card from TEA, school districts must disseminate to the parent or guardian of each student on the campus the academic performance, class size, instructional expenditure ratio, and instructional employees ratio information contained in the campus report card.

*Citations:*

Texas Education Code, §39.052

Texas Administrative Code, Title 19, Part 2, Chapter 61, Subchapter BB, §61.1021

### **ANNUAL SCHOOL DISTRICT PERFORMANCE REPORT**

School districts must publish an annual report describing the educational performance of the district and of each campus in the district that includes the following information:

- campus performance objectives and the progress of each campus toward those objectives;
- the performance rating for the district and each campus;
- the district's special education compliance status;
- various evaluations provided by TEA comparing the district with other districts and statewide averages;
- information relating to violent or criminal incidents on campuses and school violence prevention;
- findings resulting from evaluations conducted under the Safe and Drug-Free Schools and Communities Act of 1994; and
- certain financial information, including the amount of the district's surplus fund balance as of the last day of the preceding fiscal year and the percentage of the preceding year's budget the surplus represents.

The school board may determine supplemental information to be included in the district performance report. The board must hold a public hearing to discuss the report and must notify property owners and parents in the district of the hearing. After the hearing the report shall be widely disseminated within the district.

*Citations:*

Texas Education Code, §39.053

Texas Administrative Code, Title 19, Part 2, Subchapter BB, §61.1022

### **NOTICE OF CAMPUS RATING**

School districts must publish the campus rating and an explanation of the rating in the first student report card each year.

*Citation:*

Texas Education Code, §§39.251

## **POSTING DISTRICT AND CAMPUS PERFORMANCE REPORTS**

By the 10th day of the school year, a school district must make the following information available to the public on its Web site:

- the information contained in the most recent school report card (SRC) for each campus in the district;
- the information contained in the most recent performance report for the district;
- the most recent performance rating of the district; and
- a definition and explanation of each performance rating.

### *Citation:*

Texas Education Code, §39.252

## **NOTICE OF DISTRICT'S LOW ACCREDITATION STATUS**

A school district that receives an accreditation-warned or accreditation-probation status must notify parents and property owners of the status. The notice must include the district's accreditation status, the implication of such status, and the steps the district is taking to address the areas of deficiency identified by the commissioner of education. The notice must be posted on the district's Web site, published for three consecutive days in the newspaper with the greatest circulation in the district, and sent via first-class mail, individually addressed, to each parent and property owner in the district. Additionally, the district must send to TEA via certified mail the link to the notice on the district's Web site, the newspaper notice, the letter, mailing list, and postage receipts.

### *Citations:*

Texas Education Code, §39.071(d)

Texas Administrative Code, Title 19, Part 2, Chapter 97, Subchapter EE, §97.1055(f)

# **Tax and Finance Notices/Reports**

## **NOTICE OF MAINTENANCE AND OPERATIONS TAX RATES**

A school district that adopts a proposed maintenance and operations (M&O) tax rate that, if applied to the total taxable value, will impose an amount of M&O taxes that exceeds the amount imposed in the previous year must include the following notice on the home page of its Web site:

“(Insert name of unit) ADOPTED A TAX RATE THAT WILL  
RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS  
THAN LAST YEAR'S TAX RATE.”

If the proposed tax rate exceeds the effective M&O rate, the following statement must also be posted:

“THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE  
AND OPERATIONS ON A \$100,000 HOME BY  
APPROXIMATELY \$(insert amount).”

### *Citation:*

Texas Tax Code, §26.05(b)

## **ANNUAL FINANCIAL MANAGEMENT REPORT, NOTICE, AND HEARING**

School districts must prepare and distribute annual financial management reports according to rules adopted by the commissioner of education. The report must include:

- the district's financial management performance rating by TEA;

- the district's performance on each financial performance indicator compared to the prior year's performance and to state standards;
- a copy of the superintendent's contract unless it is posted on the district's Web site;
- a fiscal year summary of total reimbursements received by the superintendent and each board member, including expenditures made with school district credit cards. The summary must separately report reimbursements for meals, lodging, transportation, gas, and other items, excluding supplies and materials purchased for the school district;
- the amount of any compensation the superintendent received for consulting or other personal services;
- gifts valued at \$250 or more to the executive officers and board members from outside vendors who have been awarded or have competed for a contract with the district during the prior fiscal year;
- the aggregate amount for the fiscal year of any board member's business transactions with the district; and
- any other information the school board wants to include.

The school district is required to make the report available at a hearing for public comment. The board of trustees of each school district must give notice of the hearing to owners of real property in the district and to parents of district students, send a notice of the hearing via e-mail to all media serving the district, and publish the notice in a newspaper of general circulation. School districts are also required to prepare and distribute to all parents and taxpayers in attendance at the hearing the annual financial management report.

Each year, a school district's annual financial and compliance report must be audited by an independent auditor. The resulting annual financial and compliance report must be submitted to TEA.

*Citations:*

Texas Education Code, §39.203

Texas Administrative Code, Title 19, Part 2, Chapter 109, Subchapter AA, §109.1005

Financial Accountability System Resource Guide, V. 12.0, Data Collection and Reporting, 7.3.6.1

**HEARING REGARDING USE OF HIGH SCHOOL ALLOTMENT FUNDS**

School districts must report estimated student enrollment for grades 9–12 to TEA in order to receive high school allotment funds. Districts must account for the receipt and expenditure of the funds in accordance with TEA's Financial Accountability System Resource Guide. During a public meeting, the school board must conduct an annual performance review and establish performance goals for the programs implemented with high school allotment funds. The board must also annually review its progress towards the established goals.

*Citations:*

Texas Education Code, §42.2516(b)(3)

Texas Administrative Code, Title 19, Part 2, Chapter 61, Subchapter II, §61.1092 and §61.1099

**NOTICE OF PROPOSED BUDGET AND TAX RATE**

The superintendent must prepare or cause to be prepared a proposed budget covering all estimated revenue and proposed expenditures of the district for the following fiscal year.

When the budget has been prepared, the president of the board of trustees must cause to be published a notice of the budget and proposed tax rate meeting in a daily or weekly newspaper published in the district or county. In addition to certain size requirements, the notice must include the following content:

- the percentage increase or decrease between the current and proposed budget for maintenance and operations, debt service, and total expenditures;
- the total appraised and total taxable value of all property and new property in the district;
- the total amount of the district's outstanding and unpaid bonded indebtedness;

- a comparison of the current and proposed tax rates for maintenance and operations and for debt service;
- a comparison of the current and proposed tax levy on an average residence in the district;
- a statement that taxes imposed on the residence of a person 65 years or older will not increase;
- notice of the school district rollback rate; and
- notice of the estimated unencumbered maintenance and operations or general fund balances remaining at the end of the current fiscal year.

*Citations:*

Texas Education Code, §44.002 and §44.004

**BUDGET SUMMARY REPORT**

Concurrently with the publication of notice of the budget, a school district must also post on the district's Web site or in its central administrative office a summary of the proposed budget. The budget summary must include per-student and aggregate spending on instruction, instructional support, central administration, district operations, debt service, and any other category of spending designated by the commissioner of education, and a comparison to the previous year's actual spending.

*Citation:*

Texas Education Code, §44.0041

**FILING OF ADOPTED BUDGET**

School districts must file the adopted budget with TEA according to the rules adopted by the State Board of Education.

*Citation:*

Texas Education Code, §44.005

**EXPENDITURE AND REVENUE REPORT**

School districts must keep a record of all revenues realized and all expenditures made during the fiscal year for which a budget is adopted and must file a report of the revenues and expenditures for the preceding fiscal year with TEA. The report must include management, cost accounting, and financial information with sufficient detail to enable the State Board of Education to monitor the funding process and determine educational system costs by district, campus, and program.

*Citation:*

Texas Education Code, §44.007

**REPORT OF INSTRUCTIONAL EXPENDITURES RATIO AND INSTRUCTIONAL EMPLOYEES RATIO**

Each fiscal year, a school district must compute and report to the commissioner of education (1) the percentage of the district's total expenditures for the preceding fiscal year that were used to fund direct instructional activities, and (2) the percentage of the district's full-time equivalent employees during the preceding fiscal year whose jobs were to provide classroom instruction to students.

*Citation:*

Texas Education Code, §44.0071

**ANNUAL AUDIT REPORT**

Following the close of each fiscal year, the board of trustees of each school district must have its school district accounts audited by a certified or public accountant holding a permit from the Texas State Board of Public Accountancy. The audit must include an audit of the accuracy of the fiscal information provided by the district through PEIMS. The district's treasurer must maintain an itemized record with each of the different classes of school district funds and must make that record available for the audit.

Within 150 days after the end of the fiscal year for which the audit was done, a copy of the audit must be filed with TEA, and the agency must review the audit. The commissioner of education must inform the school district's board of trustees of objections, violations of sound accounting practices or laws and regulations, or of recommendations concerning the audit reports. If the audit report reflects that penal laws have been violated, the commissioner must notify the appropriate county or district attorney and the attorney general.

*Citation:*

Texas Education Code, §44.008(d)

**STATE SPENDING TARGETS REPORT AND BOARD RESOLUTION**

Annually, the commissioner of education must establish and publish the proposed expenditures for each school district, including:

- instructional expenditures;
- central administrative expenditures;
- district operations; and
- any other category designated by the commissioner of education.

If the board of trustees of a school district intends to exceed the proposed expenditures established by the commissioner, the board must adopt and publish a resolution that explains and justifies the board's actions.

*Citation:*

Texas Education Code, §44.011

**AUDIT OF PURCHASING CONTRACTS**

The state auditor may audit the purchases of goods and services by a school district.

*Citation:*

Texas Education Code, §44.03

**CHECK REGISTER**

A district that does not meet the 65 percent instructional expenditure standard on FIRST (Indicator 13) may receive full credit (3 points) for this indicator by publishing the district's check register (excluding its payroll register) and yearly payroll expenditure on its Web site.

*Citation:*

Texas Administrative Code, Title 19, Part 2, Chapter 109, Subchapter AA, §109.1002(e)(2)(D)

## **Personnel**

**NOTICE OF VACANT POSITIONS**

If a vacancy for a certified or licensed position exists, the district must provide notice of the position to each current district employee by posting the position in the district's central administrative office, the central administrative office of each campus in the district, and on the district's Web site no later than the 10th school day before the date on which the district fills the vacancy. If, during the school year, the district must fill a vacant position held by a teacher in less than 10 school days, the district must provide notice of the position on its Web site, in the district's central administrative office, and the central administrative office of each campus in the district as soon as possible after the vacancy occurs, but it is not required to provide the notice for 10 school days before filling the position.

*Citation:*

Texas Education Code, §11.1513(d)-(e)

### **NOTICE OF INAPPROPRIATELY CERTIFIED OR UNCERTIFIED TEACHERS**

School districts must provide written notice to the parent or guardian of each student in a classroom to which the district has assigned an uncertified teacher or a teacher teaching on an emergency certificate for more than 30 consecutive instructional days during the same school year. School districts must make a good-faith effort to provide the notice in a bilingual form to any parent or guardian whose primary language is not English. Districts must also make information regarding teacher certification available to the public upon request. This notice requirement does not apply if a school is required by the No Child Left Behind Act to provide notice to a parent or guardian regarding a teacher who is not "highly qualified."

*Citation:*

Texas Education Code, §21.057

### **DISSEMINATION OF EMPLOYMENT POLICIES**

Each school board must provide each teacher with a copy of the teacher's employment contract and, on the teacher's request, a copy of the board's employment policies. If the district has a Web site, the district must place the employment policies on that site. Additionally, a copy of the board's employment policies must be available at each school in the district for inspection at a reasonable time upon request.

*Citation:*

Texas Education Code, §21.204(d)

### **NOTICE OF GROUP HEALTH BENEFITS FOR SCHOOL EMPLOYEES**

School districts are required to either participate in the Teacher Retirement System's (TRS) group health insurance program for active school district employees (TRS-ActiveCare) or make equivalent health insurance benefits available to school employees through a risk pool or other group health insurance policy. Each school district must report the district's compliance with this mandate to the TRS executive director no later than March 1 of each even-numbered year. A district that does not participate in TRS-ActiveCare must also post on the district's Web site and at the district's central administrative office of each campus:

- the district's contract for group health coverage;
- the board's resolution authorizing a self-insurance plan for district employees and the district's review of its ability to cover the liability assumed;
- the schedule of benefits;
- the premium rate sheet, including the amount paid by the district and employee;
- the number of employees covered by the policy; and
- any other information required by TRS.

*Citation:*

Texas Education Code, §22.004(a),(b), and (d)

### **RETIREE REPORT**

Each month, a school district that employs a person receiving retirement benefits from TRS must file a certified statement of employment with TRS. Each employment report must contain detailed information, including: the employee's position with the district; classification as a substitute or full- or half-time employee; hours or units worked per day by month, depending on whether the employee is exempt or non-exempt under the Fair Labor Standards Act; and whether the employee qualifies for disability or early-age exemptions or is serving in an acute shortage area. Additional reporting requirements apply for retirees who are bus drivers. Knowingly failing to file such a report is a criminal offense.

*Citations:*

Texas Government Code, §824.6022

Teacher Retirement System Payroll Reporting Manual, Employment of Retired Employees Report-ER

## **MONTHLY REPORT OF DISTRICT CONTRIBUTIONS FOR EMPLOYEE COMPENSATION ABOVE THE STATE MINIMUM SALARY SCHEDULE**

Monthly, school districts must calculate and report to TRS the total amount of salary above the state minimum salary schedule paid to district employees and the total amount of district contributions due for the payroll period. Districts must retain information for each employee showing the applicable minimum salary as well as aggregate annual compensation.

*Citation:*

Texas Government Code, §825.405

## **General Governance Notices/Reports**

### **ELECTRICITY, WATER, AND NATURAL GAS CONSUMPTION REPORT**

A governmental entity (including a school district) responsible for payments for electric, water, or natural gas utility services must record its metered amount of electricity, water, or natural gas consumed and the aggregate costs for those utility services on a public Web site.

*Citation:*

Texas Government Code, §2264.001(b)

### **REPORT OF NATURAL GAS AND LIQUEFIED PETROLEUM PIPE TESTING RESULTS**

School districts are required to test the natural gas piping on each campus every two years. The law directs a district to provide written notice of the test results to the district's local natural gas supplier.

*Citations:*

Texas Utilities Code, §§121.501–.503

Texas Natural Resources Code, §§113.351–.353

### **NOTIFICATION OF LANDOWNER'S BILL OF RIGHTS**

The attorney general must prepare a written statement that includes a bill of rights for a property owner whose real property may be acquired by a governmental or private entity through the power of eminent domain. Before a governmental entity, including a school district, begins negotiating with a property owner to acquire real property, the governmental entity must mail first-class or otherwise provide a landowner's bill of rights statement to the last known address of the property owner listed on the most recent tax roll. The governmental entity must also post the landowner's bill of rights on a public Web site.

*Citation:*

Texas Property Code, §21.0112

### **INFORMED CHOICE REPORT FOR ELECTRONIC COURSE PILOT PROGRAM**

A school district participating in TEA's Electronic Course Pilot (eCP) program must create and maintain on the district's Web site an *informed choice* report containing a description of:

- each course offered;
- all materials required for each offered course;
- the process used to ensure that the courses meet the relevant Texas Essential Knowledge and Skills requirements;
- the process used to place students in the appropriate academic levels of the program;
- any technology provided by the program to each enrolled student;
- the district's method of reporting student attendance and authenticating student course work;
- the time and location of parent-teacher meetings for enrolled students;
- program policies;
- extracurricular activities provided by the program;

- information about the program's teachers;
- academic services that parents are expected to provide to enrolled students;
- assessments the students will be required to complete;
- a summary of student assessments results for the prior year; and
- the school year calendar.

*Citation:*

Texas Education Code, §29.909(f)

**TECHNOLOGY IMMERSION PILOT PROJECT REPORT**

The board of trustees of each district participating in the Technology Immersion Pilot Project must submit an annual progress report to TEA no later than August 1 of each year of the district's participation. The report must state in detail the type of plan being used in the district or school and the effect of the pilot project on the district or school, including:

- the academic progress of students who are participating in the pilot project, as measured by performance on assessment instruments;
- a comparison of student progress in a participating school or classroom versus student progress in non-participating schools or classrooms in the district, if applicable;
- any elements of the pilot project that contribute to improved student performance on state assessments;
- any cost savings and improved efficiency relating to school personnel and the maintenance of facilities;
- any effect on student dropout and attendance rates;
- any effect on student enrollment in higher education;
- any effect on teacher performance and retention;
- any improvement in communications among students, teachers, parents, and administrators;
- any improvement in parent involvement in the education of the parent's child;
- any effect on community involvement and support for the district or school; and
- any increased student proficiency in technologies that will help prepare the student for becoming a member of the workforce.

*Citation:*

Texas Education Code, §32.155(e)

**SCHOOL BREAKFAST AND LUNCH PROGRAM DATA REPORT**

If at least 10 percent of students enrolled in one or more schools in a district are eligible for free or reduced-price breakfasts under the national school breakfast program, the school district is required to participate and make the program available to all eligible students in the school. School districts must collect and report quarterly to the Department of Agriculture, TEA, and the Texas Health and Human Services Commission data identifying eligible children under the national free or reduced-price breakfast and lunch program.

*Citations:*

Texas Agriculture Code, §12.041

Texas Education Code, §33.901

**BUS ACCIDENT REPORT**

A school district must report annually to TEA the number of accidents in which the district's buses are involved. TEA must publish these reports on its Web site. TEA's rules determine the information that must be reported, including:

- the type of bus involved in the accident;

- whether the bus was equipped with seat belts;
- the number of students and adults involved in the accident;
- the number and types of injuries sustained by bus passengers in the accident; and
- whether the injured passengers were wearing seat belts at the time of the accident.

*Citation:*

Texas Education Code, §34.015

**RESULTS OF SCHOOL FACILITIES SECURITY AUDIT**

School districts must adopt and implement a multi-hazard emergency operations plan that addresses mitigation, preparedness, response, and recovery, as defined by the Governor’s Office of Homeland Security. Additionally, once every three years, a district must conduct a security audit of the district’s facilities and report the results of the audit to the school board and the Texas School Safety Center.

*Citations:*

Texas Education Code, §37.108 and §37.207(b)

**STUDENT IMMUNIZATION STATUS REPORT**

Each school district must maintain an individual immunization record for each student enrolled. The records must be available for inspection at all reasonable times by the TEA, representatives of local health departments, or the Texas Department of Health (TDH). All schools must submit a report of the immunization status of students to TEA or TDH.

*Citation:*

Texas Education Code, §38.002

**DISSEMINATION OF BACTERIAL MENINGITIS INFORMATION**

Each school year, school districts must disseminate information about the following aspects of bacterial meningitis to students and their parents:

- symptoms, diagnosis, and possible consequences if left untreated;
- transmission, prevention, and risk to students of contracting the disease;
- availability and possible side effects of vaccination; and
- sources of additional information.

*Citation:*

Texas Education Code, §38.0025

**REPORTING OF CARDIOVASCULAR SCREENING RESULTS**

Schools selected by the commissioner of education to participate in a pilot program under which students in grade 6 are administered a cardiovascular screening, including an electrocardiogram and an echocardiogram, must provide results of a student’s cardiovascular screening to the student’s parent or guardian. Each participating campus must also provide a summary of the results of cardiovascular screenings, without identifying individual students, to the commissioner of education.

*Citation:*

Texas Education Code, §38.019

**POSTING OF CONFLICTS OF INTEREST DISCLOSURE STATEMENTS**

The district must provide access on its Web site to all conflicts of interest disclosure statements and questionnaires that board members and school district vendors must file with the school district.

*Citation:*

Texas Local Government Code, §176.009

## **NOTICE OF SCHOOL BOARD MEETINGS**

In addition to posting school board meeting notices at the central office as required by the Open Meetings Act, districts must also post meeting notices on district Web sites. If the district contains all or part of the area within the corporate boundaries of a municipality with a population of 48,000 or more, it must also concurrently post the agenda for the meeting, if the agenda differs from the posted notice.

*Citation:*

Texas Government Code, §551.056

## **SUBMISSION OF CAMPUS AND DISTRICT IMPROVEMENT PLANS**

A school district must electronically submit to TEA a copy of the district improvement plan and two campus improvement plans for the campuses that had the highest percentages of students at risk of dropping out of school.

*Citation:*

Financial Accountability System Resource Guide, V. 12.0, Data Collection and Reporting, 7.3.7

## **NOTICES REQUIRED FOR PURCHASE VALUED AT \$25,000 OR MORE**

Except for the purchase of produce or vehicle fuel, school district purchases valued at \$25,000 or more, in the aggregate, for each 12-month period must be made by one of the following methods that provides the best value for the district: competitive bidding; competitive sealed proposals; request for proposals (for services other than construction); interlocal contract; design/build contract; contract to construct, rehabilitate, alter, or repair facilities using a construction manager; a job order contract (for minor construction, repair, rehabilitation, or alteration of a facility); reverse auction procedure; or formation of a political subdivision corporation. The procedures stated above are generally not required when an item is available from one source or for a contract for professional services.

Once a week for at least two weeks before the bid deadline, the district must publish in a countywide newspaper notice of the time and place where bids, proposals, or responses to a request for qualifications will be received and opened.

*Citation:*

Texas Education Code, § 44.031(a) and (g)

## **REQUIRED NOTICES FOR PURCHASES OF PERSONAL PROPERTY VALUED BETWEEN \$10,000 AND \$25,000**

For most district purchases of personal property valued between \$10,000 and \$25,000, in the aggregate, for a 12-month period, the district must publish a notice in two successive issues of a countywide newspaper specifying the categories of personal property to be purchased and soliciting the names, addresses, and telephone numbers of interested vendors. The district must obtain written or telephone quotes from at least three vendors from the list for each category of personal property. If there are less than three vendors on the list, the district must contact each of the bidders. The district must retain the bidding records, which are subject to audit.

*Citation:*

Texas Education Code, §44.033

## **NOTICES REQUIRED FOR AWARDING COMPETITIVE BIDDING CONTRACTS**

Before advertising for bids, the district must determine that competitive bidding provides the best value for the district. The school district must advertise for bids, including a notice that: describes the work; states the location at which the bidding documents, plans, specifications, or other data may be examined by all bidders; and states the time and place for submitting bids and the time and place that bids will be opened. The district must also publish the criteria that will be used to evaluate the bids and the relative weights given to the criteria. At least 10 days before the first date bids may be submitted, the advertisement must be published at least twice in a countywide newspaper in the county where the work will be performed. Additionally, the school district must mail the required notice to any organization that requests it and

agrees to pay mailing costs. Bids may only be opened by the board at a public meeting or by an officer or employee at an office of the school district.

The district must award a competitively bid contract to the bidder offering the best value to the district, according to the advertised selection criteria. The district must document the basis of its selection and must make the evaluations public no later than the seventh day after the date the contract is awarded.

*Citations:*

Texas Education Code, §44.031 and §44.035

Texas Local Government Code, §271.025 and §271.026

**REPORT OF MANAGEMENT FEES UNDER PURCHASING CONTRACTS**

A school district that enters into a purchasing contract valued at \$25,000 or more under a design/build contract, cooperative purchasing program, or reverse auction program must document any contract-related fee, including any management fee, and the purpose of each fee under the contract. The amount, purpose, and disposition of any contract-related fee must be presented in a written report and submitted annually in an open meeting of the board of trustees of the school district. The written report must appear as an agenda item. The commissioner of education may audit the written report.

*Citation:*

Texas Education Code, §44.0331

**NOTICES REQUIRED FOR HIRING A CONSTRUCTION MANAGER-AT-RISK**

A school district may use the construction manager-at-risk method for the construction, rehabilitation, alteration, or repair of a facility. A district must prepare a request for proposals or for qualifications that includes: general information on the project site, project scope, schedule, selection criteria, estimated budget, the time and place for receipt of proposals or qualifications, a statement as to whether the selection process is a one- or two-step process, and other information that may assist the district in its selection of a construction manager-at-risk. The district must state the selection criteria in the request for proposals or qualifications. Additionally, a construction at-risk-manager must publicly advertise and receive bids or proposals from trade contractors or subcontractors for the performance of all major elements of the work.

*Citation:*

Texas Education Code, §44.038

**NOTICES REQUIRED FOR SELECTING A CONTRACTOR THROUGH COMPETITIVE SEALED PROPOSALS**

A school district may select a contractor for construction, rehabilitation, alteration, or repair services for a facility through competitive sealed proposals. The district must prepare a request for competitive, sealed proposals that includes: construction documents, selection criteria, estimated budget, project scope, schedule, and other information that contractors may require to respond to the request. The request for proposals must state the selection criteria. The district must receive, publicly open, and read aloud the names of the offerors and, if any are required to be stated, all prices stated in each proposal.

*Citation:*

Texas Education Code, §44.039

**NOTICE REQUIRED FOR AWARDING JOB ORDER CONTRACTS**

A school district may award job order contracts for the minor construction, repair, rehabilitation, or alteration of a facility if the work is of a recurring nature but the delivery times are indefinite and indefinite quantities and orders are awarded substantially on the basis of predescribed and prepriced tasks. The district must advertise for, receive, and publicly open sealed proposals for job order contracts.

*Citation:*

Texas Education Code, §44.041

### **NOTICE OF AN ELECTION**

The school board president must provide public notice of an election called by the board. Within 30 days but not later than 10 days prior to the election, the notice must be published in a newspaper published in the district or a newspaper of general circulation in the district. The notice must also be posted on the school district's bulletin board used for posting notices. The notice must state:

- the nature and date of the election;
- the location of each polling place;
- the hours the polling place will be open; and
- any other information required by other law.

Furthermore, the board must deliver the notice to the presiding judge of each election precinct within the district's boundaries and to the county clerk of each county in which the school district is located.

*Citations:*

Texas Election Code, §4.003, §4.004, §4.007, and §4.008

### **NOTICE OF BOUNDARY CHANGE TO VOTER REGISTRAR**

No later than 30 days after adoption of changes to district boundaries or the boundaries of districts used to elect members to the school board (i.e., in single member districts), the district must complete the following: notify the voter registrar of the county in which the area subject to the boundary change is located and provide the voter registrar with a map of an adopted boundary change in a format that is compatible with the mapping format used by the registrar's office.

*Citation:*

Texas Election Code, §42.0615

## **Penalties for Misreporting**

### **FALSIFICATION OF RECORDS**

TEA's director of school audits must promptly report to the State Board of Education, state auditor, and appropriate county attorney, district attorney, or criminal district attorney when audits or reviews of accounting, enrollment, or other records of a school district reveal deliberate falsification of the records or a violation of a law through which the district's share of state funds would be, or has been, illegally increased.

*Citation:*

Texas Education Code, §42.255

### **FAILURE TO PROVIDE NOTICE OF PROPOSED BUDGET AND TAX RATE MEETING**

A person who owns taxable property in a school district is entitled to an injunction restraining the district from collecting taxes if the district has not complied with the requirements governing the notice of proposed budget and tax rate meetings and the failure to comply was not in good faith. An action to enjoin the collection of taxes must be filed before the date the school district delivers substantially all of its tax bills.

*Citation:*

Texas Education Code, §44.004(e)

### **FAILURE TO MAKE A TREASURER'S REPORT**

A treasurer of the school board of a municipal school district who fails to make and transmit any report required by law commits a Class C misdemeanor.

*Citation:*

Texas Education Code, §44.053

**FAILURE TO FILE RETIREE REPORT**

Knowingly failing to file an employment report with TRS for each retired employee who is rehired by the school district is a criminal offense.

*Citation:*

Texas Government Code, §824.6022