

SECOND REGULAR SESSION

# HOUSE BILL NO. 2942

## 103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE JONES (12).

5235H.011

JOSEPH ENGLER, Chief Clerk

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### AN ACT

To repeal section 160.066, RSMo, and to enact in lieu thereof one new section relating to public school finances.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 160.066, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 160.066, to read as follows:

160.066. 1. **(1)** By September 1, 2019, each public school district and each charter school shall develop, maintain, and make publicly available, at a minimum, a searchable expenditure and revenue document or database detailing actual income, expenditures, and disbursements for the current calendar or fiscal year on its district or school website, which may be in the format of a searchable PDF, document, or spreadsheet.

**(2) For the 2027-28 school year and all subsequent school years, the database required under subdivision (1) of this subsection shall include at least the following data related to expenditures in an open-structured data format that may be downloaded by the user and that allows the user to systematically sort, search, and access all such data:**

**(a) The name and principal location or address of the school district or charter school receiving moneys, except that information concerning a payment to an employee of the school district or charter school shall identify the individual employee by name and business address or location only;**

**(b) A complete list of every administrative position with the following:**

**a. The job title, full job description, and primary duties of each administrative position;**

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17           **b. The total compensation for each employee in an administrative position with**  
18 **the following:**

- 19           **(i) Base salary;**
- 20           **(ii) Stipends;**
- 21           **(iii) Bonuses; and**
- 22           **(iv) Benefits value; and**

23           **c. The business office location of each employee in an administrative position;**  
24           **(c) a. Each active contract with a vendor, consultant, nonprofit entity, or outside**  
25 **organization with the following:**

- 26           **(i) The contract amount, duration, renewal terms, and purpose;**
- 27           **(ii) A plain-language description of what the vendor or contractor actually does;**  
28 **and**
- 29           **(iii) A statement identifying how the purchased service benefits student learning**  
30 **outcomes;**

31           **b. Any contract related to social services; social-emotional learning; behavioral**  
32 **health; diversity, equity, and inclusion; or other noninstructional programs shall**  
33 **include:**

- 34           **(i) Measurable performance metrics;**
- 35           **(ii) An annual evaluation report; and**
- 36           **(iii) The total cost per student served; and**

37           **c. All expenditures for noninstructional programs shall include:**

- 38           **(i) The purpose of the program;**
- 39           **(ii) Measurable outcomes;**
- 40           **(iii) The total annual cost;**
- 41           **(iv) The cost per participating student; and**
- 42           **(v) The source of funding for each program;**
- 43           **(d) The range of the salaries of active teachers employed by the school district or**  
44 **charter school, listed from the lowest to the highest salary paid, and a listing of the**  
45 **salaries of active teachers in one-thousand-dollar increments with each increment**  
46 **containing the number of teachers paid a salary within that increment;**
- 47           **(e) The amount of expended moneys;**
- 48           **(f) The funding source of the expended moneys;**
- 49           **(g) The date of the expenditure;**
- 50           **(h) The name of the budget program, activity, or category supporting the**  
51 **expenditure;**
- 52           **(i) A description of the purpose for the expenditure; and**
- 53           **(j) To the extent possible, a unique identifier for each expenditure.**

54           **(3) (a) For the 2027-28 school year and all subsequent school years, each school**  
55 **district and charter school shall annually publish a one-page budget summary that is**  
56 **prominently identified on the school district's or charter school's website home page.**

57           **(b) Such one-page budget summary shall be distributed at every public meeting**  
58 **of the district's school board and of the charter school's governing board at which**  
59 **school finance is discussed.**

60           **(c) The one-page budget summary shall include per-pupil expenditures for the**  
61 **current budget year and actual expenditures for the two preceding school years and**  
62 **shall include spending from all funding sources net of transfers.**

63           **(d) Per-pupil expenditures shall be calculated based on full-time equivalent**  
64 **(FTE) enrollment and itemized as follows:**

65           **a. Instruction;**

66           **b. Student support;**

67           **c. Instructional staff support;**

68           **d. Administration;**

69           **e. Operation and maintenance;**

70           **f. Transportation;**

71           **g. Food service;**

72           **h. All other current spending;**

73           **i. Capital outlay;**

74           **j. Debt service; and**

75           **k. Total expenditures, which is the sum of amounts listed in subparagraphs a. to**  
76 **j. of this subdivision.**

77           **(4) (a) Each school district and charter school shall annually publish a list of all**  
78 **unencumbered carryover cash balances for each fund maintained.**

79           **(b) The unencumbered carryover cash balance report shall be prominently**  
80 **identified on the school district's or charter school's website home page and provided to**  
81 **each member of the district's school board and the charter school's governing board**  
82 **within forty-five days after the close of the budget year.**

83           **(5) If the public school district or charter school does not provide the aforementioned**  
84 **detailed financial and budgetary information on its website, then a direct link to the**  
85 **department of elementary and secondary education's website, which has detailed financial and**  
86 **budgetary information about the public school district or charter school including, but not**  
87 **limited to, the data described in subdivisions (2) to (4) of this subsection, shall be**  
88 **provided on the district's website.**

89           **(6) The site shall contain only information that is a public record or that is not**  
90 **confidential or otherwise protected from public disclosure under state or federal law.**

91           2. The public school district or charter school shall, to the extent practicable, update  
92 the financial data contained on the site no less frequently than every ~~quarter~~ **month** and  
93 provide the data in ~~[a-structured]~~ **an open-structured, machine-readable** format. The public  
94 school district or charter school shall archive the financial data, which shall remain accessible  
95 and searchable, for a minimum of ten years.

96           3. By January 1, 2019, the department of elementary and secondary education shall  
97 create a template for voluntary use by school districts needing assistance with the online  
98 posting of the information specified in subsection 1 of this section. The template may include  
99 both the type of electronic file posted as well as the information to be included in the posting.  
100 The department may take into consideration any existing templates or reports developed by  
101 the department for purposes of financial reporting. In the event that a school district or  
102 charter school does not maintain a website, this information shall be accessible through the  
103 department.

104           4. Nothing in this section shall direct or require a school district or charter school to  
105 post online any personal information relating to payroll including, but not limited to, payroll  
106 deductions, payroll contributions, or any other information that is confidential or otherwise  
107 protected from public disclosure under state or federal law.

108           **5. A school district's or charter school's failure to comply with a requirement of**  
109 **this section shall result in the following:**

110           **(1) Mandatory notification to the department of elementary and secondary**  
111 **education;**

112           **(2) Required corrective action; and**

113           **(3) Withholding of administrative funds if noncompliance continues for more**  
114 **than one hundred eighty days.**

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