

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017**

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SENATE BILL 518

Short Title: Budget Resp./Account./Transparency in Schools. (Public)

Sponsors: Senators Barefoot, Lee, Curtis (Primary Sponsors); Brock and Rabin.

Referred to: Rules and Operations of the Senate

March 30, 2017

A BILL TO BE ENTITLED
AN ACT TO ENACT THE BUDGET RESPONSIBILITY, ACCOUNTABILITY, AND
TRANSPARENCY IN SCHOOLS ACT.

The General Assembly of North Carolina enacts:

SECTION 1. The Legislative Research Commission (Commission) shall study budget responsibility, accountability, and transparency in schools. In doing so, the Commission shall study the expenditures of the 115 local school administrative units of the State for the past five years, including at least the following information:

- (1) Available funding sources and expenditure decisions at the local level of direct and indirect instructional costs, including salary of school personnel, and direct and indirect operational costs. Local school administrative units shall make this information available to the Commission in any form requested by the Commission, which may include general ledgers, trail balances, and charts of accounts.
- (2) School-level financial data, including analysis by fund source by function, program, and object codes.
- (3) A comparison of financial data among schools in a local school administrative unit and between local school administrative units.
- (4) Any other issue that would impact budget responsibility, accountability, and transparency in public schools.

SECTION 2. The Legislative Research Commission may make an interim report, including recommended legislation, to the 2017 General Assembly when it reconvenes in 2018 and shall make its final report to the 2019 General Assembly when it convenes.

SECTION 3. This act is effective when it becomes law.

