

**PRELIMINARY STAFF MEASURE SUMMARY****CARRIER:**

Senate Committee on Education

**REVENUE: No revenue impact****FISCAL: May have fiscal impact, statement not yet issued****Action:****Vote:****Yeas:****Nays:****Exc.:****Prepared By:** Gretchen Engbring, Administrator**Meeting Dates:** 2/26

**WHAT THE MEASURE DOES:** Requires community college districts to use uniform budget and accounting system. Specifies what system shall include. Requires Department of Community Colleges and Workforce Development to place budget and accounting data in public database. Takes effect July 1, 2016.

**ISSUES DISCUSSED:****EFFECT OF COMMITTEE AMENDMENT:**

-1 amendments (proposed) clarifies that community college districts shall use the same system for reporting finances. Requires Department of Community Colleges and Workforce Development to select a system, which may be an existing system, and provide guidelines for implementation. Specifies what the system shall include. Requires timely public access to the data gathered from the system.

**BACKGROUND:** House Bill 3636 (1997) established the Program Budgeting and Accounting Manual (PBAM), a uniform budget and accounting system for kindergarten through twelfth grade. House Bill 3636 additionally directed the Department of Education to “review, modify, update and improve the existing chart of accounts for school districts and education service districts that will allow for valid comparisons of expenditures among schools and districts.”

Senate Bill 519 proposes to extend uniform budget and accounting standards to community college districts, including “uniform definitions for a chart of accounts that allow for valid comparisons of expenditures among community college districts,” as stated in the bill.