

NORTH CAROLINA GENERAL ASSEMBLY

LEGISLATIVE FISCAL NOTE

BILL NUMBER: Senate Bill 1180

SHORT TITLE: Accounting for 911 Surcharges

SPONSOR(S): Senator Kerr, etc.

FISCAL IMPACT:	Expenditures:	Increase ()	Decrease ()
	Revenues:	Increase ()	Decrease ()
	No Impact (X)		

<u>FUND AFFECTED:</u>	General Fund ()	Highway Fund ()	Local Govt. (X)
	Other Funds ()		

BILL SUMMARY: Requires local governments to account for 911 surcharges In their annual financial statements.

EFFECTIVE DATE: July 1, 1996

FISCAL IMPACT

	<u>FY</u> 1996-97	<u>FY</u> 1997-98	<u>FY</u> 1998-99	<u>FY</u> 1999-00	<u>FY</u> 2000-01
REVENUES:					
LOCAL	(NO IMPACT)				
EXPENDITURES					

ASSUMPTIONS AND METHODOLOGY: The 1989 General Assembly allowed local governments to establish telephone surcharges to pay for emergency telephone systems. Local governments were required to maintain the surcharge revenues in a separate account, but were not required to have information on this account included in the annual financial statement. When legislative fiscal staff examined the financial statements of 83 counties with 911 Emergency Telephone Service, only 50 counties reported detailed information on the expenditures, revenues and fund balance of their 911 account. The data is available, the accountant hired by the county only needs to be instructed to include it in the statement.

SOURCES OF DATA: Office of State Treasurer
FISCAL RESEARCH DIVISION 733-4910

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DATE: June 18, 1996

