

Accounting for Building Inspections

GS 159-33.1 was revised to require that finance officers of local governments and public authorities report revenues and expenditures of inspection fees collected under G.S. 153A-354 for counties or G.S. 160A-414 for municipalities. The statute restricts the expenditure of the allowed inspection fees to those expenditures incurred "for support of the administration and activities of the inspection department and for no other purpose". (G.S. 160A-414, identical language included in G.S. 153A-354). One purpose for the required reporting below is to help verify that funds are being spent as required.

Direct and Indirect Cost can be reported as expenditures; however the unit must document their allocation method.

Did you have Building Inspections Revenue and/or expenditures?

Yes

Cells that might require data entry

70000

Internal use only

Cells that are pulling numbers from another source

Inspections fees (including permits) are from applications for building (construction), demolition, plumbing, mechanical and/or electrical or temporary (saw) pole permits; also, any fees for unsafe building enforcement or extra inspections not covered under a permit. Sometimes, these permits are combined. Regardless, any inspection fees and fees directly related to the administration and operation of the building inspection department would be included as building inspection revenue.

For Fiscal Year Ending June 30, 2023

Total

Notes

Beginning Balance - This equals the ending balance from the prior year AFIR

Internal Use Only

3,068,335

BI70001

Adjustment to the Beginning Balance (In the cell B12 to the right, please explain why the adjustment was necessary)

Internal Use Only

Cell F12 - Adjustments increasing the beginning balance would be entered as a positive number and adjustments decreasing the beginning balance would be entered as a negative number.

| | | | | |
|-------|--|--|--|-----------|
| | | | | 3,068,335 |
| | | | | BI70001 |
| | | | | |
| | | | | |
| 70011 | | | | BI70010 |

Building Permits
Revenues

All Other revenues

| | | | | | | |
|---|--|-----------|--|--|-----------|---|
| Revenues: Enter the modified accrual based revenues collected under GS 153A-354 and GS 160A-414. | | 2,295,838 | | | 2,295,838 | Building permit revenues associated with permit and inspections collected under GS 153A-354 and GS160A-414. This would include applicable fines other than those that are require to be sent to the schools |
|---|--|-----------|--|--|-----------|---|

Internal Use Only

BI70018

BI70019

BI70020

| | | | | | |
|---|-------------------------------|------------------------------|--|--------------------------------------|-----------|
| | Payments to Other Governments | Salaries and Fringe Benefits | Operating - all other operating expenditures | Capital Outlay / including Equipment | |
| Expenditures: Enter the modified accrual based expenditures collected under G.S. 153A-354 and G.S. 160A-414 that ties to your financial statements. (This should include direct expenditures and indirect expenditures.) | | 1,314,352 | 103,548 | 53,428 | 1,471,328 |

Internal Use Only

BI70026

BI70027

BI70028

BI70029

70030

Calculated Revenues less Expenditure for this fiscal report period

824,510

Internal Use Only

70040

Ending Balance

3,892,845

Internal Use Only

70050

If your revenues exceeded expenditures please explain below why this occurred. This information will be included in the report to the Department of Insurance.

Expenditures are budgtd based on an estimate of inspections completed, with inspection fees set accordingly. For FY2023, inspection fees revenues were greater than anticipated, therefore resulting in revenues exceeding expenditure amounts. The excess is restricted for future use to benefit the building service/inspections department.

Internal Use Only

70060