

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.

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.

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		

For Fiscal Year Ending June 30, 2024

					Total	
Beginning Balance - This equals the ending balance from the prior year AFIR <small style="color: red;">Internal Use Only</small>					3,892,845	
					BI70001	
Adjustment to the Beginning Balance (In the cell B12 to the right, please explain why the adjustment was necessary) <small style="color: red;">Internal Use Only</small>						
	70011				BI70010	
		Building Permits Revenues	All Other revenues			
Revenues: Enter the modified accrual based revenues collected under GS 153A-354 and GS 160A-414. <small style="color: red;">Internal Use Only</small>		3,013,690			3,013,690	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
		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.) <small style="color: red;">Internal Use Only</small>		1,451,983	102,329	38,657	1,592,969	
	BI70026	BI70027	BI70028	BI70029	70030	
Calculated Revenues less Expenditure for this fiscal report period <small style="color: red;">Internal Use Only</small>					1,420,721	
					70040	
Ending Balance <small style="color: red;">Internal Use Only</small>					5,313,566	
					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 budgeted based on an estimate of inspections completed, with inspection fees set accordingly. For FY2024, 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. <small style="color: red;">Internal Use Only</small>					70060	