

NORTH CAROLINA GENERAL ASSEMBLY

LEGISLATIVE FISCAL NOTE

BILL NUMBER: House Bill 149 (First Edition)

SHORT TITLE: Accounting for 911 Surcharges

SPONSOR(S): Rep. Shubert

FISCAL IMPACT

Yes () No (X) No Estimate Available ()

FY 1997-98 FY 1998-99 FY 1999-00 FY 2000-01 FY 2001-02

REVENUES

PRINCIPAL DEPARTMENT(S) & PROGRAM(S) AFFECTED: County Finance Officers

EFFECTIVE DATE: July 1, 1997

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

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. Since the data is available, the county only needs to instruct the accountant to include it in the financial statement.

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