



Capital Budgeting

First Friday Training Series – September 5, 2025

Integrity

Innovation

Teamwork

Excellence

Curiosity

Agenda

- Introduction to Capital
- Capital Budgeting Process
 - Budget Code
 - Budget Fund
 - Budget Revision
 - Budget Allotment
- Transfers
- Project & Year/Quarter
End Closeout
- Knowledge Check



Introduction to Capital



What is Capital?

143C-1-1(d)(5):

- Over \$100,000
- Real property acquisition
- New Construction
- Repairs & Renovations (R&R) to existing facilities

"4 Types"

- Budget Code – 4xxxx
(holds that year's projects)
- Budget Fund – 4xxxxxx
(the individual project)
- Non-reverting



Capital Fund Sources

State Capital and Infrastructure Fund (SCIF)

- “Named” Project in legislation
- Repair and Renovation Funds
- Flex Funds (Flex21 from SL2021-180)

Agency Receipts

- Available receipts eligible for capital

Bond/Debt

Grants only if authorized

SECTION 40.1.(b) This subsection authorizes the following capital projects in the 2023-2025 fiscal biennium based upon projected cash flow needs for the authorized projects. The authorizations provided in this subsection represent the maximum amount of funding from the State Capital and Infrastructure Fund that may be expended on each project and do not reflect authorizations from other non-State Capital and Infrastructure Fund sources. An additional action by the General Assembly is required to increase the maximum authorization for any of the projects listed:

Capital Improvements– State Capital and New/Updated Infrastructure Fund Authorization	Previous Project Authorization	Project
DACS21-2	\$3,518,000	\$7,018,000
DACS21-4	4,000,000	8,100,000
DACS23-1	N/A	2,500,000
DACS23-2	N/A	200,000
DACS23-3	N/A	13,000,000
DACS23-4	N/A	1,750,000
DACS23-5	N/A	749,000
DACS23-6	N/A	750,000
DACS23-7	N/A	4,000,000
DACS23-8	N/A	5,000,000
DACS23-9	N/A	750,000
DACS23-10	N/A	6,200,000
DACS23-11	N/A	3,000,000
DACS23-12	N/A	4,000,000
DACS23-13	N/A	5,000,000
DACS23-14	N/A	12,000,000
DEQ21-1	55,000,000	68,300,000
DHHS23-1	N/A	1,352,000
DHHS23-2	N/A	5,983,000
DHHS23-3	N/A	5,405,000
DHHS23-4	N/A	20,000,000



Capital Project Authority

Capital projects
must be authorized
before setup

NON-GENERAL FUND/NON-SCIF CAPITAL PROJECT AUTHORIZATIONS

SECTION 40.4.(a) The General Assembly authorizes the following capital projects to be funded with receipts or from other non-General Fund and non-State Capital and Infrastructure Fund sources available to the appropriate department:

Amount of Non-General Fund/Non-SCIF
Name of Project **Funding Authorized**
FY 2023-2024 **FY 2024-**

Department of Natural and Cultural Resources
Electric Vehicle Fast Chargers \$2,000,000

Page 596 Session Law 2023-134 House Bill

Brunswick Town State Historic Site–
Historical Restorations 150,000

Department of Agriculture and Consumer Services

Arena and Barn Replacement 1,900,000

ASC Lab Renovation 400,000

Grain Storage and Drying Improvements 370,000

Equipment Shelters Replacement 0

NCFS Facility and Infrastructure Improvements 1,000,000

PTFM Facility and Infrastructure Improvements 1,000,000

Raleigh EM Facility and Infrastructure Improvements 1,000,000



ROY COOPER
GOVERNOR

STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT



Employment First State for Individuals with Disabilities

KRISTIN WALKER
STATE BUDGET DIRECTOR

December 17, 2024

TO: Brian Matteson, Director, Fiscal Research Division

FROM: Mark Bondo, Assistant State Budget Officer

SUBJECT: Allocations from the Repairs and Renovations Reserve

S.L. 2023-134, Sec. 40.1 appropriated \$200 million to the Reserve for Repairs and Renovations to State Agencies to repair and renovate State General Fund supported facilities. Sec. 40.2 of the same Act provided an intended allocation of \$200 million per year until FY 2028-29. This memo is to notify the Fiscal Research Division of the initial allocation of funds appropriated for \$200,000,000 of repairs and renovations to General Fund supported state agency facilities, as required by G.S. 143C-8-13(b)(2). In addition to the allocation of FY 2024-25, our office is also allocating \$48.9 million of funds from the intended allocation in FY 2025-26.

Our Office also targeted \$25 million of funds towards projects that specifically addressed utility

§ 143C-8-7. When a State agency may begin a capital improvement project.

(a) No State agency may expend funds for the construction or renovation of any capital improvement project except as needed to comply with this Article or as otherwise authorized by (i) an act of the General Assembly or (ii) subsection (b) of this section. Funds that become available by gifts, federal or private grants, receipts becoming a part of special funds by act of the General Assembly, or any other funds available to a State agency or institution may be utilized for advanced planning through the working drawing phase of capital improvement projects, upon approval of the Director of the Budget.

(b) Notwithstanding any other provision of law to the contrary, the following agencies are authorized to utilize the types of funds described in subsection (a) of this section for capital improvement projects with a total project cost less than one hundred fifty thousand dollars (\$150,000) as follows:

- (1) The Department of Agriculture and Consumer Services, for equipment structures that meet the description contained in G.S. 143-138(b4)(1)c. on an as-needed basis.
- (2) The Wildlife Resources Commission, for equipment storage or maintenance buildings. (2006-203, s. 3; 2020-81, s. 4(b); 2023-69, s. 1.1(a); 2023-134, s. 4.10(v).)



Common Capital Project Authorities

Project Types & Authority

Project Type	Authority
General Assembly Named Project	Session Law
Repair & Renovations	Current Budget Bill (SL 2025-89) + OSBM Memo
Emergency Project: <ul style="list-style-type: none">- DOA declares the Emergency- Threat to Public Health or Life Safety	GS 120-76.1 GS 143C 6-4(b)



Common Capital Budget Increase Authorities

Increase Types & Authority

Increase Type	Authority
General Assembly	Session Law
Repair & Renovations Reallocation	GS 143C 8-13(d)
Agency Receipt-Funded Increase	GS 143C 8-8
Flex Funds	SL 2021-180, 40.1.(w) + OSBM Memo

725 Report



NC Capital Improvements (725) Report (RPTRTR137).xdo

/shared/Custom/FBR Custom/Report/General Ledger/NC Capital Improvements (725) Report (RPTRTR137)

NC Capital Improvements (725) Report (RPTRTR137)



North Carolina Financial System
Office of State Controller
NC Capital Improvements (725) Report (RPT-RTR-137)
09/03/2025 01:55:28 PM

Page: 1

Parameters

Mode	Agency	Budget Code	Budget Fund	Period
Budget Fund Detail	1300-DEPARTMENT OF ADMINISTRATION	42201-DOA CI 2022	402420	Sep-25

1300-DEPARTMENT OF ADMINISTRATION

42201-DOA CI 2022

402420-DOA 4011 DOBBS BLDG RESTROOM RENO BC 42201

Account	Funding Source	Inter Fund	Account Description	Total Budget	Unallotted	Total Allotments	Current	Year to Date	Life to Date	Allotment Balance
Expenditures - Budget and Actual										
54320000	0000	000000	BLDG-DESIGN CONTRACTS-UNDESIGNATED-DEFAULT BUDGET FUND	230,758.00	0.00	230,758.00	0.00	42,440.60	153,390.20	77,367.80
54331000	0000	000000	BLDG-GENERAL CONTRACTS-UNDESIGNATED-DEFAULT BUDGET FUND	1,578,158.00	0.00	1,578,158.00	0.00	196,641.95	840,378.57	737,779.43
57010000	0000	000000	RESERVE-CI PROJECTS-UNDESIGNATED-DEFAULT BUDGET FUND	44,766.81	0.00	44,766.81	0.00	0.00	0.00	44,766.81
Total Expenditures				1,853,682.81	0.00	1,853,682.81	0.00	239,082.55	993,768.77	859,914.04
Revenues - Estimated and Actual										
48S00001	2022	201353	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS- FUNDING YEAR 2022-GOV 2D04 SCIF FY 2022 BC 24001	473,682.81	0.00	473,682.81	0.00	0.00	473,682.81	0.00
48S00001	2023	201354	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS- FUNDING YEAR 2023-GOV 2D05 SCIF FY2023 BC 24001	1,380,000.00	0.00	1,380,000.00	0.00	0.00	1,380,000.00	0.00
Total Revenues				1,853,682.81	0.00	1,853,682.81	0.00	0.00	1,853,682.81	0.00
Excess of Expenditures Over Revenues				0.00	0.00	0.00	0.00	239,082.55	(859,914.04)	859,914.04



Capital Budget Process



IBIS & Interscope Steps for Capital Projects

Budget Code Created by OSBM



Authority for Project Identified



Budget Fund Submitted/Created



Revision to Set Up Project Budget



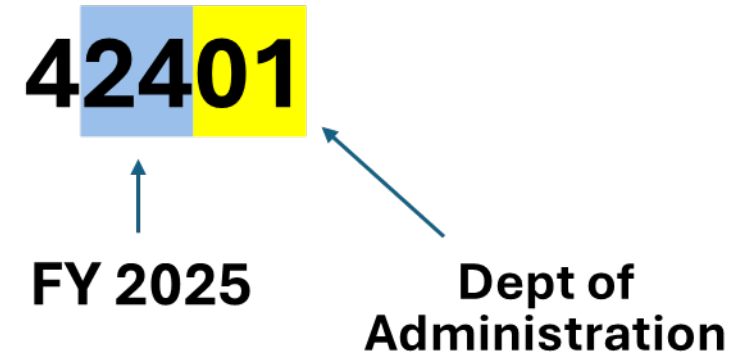
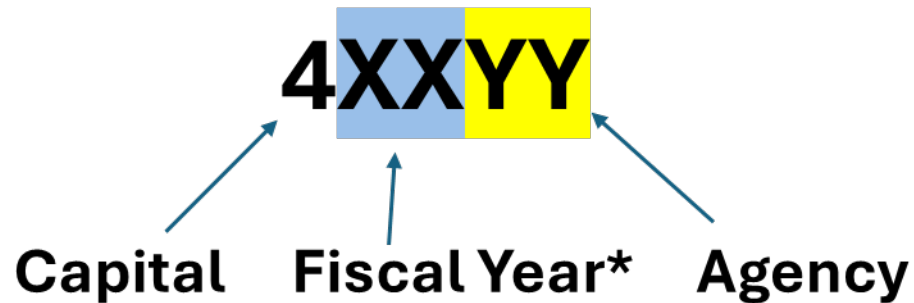
Allotments as Needed

Interscope must
be set up to match
prior to contract
approval



Budget Codes

- Established for each **Fiscal Year** or **Bond Program**
- OSBM sets up each budget code at the beginning of the fiscal year



*Year in the budget code is one less than the current fiscal year



Budget Funds



Budget Funds: Structure

Budget Code

42401

**Agency
Specific**

**Consecutive
across fiscal
years**

402484

402485

402486

402487



Budget Funds: Use

- Generally refers to a group of related programs or activities
- In Capital, a budget fund captures a **specific project***



FUND CODE - AGRI 4608 MOOSE CAFE RENOVATION BC 42217

Status: Approved

Budget Code: 42217
Fund Code: 401008
Request Number: 10F0513
Company: 1000
GASB#: 1400
Short Title: AGRI 4608 MOOSE CAFE RENOVATION BC 42217
Long Title: AGRI 4608 MOOSE CAFE RENOVATION BC 42217

Created Date: 08/01/2022
Last Modified Date: 01/18/2024
Effective Date: 01/01/1900
Expiration Date:

Will payroll be distributed out of this fund?: No

Fund Purpose: To renovate the restaurant facility (Moose Cafe) at the Piedmont Triad Farmers Market by replacing the roof, mechanical systems, windows, and doors; renovating the building envelope; and making site drainage improvements.



Example of Combined Budget Fund

If there is potential to combine related projects in a budget fund, these can be assessed on a case-by-case basis

Example: DPS Warehouse in budget bill

55	DPS - Emergency Management Badin Warehouse Expansion Provides funding to construct a raised addition with 4 loading docks at the NCEM Western Disaster Warehouse. The total amount authorized for the project is \$5 million.	Requirements	\$	1,000,000	NR	\$	2,024,414	NR
		Less: Receipts	\$	-		\$	-	
		Net Change	\$	1,000,000		\$	2,024,414	
		FTE		-			-	
56	DPS - Emergency Management Badin Warehouse Expansion and Lot Acquisition Provides funding to purchase 2.76 acres of cleared property adjacent to the NCEM Western Disaster Warehouse.	Requirements	\$	-		\$	4,198,414	NR
		Less: Receipts	\$	-		\$	-	
		Net Change	\$	-		\$	4,198,414	
		FTE		-			-	

Budget Fund Request

Budget Code :

Created Date : 08/15/2025

Last Modified Date : 08/15/2025

Fund(Center) Code :

Effective Date : 08/15/2025

Expiration Date : 12/31/9999

Company :

GASB # :

Short Title :

Long Title :

Can be the date submitted

Will payroll be distributed out of this fund
(center)? : ☐ Yes ☒ No

Fund Purpose :

This project is to construct a new building to support agency operations. This new facility will...

Justification :

Authorization: Session Law 2025-XXX 40.1(a)

Revenue Source :

SCIF

Expenditure/Accounting Activity :

Capital Expenditures



Budget Fund Tips

- **Long Title:** Should be clear to an external audience
- **Short Title:** 25 characters or less
- **Fund Purpose:** Project description
- **Justification:** Must cite specific legislative authority
 - Session Law
 - General Statute
- **Revenue Source:** Where are receipts coming from?



Batch Budget Fund Request

- Agencies may use the batch budget fund template when requesting 8 or more budget funds at once
- Follow OSC instructions for file title
- Often used for R&R project setup

AGENCY	BUDGET_CODE	Budget_FUND_CODE	REQUEST_NUMBER	NCFS_COMPANY	GASB_NUMBER	SHORT_TITLE
UNC Asheville	42427	455200	1	U55	4310	Karpen Robinson and Zageir-
UNC Asheville	42427	455201	2	U55	4310	Monumental Stair and Retaini
UNC Asheville	42427	455202	3	U55	4310	Sherrill Center DOAS Rebuild
UNC Asheville	42427	455203	4	U55	4310	Ramsey Library-Replace Speci



Revisions



Revisions

Establish new project; increase, decrease, or close an existing project

Revision Types

Revision Description	11	12	14
Authority	General Assembly; R&R Allocation	Statutory	OSBM Policy
Impacts	Certified & Auth.	Authorized	Authorized
IBIS Revision	External	External	Internal
OSBM Approval	✓	✓	✗
Change Requirements	✓	✓	Realign Expenditures
Change Receipts	✓	✓	Very limited realignments; consult your OSBM analyst
Transfer Across Budget Funds	✓	✓	✗



Revisions: Project Setup

- **Title:**
 - Action (E.g., Establish budget)
 - Project Name
 - Budget Fund number
- **Justification:** Must cite specific legislative authority
 - Session Law
 - General Statute
- When establishing a **new SCIF project**, budget the **full intended allocation**

Six-Year Intended Allocation Example: Department of Natural and Cultural Resources

SIX-YEAR INTENDED PROJECT ALLOCATION SCHEDULE

SECTION 40.2. It is the intent of the General Assembly to fund capital improvement projects on a cash flow basis and to plan for future project funding based upon projected availability in the State Capital and Infrastructure Fund. Nothing in this section shall be construed (i) to appropriate funds or (ii) as an obligation by the General Assembly to appropriate funds for the projects listed in future years. The following schedule lists capital improvement projects that will begin or be completed in fiscal years outside of the 2023-2025 fiscal biennium and estimated amounts (in thousands) needed for completion of those projects:

Project Code	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
DNCR21-13	15,000	24,250	86,800	30,950	N/A	N/A
DNCR23-1	3,000	3,000	30,000	24,000	N/A	N/A
DNCR23-7	2,000	7,721.24	7,000	N/A	N/A	N/A

Current Operations
Appropriations Act
*Must wait until fiscal year
when funding begins to
establish budget

Conference Report on the Base, Capital and Expansion Budget

		FY 2023-24		FY 2024-25	
36	DNCR - NC Zoological Park New Aviary Exhibit Building	Requirements	\$ 3,000,000NR	\$ 3,000,000NR	
	Provides funding to construct a new Aviary Exhibit Building at the North Carolina Zoo. The total amount authorized for the project is \$60 million.	Less: Receipts	\$ -	\$ -	
		Net Change	\$ 3,000,000	\$ 3,000,000	
		FTE	-	-	

Joint Conference
Committee Report on
the Current Operations
Appropriations Act

42314-DNCR CI 2023				
425048-DNCR NC ZOO NEW AVIARY EXHIBIT BUILDING 42314				
Account	Funding Source	Inter Fund	Account Description	Total Budget
<u>Expenditures - Budget and Actual</u>				
57010000	0000	000000	RESERVE-CI PROJECTS-UNDESIGNATED-DEFAULT BUDGET FUND	60,000,000.00
Total Expenditures				60,000,000.00
<u>Revenues - Estimated and Actual</u>				
48S00001	2024	201356	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2024-GOV 2D06 SCIF FY2024 BC 24001	3,000,000.00
48S00001	2025	201357	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2025-GOV 2D07 SCIF FY2025 BC 24001	3,000,000.00
48S00001	2026	024001	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2026-GOV 24001 CLEARING	30,000,000.00
48S00001	2027	024001	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2027-GOV 24001 CLEARING	24,000,000.00

Project Setup Example

Justification:

Establish budget for [Project Title] per S.L. 2025-XX Section 40.1(a) allocated from the State Capital and Infrastructure Fund for the 2025-2027 fiscal biennium; Item [Number] of the Joint Conference Committee Report Current Operations Appropriations Act of 2025

Fiscal Year : 2025-2026

Reference Number : 11-0002

Department/Agency : Department of Agriculture and Consumer Services

BRU : Department of Agriculture

BudgetCode : 42517-Dept. of Agriculture and Consumer Services Capital Improvements 2025

Recurrence : Non-recurring

Revision Type : ☒ 11 ☐ 12

Effective Date : 08/26/2025

Approval Date :

Journal Entry Number : N/A

Title : Establish budget [Budget Fund] [Project Title]

Statutory : ☐ Yes ☒ No

Special Provision : ☒ Yes ☐ No

Session Law Reference : Session Law 2025-XX Section 40.1(a)

☒ Establish New Project

Please provide information in the following required fields.

Note: The amount entered for Original Allocation needs to equal the total requirements entered on the Budget Detail tab.

Budget Funding Type : General Fund

Budget Adjustment Type : Expansion

Project Type : New Project

Original Allocation : \$10,000,000.00

☐ New Grant

☐ Increase Project

☐ Decrease Project

☐ Change in Authorization

☐ Realignment

☐ Close Project



Revisions: Project Increase/Decrease

- **Title**

- Action
- Project Title
- Budget Fund number

Example: *424096 [Project Title] SCIF Increase*

- **Justification:**



- Relevant Authority
- Detailed explanation of the need for revision
- Impact of changes on project scope and timeline
- Updated budget total and resource allocation



11-Type Increase Example

Basic Information	Budget Detail	Attachments
-------------------	---------------	-------------


Fiscal Year : 2025-2026
Reference Number : 11-0003
Department/Agency : Department of Agriculture and Consumer Services
BRU : Department of Agriculture
BudgetCode : 42517-Dept. of Agriculture and Consumer Services Capital Improvements 2025
Recurrence : Non-recurring

Revision Type : ☒ 11 ☐ 12

Effective Date : 08/26/2025  

Approval Date(OSBM Only) :  

Journal Entry Number : N/A

Title : [Budget Fund] [Project Title] Project Increase 

Statutory : ☐ Yes ☒ No

Special Provision : ☒ Yes ☐ No

Session Law Reference : Session Law 2025-XX Section XX

☐ Establish New Project
☐ New Grant
☒ Increase Project
☐ Decrease Project
☐ Change in Authorization
☐ Realignment
☐ Close Project

Justification:

Increase budget for [Project Title] per S.L. 2025-XX Section XX allocated from the 2027 State Capital and Infrastructure Fund. Additional \$2,000,000 needed due to unforeseen costs and infrastructure work not discovered in initial planning phase. Total budget now \$12,000,000 from SCIF.

12-Type Increase Example

Basic Information Budget Detail Attachments

Fiscal Year : 2025-2026
Reference Number : 12-0003
Department/Agency : Department of Agriculture and Consumer Services
BRU : Department of Agriculture
BudgetCode : 42517-Dept. of Agriculture and Consumer Services Capital Improvements 2025
Recurrence : Non-recurring

Revision Type : ☐ 11 ☒ 12

Effective Date : 08/26/2025

Approval Date(OSBM Only) :

Journal Entry Number : N/A

Title : [Budget Fund] [Project Title] Project Increase

Statutory : ☐ Yes ☒ No
Special Provision : ☐ Yes ☒ No

☐ Establish New Project
☐ New Grant
☒ Increase Project
☐ Decrease Project
☐ Change in Authorization
☐ Realignment
☐ Close Project

Justification:

Increase budget for [Project Title] per GS 143C 8-8. Additional \$2,000,000 needed due to unforeseen costs and infrastructure work not discovered in initial planning phase. Total budget now \$12,000,000 from agency Trust Fund receipts.

725 FOLLOW ALONG: Revision



1300-DEPARTMENT OF ADM								
42201-DOA CI 2022								
402420-DOA 4011 DOBBS BLDG RENO BC								
Account	Funding Source	Inter Fund	Account Description	Total Budget	Unallotted	Total Allotments	Life to Date	Allotment Balance
Expenditures - Budget and Actual								
57010000	0000	000000	RESERVE-CI PROJECTS-UNDESIGNATED-DEFAULT BUDGET FUND	1,380,000.00	1,380,000.00	0.00	0.00	0.00
Total Expenditures				1,380,000.00	1,380,000.00	0.00	0.00	0.00
Revenues - Estimated and Actual								
48S00001	2023	201354	STATE CAPTIAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2023-GOV 2D05 SCIF FY2023 BC 24001	1,380,000.00	1,380,000.00	0.00	0.00	0.00
Total Revenues				1,380,000.00	1,380,000.00	0.00	0.00	0.00
Excess of Expenditures Over Revenues				0.00	0.00	0.00	0.00	0.00



Allotments



Allotments

Authority to expend funds; cannot exceed total project budget

IBIS Allotment Types

Allotment Description	External	SCIF	Bond	Internal
OSBM Approval	✓	✓	✓	✗
Request Timing	--	Quarterly for projects >\$3M	Bi-Weekly	--
Used For	Non-SCIF/Receipt-Supported Projects	Named Projects; R&R	Current Invoices Only	<ul style="list-style-type: none">• Realigning Expenditures• Will also act as an internal revision and realign the budget



Allotment Tips

- Effective Date can be the date submitted
- Should be for expected expenditures
- Justification:
 - At month-end, indicate the month when approval is needed
- Make sure the correct allotment type is used



SCIF Allotments



Using the SCIF allotment will automatically move cash to/from OSBM



Re-Align SCIF Allotment

In limited cases, an **external allotment** is needed to fix SCIF allotments **within** a budget fund

Account	Funding Source	Inter Fund	Total Budget	Total Allotments	Life to Date
<u>Budget and Actual</u>					
54420000	0000	000000	62,239.00	51,586.00	51,586.00
54431000	0000	000000	237,761.00	248,414.00	248,414.00
			300,000.00	300,000.00	300,000.00
<u>Estimated and Actual</u>					
48S00001	0000	201354	300,000.00	300,000.00	0.00
48S00001	2023	201354	0.00	0.00	300,000.00
			300,000.00	300,000.00	300,000.00
			0.00	0.00	0.00



SCIF Allotments

SCIF Allotment Request Timing

SCIF Budget	<\$1M	\$1-3M	>\$3M
Request Timing	Can request up to 100% of total SCIF funds appropriated in the past and current year	Allot via construction phase: <ul style="list-style-type: none">• Planning• Construction• Close out <p>*Can be guided by construction contract</p>	Quarterly allotment based on projected cash expenditures *If additional funds are needed during the quarter, supplemental allotments can be approved as needed



SCIF Allotments: Quarterly Cash Flow

Attached to quarterly allotment requests to help OSBM track:

- SCIF availability
- Project progress/timeline
- Overexpenditure

Instructions:

1. This form is for SCIF funded projects with total budgets of \$3 million or greater
2. Each project will need its own form
3. Fill out the highlighted fields with the information for the project
4. The projected future allotments by quarter should be based on projected project need, and not just an even division of the funds among quarters
5. Email the completed form to your capital analyst

AGENCY: DATE:

PROJECT TITLE:

TOTAL PROJECT BUDGET: TOTAL ALLOTTED TO DATE:

CASH BALANCE: PROJECTED BALANCE \$

BUDGET CODE: FUND CODE:

BRIEF PROJECT DESCRIPTION:

WHAT PHASE IS THE PROJECT IN?

PROJECTED FUTURE ALLOTMENTS BY QUARTER

FY 22-23
Q1: Q2: Q3: Q4: Total: \$

FY 23-24
Q1: Q2: Q3: Q4: Total: \$

FY 24-25
Q1: Q2: Q3: Q4: Total: \$

FY 25-26
Q1: Q2: Q3: Q4: Total: \$

FY 26-27
Q1: Q2: Q3: Q4: Total: \$

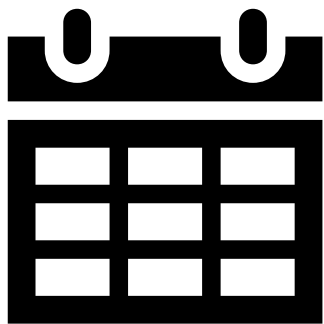
Total \$

SCIF Cash Flow Quarterly Allotment Tracker

Total Allotments	Current	Year to Date	Life to Date	Allotment Balance
50,000.00	5,750.00	5,750.00	16,890.00	33,110.00
943,907.65	0.00	0.00	1,800.00	942,107.65
461,348.00	0.00	0.00	394,157.66	67,190.34
453,346.63	820.00	76,394.63	450,832.26	2,514.37
118,535.03	0.00	0.00	118,535.03	0.00
981,887.69	0.00	23,646.00	556,057.59	425,830.10
23,825.00	0.00	0.00	23,825.00	0.00
66,150.00	0.00	0.00	66,150.00	0.00
3,000.00	0.00	0.00	880.13	2,119.87
3,102,000.00	6,570.00	105,790.63	1,629,127.67	1,472,872.33
2,602,000.00	0.00	0.00	2,602,000.00	0.00
500,000.00	0.00	0.00	500,000.00	0.00
3,102,000.00	0.00	0.00	3,102,000.00	0.00
0.00	6,570.00	105,790.63	(1,472,872.33)	1,472,872.33



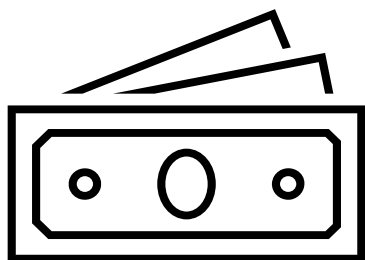
SCIF Allotments: Quarterly Cash Flow



Project timing
(planning,
construction
letting, etc.)



Facilities Staff



Cash needs



- Architect
- Construction manager



SCIF Allotment Tips

Only current and past fiscal year funds can be requested

Account	Funding Source	Inter Fund	Account Description	Total Budget	Unallotted
Expenditures - Budget and Actual					
Revenues - Estimated and Actual					
48S00001	2024	201356	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2024-GOV 2D06 SCIF FY2024 BC 24001	3,000,000.00	3,000,000.00
48S00001	2025	201357	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2025-GOV 2D07 SCIF FY2025 BC 24001	3,000,000.00	3,000,000.00
48S00001	2026	024001	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2026-GOV 24001 CLEARING	30,000,000.00	30,000,000.00
48S00001	2027	024001	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2027-GOV 24001 CLEARING	24,000,000.00	24,000,000.00



SCIF Allotment Tips

Only one SCIF year per allotment request

Basic Information

Budget Detail

Attachments

Fiscal Year : 2025-2026

BRU :

Budget Code :

Budget Fund :

Type of Allotment : SCIF

SCIF Budget Code : 24001

SCIF Budget Fund :

Effective Date :

Submitted Date :

Request Type :

Reference Number :

Title :

201350
201351 - 2020
201352 - 2021
201353 - 2022
201354 - 2023
201355
201356 - 2024
201357 - 2025
201358 - 2026
201359 - 2027
024001



SCIF Allotment Tips

Include **Funding Source** year & **InterFund**

Requirements

Edit Row	Remove Row(s)	Sort Rows	Cancel Edit							
Account#		AMU#	Program#	Fnd Src#	Project#	Int Fnd#			Cash Requested	Add
Account Number	Account Description	AMU	Program	Fund Src	Project	Inter Fund	Budget	Unallotted to Date	Cash Requested	
54331000	BLDG-GENERAL CONTRACT	0000000	0000000	0000	0000000000	000000	\$0.00	\$0.00	\$750,000.00	
Total							\$0.00	\$0.00	\$750,000.00	

Receipts

Edit Row	Remove Row(s)	Sort Rows	Cancel Edit							
Account#		AMU#	Program#	Fnd Src#	Project#	Int Fnd#			Cash Requested	Add
Account Number	Account Description	AMU	Program	Fund Src	Project	Inter Fund	Budget	Unallotted to Date	Cash Requested	
48S00001	STATE CAPITAL INFRASTRU	0000000	0000000	2023	0000000000	201354	\$0.00	\$0.00	\$750,000.00	
Total							\$0.00	\$0.00	\$750,000.00	



Bond Requisition

- Invoice-based request
- Allotment balance should be \$0
- If drawing a bond that hasn't been in a while, specify in justification why there was a time lapse
- Subject to potential legislation to close these out

Basic Information	Budget Detail	Attachments
Fiscal Year : 2025-2026		
BRU : Department of Agriculture		
Budget Code : 41468-Dept. of Agriculture and Consumer Services 2014 CI Bonds		
Budget Fund : 400726-AGRI 4T01 WNCAGCTR MCGOUGH ARENA BC 41468		
Type of Allotment : Bond Requisition		
Requisition Budget Code : 29015(201430) <input type="button" value="v"/>		
Effective Date : 08/19/2025 <input type="button" value="Calendar"/>		
Submitted Date : 08/18/2025		
Request Type : Capital Allotment		
Reference Number : AB-16K2Z		
Title : 400726 (4T01) Debt Requisition - 8/18/2025 <input type="button" value="Help"/>		
Justification		
<div><input type="button" value="List"/> <input type="button" value="Text"/> <input type="button" value="Table"/> <input type="button" value="Code"/></div> <div>B / I U</div> <p>Per Session Law 2014-100, Budget Fund 400726 was established. The Department requests \$9,200.00 to pay invoice #1036 to West State Construction</p>		



Internal Allotment

- Can only be used for funds that are already externally allotted
- Often used to realign expenditures for closeout
- Will also realign budget
- When in doubt, submit as an external allotment



Fiscal Year: 2025-2026
Department: Department of Adult Correction
BRU: Department of Adult Correction
Budget Code: 42406 - Department of Adult Correction Capital Improvements 2024
Budget Fund: 404413
Type of Allotment: Internal
Allotment Number: CA-5350

CAPITAL ALLOTMENT - REALIGNMENT OF ALLOTMENT 404413

Status: Approved_Internal

Effective Date: 08/13/2025
Reference Number: AR-16JWR
Request Type: Capital Allotment
Title: Realignment of Allotment 404413
Ibis ID: 16JWR
Requisition Budget Code: N.A.

Justification/Description: - Realignment of allotment for processing approved invoices. This action is also needed for clearing negative allotment balances and end of month closing.

REQUIREMENTS

Account Number	Account Description	AMU	NCFS Program	Fund Source	Project	Inter Fund	Budget	Unallotted to Date	Cash Requested
54431000	OTH STR-GENERAL CONTRACTS	0000000	0000000	0000	00000000000	000000	\$0.00	(\$73,065.00)	\$15,219.00
54432000	OTH STR-ELECT CONTRACTS	0000000	0000000	0000	00000000000	000000	\$0.00	(\$2,905.00)	\$1,752.00
57010000	RESERVE-CI PROJECTS	0000000	0000000	0000	00000000000	000000	\$0.00	(\$122,106.00)	(\$19,333.00)
54437000	OTH STR-MECHANICAL CONTR	0000000	0000000	0000	00000000000	000000	\$0.00	(\$48,963.00)	\$468.00
54433000	OTH STR-PLUMBING CONTRACT	0000000	0000000	0000	00000000000	000000	\$0.00	(\$1,894.00)	\$1,894.00
Total							\$0.00	(\$248,933.00)	\$0.00

RECEIPTS

Account Number	Account Description	AMU	NCFS Program	Fund Source	Project	Inter Fund	Budget	Unallotted to Date	Cash Requested
Total									

SUMMARY

	Cash Requested
Total Requirements	\$0.00
Total Receipts	\$0.00
Appropriation	\$0.00

725 FOLLOW ALONG: Allotment

Allotments - Life to Date = Allotment Balance



402420-DOA 4011 DOBBS BLDG\$TRENO								
Account	Funding Source	Inter Fund	Account Description	Total Budget	Unallotted	Total Allotments	Life to Date	Allotment Balance
<u>Expenditures - Budget and Actual</u>								
54320000	0000	000000	BLDG-DESIGN CONTRACTS-UNDESIGNATED-DEFAULT BUDGET FUND	143,450.00	0.00	143,450.00	84,560.00	58,890.00
54331000	0000	000000	BLDG-GENERAL CONTRACTS-UNDESIGNATED-DEFAULT BUDGET FUND	935,400.00	0.00	935,400.00	165,101.78	770,298.22
57010000	0000	000000	RESERVE-CI PROJECTS-UNDESIGNATED-DEFAULT BUDGET FUND	301,150.00	301,150.00	0.00	0.00	0.00
Total Expenditures				1,380,000.00	301,150.00	1,078,850.00	249,661.78	829,188.22
<u>Revenues - Estimated and Actual</u>								
48S00001	2023	201354	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2023-GOV 2D05 SCIF FY2023 BC 24001	1,380,000.00	301,150.00	1,078,850.00	1,078,850.00	0.00
Total Revenues				1,380,000.00	301,150.00	1,078,850.00	1,078,850.00	0.00
Excess of Expenditures Over Revenues				0.00	0.00	0.00	(829,188.22)	829,188.22



Total Budget- Allotments = Unallotted



Total
Project
Spending

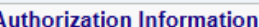


Interscope



Authorization #: 5441 - Farmers Markets - Moose Cafe Colfax Complete Building Renovations

Authorization



Legislative Authorization: Yes

Is From Capstat: False

Funding Information

* Budget Code: 42217

Budget Item:

NCAS/NCFS Center: 4608

Agency Funding Code:

* Authorized Date: 8/10/2022

Total Authorized: \$4,500,000.00

* **Authorized Purpose:** perform a complete building renovation of the Moose Cafe.

Authorization Item Summary

Authorization Item Detail

Program Allocation

Audit Trail - Authorized

Audit Trail - Allocated

Uploads

Comments

[illegible]



Interscope: Contract Approval

When approving contracts, OSBM reviews both Interscope and funding availability in NCFS (allotment balance + unallotted funds)

Funding Source	Original C-I-NCAS/NCFS	Current C-I-NCAS/NCFS	Assigned Amount
NGF	42117-4507-4507	42117-4507-4507	\$400,000.00
NGF	42317-401125	42317-401125	\$4,305,267.00

Funding Summary

Assigned Amount:	\$4,705,267.00
Committed:	\$599,812.25
Available to Commit:	\$4,105,454.75
This Contract:	\$3,058,872.00
Available After Commitment:	\$1,046,582.75



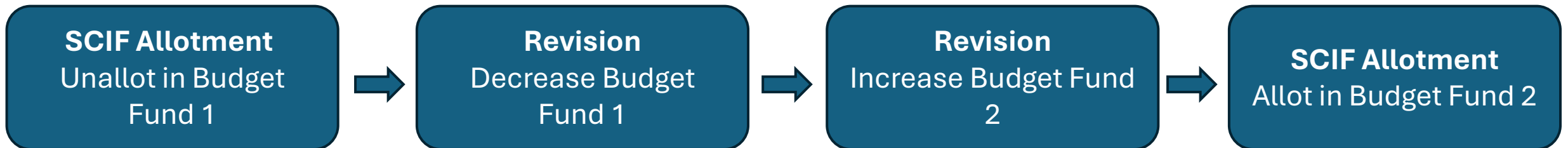
Transfers



Transfers: SCIF Repair & Renovation

- May transfer funds between R&R projects per **GS 143C-8-13(b)**
- If funds have not been fully allotted, only the revisions are needed

4 IBIS Actions Needed





Other Transfer Types

	Pre-SCIF Repair & Renovation	Operating to Capital	Revenue-Generating 4-Types
Authority	May transfer funds between R&R projects per GS 143C-8-13(b)	Agency-specific	Select Agencies
Examples	Excess R&R after Pre-SCIF project closes to meet needs for another project	Internal receipts, Trust Funds	DACS, DOA
IBIS requests	<input type="checkbox"/> Expense transfer out of Budget Fund 1 <input type="checkbox"/> Receipt transfer in Budget Fund 2	<input type="checkbox"/> Operating Revision <input type="checkbox"/> External Capital Revision	Agency-Specific



Operating Transfer Example



OPERATING BUDGET REVISION - 6000 CORRESPOND BR-CI ALLOTMENT AR-11X10&AR-11X2G Status: Validated_By_OSBM

Fiscal Year: 2023-2024
Status: Validated By OSBM
Department/Agency: Wildlife Resources Commission
BRU: WILDLIFE RESOURCES COMMIS
Budget Code: 64350 - Wildlife Resources Commission - Endowment
Title: 6000 Correspond BR-CI allotment AR-11X10&AR-11X2G
Journal Entry Number: N/A
Statutory: No
Special Provision: No
Lapsed Salary: No
One-time Salary Change: No
Carry Forward: No

Reference Number: 12-0001
Revision Type: 12
Effective Date: 07/07/2023
Approval Date: 11/14/2023
Recurrence: Non-recurring
Included in Base Budget: No
Ibis ID: 13LUA
New Grant: No
Change to Existing Grant: No
Over-realized Departmental Receipts: Yes
Realignment: No
Program Restructure: No
Other: No

InterFund reflects capital budget fund **receiving** operating funds

Justification: The purpose of this revision is to budget transfer accounts 538199 and 53810C to correspond to allotment requests AR-11X10 and AR-11X2G. The endowment interest funds will be transferred to support expected Q1/July invoices for capital projects 4U06 Burnsville Depot Project in Budget code 41709, 4W04 Samarcand Project and 4W08 McKinney Lake Residence Project in Budget Code 42109. Samarcand Project is already allotted for the 300,000.00 in CI Fund 4W04 no allotment needed.

§ 143-250.1. Wildlife Endowment Fund.

BC 41709-4U06 Burnsville-S.L. 2017-57

BC 42109-4W08 McKinney-S..L. 2021-160

BC 42109-4W04 Samarcand S.L. 2021-160

Requirements

Budget Fund	Account Number	Account Description	AMU	NCFS Program	Fund Source	Project	Inter Fund	Amount (2023-24)	Amount (2024-25)	Annualized Amount	Authorized Budget (2023-24)	Authorized Budget (2024-25)
604085	58100003	AGENCY TRANSFER OUT-AGENCY INTERNAL	00000000	00000000	0000	00000000000	408168	\$71,800.00	\$0.00	\$0.00	\$0.00	\$0.00

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604085	58100003	AGENCY TRANSFER OUT-AGENCY INTERNAL	00000000	00000000	0000	00000000000	408126	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00
604085	58100003	AGENCY TRANSFER OUT-AGENCY INTERNAL	00000000	00000000	0000	00000000000	408164	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00



Operating Transfer Example

Receipts

Budget Fund	Account Number	Account Description	AMU	NCFS Program	Fund Source	Project	Inter Fund
408168	48100003	AGENCY TRANSFER IN-AGENCY INTERNAL	1703602	1706302	0000	0000000000	604085

- Capital Revision should include operating budget fund as Interfund in the **Receipts**
- **Cite corresponding operating revision in the Justification**

725 FOLLOW ALONG: Transfer

402420-DOA 4011 DOBBS BLD@STRENO

Account	Funding Source	Inter Fund	Account Description	Total Budget	Unallotted	Total Allotments	Life to Date	Allotment Balance
Expenditures - Budget and Actual								
54320000	0000	000000	BLDG-DESIGN CONTRACTS-UNDESIGNATED-DEFAULT BUDGET FUND	172,434.00	0.00	172,434.00	110,949.60	61,484.40
54331000	0000	000000	BLDG-GENERAL CONTRACTS-UNDESIGNATED-DEFAULT BUDGET FUND	967,924.00	0.00	967,924.00	330,652.16	637,271.84
57010000	0000	000000	RESERVE-CI PROJECTS-UNDESIGNATED-DEFAULT BUDGET FUND	713,324.81	239,642.00	473,682.81	0.00	473,682.81
Total Expenditures				1,853,682.81	239,642.00	1,614,040.81	441,601.76	1,172,439.05
Revenues - Estimated and Actual								
48S00001	2022	201353	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2022-GOV 2D04 SCIF FY 2022 BC 24001	473,682.81	0.00	473,682.81	473,682.81	0.00
48S00001	2023	201354	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2023-GOV 2D05 SCIF FY2023 BC 24001	1,380,000.00	239,642.00	1,140,358.00	1,140,358.00	0.00
Total Revenues				1,853,682.81	239,642.00	1,614,040.81	1,614,040.81	0.00
Excess of Expenditures Over Revenues				0.00	0.00	0.00	(1,172,439.05)	1,172,439.05



Closeout



Project Closeout

	SCIF Named Project	R&R	Non-SCIF
Closeout Process	Revert remaining balance to SCIF	Transfer remaining balance to another R&R project	<ul style="list-style-type: none">• Project-specific• Depends where the funds came from

Pre-SCIF

- Check with your analyst
- Named project - Will depend on how project was set up
- R&R - Can still move to another R&R project



Year-End & Quarterly Capital Closeout

- Budget Codes **must be in balance**
- Budget Funds **must be in balance**
- Receipt Accounts must use **correct InterFund**
- Expenditure lines are **not required** to be in balance as long as budget fund is in balance



Capital Closeout

Addressing Negative & Over-expended Budgets

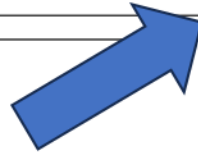
- Review (RPTRTR137) BD725 for all budgeted expenditures and allotments. Submit any budget revisions and required allotments
- BD725 Reconciliation -
 - Review RK 402 Report in IBIS and BD725 for any inconsistencies where possible (Older Transactions are still not in IBIS)



Capital Closeout

1300-DEPARTMENT OF ADMINISTRATION					
42301-DOA CI 2023					
402467-DOA-ALBEMARLE BLDG IMP BC 42301					
Account	Funding Source	Inter Fund	Account Description	Total Budget	Unallotted
<u>Expenditures - Budget and Actual</u>					
54331000	0000	000000	BLDG-GENERAL CONTRACTS-UNDESIGNATED-DEFAULT BUDGET FUND	3,948,365.14	0.00
54379000	0000	000000	BLDG-MISC PROJECT COSTS-UNDESIGNATED-DEFAULT BUDGET FUND	218,669.90	0.00
57010000	0000	000000	RESERVE-CI PROJECTS-UNDESIGNATED-DEFAULT BUDGET FUND	832,964.96	832,964.96
Total Expenditures				5,000,000.00	832,964.96
<u>Revenues - Estimated and Actual</u>					
48S00001	2024	201356	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2024-GOV 2D06 SCIF FY2024 BC 24001	5,000,000.00	832,964.96
Total Revenues				5,000,000.00	832,964.96
Excess of Expenditures Over Revenues				0.00	0.00

Interfund Correct



Total Allotments	Current	Year to Date	Life to Date	Allotment Balance
3,948,365.14	1,410,874.85	3,541,989.97	3,541,989.97	406,375.17
218,669.90	0.00	0.00	0.00	218,669.90
0.00	0.00	0.00	0.00	0.00
4,167,035.04	1,410,874.85	3,541,989.97	3,541,989.97	625,045.07
4,167,035.04	287,448.32	4,167,035.04	4,167,035.04	0.00
4,167,035.04	287,448.32	4,167,035.04	4,167,035.04	0.00
0.00	1,123,426.53	(625,045.07)	(625,045.07)	625,045.07

Budget Fund in Balance





Year-End Capital Closeout Schedule (Example)

Capital Closeout – Occurs **BEFORE** Operating Close Out

DATES TO REMEMBER:

June 2 – Budget Code Closure Requests Due

June 2 – All June Capital Allotments Due

June 2 – Last Bond Requisition Due

June 13 – All Capital Budget Revisions Due

June 20 – **Capital Cash Close; OSBM**
reviews and requests revisions as needed

Updated Job Aid to be shared in Q3



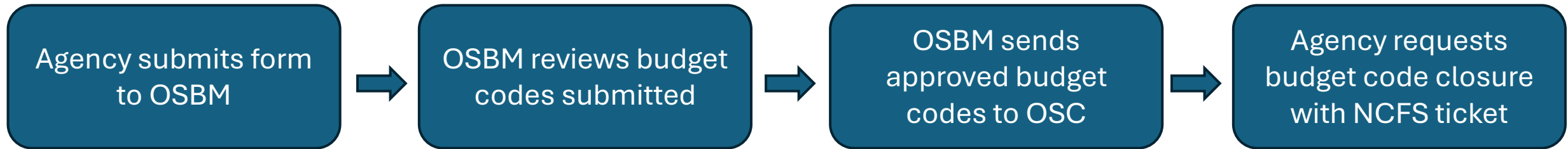
Budget Code Closeout

Identifying & Closing Inactive Budget Codes

- All budget funds must have \$0 allotment balance
 - Revise budget funds to reflect actual project spending (Unallotments & Type 11 or 12 Revisions)
 - Return any cash balance to the correct fund source or transfer
- Budget codes with YTD spending can still be submitted to OSBM, but OSC cannot remove from reports until the fiscal year has fully closed



Budget Code Closeout



725 FOLLOW ALONG: Closeout

402420-DOA 4011 DOBBS BLDEST/ENO

Account	Funding Source	Inter Fund	Account Description	Total Budget	Unallotted	Total Allotments	Year to Date	Life to Date	Allotment Balance
<u>Expenditures - Budget and Actual</u>									
54320000	0000	000000	BLDG-DESIGN CONTRACTS-UNDESIGNATED-DEFAULT BUDGET FUND	230,758.00	0.00	230,758.00	42,440.60	153,390.20	77,367.80
54331000	0000	000000	BLDG-GENERAL CONTRACTS-UNDESIGNATED-DEFAULT BUDGET FUND	1,578,158.00	0.00	1,578,158.00	196,641.95	840,378.57	737,779.43
57010000	0000	000000	RESERVE-CI PROJECTS-UNDESIGNATED-DEFAULT BUDGET FUND	44,766.81	0.00	44,766.81	0.00	0.00	44,766.81
Total Expenditures				1,853,682.81	0.00	1,853,682.81	239,082.55	993,768.77	859,914.04
<u>Revenues - Estimated and Actual</u>									
48S00001	2022	201353	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2022-GOV 2D04 SCIF FY 2022 BC 24001	473,682.81	0.00	473,682.81	0.00	473,682.81	0.00
48S00001	2023	201354	STATE CAPITAL INFRASTRUCTURE FUND-RECEIPTS-FUNDING YEAR 2023-GOV 2D05 SCIF FY2023 BC 24001	1,380,000.00	0.00	1,380,000.00	0.00	1,380,000.00	0.00
Total Revenues				1,853,682.81	0.00	1,853,682.81	0.00	1,853,682.81	0.00
Excess of Expenditures Over Revenues				0.00	0.00	0.00	239,082.55	(859,914.04)	859,914.04



Knowledge Check



Named Project Approval

The General Assembly intends to allocate \$10,000,000 in SCIF funding over the next 4 years to your agency for a new capital project.

SCIF Year	Amount
2026	\$2,500,000
2027	\$2,500,000
2028	\$2,500,000
2029	\$2,500,000

1. What actions should be taken before setting up the project in IBIS?
2. What would you include in the budget fund request and the revision to set up the budget?



Named Project Approval

1. What actions should be taken before setting up the project in IBIS?

- Identify authority and the year funding begins
- Set up Interscope as needed

2. What would you include in the budget fund request and the revision to set up the budget?

Budget Fund

- Project description
- Legislative authority
- Funding Source
- Total budget

Revision

- Project description
- Legislative authority
- Funding Source
- Total project SCIF intended allocation



Named Project Increase

The General Assembly approved an increase of \$1,000,000 to SCIF 2027 funding.

SCIF Year	Amount
2026	\$2,500,000
2027	\$3,500,000
2028	\$2,500,000
2029	\$2,500,000

1. What type of revision is needed?
2. What would you include in the justification?



Named Project Increase

1. What type of revision is needed?

- 11-type

2. What would you include in the justification?

- Session Law & Section
- Need for the budget increase
- Impact on scope and timeline
- New total project budget



SCIF R&R Project

A 2022 R&R project for your agency is complete. The allotment balance is \$24,589. What actions should be taken to close this project?



SCIF R&R Project

- Identify project for transfer
- Unallot remaining balance (SCIF Allotment)
- Type 12 - Reduce budget for close
- Type 12 - Increase budget for project receiving funds
- Allot increased amount (SCIF Allotment)

Questions?

OSBM Budget Execution

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