



***2027-29
Governor's
Recommended Budget
Kickoff***

Base Budget Training

Integrity

Innovation

Teamwork

Excellence



Preparing the 2027-29 Recommended Budget

Base Budget

- Authorized budget changes
- Realignments
- Increases & decreases
- Fund restructuring

Change Budget (Worksheet II)

- Expansion requests and/or reduction options
- Includes IT projects
- Specific guidance and instructions to be issued later this fall

Capital Budget (Worksheet III)

- 6-year capital plan, includes
- New capital projects
- Repair & renovation requests



What is the Governor's Recommended Base Budget?

G.S. 143C-1-1(d)(1c) provides:

- “That ***part of the recommended State budget*** that provides the baseline for the next biennium. The base budget for each State agency ***shall be the authorized budget*** for that agency ***with adjustments*** only for the following...”

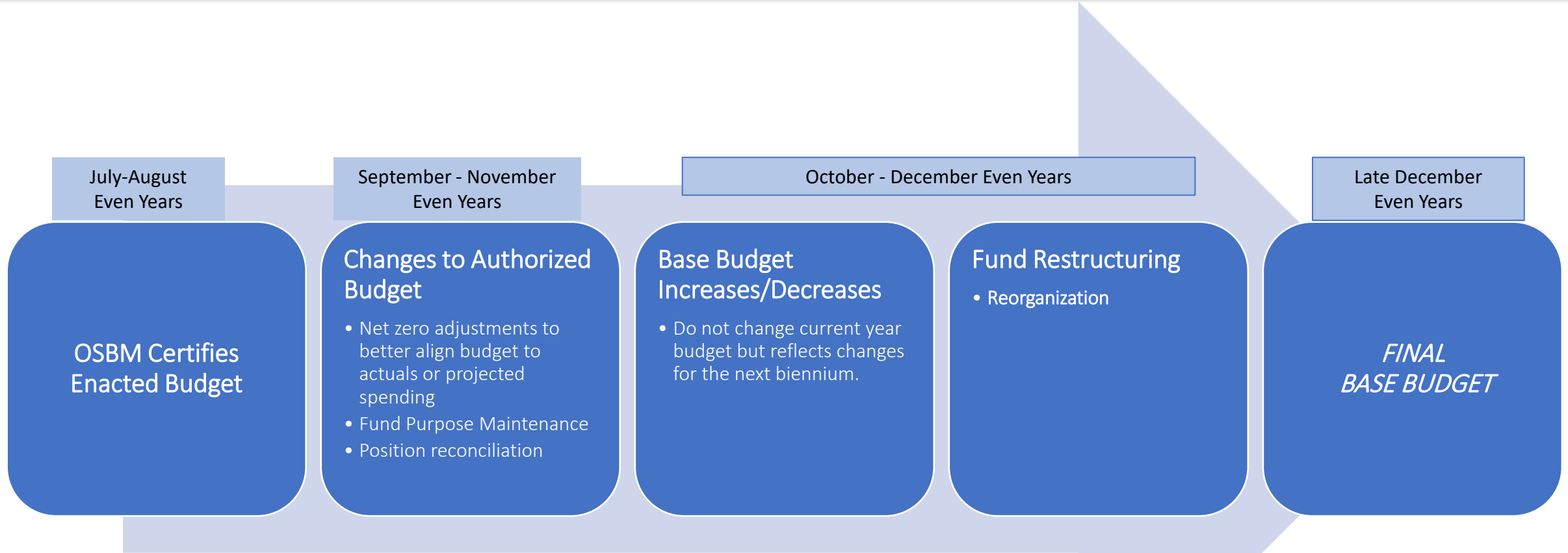
The base budget provides funding necessary to continue the ***existing, authorized level of services for the next biennium.***

The base budget is presented in the Base Budget Report (formerly Worksheet I Report) available in BRIDGE.

G.S. 143C-3-5(d) provides that the budget includes “...***all Governmental and Proprietary Funds*** (i.e., General Fund, 2-type, 5-type, 6-type-, 7-type special funds), *as those funds are described in G.S. 143C-1-3, and all funds established for The University of North Carolina and its constituent institutions that are subject to this Chapter.*”



Base Budget Development Process



GOAL OF BASE BUDGET ACTIVITIES

More accurately reflect ongoing budget needs, which
REDUCES NUMBER OF BUDGET REVISIONS IN THE 2027-29 BIENNIUM!



Base Budget Key Dates



Due on or before:

- **Sep 25:** Base Budget Instructions memo issued
- **Sep 30:** Base Budget instructions training
- **Sep 30:** Draft Base Budget documents available for agency review, including Base Budget Revisions Report
- **Oct 9:** Agency to notify OSBM of budget revisions to include/exclude from base budget
- **Oct 16:** Agencies submit requested updates to fund purpose statements
- **Oct 30:** Agencies submit revisions adjusting receipts based on receipt analysis with OSBM
- **Nov 6:** Agencies submit all revisions adjusting salary reserve/personnel expenditures
- **Nov 13:** Agencies submit revisions reconciling intra-governmental transfers
- **Nov 20:** Agencies submit proposed Pay Plan estimates to OSBM (final estimates due Jan 4, 2027)
- **Dec 11:** All Base Budget Adjustment entries due to OSBM, including restructuring plans
- **Jan 6, 2027:** All approved recurring budget revisions needed in base budget are finalized/approved
All base budget adjustments needed in base approved



Base Budget Office Hours – Dates and Topics



MICROSOFT TEAMS MEETING

- **October 9:** Fund Purpose Statements
- **October 16:** Receipts Analysis
- **October 23:** Receipts Analysis
- **October 30:** Adjusting Salary Reserve/Personnel Expenditures
- **November 6:** Reconciling Intra- Governmental Transfers
- **November 13:** Base Budget Adjustments
- **November 20:** Base Budget Adjustments



BRIDGE Office Hours



Thursday, October 1 BRIDGE Office Hours from 1PM to 2PM

Friday, October 2 BRIDGE Office Hours from 1PM to 2PM

Monday, October 5 BRIDGE Office Hours from 10AM to 11AM

Wednesday, October 7 BRIDGE Office Hours from 10AM to 11AM



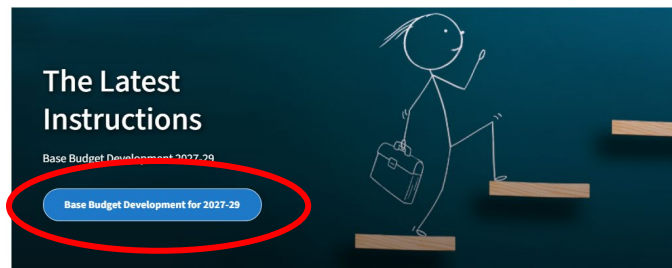
Base Budget Instructions Website

OSBM Website



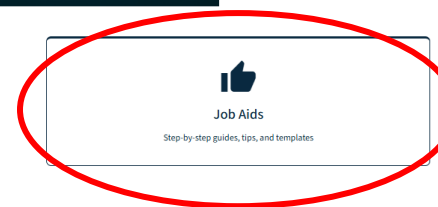
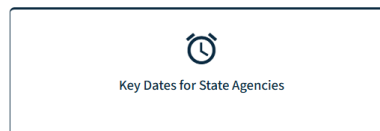
Home > Budget > Budget Instructions

Budget Instructions



Home > Budget > Budget Instructions

Budget Instructions





OSBM Base Budget Instructions Website – Job Aids

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[NC.GOV](#) [State Services](#) [Careers](#) [Report Fraud](#) [Select](#)



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Job Aids

These job aids help guide state agency staff on various budget processes. If you need assistance or have questions, please contact your agency's [OSBM analyst\(s\)](#).

Base Budget Aids

Closeout/Carryforward Aids

Capital Aids

Change Budget Aids

Salaries, Benefits

Certification

Misc. Aids

2027-29 Base Budget Job Aids

[Explanation of Base Budget Report Structure](#)

[Allowable Changes to FY 2026-27 Authorized Budget](#)

[Allowable Increases and Decreases to Establish 2027-29 Base Budget](#)

[BRIDGE Base Budget Adjustment Guide](#)

Budget Instructions

[Agency Timeline](#)

[Budget Certification](#)

[Budget Closeout](#)

[Budget Development Instructions](#)

Job Aids

[NCFS Structure for Chantal Funding](#)

[NCFS Structure for Helene Funding](#)



OSBM BRIDGE Base Budget Job Aids

OSBM BRIDGE TRAINING & JOB AIDS

An official website of the State of North Carolina [How you know](#) ▾

 **OSBM**
OFFICE OF STATE BUDGET
AND MANAGEMENT

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[Home](#) > [Budget](#) > [BRIDGE Budget System](#) > [Training](#)

BRIDGE Training

In August, OSBM will be providing training to introduce users to the BRIDGE platform and the Base Budget Creation and Adjustment process. Users will be able to choose from among multiple sessions and virtual or in-person options.

Who Needs Training?	▽
How Do I Sign Up for Training?	▽
What do I need for training?	▽
What classes are available?	▽



BRIDGE Job Aids

Where to go for More Help

[Submit a BRIDGE Help Ticket](#)

BRIDGE Budget System

[Oracle EPM Smart View Installation Guide](#)

Training

[BRIDGE Job Aids](#)

[How to Register for BRIDGE Training](#)

[How to Complete Post-Work Test for Training Classes](#)



IBIS to BRIDGE Cross-Walk of Key Terminology

IBIS Term	BRIDGE Equivalent
Worksheet I Form	Base Budget Adjustment Form
Worksheet I Actual Form	Base Actual Adjustment
Worksheet I Report	Base Budget Report (011, 012, 022) Book
Worksheet I Summary and Summary by Fund	Base Budget Report (RPT_BA_011)
Worksheet I Summary by Account	Base Budget Report – Detail by Account (RPT_BA_012)
Worksheet I Detail by Fund	Base Budget Report – Account by Budget Fund (RPT_BA_022) • Run Book Report at Budget Code Level • Run Regular Report at Budget Fund Level
Worksheet I – All Segments	Base Budget Report - All Segments (RPT_BA_009)



Base Budget Report Job Aid – Explanation of Report Elements



Office of State Budget and Management
Base Budget Report (RPT_BA_011)
Recommended Base Budget
Biennium 2027-29



Run on: September 23, 2026 6:51:23 PM
GMT
Run by: Taylor Coburn

BC_13005_State Budget and Management - General Fund

Summary Report

Description	FY 2025-26 Actual	FY 2026-27 Certified- Recurring	FY 2026-27 Authorized- Recurring	FY 2027-28 Incr/Descr	FY 2027-28 Total Budget	FY 2028-29 Incr/Descr	FY 2028-29 Total Budget
Total Requirements				-	\$ 14,031,988	-	\$ 14,031,988
Total Receipts				-	\$ 1,409,975	-	\$ 1,409,975
Net Appropriation					\$ 12,621,993		\$ 12,621,993
Description				Incr/Descr	Total	Incr/Descr	Total
Total FTE				-	82.400	-	82.400

What Is It?

Displays the base budget for each year of the FY 2027-29 biennium. This is equal to the authorized budget column plus the approved Base Budget Adjustment increases/decreases for the relevant fiscal year.

What Is It?

Reflects the account from the Chart of Accounts and Account Title in BRIDGE (updated from NCFS nightly).

What To Do?

Ensure the budget funds, account numbers and account titles are correct. Contact your OSBM analyst if corrections are needed.

What Is It?

Reflects actual 2025-26 expenditures and revenues from NCFS.

What To Do?

Compare to the actual FY 2025-26 YTD Actuals in the certified BD 701 for June 2026. Amounts should be within a few dollars due to rounding.

What Is It?

Reflects the FY 2026-27 recurring certified budget, which is comprised of the BD 307 plus recurring Type 11, budget revisions.

What Is It?

Reflects the FY 2026-27 recurring authorized budget, which is comprised of the recurring BD 307 plus recurring Type 11, Type 12, and Type 14 budget revisions.

What To Do?

BRIDGE will automatically include all recurring revisions approved as of September 23, 2026 in the certified and/or authorized budget columns. Review the _____ report to determine which revisions are included and work with your OSBM budget execution analyst to make any necessary changes.

What Is It?

Displays the approved Base Budget Adjustment increases/decreases to the authorized budget for one or both years of the biennium.

What To Do?

Enter/Submit a Base Budget Adjustment in BRIDGE for any allowable increases and/or decreases in these columns. See the OSBM Base Budget and BRIDGE for assistance.

Base Budget Adjustments in IBIS: Allowable Changes to Authorized Budget



Reconciliation of Budget Revisions

The first step in reviewing the Base Budget Report in BRIDGE is to review the approved recurring revisions that have interfaced to BRIDGE.

BRIDGE - Base Budget Revisions Report (RPT_BA_006) – Available Shortly!

(Reports >> Financial Reports >> Base Budget Reporting >> Reconciliation Reports)

IBIS - RK314

(Reports >> Self-Service Reports >> Budget Development Reports >> Worksheet I Report)

Using these reports, agencies will determine if any recurring budget revisions should be excluded from the base budget or if any non-recurring revisions should be considered for Base Budget Adjustments. Agencies should complete their analysis and communicate with OSBM to ensure that all previously approved recurring budget revisions are appropriately included in the base budget.

Reports

Search		Library	All Types
Type	Name		
	Base Budget Report - Detail by Account (RPT_BA_012)		
	Base Budget Adjustments Report (RPT_BA_010)		
	Base Budget Report - Account by Budget Fund (RPT_BA_022)		
	Base Budget Report (RPT_BA_011)		
	Base Budget Transactions Report (RPT_BA_002)		
	Base Budget Department Summary Report (RPT_BA_008)		
	Base Budget Report - All Segments (RPT_BA_009)		
	Base Budget Revisions Report (RPT_BA_006)		



Realignments – Work Completed in IBIS

Does your recurring 2026-27 budget make sense for 2027-29?

Agencies are encouraged to realign operating expenditure accounts 52xxxxxx-55xxxxxx within a budget fund to reflect anticipated expenditures for 2026-27 and for the upcoming 2027-29 biennium.

- Reconcile actuals from several recent fiscal years against budget totals
- Consider trends and future actions that might impact expenditures

By realigning budget this way, agencies avoid the necessity for budget revisions following certification of the 2027-29 biennial budget.

- Fewer type 14 budget revisions needed to close out budget reports.

If a realignment has already been approved as a NR revision in 2026-27, but your agency would like to continue that realignment in the 2027-29 biennium, please work with your OSBM budget execution analyst to determine the best way of incorporating that revision into the 2027-29 base budget.



Receipts Adjustments – Work Completed in IBIS

- G.S. 143C-3-5(b)(2)c, requires estimated receipts in the recommended budget to be ***adjusted to reflect actual collections from the prior fiscal year***, unless the Director of the Budget recommends a change to that methodology or determines there is a more reasonable basis to accurately project receipts.
- OSBM will work with each agency to determine a basis to accurately project receipts and to make associated increases or decreases to total requirements if necessary.
 - Close out grants/programs that are no longer needed in FY 2026-27 and/or in the 2027-29 biennium.
 - Adjust expenditures to reflect actual receipt collection for FY 2025-26 and/or anticipated receipts in the 2027-29 biennium.
- Through this process an agency may realign receipts ***within budget funds***.



Salary Reserve & Personnel Expenditure Realignment – Work Completed in IBIS

- Agencies should reconcile annualized salary budgets within IBIS and FIORI to ensure adequate budget is structured to support payroll commitments.
- OSBM will assist agencies in analysis of budgeted salaries and FIORI salary amounts by **budget fund, account, and funding source**, utilizing the B0149 Report in FIORI which provides funding information for all positions within an agency.
- Confirm adequate budget is structured for recurring FICA, health benefits, and retirement commitments.

Federal Insurance Contributions Act (FICA) Social Security & Medicare	7.65%
Social Security (OASDI) up to maximum taxable amount of \$184,500	6.20%
Medicare Portion (HI) on ALL earnings	1.45%
Teachers and State Employees Retirement Rate	25.38%
State Law Enforcement Officers Retirement Rate	30.38%
Optional Retirement Rate	14.59%
Consolidated Judicial Retirement Rate	48.37%
Legislative Retirement System Rate	25.56%
Health Benefits – Active Employees	\$8,925



2026-27 Updates to “Deviation” Requirements

- **State Agencies:** 3% Deviation Thresholds were sent to state agencies in early September 2026.
 - Please review this information, and where requirements should be adjusted to actual spending expectations we want to incorporate in base budget to mitigate the impact of the changes to the deviation interpretation.
- **UNC (G.S. 116-30.3A):** Authorized budget receipts can be realized up to 10% above certified budget level for each budget code.
 - Reach out to your UNC analyst to confirm the threshold for your campus.
 - More accurate receipt levels in the base budget help the certified budget be more accurate in the following biennium.



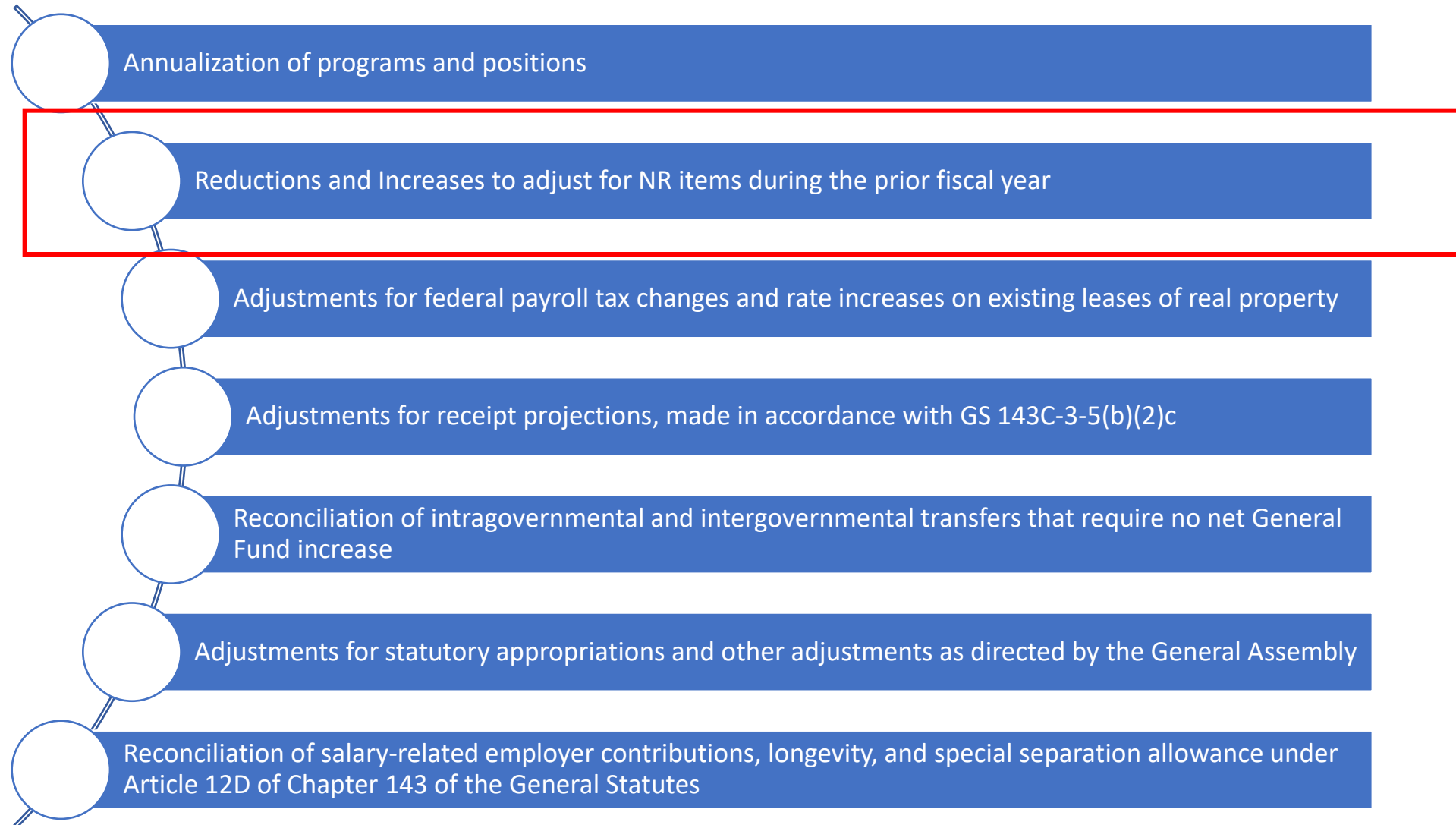
Reminder on NCFS Chart of Accounts

- Agencies should ensure that the Base Budget accurately and completely reflects their use of NCFS chart segments
- The following segments must be used:
 - Fund source segment for most personal services accounts (51XXXXXX)
 - Interfund segment for transfer accounts (481XXXXX and 581XXXXX)

Base Budget Adjustments in BRIDGE: Allowable Increases and Decreases



Allowable Increases and Decreases





Annualizations

- Allowable adjustments (increases or decreases) of a program changed by the General Assembly, on a recurring basis, in the previous fiscal year with a start date after July 1, 2026.
 - Example: The General Assembly funded 30 new positions in the 2026 Appropriations Act with a start date of January 1, 2027.
 - Recurring expenditures that were funded specifically with non-recurring funds are not eligible to be annualized.
 - The Annualization worksheet that should be attached to the Base Budget Adjustment is available on the Job Aid Site here: [Annualization Calculations](#)



Adjustments for Non-Recurring Items

- Non-Recurring Increases or Decreases made by the General Assembly will be automatically removed from the base budget in BRIDGE, so agencies will not complete a Base Budget Adjustment to remove.
 - Example: The General Assembly increased Department of Public Safety appropriations by \$1,000,000 for a Digitizing Paper-Based Health Records project on a non-recurring basis.
 - BRIDGE will automatically remove the NR increase in the base so DPS will not need to generate a Base Budget Adjustment to remove the \$1,000,000.



Adjustments for Federal Payroll Taxes and Leases

- Known adjustments to federal payroll taxes may be made in the base budget through a Base Budget Adjustment form.
- Known contractual lease obligations that have been entered into by an agency may be included in the base budget process.
 - Example: An agency signs a five-year lease with 5% per year escalation. The 5% per year escalation may be included in the base budget.
 - Lease contracts must be signed. OSBM cannot approve anticipated lease increases that are not already obligated.
 - The Lease Increase worksheet is available on the Job Aid Site here: [Lease Increase Calculation](#)



Leases Associated with Guaranteed Energy Savings Contracts

- A Guaranteed Energy Savings Contract is a type of lease of real property via an installment contract under Article 3B of G.S. 143
 - If utility inflation was included under the Guaranteed Energy Savings Contract schedule N, they may be included in the base budget process and associated with the relevant utility line item
 - Agencies will attach the Schedule N (Guaranteed Annual Cashflow Analysis) and a completed Lease Increase Calculation sheet, included in the prior slide.
- Normal utility inflation increases are **not** allowed under the base budget process



Realignments of Receipts

- Agencies should carefully review the expenditures, receipts, and fund balances to ensure programs are correctly budgeted in the base budget. Agencies may propose realigning budgets across funds to more accurately reflect actuals.
 - ***NOTE: This is the only opportunity in the two-year budget cycle in which realignments between funds are allowed on a recurring basis.***
- In preparing a proposed realignment of the base budget, agencies may:
 - Finance structural gaps or unmet needs within the existing base budget, including realigning budget across programs (budget funds) within a budget code.
 - Please contact your OSBM Budget Execution Analyst to discuss proposed realignments and personal services line item increases and decreases.
- Different from previously discussed receipts adjustments, as you can realign receipts ***between budget funds*** within a budget code.



Reconciliation of Intra- and Inter-Governmental Transfers

- ***IMPORTANT - The reconciliation of intra-and inter- governmental transfers cannot result in a net change to general fund appropriations.***
- Agencies must balance inter- and intra-departmental transfers - i.e., if one fund or agency includes a transfer requirement, the receiving fund or agency must budget a matching transfer receipt
- ***Agencies should also ensure that any inconsistencies or errors in the use of the NCFS Interfund segment are resolved as part of the base budget process.***
- Please **review the Base Budget Reconciliation of Budgeted Transfers (RPT_BA_007)** and contact your budget execution analyst to discuss any proposed base budget adjustments to reconcile intra-agency transfers.
 - If your agency has inter-agency transfer expenditures or receipts, please reach out to your budget execution analyst for the information needed to reconcile inter-agency transfers.



Statutory Adjustments

- The General Assembly may direct that adjustments be made to the Base Budget
 - Made through a Base Budget Adjustment form
 - Justification must include the statute or session law requiring the adjustment
- When completing your base budget adjustment in BRIDGE, please select
 - “Statutory Appropriation” for base budget adjustments where the NCGA has specified the precise amount of the adjustment.
 - “Statutory Adjustment” for base budget adjustments for all other increases/decreases directed from the NCGA.



Base Budget Adjustment: Reconciliation of Salary-related Employer Contributions

“Reconciliation of salary-related employer contributions, longevity, and special separation allowance under Article 12D Chapter 143 of the General Statutes” means the following:

- An agency/university may submit a base budget adjustment to reconcile *across* budget funds or address surpluses or shortfalls at the budget code level.
 - Adjustments must be between accounts with the same NCFS fund source.
- No limitation of “no net General Fund increase”



Budget Restructuring

- An agency may restructure its budget by ***reducing or increasing the number of budget funds within a Budget Code*** to increase operational efficiency
- Budget Restructuring Plans are due to OSBM by December 11, 2026
- Budget restructuring is not necessarily a reorganization of the agency
 - **A reorganization would require a report** to the Joint Legislative Committee on Governmental Operations and Fiscal Research as required by GS 143B-10.

Base Budget
Attachment
Due 12/4/2026

RESTRUCTURING PLAN

DEPARTMENT: _____

DIVISION OR INSTITUTION: _____

BUDGET CODE(S) AFFECTED: _____

CURRENT BUDGET CODE	CURRENT BUDGET FUND	NEW BUDGET CODE	NEW BUDGET FUND

Navigating the BRIDGE System for Base Budget Reports and Adjustments



Demonstration of Navigating to Reports in BRIDGE

Microsoft Teams

Navigating to the BRIDGE Reports

2026-09-30 14:41 UTC

Recorded by

Grimsrud, Sarah E

Organized by

Grimsrud, Sarah E



Useful Base Budget Reports & Practice Tips

Useful Base Budget Reports to Get Started:

- Base Budget Report (011, 012, 022) – This is where you want to get started!
 - Must be run by *individual budget codes*.
- Budget Fund Purpose Statements (RPT_BA_004)

Practice Tip:

- If you want to select reports related to the 2027-29 biennium, select **FY28** in the POV.

Resources



Bookmarking the BRIDGE Login Page on Your Internet Browser

Microsoft Teams

Create BRIDGE Bookmark in Web Browser

2026-09-30 16:32 UTC

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Grimsrud, Sarah E

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Grimsrud, Sarah E



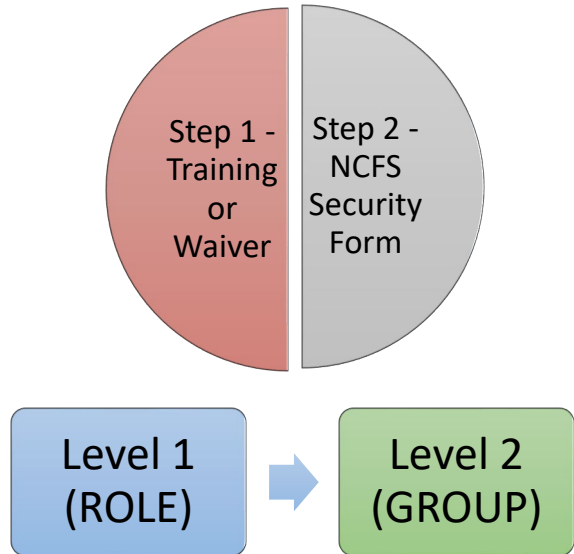
OSBM Job Aids

[OSBM Job Aids and Resources on Base Budget](#)

[OSBM BRIDGE Job Aids and Resources](#)



How to get access to BRIDGE system



Generally, there are 2 Steps to getting access to BRIDGE:

1. BRIDGE Training completed in LMS or WAIVER set up.
2. NCFS Security Request Form Completed by Agency/University.

There are two levels of NCFS security that have to be assigned:

- Level 1 (Role) is assigned through NCFS by OSC
- Level 2 (Group) is assigned through BRIDGE by OSBM/Deloitte

***If you completed required training and were an IBIS user prior to September 11, 2026,
YOU ALREADY HAVE ACCESS TO BRIDGE!***

***If your agency CFO submitted your training waiver to OSBM prior to September 11, 2026,
YOU ALREADY HAVE ACCESS TO BRIDGE!***

New users that are just coming into the state or changing agencies will need to have their agency NCFS Security administrator submit a role request through NCFS.

If new users also need IBIS access, they will submit the request to the existing process.



BRIDGE System Questions?

OSBM has a ticketing system and will utilize a ticketing system to resolve ongoing issues.

<https://bit.ly/OSBMBRIDGE>

- Please be sure you select the correct issue type to expedite responses:
 - Admin area
 - Base Budget
 - Fund Purpose Statement
 - Login or User Role Request
 - Report
 - Training – Needs to be added LMS
 - Training – Questions on classes
 - Training – How do I...?
 - OTHER ITEM – Specify in Comments

The screenshot shows a web form titled "OSBM BRIDGE Budget System" with the subtitle "Technical Issues, Training Questions or Application Access Requests". The form includes a BRIDGE logo at the top. Below the title, there is a paragraph explaining the form's purpose: "This form is used to report technical issues and log application / access questions about the OSBM BRIDGE budget system." and another paragraph: "For budgeting questions that are not technical in nature or not about the BRIDGE system, please reach out to your OSBM Budget Analyst." The form fields are: "Name *" (text input), "Agency / University *" (text input), "Email *" (text input with an envelope icon), and "Issue Type *" (dropdown menu with the text "Please select the type of issue you have encountered"). A note at the top of the form states: "Fields marked with an asterisk (*) are required."



BRIDGE Office Hours



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Friday, October 2 BRIDGE Office Hours from 1PM to 2PM

Monday, October 5 BRIDGE Office Hours from 10AM to 11AM

Wednesday, October 7 BRIDGE Office Hours from 10AM to 11AM



Base Budget Office Hours

- FRIDAYS at 10:00 a.m.
- [VIA TEAMS MEETING](#)
- Covers Base Budget Concepts as well as BRIDGE system technical assistance from the training team.

CALENDAR:

October 9: Fund Purpose Statements

October 16: Receipts Analysis

October 23: Receipts Analysis

October 30: Adjusting Salary Reserve/Personnel Expenditures

November 6: Reconciling Intra- Governmental Transfers

November 13: Base Budget Adjustments

November 20: Base Budget Adjustments



OSBM Budget Execution Team

Rachel Stallings – Assistant State Budget Officer (JPS, NER, Statewide) Jennifer Neisner - Assistant State Budget Officer (DHHS, Education, General Government)	
Analyst	Agency
Sarah Grimsrud	DPI / NCCCS / Residential Schools / NC Education Lottery
Sherese Bonner	Operating – DOT
Unika Ashe-Valentine	DACS/ DNCR/ Commerce/ Dept of Labor/DOJ/DAC/WRC
Mercidee Benton	DPS / DEQ
Wayne Williams	DMH/CMS
Kristi Hickman	DIT/DST/OSC/OAH
Alice Saunders	DHHS/DOI/ DOA/ DOR/ DMVA/ HFA/ Lt. Gov/ OSHR/ NCGA/ SBOE
Pam Johnson	DHHS/ Gov Office/ Sec of State/ OSA/ Boards
Taylor Coburn	DHB
Elizabeth Grovenstein	UNC System
Sam Barber	DIT/ DST/ OSC/ Salary and Benefits/DSS/Statewide
Abbie Britt	Operating – AOC/IDS/SBI/State Highway Patrol
Sam Chaudhary	Operating – DPI/Higher Education



Questions?

For additional information/guidance *on base budget*, please refer to:

<https://www.osbm.nc.gov/budget/budget-instructions>

or contact your OSBM Budget Execution Analyst

THANK YOU FOR ATTENDING!