



2022-23 Closeout Kickoff

May 5, 2023

Integrity

Innovation

Teamwork

Excellence



- Carryforward Process
- Operating Closeout
- Capital Closeout
- FAQs



Timeline

- June 2 – Deadline to encumber funds
- June 9 – Preliminary carryforward requests from limited agencies
 - DHHS
 - DPI
 - UNC System
- July 3 – Final carryforward requests submitted to OSBM
- Mid July – OSBM decisions complete and agencies/universities are notified
- July 26 – OSC Cash Closing Deadline - final date when cash can move between budget codes
- **Balanced Budget** – Carryforward approvals depend on statewide cash availability after all agencies have closed for the fiscal year



Carryforward Categories

Category A - Required by General Statutes or session law (funds are designated as non-reverting), Monies owed to the Civil Penalty, Forfeiture Fund, and carryforward special provisions enacted or proposed by the General Assembly.

Category B1 - Unearned revenue received in the current fiscal year for goods or services that will be provided in the following fiscal year,

Category B2 - Unearned revenue received in the current fiscal year and deposited into a liability account.

Category C - Funds to support encumbrances made on or before the encumbrance date set by OSBM (June 2, 2023)



HB259 includes language regarding carryforward, but we will need to see if provisions are included in the conference budget

- **UNEXPENDED DIRECTED GRANTS APPROPRIATED IN 2022-2023 FISCAL YEAR DO NOT REVERT**

SECTION 5.1.(a) This section applies to any directed grants appropriated as nonrecurring funds in S.L. 2021-180 for the 2022-23 fiscal year that

(i) remain unexpended as of the effective date of this section and

(ii) are subject to reversion at the end of the 2022-23 fiscal year. Notwithstanding any provision of law to the contrary, the grants described by this section shall not revert at the end of the 2022-23 fiscal year and shall remain available for expenditure for the purpose for which the funds were appropriated until the earlier of the date the funds are expended or the date the funds revert pursuant to subsection (b) of this section.

SECTION 5.1.(b) Any funds described in subsection (a) of this section that remain unexpended as of June 30, 2023, shall revert to the appropriate fund at the end of the 2023-24 fiscal year.

SECTION 5.1.(c) This section becomes effective June 30, 2023.



HB259

- STATE BUDGET ACT/FUNDS CARRYFORWARD

SECTION 5.7.(a) G.S. 143C-1-1 reads as rewritten:

"§ 143C-1-1. Purpose and definitions.

...

(d) Definitions. – The following definitions apply in this Chapter:

(1) Appropriation. – An enactment by the General Assembly authorizing the withdrawal of money from the State treasury. An enactment by the General Assembly that authorizes, specifies, or otherwise provides that funds may be used for a particular purpose is not an appropriation.

(6a) Carryforward. – The balance of a General Fund operating budget appropriation which would otherwise revert at the close of the fiscal year but instead is made available in the succeeding fiscal year as is specified in law or to liquidate an encumbrance of the prior fiscal year. Funds may not be carried forward for any other purpose.

...

(12) Encumbrance. – A financial obligation created by a purchase order, contract, ~~salary commitment~~, unearned or prepaid collections for services provided by the State, or other legally binding agreement.

....“

SECTION 5.7.(b) Part 1 of Article 6 of Chapter 143C of the General Statutes is amended by adding a new section to read:

"§ 143C-6-4.1. Carryforward of funds.

(a) Unless otherwise specified by law, funds carried forward at the end of the fiscal year may only be spent in the succeeding fiscal year for the purpose for which they were carried forward. Carryforward funds that have not been liquidated in the year in which they were carried forward shall revert at the end of the fiscal year.

(b) Unless otherwise specified by law, funds carried forward under this authorization may not be transferred, or otherwise moved, out of the General Fund.

(c) Funds carried forward to support encumbrances are subject to cash availability."



Carryforward Template

- Highlighted cells identify where data is entered

	A	B	C	D	E	F	G	H
1	Summary of State Agency Carryforward Requests							
2	For Fiscal Year 2022-23							
3	Note: Only enter data in the highlighted cells.							
4	Name:							
5	Email:							
6	Telephone:							
7	Budget Code	Carry-Forward Request						
8		Agency Name	Item Description	Type of Request	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Fund Code	Amount of Request
9	0	#N/A		Category C: Documented Encumbrances				
10	0	#N/A		Category A: Required by General Statute				
11	0	#N/A		Category B: Unearned Revenue				
12	0	#N/A		Category C: Documented Encumbrances				
13	0	#N/A		Category C: Documented Encumbrances				
14	0	#N/A		Category C: Documented Encumbrances				
15	0	#N/A		Category C: Documented Encumbrances				
16	0	#N/A		Category C: Documented Encumbrances				
17	0	#N/A		Category C: Documented Encumbrances				



Carryforward Template

- Agency name will auto-populate
- As you enter data, relevant cells will highlight

	A	B	C	D	E	F	G	H
1	Summary of State Agency Carryforward Requests							
2	For Fiscal Year 2022-23							
3	Note: Only enter data in the highlighted cells.							
4	Name:	First Name Last Name						
5	Email:	email@nc.gov						
6	Telephone:	919-807-1111						
7	Budget Code			Carry-Forward Request				
8	13005	Agency Name	Item Description	Type of Request	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Fund Code	Amount of Request
9	13005	Office of State Budget and Management	PO Carryforward	Category C: Documented Encumbrances				
10	13005	Office of State Budget and Management		Category A: Required by General Statute				
11	13005	Office of State Budget and Management		Category B: Unearned Revenue				
12	13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13	13005	Office of State Budget and Management		Category C: Documented Encumbrances				
14	13005	Office of State Budget and Management		Category C: Documented Encumbrances				
15	13005	Office of State Budget and Management		Category C: Documented Encumbrances				
16	13005	Office of State Budget and Management		Category C: Documented Encumbrances				
17	13005	Office of State Budget and Management		Category C: Documented Encumbrances				

Type a description or name of the Carry-Forward Request here.



Carryforward Template (Suggested to add for FY23)

- Reference specific PO# and Vendor name in "Item Description" if over \$100,000

Summary of State Agency Carryforward Requests For Fiscal Year 2022-23							
Note: Only enter data in the highlighted cells.							
Name:	First Name Last Name						
Email:	email@nc.gov						
Telephone:	919-807-1111						
Budget Code	Carry-Forward Request						
13005	Agency Name	Item Description	Type of Request	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Fund Code	Amount of Request
13005	Office of State Budget and Management	PO Carryforward	Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category A: Required by General Statute				
13005	Office of State Budget and Management		Category B: Unearned Revenue				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				

Type a description or name of the Carry-Forward Request here.



Carryforward Template

- Select carryforward category from dropdown

Summary of State Agency Carryforward Requests For Fiscal Year 2022-23							
Note: Only enter data in the highlighted cells.							
Name:		First Name Last Name					
Email:		email@nc.gov					
Telephone:		919-807-1111					
Budget Code	Agency Name	Item Description	Type of Request	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Fund Code	Amount of Request
13005	Office of State Budget and Management	PO Carryforward	Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
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13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				

Choose the type of the Carry-Forward Request from the dropdown menu.



Carryforward Template

- Justification or Comments
 - More is Better! This is the opportunity for the agency to stress the need for carryforward consideration
 - Language of the statute if statutory
 - On PO's, describe good/service the encumbrance is for

	A	B	C	D	E	F	G	H
1	Summary of State Agency Carryforward Requests							
2	For Fiscal Year 2022-23							
3	Note: Only enter data in the highlighted cells.							
4	Name:	First Name Last Name						
5	Email:	email@nc.gov						
6	Telephone:	919-807-1111						
7	Budget Code			Carry-Forward Request				
8	14550	Agency Name	Item Description	Type of Request	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Fund Code	Amount of Request
9	14550	Department of Public Safety	EP5276401-DANASAFETYSUPPL	Category C: Documented Encumbrances				



Carryforward Template

- Include specific fund code(s) where cash is available

Summary of State Agency Carryforward Requests For Fiscal Year 2022-23							
Note: Only enter data in the highlighted cells.							
Name:	First Name Last Name						
Email:	email@nc.gov						
Telephone:	919-807-1111						
Budget Code	Carry-Forward Request						
13005	Agency Name	Item Description	Type of Request	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Fund Code	Amount of Request
13005	Office of State Budget and Management	PO Carryforward	Category C: Documented Encumbrances		Combined value of encumbered PO's between \$5,000 and \$100,000.	1234	
13005	Office of State Budget and Management		Category A: Required by General Statute				
13005	Office of State Budget and Management		Category B: Unearned Revenue				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				

Input the Fund Code within the Budget Code where cash is available to be carried forward.



Carryforward Template

- Combine totals for similar entry types

Summary of State Agency Carryforward Requests For Fiscal Year 2022-23							
Note: Only enter data in the highlighted cells.							
Name:	First Name Last Name						
Email:	email@nc.gov						
Telephone:	919-807-1111						
Budget Code	Carry-Forward Request						
13005	Agency Name	Item Description	Type of Request	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Fund Code	Amount of Request
13005	Office of State Budget and Management	PO Carryforward	Category C: Documented Encumbrances		Combined value of encumbered PO's between \$5,000 and \$100,000.	1234	\$ 250,000.00
13005	Office of State Budget and Management		Category A: Required by General Statute				
13005	Office of State Budget and Management		Category B: Unearned Revenue				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				

When possible, combine requests of the same type.
E.G.: The sum of all POs instead of an individual PO.



Carryforward Template

- Statutory or Special Provision citations for Category A

Summary of State Agency Carryforward Requests For Fiscal Year 2022-23							
Note: Only enter data in the highlighted cells.							
Name:	First Name Last Name						
Email:	email@nc.gov						
Telephone:	919-807-1111						
Budget Code	Carry-Forward Request						
13005	Agency Name	Item Description	Type of Request	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Fund Code	Amount of Request
13005	Office of State Budget and Management	PO Carryforward	Category C: Documented Encumbrances		Combined value of encumbered PO's between \$5,000 and \$100,000.	1234	\$ 250,000.00
13005	Office of State Budget and Management	Required Carryforward by Statue	Category A: Required by General Statute		Carryforward required by Statue	5678	\$ 500,000.00
13005	Office of State Budget and Management		Category B: Unearned Revenue		If the Type of Request is Category A, list the statutory or special provision citation required to support the request. Otherwise, leave this cell blank.		
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				
13005	Office of State Budget and Management		Category C: Documented Encumbrances				



Carryforward Template

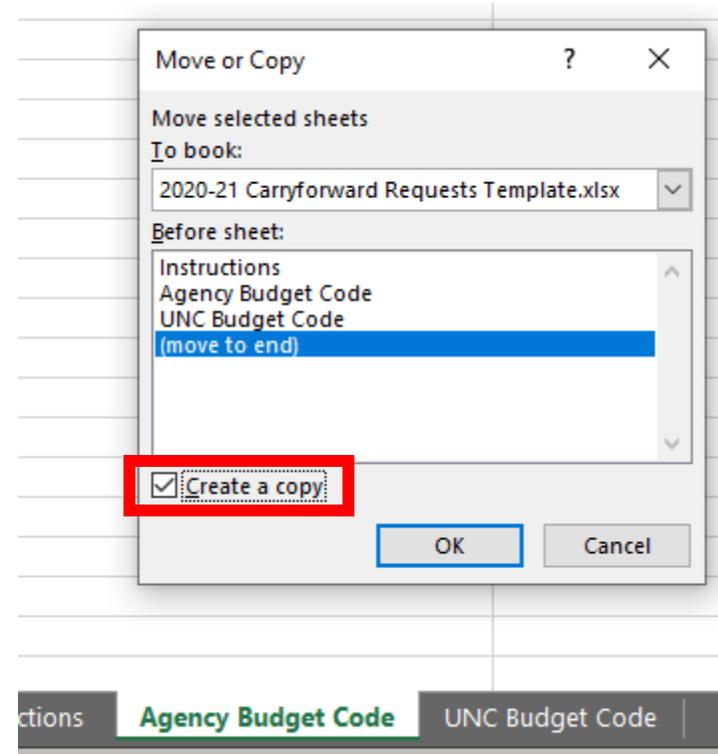
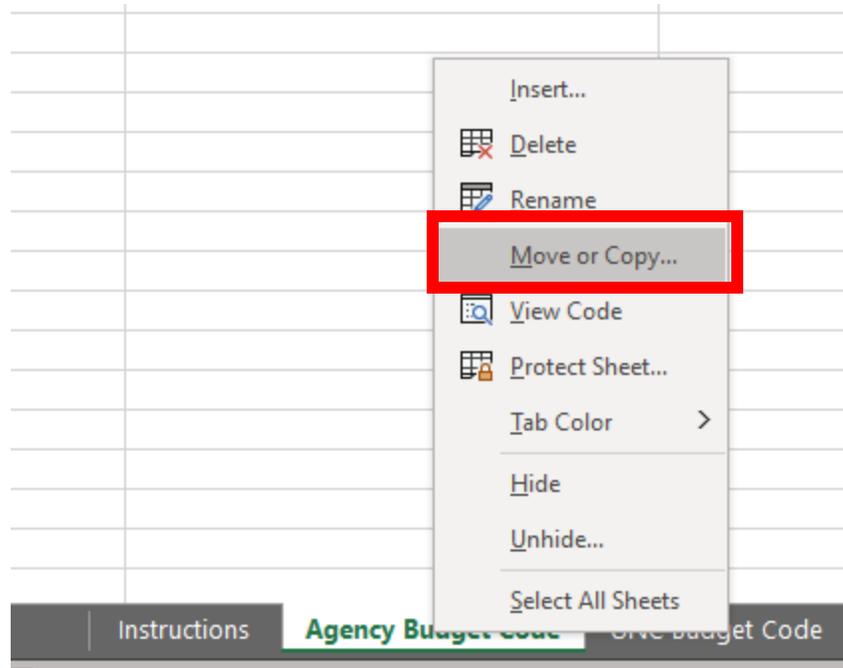
- Row 24 will sum all requests

	A	B	C	D	E	F	G	H
1	Summary of State Agency Carryforward Requests							
2	For Fiscal Year 2022-23							
3	Note: Only enter data in the highlighted cells.							
4	Name:	First Name Last Name						
5	Email:	email@nc.gov						
6	Telephone:	919-807-1111						
7	Budget Code	Carry-Forward Request						
8	13005	Agency Name	Item Description	Type of Request	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Fund Code	Amount of Request
9	13005	Office of State Budget and Management	PO Carryforward	Category C: Documented Encumbrances		Combined value of encumbered PO's between \$5,000 and \$100,000.	1234	\$ 250,000.00
10	13005	Office of State Budget and Management	Required Carryforward by Statute	Category A: Required by General Statute	G.S. 123.4(a)	Carryforward required by Statute	5678	\$ 500,000.00
11	13005	Office of State Budget and Management	OSBM Commission Room seating replacement	Category C: Documented Encumbrances		Encumbered PO #1234 to replace seating in the OSBM Commission Room	1234	\$ 150,000.00
21	13005	Office of State Budget and Management		Category C: Documented Encumbrances				
22	13005	Office of State Budget and Management		Category C: Documented Encumbrances				
23	13005	Office of State Budget and Management		Category C: Quotes In Lieu of Encumbrance				
24								\$ 900,000.00



Carryforward Template

- If submitting for more than one budget code, create a duplicate tab in the same workbook





Carryforward Process – Encumbrance Carryforward Requests

- **Guidelines for Encumbrance Carryforward Requests (Category C)**
 - Only allowed for items for which funding is not available next fiscal year
 - Items previously approved for carryforward are not eligible (unless OSBM exception)
 - POs less than \$5k should not be requested for carryforward
 - Individual POs of \$5k<\$100k should be rolled together into one request
 - Individual POs \$100,000 and greater must be requested as separate line items
 - Encumbrances for grants awarded to third parties should be requested separately regardless of amount
 - Retain backup documentation for OSBM compliance checks and audit purposes



Carryforward Process – Encumbrance Carryforward Requests

7	Budget Code		Carry-Forward Request				
8	13005	Agency Name	Item Description	Type of Request	Statutory/Sp. Prov. Citation Required for Category A	Justification or Comments	Amount of Request
9	13005	Office of State Budget and Management	PO Carryforward	Category C: Documented Encumbrances		Combined PO's between \$5,000 and \$100,000	\$ 10,000
10	13005	Office of State Budget and Management	PO # 7890	Category C: Documented Encumbrances		PO # 7890	\$ 125,000
11	13005	Office of State Budget and Management	Grant #1234	Category C: Documented Encumbrances		Grant contract #1234 and why it needs to be carried forward	\$ 50,000
12	13005	Office of State Budget and Management	Grant #5678	Category C: Documented Encumbrances		Grant contract #5678 and why it needs to be carried forward	\$ 125,000

PO to Carry Forward	Amount	Ok to request?	Roll together?
PO #1234	\$10,000	Yes	Yes
PO #5678	\$2,500	No	No
PO #7890	\$125,000	Yes	No
PO #4321 from SFY21-22	\$50,000	No	No
Grant awarded to #1234	\$50,000	Yes	No
Grant awarded to #5678	\$125,000	Yes	No



- **UNC Carryforward**

- SL 2021-180 Section 8.15 made changes to UNC carryforward authority in 116-30.3
 - Allows for **2.5% management flex carryforward**
 - **Uses may be any one-time expenditure** that does not impose an additional financial obligation on the state



• Operating Closeout: Certification Checklist

- Closeout Certification
 - Located at the end of the OSBM Closeout memo
 - Completed and signed by agency CFO or Budget Director
 - Certifies that the June 2023 agency budget complies with OSBM guidelines



STATE OF NORTH CAROLINA
CERTIFICATION
2022-23 Fiscal Year End Budget Reports

AGENCY / DIVISION / UNIVERSITY NAME: _____

This certification should be completed and provided to your OSBM analyst at the time of pre-certification of budget reports with the Office of the State Controller at the end of each fiscal year.

BUDGET REPORT REVIEW CHECKLIST
Note: Please attach documentation of OSBM approved exceptions, if applicable.

BD 701 Report

- Certified and authorized budgets reconcile between NCAS and IBIS at the four-digit account level (ex. 53 2100)
- No negative certified or authorized budgets at the four-digit NCAS account level
- No over-expended funds/centers
- No over-expended accounts: 4-digit level for 531X, 536X, 537X, 538X; 2-digit level for 532X-535X. Universities: No over-expended accounts at UNC pooled account level.
- Reserve accounts (53 71xx) are distributed (unless reverting or carried forward) (*year-end requirement*)
- No missing or incorrect account titles in NCAS
- Over-realized receipts were budgeted and approved by OSBM prior to expenditure of receipts
- No negative salary reserve balances at the fund/center and account level (n/a to universities).
- No negative cash balances in special funds
- Federal Funds: Receipt-supported expenditures and related receipts reconcile
- Federal Funds: Excess receipts in the General Fund are returned to 3XXXX federal budget code
- Carryforward is correctly recorded in NCAS and IBIS (*year-end requirement*)
- UNC Only: No appropriation in 1102 Summer School or 1103 Non-Credit Instruction unless approved by OSBM

BD 702 Report

- Quarterly allotment totals reconcile between NCAS and IBIS
- Year-to-date requirements and appropriation do not exceed total allotment and available cash on hand
- Allotted and year-to-date actuals reconcile indicating proper non-cash reversions (*year-end requirement*)

I certify that the BD 701 & 702 Budget Reports are complete, accurate, and comply with OSBM's guidance.

 Signature (Budget Director or CFO) _____
 Date

If any requirements outlined above are not checked, please explain to your OSBM Analyst why the step was not completed via a memorandum or email.



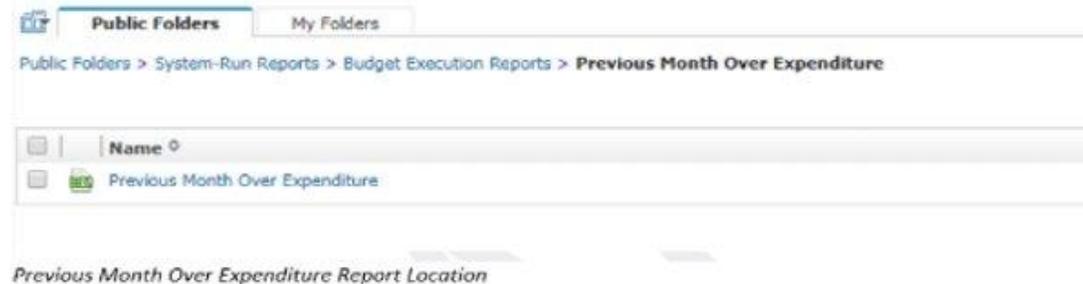
Operating Closeout: Job Aid

- **Closeout Job Aid**
 - Located on OSBM's website
 - Details the budget review process and OSBM guidelines
 - Includes budget review instructions and location of relevant IBIS budget reports

NCAS Agencies ONLY

1. Retrieve the Previous Month Over Expenditure report from IBIS (IBIS Location: Public Folders > System-Run Reports > Budget Execution > Previous Month Over Expenditure).

2.



Previous Month Over Expenditure					
Fund Code	Account Code	OSC Actual Amount	OSC Certified Amount	OSC Authorized Amount	OSC Over Expenditure
1120	531521	\$1,596,755.81	\$1,332,831.00	\$1,544,198.00	(\$52,558.81)
1120	531627	\$13,483.84	\$0.00	\$11,971.00	(\$1,512.84)
1211	531664	\$5,640.00	\$0.00	\$5,244.00	(\$396.00)
1211	532300	\$2,345.43	\$4,300.00	\$1,300.00	(\$1,045.43)

Previous Month Over Expenditure Excel Export from IBIS

Check for any differences between IBIS and NCAS at the budget code, fund code, and detail account levels.

3. If there are any over-expended funds or accounts, a budget revision will be necessary before quarterly or year-end closeout. If there are over-expenditures, the report will list them.



Operating Closeout – Reversion of Funds

- All funds should revert to the source from which they came (GS 143C-1-2(b))
 - If funds did not come from the General Fund, DO NOT let funds revert to statewide General Fund



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

DATES TO REMEMBER:

May 26 – Budget Code Closure Requests Due

June 5 – All June Capital Allotments Due

June 8 – Last Bond Requisition Due

June 15 – All Capital Budget Revisions Due

June 19 – Capital Budget Close

- [Capital Budget Code Closure Job Aid](#)
 - Step-by-step instructions for identifying budget codes that should be closed
- Budget Code Closure Request Form
 - Linked within the job aid
 - Fillable PDF form



Identifying & Closing Inactive Budget Codes

- Revise Budget Codes to Reflect Actual Project Spending (Unallotments & Type 11 or 12 Revisions)
- Submit Request to Close Prepared Budget Codes by **May 26**



Addressing Negative Budgets & Over-expended Account Lines

- Negative Allotment Report - GDAC/DSS
 - BD725_Curr_Neg_Allot
 - Correct by submitting IBIS allotment request by **June 4**

- BD725 Reconciliation - GDAC/DSS
 - Identify any over expended accounts, funds, and budget codes
 - Correct by submitting IBIS budget revisions by **June 15**



Frequently Asked Questions

Budget Instructions



The Latest Instructions

OSBM issued instructions for FY 2022-23 Closeout and Carryforward in May 2023

[FY 2022-23 Budget Closeout and Carryforward Instructions](#)



Key Dates for State Agencies



Job Aids

Step-by-step guides, tips, and templates

Prior Budget Process Instructions





How do I close out old operating funds and/or budget codes?

- Capital: See "Capital Budget Code Closure Job Aid"
- Operating: **Formal procedure still in development**
- See "Capital Budget Code Closure Job Aid"
 - Zero spending year-to-date
 - Zero funds remaining
 - OSBM execution analysts will work with agencies



When do I mark a revision as using Lapsed Salary?

- When you move funds from a personal services type account (531XXX) to any other allowable operating expense (including another 531XXX account)
 - See [Budget Manual section 3.6.7](#) Lapsed Salary Revisions for further detail



If NCAS does not match IBIS reports

- Check for validation issues within account family
 - Check BC3605-1 IBIS TO BC report on NCxCloud
 - Budget Revision to NCAS Invalid List Report in IBIS



We processed an allotment and my agency's 702 doesn't reflect it. Did IBIS not interface with NCFS?

- Make sure that you're making an NCAS entry for each general fund allotment



Who do I contact in OSBM with my questions?

- Staff directory at www.osbm.nc.gov
- Agency assignment list at end of presentation



• OSBM Analyst Assignments

Insert table here

Agency	Analyst
Administrative Office of the Courts	Diane Upshaw
Indigent Defense Services	Diane Upshaw
Department of Administration	Alice Saunders
Department of Adult Correction	Marsha Overby
Department of Agriculture/State Fair	Unika Valentine
Department of Commerce	Unika Valentine
Department of Environmental Quality	Diane Upshaw
Department of Information Technology	Sam Barber
Department of Insurance	Alice Saunders
Department of Justice	Diane Upshaw
Department of Labor	Unika Valentine
Department of Military & Veterans Affairs	Alice Saunders
Department of Natural & Cultural Resources	Unika Valentine
Department of Public Instruction	Taylor Coburn
Department of Public Safety	Marsha Overby
Department of Revenue	Alice Saunders
Department of Transportation	Mark Bondo
Office of Administrative Hearings	Diane Upshaw
Office of State Human Resources	Alice Saunders
Office of the State Auditor	Hallee Haygood
Office of the State Controller	Hallee Haygood
Secretary of State	Hallee Haygood
Wildlife Resources Commission	Diane Upshaw

Agency	Analyst
DHHS - Central Administration	Hallee Haygood
DHHS - Disability Determination Services	Danielle Scheu
DHHS - Division of Aging	Danielle Scheu
DHHS - Division of Child and Family Wellbeing	Pam Johnson
DHHS - Division of Child Development	Pam Johnson
DHHS - Division of Health Benefits	Hallee Haygood
DHHS - Division of Health Service Regulation	Danielle Scheu
DHHS - Division of Public Health	Pam Johnson
DHHS - Division of Services for the Blind/Deaf/Hard of Hearing	Danielle Scheu
DHHS - Division of Social Services	Pam Johnson
DHHS - Division of Vocational Rehabilitation	Danielle Scheu
DHHS - Mental Health	Hallee Haygood
DHHS - Office of Education Services/Division of Child and Family Wellbeing*	Pam Johnson
Disasters	Marsha Overby
Statewide Reserves	Mark Bondo
Statewide Salary & Benefits	Sam Barber/Mark Bondo
Governor's Office/ OSBM	Pam Johnson
Housing Finance	Alice Saunders
Lieutenant Governor's Office	Alice Saunders
NC Education Lottery	Taylor Coburn
General Assembly	Alice Saunders
State Treasurer	Sam Barber



• OSBM Analyst Assignments (Cont.)

Insert table here

Higher Education	Analyst
Community Colleges	Danielle Scheu
School of Science & Math	James Robinson
UNC - Appalachian State University	James Robinson
UNC - Asheville	Cole Justad
UNC - Chapel Hill	James Robinson
UNC - Charlotte	Cole Justad
UNC - East Carolina University	James Robinson
UNC - Elizabeth City State University	Cole Justad
UNC - Fayetteville State University	James Robinson
UNC - Greensboro	James Robinson
UNC - NC A&T	James Robinson
UNC - NC Central University	James Robinson
UNC - NC School of the Arts	Cole Justad
UNC - NCSU	James Robinson
UNC - Pembroke	James Robinson
UNC - System Office	James Robinson
UNC - Western Carolina University	James Robinson
UNC - Wilmington	James Robinson
UNC - Winston-Salem State University	Cole Justad
UNC Hospitals	James Robinson

Capital	Analyst
Operations	Mark Bondo
Debt (Financing/Bonds)	Mark Bondo
State Agencies (R&R, SCIF, Debt Financed Capital)	Mark Bondo
<i>NCGA, DOA, DPS, DAC</i>	Mark Bondo
<i>AOC, DHHS, DOJ, DMVA</i>	Brian Farmer
<i>Ag, Commerce, DEQ, DIT, DNCR, DPI</i>	Cole Justad
Universities (R&R, SCIF, Debt Financed Capital)	Brian Farmer
<i>NCSU, UNCG, UNCW, WCU, ASU, UNCP, FSU, NCCU, NCA&T</i>	Brian Farmer
<i>UNCCH, UNCC, UNCA, WSSU, ECSU, ECU, UNCSA, NCSSM</i>	Cole Justad
<i>Community Colleges, UNC System Office</i>	Mark Bondo

Board	Analyst
State Board of Cosmetic Arts	Pam Johnson
State Board of Opticians	Pam Johnson
State Board of Psychologists	Pam Johnson
Auctioneer Licensing Board	Pam Johnson
Board of Barber Examiners	Pam Johnson
Board of Elections	Alice Saunders
Board of Electrolysis	Pam Johnson



Questions

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