



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT



Employment First State for Individuals with Disabilities

ROY COOPER
GOVERNOR

CHARLES PERUSSE
STATE BUDGET DIRECTOR

May 19, 2021

MEMORANDUM

TO: Linda Combs
State Controller

FROM: Charles Perusse *Charles Perusse*
Budget Director

SUBJECT: 2019-21 General Fund Appropriations, Authorized Revenues, and
Condition of the Fund Statement due to the 2019, 2020, and 2021 Sessions
of the General Assembly, amended with SL 2021-19

Attached are the updated Schedules of Authorized Appropriations, Revenues, and Condition of the Fund Statement for the 2019-21 biennium as ratified by the 2019, 2020, and 2021 Sessions of the General Assembly per the mini-appropriation bills listed at the top on the next page. This most recent update includes the impacts of SL 2021-19, which appropriated an additional \$2.4 million to four campuses within the University of North Carolina System.

The detailed agency budget certifications are posted on the Office of State Budget and Management website under the 'Budget' tab: <https://www.osbm.nc.gov/>.

Please feel free to email Casey Harris Pratt at casey.harris-pratt@osbm.nc.gov if you have any questions.

Attachments

cc: State Treasurer Dale R. Folwell
State Auditor Beth Wood
Kristin Walker
Casey Harris-Pratt
Mark Bondo
Anne Godwin
Alishia Moore

Jennifer Hoffmann
Deborah Landry
Brian Matteson
John Poteat

**Appropriation By Agency/ Budget Code
For FY 2019-21 Biennium**

Based on the Following Session Laws :

S.L. 2019- :192, 208, 209, 210, 211, 221, 222, 223, 224, 229, 230, 231, 235, 237, 239, 242, 247, 250, and 251

S.L. 2020- :12, 14, 15, 17, 24, 26, 27, 28, 31, 32, 33, 41, 42, 43, 44, 45, 53, 56, 57, 58, 64, 67, 76, 79, 80, 81, 83, 86, 88, 90, 91, and 97

S.L. 2021-: 1, 3, 19

Budget Code	Department	2019-20 Budget	2020-21 Revised Budget
	<u>Education</u>		
13510	Department of Public Education	\$9,754,828,861	\$9,988,491,974
16800	Department of Community Colleges	\$1,212,606,323	\$1,230,457,552
16010	General Administration	\$42,545,486	\$42,545,486
16011	University Institutional Programs	\$68,473,249	\$116,449,687
16012	Related Educational Programs	\$109,968,501	\$109,968,501
16015	Aid to Private Institutions	\$181,349,756	\$191,349,756
16020	University of North Carolina at Chapel Hill - Academic Affairs	\$277,452,951	\$277,452,951
16021	University of North Carolina at Chapel Hill - Health Affairs	\$200,311,138	\$200,311,138
16022	Centers	\$49,864,072	\$49,864,072
16030	North Carolina State University - Academic Affairs	\$420,253,097	\$420,253,097
16031	North Carolina State University - Agricultural Research	\$54,821,141	\$54,821,141
16032	North Carolina State University - Agricultural Extension	\$40,696,005	\$40,696,005
16040	University of North Carolina at Greensboro	\$178,127,163	\$178,127,163
16050	University of North Carolina at Charlotte	\$255,365,710	\$256,347,800
16055	University of North Carolina at Asheville	\$39,784,916	\$39,784,916
16060	University of North Carolina at Wilmington	\$145,568,641	\$145,568,641
16065	East Carolina University - Academic Affairs	\$232,198,035	\$232,198,035
16066	East Carolina University - Health Affairs	\$77,935,794	\$77,935,794
16070	North Carolina Agricultural and Technical State University	\$92,601,145	\$92,601,145
16075	Western Carolina University	\$131,447,223	\$132,705,263
16080	Appalachian State University	\$147,802,753	\$147,802,753
16082	University of North Carolina at Pembroke	\$76,897,024	\$76,901,245
16084	Winston-Salem State University	\$63,650,252	\$63,650,252
16086	Elizabeth City State University	\$40,503,227	\$35,412,356
16088	Fayetteville State University	\$53,911,222	\$53,911,222
16090	North Carolina Central University	\$84,833,024	\$84,833,024
16092	University of North Carolina School of the Arts	\$33,264,437	\$33,307,338
16094	North Carolina School of Science and Mathematics	\$22,637,488	\$22,637,488
	Total Education	\$14,089,698,634	\$14,396,385,795
	<u>General Government</u>		
11000	General Assembly	\$71,856,389	\$74,106,502
13000	Governor's Office	\$5,288,143	\$5,455,582
13001	Office of the Governor - Special Projects	\$0	\$0
13005	Office of State Budget and Management	\$8,502,371	\$8,741,185
13010	Housing Finance Agency	\$10,660,000	\$30,660,000
13085	Office of State Budget and Management - Special	\$17,197,000	\$17,603,000
13050	Department of Military and Veteran Affairs	\$9,374,715	\$9,573,065
13100	Office of the Lieutenant Governor	\$901,111	\$931,923
13200	Department of Secretary of State	\$14,162,477	\$14,607,878
13300	Department of State Auditor	\$14,394,702	\$14,901,959
13410	Department of State Treasurer	\$4,907,017	\$4,952,528
13412	Department of State Treasurer-Retirement for Fire and Rescue Squad	\$31,670,423	\$32,020,423
13900	Department of Insurance	\$42,221,729	\$43,612,675

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S.L. 2021-: 1, 3, 19

Budget Code	Department	2019-20 Budget	2020-21 Revised Budget
13902	Insurance - Industrial Commission	\$9,469,983	\$9,648,835
14100	Department of Administration	\$64,551,458	\$65,710,401
14160	Office of the State Controller	\$25,092,599	\$25,721,683
14660	Department of Information Technology	\$53,936,602	\$54,409,483
14700	Department of Revenue	\$89,330,733	\$91,965,272
18025	Board of Elections	\$8,218,941	\$7,363,840
18210	Office of Administrative Hearings	\$6,343,272	\$6,544,904
	Total General Government	\$488,079,665	\$518,531,138
	<u>Natural and Economic Resources</u>		
13700	Department of Agriculture and Consumer Services	\$134,728,347	\$133,213,538
13800	Department of Labor	\$18,718,486	\$19,380,285
14300	Department of Environmental Quality	\$84,194,913	\$100,573,886
14350	Wildlife Resources Commission	\$11,993,346	\$11,877,483
14600	Department of Commerce	\$11,342,120	\$11,685,392
14601	State Aid to Non-state Entities.	\$16,155,810	\$16,155,810
14602	Commerce - Economic Development	\$150,175,700	\$150,175,700
14800	Department of Natural and Cultural Resources	\$181,509,268	\$187,223,371
14802	Roanoke Island Commission	\$590,328	\$590,328
	Total Natural and Economic Resources	\$609,408,318	\$630,875,793
	<u>Department of Health and Human Services</u>		
14410	Administration and Support	\$118,008,261	\$126,288,048
14411	Division of Aging	\$45,129,864	\$45,234,208
14420	Division of Child Development	\$228,214,139	\$228,445,720
14430	Division of Health Services	\$155,808,716	\$157,740,924
14440	Division of Social Services	\$194,504,279	\$194,907,021
14445	Division of Medical Assistance	\$3,925,254,853	\$4,140,416,023
14446	N.C. Health Choice	\$0	\$0
14447	Health Benefits	\$0	\$0
14450	Division of Blind and Deaf/HH	\$8,677,556	\$8,813,182
14460	Division of Mental Health/DD/SAS	\$751,820,152	\$762,373,361
14470	Division of Health Services Regulations	\$19,582,502	\$20,384,660
14480	Division of Vocational Rehabilitation	\$39,817,864	\$40,417,509
	Total Department of Health and Human Services	\$5,486,818,186	\$5,725,020,656
	<u>Justice and Public Safety</u>		
12000	Judicial Department	\$576,291,621	\$598,191,793
12001	Judicial Department - Indigent Defense	\$125,484,074	\$127,618,873
13600	Department of Justice	\$52,152,469	\$53,830,022
14550	Department of Public Safety	\$2,202,751,714	\$2,243,176,159
	Total Justice and Public Safety	\$2,956,679,878	\$3,022,816,847
	<u>Statewide Reserves</u>		
19005	GF-OSHR Minimum of Market Adjustment	\$2,624,316	\$2,624,316
19012	GF Reserve - Golden LEAF	\$15,000,000	\$0

**Appropriation By Agency/ Budget Code
For FY 2019-21 Biennium**

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S.L. 2021-: 1, 3, 19

Budget Code	Department	2019-20 Budget	2020-21 Revised Budget
19031	GF Reserve - Disaster Appropriation (SERT)	\$5,000,000	\$0
19035	GF Reserve – Management Flexibility	\$0	(699,400,000)
19060	Pay Plan Reserve	\$0	(1,944,202)
19085	GF Reserve - Transfer to Department of Transportation	\$36,000,000	\$0
19086	State Capital & Infrastructure General Fund Appropriations	\$0	\$170,000,000
	Total Statewide Reserves	\$58,624,316	-\$528,719,886
	<u>Debt Services</u>		
19420	Debt Service	\$715,891,443	\$720,940,153
19425	Debt Service - Federal	\$1,616,380	\$1,616,380
	Total Debt Services	\$717,507,823	\$722,556,533
	Total General Fund Appropriation	\$24,406,816,820	\$24,487,466,876

N. C. Office of State Budget and Management
Certified Budgeted and Actual General Fund Revenues
For The 2019-21 Biennium

Budget Code	Code Description	Certified Revenues FY 2019-20	Certified Revenue FY 2020-21
19901	GF Tax Inheritance	\$ -	\$ -
19902	GF Tax-Licenses Sch. B	\$ 35,600,000	\$ 37,100,000.00
19903	GF Tax Tobacco Products	\$ 256,200,000	\$ 255,700,000.00
19905	GF Tax Franchise	\$ 745,700,000	\$ 808,200,000.00
19906	GF Tax Individual Income	\$ 13,030,100,000	\$ 14,821,600,000.00
19907	GF Tax Sales & Use	\$ 8,203,300,000	\$ 8,623,700,000.00
19908	GF Tax Beverage	\$ 411,500,000	\$ 498,200,000.00
19909	GF Tax Gift	\$ -	\$ -
19911	Schedule IA Freight Car	\$ -	\$ -
19912	GF Tax Insurance Company	\$ 565,300,000	\$ 640,000,000.00
19913	GF Tax Piped Natural Gas	\$ -	\$ -
19916	GF Tax Corporate Income	\$ 735,600,000	\$ 1,037,200,000.00
19920	GF Real Estate Conveyance	\$ 85,100,000	\$ 95,300,000.00
19921	GF Tax White Goods	\$ 2,700,000	\$ 3,100,000.00
19922	GF Tax Scrap Tire Dis	\$ 6,200,000	\$ 6,000,000.00
19923	GF Tax Mill Machinery	\$ -	\$ 900,000.00
19924	GF Tax-Solid Waste Dis	\$ 2,800,000	\$ 2,900,000.00
19949	GF Tax Miscellaneous	\$ 300,000	\$ 400,000.00
	Total Tax Revenue	24,080,400,000	26,830,300,000
19951	GF Non-Tax Insurance-TR Reg Fund	40,100,000	37,100,000
19953	GF Non Tax-Ins. Lic. Fees	47,700,000	46,000,000
19961	GF Nontax Disproportionate Share	165,300,000	177,600,000
19965	GF Nontax St. Treas. Investments	167,200,000	24,300,000
19974	GF Nontax-AOC	228,800,000	150,600,000
19978	GF Misc. Intra-State Transfers	204,091,454	207,200,000
19964	GF Master Settlement Agreement	136,200,000	129,500,000
	Total Nontax Revenue	989,391,454	772,300,000
	Total General Fund Revenue	\$25,069,791,454	27,602,600,000

Green = Tax Revenue	\$ 24,080,400,000	\$ 26,830,300,000.00
Blue = Non-tax Revenue	649,100,000	435,600,000.00
Black = Other Non-Tax Revenue	340,291,454	336,700,000.00
	\$ 25,069,791,454	\$ 27,602,600,000.00

**N. C. Office of State Budget and Management
Condition of the General Fund
Fiscal Years 2019-20 and 2020-21**

Description	2019-20 Authorization	2019-20 Actual	2020-21 Authorization
Unreserved Credit Balance	\$ 1,709,284,649.80	\$ 1,709,284,649.80	\$ 1,471,080,411.26
Reserved Credit Balance			
Savings Reserve (G31)	1,254,299,585.75	1,254,299,585.75	1,169,268,991.75
Hurricane Florence Reserve 19935	327,993,916.17	327,993,916.17	127,373,061.44
Repairs and Renovations Reserve (G32)	11,585,462.00	11,585,462.00	11,585,462.00
Coronavirus Relief Reserve	-	-	1,492,364,861.41
Local Government Coronavirus Relief Reserve	-	-	133,160.42
State Emergency Response and Disaster Relief Fund (BC 19930) (G42)	54,100,564.24	54,100,564.24	64,742,241.34
Carry Forward Reserve (BC 19936) (G21)	508,256,797.15	508,256,797.15	461,720,656.67
Medicaid Contingency Reserve (BC 19931)	186,372,673.00	186,372,673.00	186,372,673.00
Medicaid Transformation Reserve (BC 19948)	425,300,660.00	425,300,660.00	425,300,660.00
Total Reserved Credit Balance	2,767,909,658.31	2,767,909,658.31	3,938,861,768.03
Revenue			
Tax Revenue	24,080,400,000.00	22,995,696,297.48	26,830,300,000.00
Nontax Revenue	989,391,454.00	943,619,777.25	772,300,000.00
Total Revenue	25,069,791,454.00	23,939,316,074.73	27,602,600,000.00
Federal Coronavirus Transfer - Federal Treasury	-	3,585,391,176.00	-
Revenue Adjustments			20,000,000.00
Total Availability	29,546,985,762.11	32,001,901,558.84	33,032,542,179.29
Appropriations			
Operating Budget	24,406,816,820.00	24,061,965,313.27	24,485,107,717.00
	-	-	-
Total Operating Budget Recommended	24,406,816,820.00	24,061,965,313.27	24,485,107,717.00
Capital Improvement - Direct Appropriation (BC 19600)	-	-	-
Total Direct Appropriations	24,406,816,820.00	24,061,965,313.27	24,485,107,717.00
Direct Authorized Transfer from Reserve	596,669,133.15	358,100,912.11	1,960,709,265.87
DOT -Credit Balance (BC 19942)	64,000,000.00	64,000,000.00	-
NC GREAT Reserve (BC 19940)	15,000,000.00	15,000,000.00	15,000,000.00
Coronavirus Funds To CRF Fund (OSBM)	-	2,092,893,154.17	-
Ending Balance	4,464,499,808.96	5,409,942,179.29	6,571,725,196.42
Ending Reserved Balance			
Savings Reserve - Budget Code 19943 (G31)	1,169,268,991.75	1,169,268,991.75	1,104,268,991.75
Hurricane Florence Reserve 19935	327,993,916.17	127,373,061.44	155,169,671.44
Earthquake Recovery Reserve 19942	-	-	24,000,000.00
Repairs and Renovations Reserve (G32)	11,585,462.00	11,585,462.00	-
Coronavirus Relief Reserve -19944	-	1,492,364,861.41	4,961,714.21
Local Government Coronavirus Relief Reserve -19934	-	133,160.42	133,160.42
State Emergency Response and Disaster Relief Fund (BC 19930) (G42)	87,273,822.24	64,742,241.34	77,945,631.34
Carry Forward Reserve (BC 19936) (G21)	-	461,720,656.67	-
Medicaid Contingency Reserve (BC 19931)	186,372,673.00	186,372,673.00	186,372,673.00
Medicaid Transformation Reserve (BC 19948)	425,300,660.00	425,300,660.00	425,300,660.00
Total Reserved Balance	2,207,795,525.16	3,938,861,768.03	1,978,152,502.16
Ending Unreserved Balance	\$ 2,256,704,283.80	\$ 1,471,080,411.26	\$ 4,593,572,694.26

FY 2013-14

Budget Code	Title	2013-14 Beginning	2013-14 Ending	Difference
G31 (19943)	Fund Balance - Savings Reserve	\$ 651,350,277.00	\$ 651,595,470.75	\$ (245,193.75)
G32 (19945)	Resv Repair & Renovation	161,585,462.00	11,585,462.00	150,000,000.00
G33 (19944)	JDIG	248,232.10	4,858,935.10	(4,610,703.00)
G42 (19930)	Disaster Relief	13,221,015.01	14,992,859.94	(1,771,844.93)
G39 (19934)	One NC Fund	9,000,000.00	13,263,385.00	(4,263,385.00)
				\$ 139,108,873.32

FY 2014-15

Budget Code	Title	2014-15 Beginning	2014-15 Ending	Difference
G31 (19943)	Fund Balance - Savings Reserve	\$ 651,595,470.75	\$ 651,595,470.75	\$ -
G32 (19945)	Resv Repair & Renovation	11,585,462.00	11,585,462.00	-
G33 (19944)	JDIG	4,858,935.10	6,675,959.10	(1,817,024.00)
G42 (19930)	Disaster Relief	14,992,859.94	7,360,544.27	7,632,315.67
G21 (19936)	Carryforward Pilot	-	7,420,833.98	(7,420,833.98)
G39 (19934)	One NC Fund	13,263,385.00	7,676,947.77	5,586,437.23
				\$ 3,980,894.92

FY 2015-16

Budget Code	Title	2015-16 Beginning	2015-16 Ending	Difference
G31 (19943)	Fund Balance - Savings Reserve	\$ 851,595,470.75	\$ 1,101,595,470.75	\$ (250,000,000.00)
G32 (19945)	Resv Repair & Renovation	411,585,462.00	11,585,462.00	400,000,000.00
G33 (19944)	JDIG	6,675,959.10	6,150,357.10	525,602.00
G42 (19930)	Disaster Relief	7,360,544.27	3,937,430.00	3,423,114.27
G21 (19936)	Carryforward Pilot	7,420,833.98	334,956,635.73	(327,535,801.75)
G39 (19934)	One NC Fund	7,676,947.77	4,951,811.38	2,725,136.39
				\$ (170,861,949.09)

FY 2016-17

Budget Code	Title	2016-17 Beginning	2016-17 Ending	Difference
G31 (19943)	Fund Balance - Savings Reserve	\$ 1,575,212,271.75	\$ 1,474,283,901.75	\$ 100,928,370.00
G32 (19945)	Resv Repair & Renovation	92,985,462.00	11,585,462.00	\$ 81,400,000.00
G33 (19944)	JDIG	6,150,357.10	-	\$ 6,150,357.10
G42 (19930)	Disaster Relief	3,937,430.00	54,066,812.95	\$ (50,129,382.95)
G21 (19936)	Carryforward	334,956,635.73	\$395,717,186.63	\$ (60,760,550.90)
G39 (19934)	One NC Fund	4,951,811.38	-	\$ 4,951,811.38
				\$ 82,540,604.63

FY 2017-18

Budget Code	Title	2017-18 Beginning	2017-18 Ending	Difference
G31 (19943)	Fund Balance - Savings Reserve	\$ 1,838,212,271.75	\$ 1,849,011,856.75	\$ (10,799,585.00)
G32 (19945)	Resv Repair & Renovation	136,585,462.00	11,585,462.00	\$ 125,000,000.00
G33 (199xx)	Project Reserve (19941)	-	-	\$ -
G42 (19930)	Disaster Relief	54,066,812.95	55,470,719.22	\$ (1,403,906.27)
G21 (19936)	Carryforward	394,717,186.63	\$360,873,334.79	\$ 33,843,851.84
G39 (19934)		-	-	\$ -
				\$ 146,640,360.57

FY 2018-19

Budget Code	Title	2018-19 Beginning	2018-19 Ending	Difference
G31 (19943)	Fund Balance - Savings Reserve	\$ 1,849,011,856.75	\$ 1,254,299,585.75	\$ 56,500,000.00
G32 (19945)	Resv Repair & Renovation	76,384,392.00	11,585,462.00	\$ 64,798,930.00
G33 (199xx)	Project Reserve (19941)	155,201,070.00	-	\$ 155,201,070.00
G42 (19930)	Disaster Relief	115,225,949.22	54,100,564.24	\$ 61,125,384.98
G21 (19936)	Carryforward	360,873,334.79	\$508,256,797.15	\$ (147,383,462.36)
19935	Hurricane Florence Reserve	700,000,000.00	\$327,993,916.17	\$ 372,006,083.83
(BC 19942)	DOT	90,000,000.00	-	\$ 90,000,000.00
G39 (19948)	Medicaid Transformation	435,000,000.00	425,300,660.00	\$ 9,699,340.00
				\$ 661,947,346.45

FY 2019-20

Budget Code	Title	2019-20 Beginning	2019-20 Ending	Difference
G31 (19943)	Fund Balance - Savings Reserve	\$ 1,169,268,991.75	\$ 1,169,268,991.75	\$ -
G32 (19945)	Resv Repair & Renovation	11,585,462.00	11,585,462.00	\$ -
G33 (199xx)	Project Reserve (19941)	-	-	\$ -
G42 (19930)	Disaster Relief	87,273,822.24	64,742,241.34	\$ 22,531,580.90
G21 (19936)	Carryforward	508,256,797.15	\$461,720,656.67	\$ 46,536,140.48
19935	Hurricane Florence Reserve	327,993,916.17	\$127,373,061.44	\$ 200,620,854.73
19931	Medicaid Contingency Reserve	186,372,673.00	\$186,372,673.00	\$ -
(BC 19942)	Coronavirus Relief Reserve/Local Gov. I	3,585,391,176.00	1,492,498,021.83	\$ 2,092,893,154.17
G39 (19948)	Medicaid Transformation Fund	425,300,660.00	425,300,660.00	\$ -
				\$ 2,362,581,730.28