



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT

The FY 2026-27 Certified Budget as appropriated by the General Assembly of 2025 is adjusted by SL 2025-89, SL 2025-91, SL 2025-92, SL 2025-93, SL 2025-97, SL 2026-1, SL 2026-41, and SL 2026-42 for the fiscal year of 2026-27, July 1, 2026 to June 30, 2027, for the use of

Code: 54641

CAMPUS/AGENCY NAME: NC Education Lottery Proceeds

and available only by monthly or quarterly allotments under Section 6-3 and only for the Purposes and/or Objects herein enumerated as under Sections 6-1 and 6-4 of the State Budget Act, Chapter 143C of the General Statutes of North Carolina.

	2026-27 Revised
TOTAL REQUIREMENTS	\$4,619,660,499
LESS ESTIMATED RECEIPTS	\$4,619,660,499
CHANGE IN FUND BALANCE	<u>\$0</u>

A handwritten signature in cursive script that reads "Kristin Walker".

Approved - August 12, 2026

Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Purpose
Biennium 2025-27

54641-NC Education Lottery Proceeds

Budget Fund	Fund Title	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS				
500800	NCEL 5242 NCEL PROCEEDS - TRANSACTIONS BC 54641	\$4,563,433,111	\$56,227,388	\$4,619,660,499
Total REQUIREMENTS		\$4,563,433,111	\$56,227,388	\$4,619,660,499
RECEIPTS				
500800	NCEL 5242 NCEL PROCEEDS - TRANSACTIONS BC 54641	\$4,563,433,111	\$56,227,388	\$4,619,660,499
Total RECEIPTS		\$4,563,433,111	\$56,227,388	\$4,619,660,499
CHANGE IN FUND BALANCE		\$0	\$0	\$0

Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Account
Biennium 2025-27

54641-NC Education Lottery Proceeds

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$402,630,276	\$0	\$402,630,276
TOTAL PURCHASED SERVICES			\$402,630,276	\$0	\$402,630,276
55909999	OTHER EXPENSES	0000	\$2,813,546,000	\$0	\$2,813,546,000
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$2,813,546,000	\$0	\$2,813,546,000
58109999	AGENCY OPERATING TRANSFERS OUT	0000	\$1,347,256,835	\$56,227,388	\$1,403,484,223
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$1,347,256,835	\$56,227,388	\$1,403,484,223
TOTAL REQUIREMENTS			\$4,563,433,111	\$56,227,388	\$4,619,660,499
RECEIPTS					
43109999	INVESTMENT INCOME	0000	\$900,000	\$0	\$900,000
TOTAL INVESTMENT INCOME			\$900,000	\$0	\$900,000
44109999	SALE OF SERVICES	0000	(\$150,000)	\$0	(\$150,000)
44709999	LOTTERY TICKET SALES	0000	\$4,557,483,111	\$56,227,388	\$4,613,710,499
TOTAL SALES SERVICES & RENTALS			\$4,557,333,111	\$56,227,388	\$4,613,560,499
45909999	OTHER LICENSES FEES AND PERMITS	0000	\$5,200,000	\$0	\$5,200,000
TOTAL FEES LICENSES & FINES			\$5,200,000	\$0	\$5,200,000
TOTAL RECEIPTS			\$4,563,433,111	\$56,227,388	\$4,619,660,499
CHANGE IN FUND BALANCE			\$0	\$0	\$0

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

54641-NC Education Lottery Proceeds

500800-NCEL 5242 NCEL PROCEEDS - TRANSACTIONS BC 54641

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$402,630,276	\$0	\$402,630,276
TOTAL PURCHASED SERVICES			\$402,630,276	\$0	\$402,630,276
55909999	OTHER EXPENSES	0000	\$2,813,546,000	\$0	\$2,813,546,000
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$2,813,546,000	\$0	\$2,813,546,000
58109999	AGENCY OPERATING TRANSFERS OUT	0000	\$1,347,256,835	\$56,227,388	\$1,403,484,223
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$1,347,256,835	\$56,227,388	\$1,403,484,223
REQUIREMENTS			\$4,563,433,111	\$56,227,388	\$4,619,660,499
RECEIPTS					
43109999	INVESTMENT INCOME	0000	\$900,000	\$0	\$900,000
TOTAL INVESTMENT INCOME			\$900,000	\$0	\$900,000
44109999	SALE OF SERVICES	0000	(\$150,000)	\$0	(\$150,000)
44709999	LOTTERY TICKET SALES	0000	\$4,557,483,111	\$56,227,388	\$4,613,710,499
TOTAL SALES SERVICES & RENTALS			\$4,557,333,111	\$56,227,388	\$4,613,560,499
45909999	OTHER LICENSES FEES AND PERMITS	0000	\$5,200,000	\$0	\$5,200,000
TOTAL FEES LICENSES & FINES			\$5,200,000	\$0	\$5,200,000
RECEIPTS			\$4,563,433,111	\$56,227,388	\$4,619,660,499
CHANGE IN FUND BALANCE			\$0	\$0	\$0



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT

The FY 2026-27 Certified Budget as appropriated by the General Assembly of 2025 is adjusted by SL 2025-89, SL 2025-91, SL 2025-92, SL 2025-93, SL 2025-97, SL 2026-1, SL 2026-41, and SL 2026-42 for the fiscal year of 2026-27, July 1, 2026 to June 30, 2027, for the use of

Code: 54670
CAMPUS/AGENCY NAME: NC Education Lottery Commission

and available only by monthly or quarterly allotments under Section 6-3 and only for the Purposes and/or Objects herein enumerated as under Sections 6-1 and 6-4 of the State Budget Act, Chapter 143C of the General Statutes of North Carolina.

	2026-27 Revised
TOTAL REQUIREMENTS	\$259,984,223
LESS ESTIMATED RECEIPTS	\$259,984,223
CHANGE IN FUND BALANCE	<u>\$0</u>

Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Purpose
Biennium 2025-27

54670-NC Education Lottery Commission

Budget Fund	Fund Title	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS				
500850	NCEL 5261 ADMINISTRATION BC 54670	\$259,984,223	\$0	\$259,984,223
Total REQUIREMENTS		\$259,984,223	\$0	\$259,984,223
RECEIPTS				
500850	NCEL 5261 ADMINISTRATION BC 54670	\$259,984,223	\$0	\$259,984,223
Total RECEIPTS		\$259,984,223	\$0	\$259,984,223
CHANGE IN FUND BALANCE		\$0	\$0	\$0

Position Counts

REQUIREMENTS				
500850	NCEL 5261 ADMINISTRATION BC 54670	255.000	0.000	255.000
TOTAL POSITIONS		255.000	0.000	255.000

Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Account
Biennium 2025-27

54670-NC Education Lottery Commission

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	2000	\$24,956,107	\$0	\$24,956,107
51409999	SUPPLEMENTS TO REGULAR WAGES	2000	\$460,000	\$0	\$460,000
51509999	EMPLOYEE BENEFIT COSTS	0000	\$42,000	\$0	\$42,000
51509999	EMPLOYEE BENEFIT COSTS	2000	\$10,679,129	\$0	\$10,679,129
51609999	OTHER PERSONAL SERVICES	0000	\$60,000	\$0	\$60,000
51609999	OTHER PERSONAL SERVICES	2000	\$2,000	\$0	\$2,000
TOTAL PERSONAL SERVICES			\$36,199,236	\$0	\$36,199,236
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$152,344,885	\$0	\$152,344,885
52209999	UTILITY/ENERGY SERVICES	0000	\$319,195	\$0	\$319,195
52309999	REPAIR SERVICES	0000	\$568,165	\$0	\$568,165
52409999	MAINTENANCE AGREEMENTS	0000	\$2,899,283	\$0	\$2,899,283
52509999	RENTALS/LEASES	0000	\$2,870,782	\$0	\$2,870,782
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	0000	\$680,978	\$0	\$680,978
52809999	COMMUNICATION AND IT SERVICES	0000	\$47,546,291	\$0	\$47,546,291
52909999	OTHER SERVICES	0000	\$874,535	\$0	\$874,535
TOTAL PURCHASED SERVICES			\$208,104,114	\$0	\$208,104,114
53109999	GENERAL ADMINISTRATIVE SUPPLIES	0000	\$182,995	\$0	\$182,995
53209999	FACILITY & HARDWARE SUPPLIES	0000	\$124,145	\$0	\$124,145
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	0000	\$293,830	\$0	\$293,830
53409999	FOOD & DIETARY SUPPLIES	0000	\$21,970	\$0	\$21,970
53509999	CLOTHING & RECREATIONAL SUPPLIES	0000	\$2,039	\$0	\$2,039
53709999	RESEARCH/DEV & EDUCATIONAL SUPPLIES	0000	\$215,080	\$0	\$215,080
53909999	OTHER MATERIALS & SUPPLIES	0000	\$21,950	\$0	\$21,950

Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Account
Biennium 2025-27

54670-NC Education Lottery Commission

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
TOTAL SUPPLIES			\$862,009	\$0	\$862,009
54509999	EQUIPMENT	0000	\$6,362,097	\$0	\$6,362,097
54709999	INTANGIBLE ASSETS	0000	\$618,419	\$0	\$618,419
TOTAL PROPERTY PLANT & EQUIPMENT			\$6,980,516	\$0	\$6,980,516
55109999	LEGAL LICENSES & PERMIT COSTS	0000	\$3,768,135	\$0	\$3,768,135
55409999	DEPRECIATION EXPENSE	0000	\$500,000	\$0	\$500,000
55809999	OTHER ADMINISTRATIVE EXPENSES	0000	\$369,368	\$0	\$369,368
55909999	OTHER EXPENSES	0000	\$100,845	\$0	\$100,845
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$4,738,348	\$0	\$4,738,348
58109999	AGENCY OPERATING TRANSFERS OUT	0000	\$3,100,000	\$0	\$3,100,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$3,100,000	\$0	\$3,100,000
TOTAL REQUIREMENTS			\$259,984,223	\$0	\$259,984,223
RECEIPTS					
48199999	AGENCY OPERATING TRANSFER IN	0000	\$259,984,223	\$0	\$259,984,223
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$259,984,223	\$0	\$259,984,223
TOTAL RECEIPTS			\$259,984,223	\$0	\$259,984,223
CHANGE IN FUND BALANCE			\$0	\$0	\$0

POSITION COUNTS

REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	2000	255.000	0.000	255.000
TOTAL PERSONAL SERVICES			255.000	0.000	255.000
TOTAL POSITIONS			255.000	0.000	255.000

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

54670-NC Education Lottery Commission

500850-NCCL 5261 ADMINISTRATION BC 54670

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	2000	\$24,956,107	\$0	\$24,956,107
51409999	SUPPLEMENTS TO REGULAR WAGES	2000	\$460,000	\$0	\$460,000
51509999	EMPLOYEE BENEFIT COSTS	0000	\$42,000	\$0	\$42,000
51509999	EMPLOYEE BENEFIT COSTS	2000	\$10,679,129	\$0	\$10,679,129
51609999	OTHER PERSONAL SERVICES	0000	\$60,000	\$0	\$60,000
51609999	OTHER PERSONAL SERVICES	2000	\$2,000	\$0	\$2,000
TOTAL PERSONAL SERVICES			\$36,199,236	\$0	\$36,199,236
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$152,344,885	\$0	\$152,344,885
52209999	UTILITY/ENERGY SERVICES	0000	\$319,195	\$0	\$319,195
52309999	REPAIR SERVICES	0000	\$568,165	\$0	\$568,165
52409999	MAINTENANCE AGREEMENTS	0000	\$2,899,283	\$0	\$2,899,283
52509999	RENTALS/LEASES	0000	\$2,870,782	\$0	\$2,870,782
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	0000	\$680,978	\$0	\$680,978
52809999	COMMUNICATION AND IT SERVICES	0000	\$47,546,291	\$0	\$47,546,291
52909999	OTHER SERVICES	0000	\$874,535	\$0	\$874,535
TOTAL PURCHASED SERVICES			\$208,104,114	\$0	\$208,104,114
53109999	GENERAL ADMINISTRATIVE SUPPLIES	0000	\$182,995	\$0	\$182,995
53209999	FACILITY & HARDWARE SUPPLIES	0000	\$124,145	\$0	\$124,145
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	0000	\$293,830	\$0	\$293,830
53409999	FOOD & DIETARY SUPPLIES	0000	\$21,970	\$0	\$21,970
53509999	CLOTHING & RECREATIONAL SUPPLIES	0000	\$2,039	\$0	\$2,039
53709999	RESEARCH/DEV & EDUCATIONAL SUPPLIES	0000	\$215,080	\$0	\$215,080

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

500850-NCEL 5261 ADMINISTRATION BC 54670

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
53909999	OTHER MATERIALS & SUPPLIES	0000	\$21,950	\$0	\$21,950
TOTAL SUPPLIES			\$862,009	\$0	\$862,009
54509999	EQUIPMENT	0000	\$6,362,097	\$0	\$6,362,097
54709999	INTANGIBLE ASSETS	0000	\$618,419	\$0	\$618,419
TOTAL PROPERTY PLANT & EQUIPMENT			\$6,980,516	\$0	\$6,980,516
55109999	LEGAL LICENSES & PERMIT COSTS	0000	\$3,768,135	\$0	\$3,768,135
55409999	DEPRECIATION EXPENSE	0000	\$500,000	\$0	\$500,000
55809999	OTHER ADMINISTRATIVE EXPENSES	0000	\$369,368	\$0	\$369,368
55909999	OTHER EXPENSES	0000	\$100,845	\$0	\$100,845
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$4,738,348	\$0	\$4,738,348
58109999	AGENCY OPERATING TRANSFERS OUT	0000	\$3,100,000	\$0	\$3,100,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$3,100,000	\$0	\$3,100,000
REQUIREMENTS			\$259,984,223	\$0	\$259,984,223
RECEIPTS					
48199999	AGENCY OPERATING TRANSFER IN	0000	\$259,984,223	\$0	\$259,984,223
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$259,984,223	\$0	\$259,984,223
RECEIPTS			\$259,984,223	\$0	\$259,984,223
CHANGE IN FUND BALANCE			\$0	\$0	\$0

Position Counts

REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	2000	255.000	0.000	255.000
TOTAL PERSONAL SERVICES			255.000	0.000	255.000

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

Position Counts

REQUIREMENTS

TOTAL POSITIONS

255.000

0.000

255.000



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT

The FY 2026-27 Certified Budget as appropriated by the General Assembly of 2025 is adjusted by SL 2025-89, SL 2025-91, SL 2025-92, SL 2025-93, SL 2025-97, SL 2026-1, SL 2026-41, and SL 2026-42 for the fiscal year of 2026-27, July 1, 2026 to June 30, 2027, for the use of

Code: 54680
CAMPUS/AGENCY NAME: Sports Wagering

and available only by monthly or quarterly allotments under Section 6-3 and only for the Purposes and/or Objects herein enumerated as under Sections 6-1 and 6-4 of the State Budget Act, Chapter 143C of the General Statutes of North Carolina.

	2026-27 Revised
TOTAL REQUIREMENTS	\$5,400,000
LESS ESTIMATED RECEIPTS	\$5,400,000
CHANGE IN FUND BALANCE	\$0

Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Purpose
Biennium 2025-27

54680-Sports Wagering

Budget Fund	Fund Title	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS				
500863	NCEL 5273 SPORTS WAGERING ADMINISTRATION BC 54680	\$5,400,000	\$0	\$5,400,000
Total REQUIREMENTS		\$5,400,000	\$0	\$5,400,000
RECEIPTS				
500863	NCEL 5273 SPORTS WAGERING ADMINISTRATION BC 54680	\$5,400,000	\$0	\$5,400,000
Total RECEIPTS		\$5,400,000	\$0	\$5,400,000
CHANGE IN FUND BALANCE		\$0	\$0	\$0

Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Account
Biennium 2025-27

54680-Sports Wagering

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$5,400,000	\$0	\$5,400,000
TOTAL PURCHASED SERVICES			\$5,400,000	\$0	\$5,400,000
TOTAL REQUIREMENTS			\$5,400,000	\$0	\$5,400,000
RECEIPTS					
45909999	OTHER LICENSES FEES AND PERMITS	0000	\$5,400,000	\$0	\$5,400,000
TOTAL FEES LICENSES & FINES			\$5,400,000	\$0	\$5,400,000
TOTAL RECEIPTS			\$5,400,000	\$0	\$5,400,000
CHANGE IN FUND BALANCE			\$0	\$0	\$0

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

54680-Sports Wagering

500863-NCEL 5273 SPORTS WAGERING ADMINISTRATION BC 54680

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$5,400,000	\$0	\$5,400,000
TOTAL PURCHASED SERVICES			\$5,400,000	\$0	\$5,400,000
REQUIREMENTS			\$5,400,000	\$0	\$5,400,000
RECEIPTS					
45909999	OTHER LICENSES FEES AND PERMITS	0000	\$5,400,000	\$0	\$5,400,000
TOTAL FEES LICENSES & FINES			\$5,400,000	\$0	\$5,400,000
RECEIPTS			\$5,400,000	\$0	\$5,400,000
CHANGE IN FUND BALANCE			\$0	\$0	\$0