

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, SL 2026-42, SL 2026-58, and SL 2026-61 for the fiscal year of 2026-27, July 1, 2026 to June 30, 2027, for the use of

Code: 16800

CAMPUS/AGENCY NAME: NC Community College System - General Fund

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	\$2,377,387,825
LESS ESTIMATED RECEIPTS	\$517,764,731
NET APPROPRIATION	\$1,859,623,094

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

Approved - August 20, 2026

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

16800-NC Community College System - General Fund

Budget Fund	Fund Title	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS				
105310	NCCCS 1100 EXECUTIVE DIVISION BC 16800	\$8,188,032	\$250,000	\$8,438,032
105320	NCCCS 1200 TECHNOLOGY & WORKFORCE BC 16800	\$11,899,827	\$42,734	\$11,942,561
105330	NCCCS 1300 BUSINESS & FINANCE BC 16800	\$3,966,351	\$0	\$3,966,351
105340	NCCCS 1400 ACADEMIC & STUDENT SERVICES BC 16800	\$13,526,144	\$0	\$13,526,144
105350	NCCCS 1500 ECONOMIC & WORKFORCE DEV BC 16800	\$5,615,017	\$3,174,516	\$8,789,533
105400	NCCCS 1600 STATE AID-INSTITUTIONS BC 16800	\$14,577,338	\$105,878,061	\$120,455,399
105410	NCCCS 1620 CURRICULUM INSTRUCTION BC 16800	\$959,271,316	\$145,154,880	\$1,104,426,196
105411	NCCCS 1621 BASIC SKILLS INSTRUCTION BC 16800	\$84,141,654	\$1,798,726	\$85,940,380
105412	NCCCS 1622 CONT ED & WORKFORCE DEV BC 16800	\$194,298,574	\$20,570,577	\$214,869,151
105413	NCCCS 1623 EQUIPMENT & INSTRUCT RES BC 16800	\$52,212,762	\$0	\$52,212,762
105414	NCCCS 1624 SPECIALIZED CNTRS & PROG BC 16800	\$65,978,547	\$38,190,000	\$104,168,547
105415	NCCCS 1625 INST & ACADEMIC SUPPORT BC 16800	\$655,028,009	(\$9,438,871)	\$645,589,138
105470	NCCCS 1900 RESERVES & TRANSFERS BC 16800	\$1,789,032	\$1,274,599	\$3,063,631
Total REQUIREMENTS		\$2,070,492,603	\$306,895,222	\$2,377,387,825
RECEIPTS				
105310	NCCCS 1100 EXECUTIVE DIVISION BC 16800	\$2,166,190	\$0	\$2,166,190
105330	NCCCS 1300 BUSINESS & FINANCE BC 16800	\$529,110	\$0	\$529,110
105340	NCCCS 1400 ACADEMIC & STUDENT SERVICES BC 16800	\$8,251,947	\$0	\$8,251,947
105350	NCCCS 1500 ECONOMIC & WORKFORCE DEV BC 16800	\$2,554,054	\$0	\$2,554,054
105410	NCCCS 1620 CURRICULUM INSTRUCTION BC 16800	\$320,067,037	\$32,753,144	\$352,820,181
105411	NCCCS 1621 BASIC SKILLS INSTRUCTION BC 16800	\$22,084,665	\$0	\$22,084,665
105412	NCCCS 1622 CONT ED & WORKFORCE DEV BC 16800	\$30,039,143	(\$7,327,758)	\$22,711,385
105414	NCCCS 1624 SPECIALIZED CNTRS & PROG BC 16800	\$7,959,262	\$12,000,000	\$19,959,262

Office of State Budget And Management
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Summary By Purpose
Biennium 2025-27

16800-NC Community College System - General Fund

Budget Fund	Fund Title	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS				
105415	NCCCS 1625 INST & ACADEMIC SUPPORT BC 16800	\$4,900,000	\$0	\$4,900,000
105470	NCCCS 1900 RESERVES & TRANSFERS BC 16800	\$1,341,187	\$80,446,750	\$81,787,937
Total RECEIPTS		\$399,892,595	\$117,872,136	\$517,764,731
NET APPROPRIATION		\$1,670,600,008	\$189,023,086	\$1,859,623,094

Position Counts

REQUIREMENTS				
105310	NCCCS 1100 EXECUTIVE DIVISION BC 16800	45.000	0.000	45.000
105320	NCCCS 1200 TECHNOLOGY & WORKFORCE BC 16800	59.000	0.000	59.000
105330	NCCCS 1300 BUSINESS & FINANCE BC 16800	31.000	0.000	31.000
105340	NCCCS 1400 ACADEMIC & STUDENT SERVICES BC 16800	57.000	2.000	59.000
105350	NCCCS 1500 ECONOMIC & WORKFORCE DEV BC 16800	47.000	0.000	47.000
TOTAL POSITIONS		239.000	2.000	241.000

Office of State Budget And Management
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Summary By Account
Biennium 2025-27

16800-NC Community College System - General Fund

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	1000	\$6,673,272	\$250,000	\$6,923,272
51110999	EPA SALARIES AND WAGES	2000	\$484,073	\$0	\$484,073
51110999	EPA SALARIES AND WAGES	3000	\$523,338	\$0	\$523,338
51209999	SPA & LEO SALARIES AND WAGES	1000	\$11,327,919	\$0	\$11,327,919
51209999	SPA & LEO SALARIES AND WAGES	2000	\$1,772,230	\$0	\$1,772,230
51209999	SPA & LEO SALARIES AND WAGES	3000	\$1,304,463	\$0	\$1,304,463
51409999	SUPPLEMENTS TO REGULAR WAGES	1000	\$396,787	\$0	\$396,787
51409999	SUPPLEMENTS TO REGULAR WAGES	2000	\$31,397	\$0	\$31,397
51409999	SUPPLEMENTS TO REGULAR WAGES	3000	\$12,894	\$0	\$12,894
51509999	EMPLOYEE BENEFIT COSTS	1000	\$10,061,107	\$0	\$10,061,107
51509999	EMPLOYEE BENEFIT COSTS	2000	\$945,243	\$0	\$945,243
51509999	EMPLOYEE BENEFIT COSTS	3000	\$763,247	\$0	\$763,247
51609999	OTHER PERSONAL SERVICES	1000	\$4,025,603	\$0	\$4,025,603
TOTAL PERSONAL SERVICES			\$38,321,573	\$250,000	\$38,571,573
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$101,000	\$0	\$101,000
52109999	PURCHASED CONTRACTUAL SERVICES	1000	\$6,822,940	\$2,292,734	\$9,115,674
52109999	PURCHASED CONTRACTUAL SERVICES	2000	\$848,938	\$0	\$848,938
52109999	PURCHASED CONTRACTUAL SERVICES	3000	\$561,789	\$0	\$561,789
52309999	REPAIR SERVICES	1000	\$12,625	\$0	\$12,625
52409999	MAINTENANCE AGREEMENTS	1000	\$7,941,109	\$0	\$7,941,109
52409999	MAINTENANCE AGREEMENTS	2000	\$355	\$0	\$355
52409999	MAINTENANCE AGREEMENTS	3000	\$179,075	\$0	\$179,075
52509999	RENTALS/LEASES	1000	\$101,704	\$0	\$101,704

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16800-NC Community College System - General Fund

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52509999	RENTALS/LEASES	2000	\$14,096	\$0	\$14,096
52509999	RENTALS/LEASES	3000	\$527	\$0	\$527
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	0000	\$29,549	\$0	\$29,549
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	1000	\$731,133	\$0	\$731,133
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	2000	\$278,792	\$0	\$278,792
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	3000	\$82,725	\$0	\$82,725
52809999	COMMUNICATION AND IT SERVICES	0000	\$1,637	\$0	\$1,637
52809999	COMMUNICATION AND IT SERVICES	1000	\$4,963,787	\$0	\$4,963,787
52809999	COMMUNICATION AND IT SERVICES	2000	\$29,286	\$0	\$29,286
52809999	COMMUNICATION AND IT SERVICES	3000	\$154,410	\$0	\$154,410
52909999	OTHER SERVICES	0000	\$1,557	\$0	\$1,557
52909999	OTHER SERVICES	1000	\$424,196	\$0	\$424,196
52909999	OTHER SERVICES	2000	\$35,950	\$0	\$35,950
52909999	OTHER SERVICES	3000	\$27,250	\$0	\$27,250
TOTAL PURCHASED SERVICES			\$23,344,430	\$2,292,734	\$25,637,164
53109999	GENERAL ADMINISTRATIVE SUPPLIES	0000	\$3,065	\$0	\$3,065
53109999	GENERAL ADMINISTRATIVE SUPPLIES	1000	\$33,343	\$0	\$33,343
53109999	GENERAL ADMINISTRATIVE SUPPLIES	2000	\$11,102	\$0	\$11,102
53109999	GENERAL ADMINISTRATIVE SUPPLIES	3000	\$9,100	\$0	\$9,100
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	0000	\$1,250	\$0	\$1,250
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	1000	\$13,939	\$0	\$13,939
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	2000	\$5,261	\$0	\$5,261
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	3000	\$120	\$0	\$120

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Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
53709999	RESEARCH/DEV & EDUCATIONAL SUPPLIES	0000	\$200	\$0	\$200
53709999	RESEARCH/DEV & EDUCATIONAL SUPPLIES	1000	\$50	\$0	\$50
53709999	RESEARCH/DEV & EDUCATIONAL SUPPLIES	2000	\$2,500	\$0	\$2,500
53909999	OTHER MATERIALS & SUPPLIES	1000	\$16,232	\$0	\$16,232
53909999	OTHER MATERIALS & SUPPLIES	2000	\$532	\$0	\$532
53909999	OTHER MATERIALS & SUPPLIES	3000	\$100	\$0	\$100
TOTAL SUPPLIES			\$96,794	\$0	\$96,794
54409999	OTHER STRUCTURES & IMPROVEMENTS	1000	\$900	\$0	\$900
54509999	EQUIPMENT	0000	\$500	\$0	\$500
54509999	EQUIPMENT	1000	\$147,282	\$0	\$147,282
54509999	EQUIPMENT	2000	\$15,840	\$0	\$15,840
54509999	EQUIPMENT	3000	\$1,000	\$0	\$1,000
54709999	INTANGIBLE ASSETS	1000	\$1,000	\$0	\$1,000
TOTAL PROPERTY PLANT & EQUIPMENT			\$166,522	\$0	\$166,522
55609999	ASSETS & OTHER ADJUSTMENTS	2000	\$447,223	\$0	\$447,223
55609999	ASSETS & OTHER ADJUSTMENTS	3000	\$360,818	\$0	\$360,818
55809999	OTHER ADMINISTRATIVE EXPENSES	1000	\$606,148	\$0	\$606,148
55809999	OTHER ADMINISTRATIVE EXPENSES	2000	\$6,948	\$0	\$6,948
55809999	OTHER ADMINISTRATIVE EXPENSES	3000	\$20,000	\$0	\$20,000
55909999	OTHER EXPENSES	1000	\$825	\$0	\$825
55909999	OTHER EXPENSES	2000	\$150	\$0	\$150
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$1,442,112	\$0	\$1,442,112
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL	0000	\$945,425,333	\$0	\$945,425,333

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Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
	ORGANIZATIONS				
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	1000	\$975,641,830	\$196,525,312	\$1,172,167,142
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	2000	\$25,033,383	\$0	\$25,033,383
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	2020	\$63,360	\$0	\$63,360
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	3000	\$26,238,626	\$0	\$26,238,626
56E09999	DISCRETIONARY GRANTS TO NGOS	3000	\$138,810	\$0	\$138,810
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	1000	\$1,000,000	\$1,000,000	\$2,000,000
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$2,945,756	\$0	\$2,945,756
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	3000	\$1,161,925	\$0	\$1,161,925
TOTAL AID AND PUBLIC ASSISTANCE			\$1,977,649,023	\$197,525,312	\$2,175,174,335
57109999	AGENCY RESERVES	0000	\$892,420	\$0	\$892,420
57109999	AGENCY RESERVES	1000	\$15,025,183	\$110,327,176	\$125,352,359
57109999	AGENCY RESERVES	2000	\$1,667,217	\$0	\$1,667,217
57109999	AGENCY RESERVES	3000	\$6,946,735	\$0	\$6,946,735
TOTAL RESERVES			\$24,531,555	\$110,327,176	\$134,858,731
58109999	AGENCY OPERATING TRANSFERS OUT	1000	\$4,600,000	(\$3,500,000)	\$1,100,000
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$340,594	\$0	\$340,594
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$4,940,594	(\$3,500,000)	\$1,440,594

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16800-NC Community College System - General Fund

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
TOTAL REQUIREMENTS			\$2,070,492,603	\$306,895,222	\$2,377,387,825
RECEIPTS					
42599999	STATE GRANTS	2000	\$41,056	\$0	\$41,056
TOTAL GRANTS			\$41,056	\$0	\$41,056
44309999	SALE OF GOODS OR PUBLICATIONS	1000	\$1,000	\$0	\$1,000
TOTAL SALES SERVICES & RENTALS			\$1,000	\$0	\$1,000
45699999	REGISTRATION FEES	2000	\$46,955	\$0	\$46,955
45899999	TUITION AND FEES	2000	\$324,647,930	\$25,425,386	\$350,073,316
TOTAL FEES LICENSES & FINES			\$324,694,885	\$25,425,386	\$350,120,271
47309999	INDIRECT(OVERHD) COST REC	2000	\$135,859	\$0	\$135,859
47309999	INDIRECT(OVERHD) COST REC	2022	(\$18,123)	\$0	(\$18,123)
47309999	INDIRECT(OVERHD) COST REC	2023	\$66,787	\$0	\$66,787
47309999	INDIRECT(OVERHD) COST REC	2024	\$130,455	\$0	\$130,455
47309999	INDIRECT(OVERHD) COST REC	2025	\$100,769	\$0	\$100,769
47309999	INDIRECT(OVERHD) COST REC	3000	\$68,247	\$0	\$68,247
47309999	INDIRECT(OVERHD) COST REC	3018	\$4,919	\$0	\$4,919
47309999	INDIRECT(OVERHD) COST REC	3019	\$26,557	\$0	\$26,557
47309999	INDIRECT(OVERHD) COST REC	3022	\$29,493	\$0	\$29,493
47309999	INDIRECT(OVERHD) COST REC	3024	\$96,238	\$0	\$96,238
47309999	INDIRECT(OVERHD) COST REC	3025	\$166,840	\$0	\$166,840
TOTAL MISCELLANEOUS			\$808,041	\$0	\$808,041
48099999	STATEWIDE OPERATING TRANSFERS	1000	\$0	\$80,446,750	\$80,446,750
48199999	AGENCY OPERATING TRANSFER IN	1000	\$68,444	\$12,000,000	\$12,068,444

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16800-NC Community College System - General Fund

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS					
48199999	AGENCY OPERATING TRANSFER IN	2000	\$4,572,476	\$0	\$4,572,476
48199999	AGENCY OPERATING TRANSFER IN	2019	\$31,476	\$0	\$31,476
48199999	AGENCY OPERATING TRANSFER IN	2020	\$160,259	\$0	\$160,259
48199999	AGENCY OPERATING TRANSFER IN	2021	(\$19,111)	\$0	(\$19,111)
48199999	AGENCY OPERATING TRANSFER IN	2022	\$197,991	\$0	\$197,991
48199999	AGENCY OPERATING TRANSFER IN	2023	(\$1,015,303)	\$0	(\$1,015,303)
48199999	AGENCY OPERATING TRANSFER IN	2024	\$7,299,721	\$0	\$7,299,721
48199999	AGENCY OPERATING TRANSFER IN	2025	\$16,262,783	\$0	\$16,262,783
48199999	AGENCY OPERATING TRANSFER IN	3000	\$381,095	\$0	\$381,095
48199999	AGENCY OPERATING TRANSFER IN	3018	\$32,415	\$0	\$32,415
48199999	AGENCY OPERATING TRANSFER IN	3019	\$117,302	\$0	\$117,302
48199999	AGENCY OPERATING TRANSFER IN	3021	\$5,821	\$0	\$5,821
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3000	\$11,137,097	\$0	\$11,137,097
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3022	\$110,325	\$0	\$110,325
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3023	\$12,466	\$0	\$12,466
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3024	\$6,454,012	\$0	\$6,454,012
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3025	\$20,308,110	\$0	\$20,308,110
48P09999	STATE FISCAL RELIEF FUND TRANSFERS IN	0000	\$5,000,000	\$0	\$5,000,000
48P09999	STATE FISCAL RELIEF FUND TRANSFERS IN	2000	\$3,000,000	\$0	\$3,000,000
48S99999	STATE CAPITAL INFRASTRUCTURE FUND APPROP TRANSFER	2000	\$230,234	\$0	\$230,234
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$74,347,613	\$92,446,750	\$166,794,363
TOTAL RECEIPTS			\$399,892,595	\$117,872,136	\$517,764,731

Office of State Budget And Management
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16800-NC Community College System - General Fund

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
NET APPROPRIATION			\$1,670,600,008	\$189,023,086	\$1,859,623,094
POSITION COUNTS					
REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	1000	50.825	0.000	50.825
51110999	EPA SALARIES AND WAGES	2000	5.050	0.000	5.050
51110999	EPA SALARIES AND WAGES	3000	7.125	0.000	7.125
51209999	SPA & LEO SALARIES AND WAGES	1000	129.200	0.000	129.200
51209999	SPA & LEO SALARIES AND WAGES	2000	23.065	0.000	23.065
51209999	SPA & LEO SALARIES AND WAGES	3000	23.735	0.000	23.735
TOTAL PERSONAL SERVICES			239.000	0.000	239.000
57109999	AGENCY RESERVES	1000	0.000	2.000	2.000
TOTAL RESERVES			0.000	2.000	2.000
TOTAL POSITIONS			239.000	2.000	241.000

Office of State Budget And Management
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Detail by Fund
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16800-NC Community College System - General Fund

105310-NCCCS 1100 EXECUTIVE DIVISION BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	1000	\$2,287,577	\$250,000	\$2,537,577
51110999	EPA SALARIES AND WAGES	2000	\$408,744	\$0	\$408,744
51110999	EPA SALARIES AND WAGES	3000	\$14,469	\$0	\$14,469
51209999	SPA & LEO SALARIES AND WAGES	1000	\$1,727,626	\$0	\$1,727,626
51209999	SPA & LEO SALARIES AND WAGES	2000	\$238,575	\$0	\$238,575
51209999	SPA & LEO SALARIES AND WAGES	3000	\$36,735	\$0	\$36,735
51409999	SUPPLEMENTS TO REGULAR WAGES	1000	\$68,225	\$0	\$68,225
51409999	SUPPLEMENTS TO REGULAR WAGES	2000	\$4,089	\$0	\$4,089
51409999	SUPPLEMENTS TO REGULAR WAGES	3000	\$457	\$0	\$457
51509999	EMPLOYEE BENEFIT COSTS	1000	\$1,612,820	\$0	\$1,612,820
51509999	EMPLOYEE BENEFIT COSTS	2000	\$269,702	\$0	\$269,702
51509999	EMPLOYEE BENEFIT COSTS	3000	\$18,522	\$0	\$18,522
51609999	OTHER PERSONAL SERVICES	1000	\$12,647	\$0	\$12,647
TOTAL PERSONAL SERVICES			\$6,700,188	\$250,000	\$6,950,188
52109999	PURCHASED CONTRACTUAL SERVICES	2000	\$394,778	\$0	\$394,778
52409999	MAINTENANCE AGREEMENTS	1000	\$575	\$0	\$575
52409999	MAINTENANCE AGREEMENTS	2000	\$88	\$0	\$88
52509999	RENTALS/LEASES	1000	\$1,850	\$0	\$1,850
52509999	RENTALS/LEASES	2000	\$600	\$0	\$600
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	1000	\$158,959	\$0	\$158,959
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	2000	\$115,068	\$0	\$115,068
52809999	COMMUNICATION AND IT SERVICES	1000	\$99,290	\$0	\$99,290

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105310-NCCCS 1100 EXECUTIVE DIVISION BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52809999	COMMUNICATION AND IT SERVICES	2000	\$2,210	\$0	\$2,210
52909999	OTHER SERVICES	1000	\$29,128	\$0	\$29,128
52909999	OTHER SERVICES	2000	\$10,400	\$0	\$10,400
TOTAL PURCHASED SERVICES			\$812,946	\$0	\$812,946
53109999	GENERAL ADMINISTRATIVE SUPPLIES	1000	\$5,900	\$0	\$5,900
53109999	GENERAL ADMINISTRATIVE SUPPLIES	2000	\$762	\$0	\$762
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	1000	\$2,200	\$0	\$2,200
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	2000	\$300	\$0	\$300
53909999	OTHER MATERIALS & SUPPLIES	1000	\$1,150	\$0	\$1,150
TOTAL SUPPLIES			\$10,312	\$0	\$10,312
54509999	EQUIPMENT	1000	\$1,745	\$0	\$1,745
54509999	EQUIPMENT	2000	\$6,790	\$0	\$6,790
54709999	INTANGIBLE ASSETS	1000	\$1,000	\$0	\$1,000
TOTAL PROPERTY PLANT & EQUIPMENT			\$9,535	\$0	\$9,535
55609999	ASSETS & OTHER ADJUSTMENTS	2000	\$130,076	\$0	\$130,076
55809999	OTHER ADMINISTRATIVE EXPENSES	1000	\$11,150	\$0	\$11,150
55909999	OTHER EXPENSES	2000	\$150	\$0	\$150
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$141,376	\$0	\$141,376
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	2000	\$40,000	\$0	\$40,000
TOTAL AID AND PUBLIC ASSISTANCE			\$40,000	\$0	\$40,000
57109999	AGENCY RESERVES	2000	\$473,675	\$0	\$473,675
TOTAL RESERVES			\$473,675	\$0	\$473,675

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

105310-NCCCS 1100 EXECUTIVE DIVISION BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
REQUIREMENTS			\$8,188,032	\$250,000	\$8,438,032
RECEIPTS					
42599999	STATE GRANTS	2000	\$41,056	\$0	\$41,056
TOTAL GRANTS			\$41,056	\$0	\$41,056
47309999	INDIRECT(OVERHD) COST REC	2000	\$67,118	\$0	\$67,118
47309999	INDIRECT(OVERHD) COST REC	2023	\$48,089	\$0	\$48,089
47309999	INDIRECT(OVERHD) COST REC	2024	\$95	\$0	\$95
47309999	INDIRECT(OVERHD) COST REC	2025	\$14,774	\$0	\$14,774
TOTAL MISCELLANEOUS			\$130,076	\$0	\$130,076
48199999	AGENCY OPERATING TRANSFER IN	2000	\$1,543,713	\$0	\$1,543,713
48199999	AGENCY OPERATING TRANSFER IN	2020	\$74,618	\$0	\$74,618
48199999	AGENCY OPERATING TRANSFER IN	2021	\$2,988	\$0	\$2,988
48199999	AGENCY OPERATING TRANSFER IN	2023	\$270,448	\$0	\$270,448
48199999	AGENCY OPERATING TRANSFER IN	2024	(\$45,418)	\$0	(\$45,418)
48199999	AGENCY OPERATING TRANSFER IN	2025	\$76,528	\$0	\$76,528
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3022	\$69,694	\$0	\$69,694
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3024	(\$53,754)	\$0	(\$53,754)
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3025	\$56,241	\$0	\$56,241
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$1,995,058	\$0	\$1,995,058
RECEIPTS			\$2,166,190	\$0	\$2,166,190
NET APPROPRIATION			\$6,021,842	\$250,000	\$6,271,842

Position Counts

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

Position Counts

REQUIREMENTS

51110999	EPA SALARIES AND WAGES	1000	15.475	0.000	15.475
51110999	EPA SALARIES AND WAGES	2000	4.300	0.000	4.300
51110999	EPA SALARIES AND WAGES	3000	0.225	0.000	0.225
51209999	SPA & LEO SALARIES AND WAGES	1000	22.080	0.000	22.080
51209999	SPA & LEO SALARIES AND WAGES	2000	2.595	0.000	2.595
51209999	SPA & LEO SALARIES AND WAGES	3000	0.325	0.000	0.325
TOTAL PERSONAL SERVICES			45.000	0.000	45.000
TOTAL POSITIONS			45.000	0.000	45.000

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

16800-NC Community College System - General Fund

105320-NCCCS 1200 TECHNOLOGY & WORKFORCE BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	1000	\$2,718,623	\$0	\$2,718,623
51209999	SPA & LEO SALARIES AND WAGES	1000	\$3,877,384	\$0	\$3,877,384
51409999	SUPPLEMENTS TO REGULAR WAGES	1000	\$151,613	\$0	\$151,613
51509999	EMPLOYEE BENEFIT COSTS	1000	\$2,660,924	\$0	\$2,660,924
TOTAL PERSONAL SERVICES			\$9,408,544	\$0	\$9,408,544
52109999	PURCHASED CONTRACTUAL SERVICES	1000	\$1,018,687	\$42,734	\$1,061,421
52409999	MAINTENANCE AGREEMENTS	1000	\$303,960	\$0	\$303,960
52509999	RENTALS/LEASES	1000	\$5,314	\$0	\$5,314
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	1000	\$312,399	\$0	\$312,399
52809999	COMMUNICATION AND IT SERVICES	1000	\$62,725	\$0	\$62,725
52909999	OTHER SERVICES	1000	\$77,080	\$0	\$77,080
TOTAL PURCHASED SERVICES			\$1,780,165	\$42,734	\$1,822,899
53109999	GENERAL ADMINISTRATIVE SUPPLIES	1000	\$7,692	\$0	\$7,692
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	1000	\$2,739	\$0	\$2,739
53909999	OTHER MATERIALS & SUPPLIES	1000	\$512	\$0	\$512
TOTAL SUPPLIES			\$10,943	\$0	\$10,943
54509999	EQUIPMENT	1000	\$138,962	\$0	\$138,962
TOTAL PROPERTY PLANT & EQUIPMENT			\$138,962	\$0	\$138,962
55809999	OTHER ADMINISTRATIVE EXPENSES	1000	\$11,213	\$0	\$11,213
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$11,213	\$0	\$11,213
58109999	AGENCY OPERATING TRANSFERS OUT	1000	\$550,000	\$0	\$550,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$550,000	\$0	\$550,000

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

105320-NCCCS 1200 TECHNOLOGY & WORKFORCE BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
REQUIREMENTS			\$11,899,827	\$42,734	\$11,942,561
NET APPROPRIATION			\$11,899,827	\$42,734	\$11,942,561

Position Counts

REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	1000	21.000	0.000	21.000
51209999	SPA & LEO SALARIES AND WAGES	1000	38.000	0.000	38.000
TOTAL PERSONAL SERVICES			59.000	0.000	59.000
TOTAL POSITIONS			59.000	0.000	59.000

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

16800-NC Community College System - General Fund

105330-NCCCS 1300 BUSINESS & FINANCE BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	1000	\$455,674	\$0	\$455,674
51209999	SPA & LEO SALARIES AND WAGES	1000	\$1,837,050	\$0	\$1,837,050
51209999	SPA & LEO SALARIES AND WAGES	2000	\$314,989	\$0	\$314,989
51409999	SUPPLEMENTS TO REGULAR WAGES	1000	\$51,827	\$0	\$51,827
51409999	SUPPLEMENTS TO REGULAR WAGES	2000	\$8,761	\$0	\$8,761
51509999	EMPLOYEE BENEFIT COSTS	1000	\$958,874	\$0	\$958,874
51509999	EMPLOYEE BENEFIT COSTS	2000	\$134,540	\$0	\$134,540
TOTAL PERSONAL SERVICES			\$3,761,715	\$0	\$3,761,715
52109999	PURCHASED CONTRACTUAL SERVICES	1000	\$77,774	\$0	\$77,774
52309999	REPAIR SERVICES	1000	\$12,625	\$0	\$12,625
52409999	MAINTENANCE AGREEMENTS	1000	\$2,312	\$0	\$2,312
52509999	RENTALS/LEASES	1000	\$28,400	\$0	\$28,400
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	1000	\$22,633	\$0	\$22,633
52809999	COMMUNICATION AND IT SERVICES	1000	\$21,465	\$0	\$21,465
52909999	OTHER SERVICES	1000	\$12,122	\$0	\$12,122
TOTAL PURCHASED SERVICES			\$177,331	\$0	\$177,331
53109999	GENERAL ADMINISTRATIVE SUPPLIES	1000	\$9,205	\$0	\$9,205
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	1000	\$150	\$0	\$150
53909999	OTHER MATERIALS & SUPPLIES	1000	\$8,225	\$0	\$8,225
TOTAL SUPPLIES			\$17,580	\$0	\$17,580
54409999	OTHER STRUCTURES & IMPROVEMENTS	1000	\$900	\$0	\$900
54509999	EQUIPMENT	1000	\$6,500	\$0	\$6,500

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

105330-NCCCS 1300 BUSINESS & FINANCE BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
TOTAL PROPERTY PLANT & EQUIPMENT			\$7,400	\$0	\$7,400
55809999	OTHER ADMINISTRATIVE EXPENSES	1000	\$1,500	\$0	\$1,500
55909999	OTHER EXPENSES	1000	\$825	\$0	\$825
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$2,325	\$0	\$2,325
REQUIREMENTS			\$3,966,351	\$0	\$3,966,351
RECEIPTS					
44309999	SALE OF GOODS OR PUBLICATIONS	1000	\$1,000	\$0	\$1,000
TOTAL SALES SERVICES & RENTALS			\$1,000	\$0	\$1,000
48199999	AGENCY OPERATING TRANSFER IN	1000	\$68,444	\$0	\$68,444
48199999	AGENCY OPERATING TRANSFER IN	2000	\$229,432	\$0	\$229,432
48S99999	STATE CAPITAL INFRASTRUCTURE FUND APPROP TRANSFER	2000	\$230,234	\$0	\$230,234
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$528,110	\$0	\$528,110
RECEIPTS			\$529,110	\$0	\$529,110
NET APPROPRIATION			\$3,437,241	\$0	\$3,437,241

Position Counts

REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	1000	3.000	0.000	3.000
51209999	SPA & LEO SALARIES AND WAGES	1000	24.000	0.000	24.000
51209999	SPA & LEO SALARIES AND WAGES	2000	4.000	0.000	4.000
TOTAL PERSONAL SERVICES			31.000	0.000	31.000
TOTAL POSITIONS			31.000	0.000	31.000

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

16800-NC Community College System - General Fund

105340-NCCCS 1400 ACADEMIC & STUDENT SERVICES BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	1000	\$674,203	\$0	\$674,203
51110999	EPA SALARIES AND WAGES	2000	\$75,329	\$0	\$75,329
51110999	EPA SALARIES AND WAGES	3000	\$194,074	\$0	\$194,074
51209999	SPA & LEO SALARIES AND WAGES	1000	\$2,402,086	\$0	\$2,402,086
51209999	SPA & LEO SALARIES AND WAGES	2000	\$692,933	\$0	\$692,933
51209999	SPA & LEO SALARIES AND WAGES	3000	\$849,851	\$0	\$849,851
51409999	SUPPLEMENTS TO REGULAR WAGES	1000	\$83,620	\$0	\$83,620
51409999	SUPPLEMENTS TO REGULAR WAGES	2000	\$13,463	\$0	\$13,463
51409999	SUPPLEMENTS TO REGULAR WAGES	3000	\$5,738	\$0	\$5,738
51509999	EMPLOYEE BENEFIT COSTS	1000	\$1,262,012	\$0	\$1,262,012
51509999	EMPLOYEE BENEFIT COSTS	2000	\$311,209	\$0	\$311,209
51509999	EMPLOYEE BENEFIT COSTS	3000	\$427,235	\$0	\$427,235
TOTAL PERSONAL SERVICES			\$6,991,753	\$0	\$6,991,753
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$101,000	\$0	\$101,000
52109999	PURCHASED CONTRACTUAL SERVICES	1000	\$628,214	\$0	\$628,214
52109999	PURCHASED CONTRACTUAL SERVICES	2000	\$431,460	\$0	\$431,460
52109999	PURCHASED CONTRACTUAL SERVICES	3000	\$386,789	\$0	\$386,789
52409999	MAINTENANCE AGREEMENTS	1000	\$1,000	\$0	\$1,000
52409999	MAINTENANCE AGREEMENTS	2000	\$267	\$0	\$267
52509999	RENTALS/LEASES	1000	\$100	\$0	\$100
52509999	RENTALS/LEASES	2000	\$2,170	\$0	\$2,170
52509999	RENTALS/LEASES	3000	\$527	\$0	\$527

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

105340-NCCCS 1400 ACADEMIC & STUDENT SERVICES BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	0000	\$21,368	\$0	\$21,368
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	1000	\$150,912	\$0	\$150,912
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	2000	\$82,873	\$0	\$82,873
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	3000	\$61,190	\$0	\$61,190
52809999	COMMUNICATION AND IT SERVICES	0000	\$1,637	\$0	\$1,637
52809999	COMMUNICATION AND IT SERVICES	1000	\$12,513	\$0	\$12,513
52809999	COMMUNICATION AND IT SERVICES	2000	\$1,963	\$0	\$1,963
52809999	COMMUNICATION AND IT SERVICES	3000	\$2,880	\$0	\$2,880
52909999	OTHER SERVICES	0000	\$1,557	\$0	\$1,557
52909999	OTHER SERVICES	1000	\$13,540	\$0	\$13,540
52909999	OTHER SERVICES	2000	\$17,850	\$0	\$17,850
52909999	OTHER SERVICES	3000	\$26,000	\$0	\$26,000
TOTAL PURCHASED SERVICES			\$1,945,810	\$0	\$1,945,810
53109999	GENERAL ADMINISTRATIVE SUPPLIES	0000	\$3,065	\$0	\$3,065
53109999	GENERAL ADMINISTRATIVE SUPPLIES	1000	\$6,020	\$0	\$6,020
53109999	GENERAL ADMINISTRATIVE SUPPLIES	2000	\$1,900	\$0	\$1,900
53109999	GENERAL ADMINISTRATIVE SUPPLIES	3000	\$7,100	\$0	\$7,100
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	0000	\$1,250	\$0	\$1,250
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	1000	\$2,000	\$0	\$2,000
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	2000	\$500	\$0	\$500
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	3000	\$120	\$0	\$120
53709999	RESEARCH/DEV & EDUCATIONAL SUPPLIES	0000	\$200	\$0	\$200
53709999	RESEARCH/DEV & EDUCATIONAL SUPPLIES	1000	\$50	\$0	\$50

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

105340-NCCCS 1400 ACADEMIC & STUDENT SERVICES BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
53709999	RESEARCH/DEV & EDUCATIONAL SUPPLIES	2000	\$2,500	\$0	\$2,500
53909999	OTHER MATERIALS & SUPPLIES	1000	\$200	\$0	\$200
53909999	OTHER MATERIALS & SUPPLIES	2000	(\$150)	\$0	(\$150)
53909999	OTHER MATERIALS & SUPPLIES	3000	\$100	\$0	\$100
TOTAL SUPPLIES			\$24,855	\$0	\$24,855
54509999	EQUIPMENT	0000	\$500	\$0	\$500
54509999	EQUIPMENT	2000	\$2,050	\$0	\$2,050
54509999	EQUIPMENT	3000	\$1,000	\$0	\$1,000
TOTAL PROPERTY PLANT & EQUIPMENT			\$3,550	\$0	\$3,550
55609999	ASSETS & OTHER ADJUSTMENTS	2000	\$211,020	\$0	\$211,020
55609999	ASSETS & OTHER ADJUSTMENTS	3000	\$263,078	\$0	\$263,078
55809999	OTHER ADMINISTRATIVE EXPENSES	1000	\$600	\$0	\$600
55809999	OTHER ADMINISTRATIVE EXPENSES	2000	\$2,000	\$0	\$2,000
55809999	OTHER ADMINISTRATIVE EXPENSES	3000	\$20,000	\$0	\$20,000
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$496,698	\$0	\$496,698
57109999	AGENCY RESERVES	0000	\$441,827	\$0	\$441,827
57109999	AGENCY RESERVES	2000	\$1,193,542	\$0	\$1,193,542
57109999	AGENCY RESERVES	3000	\$2,428,109	\$0	\$2,428,109
TOTAL RESERVES			\$4,063,478	\$0	\$4,063,478
REQUIREMENTS			\$13,526,144	\$0	\$13,526,144
RECEIPTS					
47309999	INDIRECT(OVERHD) COST REC	2000	(\$37,386)	\$0	(\$37,386)
47309999	INDIRECT(OVERHD) COST REC	2022	(\$18,123)	\$0	(\$18,123)

Office of State Budget And Management
Certified Budget - Revised (BD307)
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105340-NCCCS 1400 ACADEMIC & STUDENT SERVICES BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS					
47309999	INDIRECT(OVERHD) COST REC	2023	\$18,698	\$0	\$18,698
47309999	INDIRECT(OVERHD) COST REC	2024	\$130,360	\$0	\$130,360
47309999	INDIRECT(OVERHD) COST REC	2025	\$85,995	\$0	\$85,995
47309999	INDIRECT(OVERHD) COST REC	3018	\$4,919	\$0	\$4,919
47309999	INDIRECT(OVERHD) COST REC	3019	\$26,557	\$0	\$26,557
47309999	INDIRECT(OVERHD) COST REC	3024	\$96,238	\$0	\$96,238
47309999	INDIRECT(OVERHD) COST REC	3025	\$166,840	\$0	\$166,840
TOTAL MISCELLANEOUS			\$474,098	\$0	\$474,098
48199999	AGENCY OPERATING TRANSFER IN	2000	\$349,219	\$0	\$349,219
48199999	AGENCY OPERATING TRANSFER IN	2020	\$22,281	\$0	\$22,281
48199999	AGENCY OPERATING TRANSFER IN	2021	(\$22,281)	\$0	(\$22,281)
48199999	AGENCY OPERATING TRANSFER IN	2022	(\$52,009)	\$0	(\$52,009)
48199999	AGENCY OPERATING TRANSFER IN	2023	(\$333,391)	\$0	(\$333,391)
48199999	AGENCY OPERATING TRANSFER IN	2024	\$869,219	\$0	\$869,219
48199999	AGENCY OPERATING TRANSFER IN	2025	\$2,277,401	\$0	\$2,277,401
48199999	AGENCY OPERATING TRANSFER IN	3018	\$32,415	\$0	\$32,415
48199999	AGENCY OPERATING TRANSFER IN	3019	\$117,302	\$0	\$117,302
48199999	AGENCY OPERATING TRANSFER IN	3021	\$5,821	\$0	\$5,821
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3024	\$1,570,323	\$0	\$1,570,323
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3025	\$2,841,549	\$0	\$2,841,549
48P09999	STATE FISCAL RELIEF FUND TRANSFERS IN	0000	\$100,000	\$0	\$100,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$7,777,849	\$0	\$7,777,849
RECEIPTS			\$8,251,947	\$0	\$8,251,947

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
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105340-NCCCS 1400 ACADEMIC & STUDENT SERVICES BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
NET APPROPRIATION			\$5,274,197	\$0	\$5,274,197

Position Counts

REQUIREMENTS

51110999	EPA SALARIES AND WAGES	1000	6.350	0.000	6.350
51110999	EPA SALARIES AND WAGES	2000	0.750	0.000	0.750
51110999	EPA SALARIES AND WAGES	3000	1.900	0.000	1.900
51209999	SPA & LEO SALARIES AND WAGES	1000	27.590	0.000	27.590
51209999	SPA & LEO SALARIES AND WAGES	2000	9.000	0.000	9.000
51209999	SPA & LEO SALARIES AND WAGES	3000	11.410	0.000	11.410
TOTAL PERSONAL SERVICES			57.000	0.000	57.000
57109999	AGENCY RESERVES	1000	0.000	2.000	2.000
TOTAL RESERVES			0.000	2.000	2.000
TOTAL POSITIONS			57.000	2.000	59.000

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

16800-NC Community College System - General Fund

105350-NCCCS 1500 ECONOMIC & WORKFORCE DEV BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51110999	EPA SALARIES AND WAGES	1000	\$537,195	\$0	\$537,195
51110999	EPA SALARIES AND WAGES	3000	\$314,795	\$0	\$314,795
51209999	SPA & LEO SALARIES AND WAGES	1000	\$1,483,773	\$0	\$1,483,773
51209999	SPA & LEO SALARIES AND WAGES	2000	\$525,733	\$0	\$525,733
51209999	SPA & LEO SALARIES AND WAGES	3000	\$417,877	\$0	\$417,877
51409999	SUPPLEMENTS TO REGULAR WAGES	1000	\$41,502	\$0	\$41,502
51409999	SUPPLEMENTS TO REGULAR WAGES	2000	\$5,084	\$0	\$5,084
51409999	SUPPLEMENTS TO REGULAR WAGES	3000	\$6,699	\$0	\$6,699
51509999	EMPLOYEE BENEFIT COSTS	1000	\$840,685	\$0	\$840,685
51509999	EMPLOYEE BENEFIT COSTS	2000	\$229,792	\$0	\$229,792
51509999	EMPLOYEE BENEFIT COSTS	3000	\$317,490	\$0	\$317,490
TOTAL PERSONAL SERVICES			\$4,720,625	\$0	\$4,720,625
52109999	PURCHASED CONTRACTUAL SERVICES	1000	\$11,719	\$0	\$11,719
52109999	PURCHASED CONTRACTUAL SERVICES	2000	\$22,700	\$0	\$22,700
52109999	PURCHASED CONTRACTUAL SERVICES	3000	\$175,000	\$0	\$175,000
52509999	RENTALS/LEASES	1000	\$1,700	\$0	\$1,700
52509999	RENTALS/LEASES	2000	\$11,326	\$0	\$11,326
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	0000	\$8,181	\$0	\$8,181
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	1000	\$86,230	\$0	\$86,230
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	2000	\$80,851	\$0	\$80,851
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	3000	\$21,535	\$0	\$21,535
52809999	COMMUNICATION AND IT SERVICES	1000	\$28,305	\$0	\$28,305

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

105350-NCCCS 1500 ECONOMIC & WORKFORCE DEV BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52809999	COMMUNICATION AND IT SERVICES	2000	\$25,113	\$0	\$25,113
52809999	COMMUNICATION AND IT SERVICES	3000	\$151,530	\$0	\$151,530
52909999	OTHER SERVICES	1000	\$10,573	\$0	\$10,573
52909999	OTHER SERVICES	2000	\$7,700	\$0	\$7,700
52909999	OTHER SERVICES	3000	\$1,250	\$0	\$1,250
TOTAL PURCHASED SERVICES			\$643,713	\$0	\$643,713
53109999	GENERAL ADMINISTRATIVE SUPPLIES	1000	\$4,526	\$0	\$4,526
53109999	GENERAL ADMINISTRATIVE SUPPLIES	2000	\$8,440	\$0	\$8,440
53109999	GENERAL ADMINISTRATIVE SUPPLIES	3000	\$2,000	\$0	\$2,000
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	1000	\$6,850	\$0	\$6,850
53309999	VEHICLE/EQUIPMENT OPERATING SUPPLIES	2000	\$4,461	\$0	\$4,461
53909999	OTHER MATERIALS & SUPPLIES	1000	\$6,145	\$0	\$6,145
53909999	OTHER MATERIALS & SUPPLIES	2000	\$682	\$0	\$682
TOTAL SUPPLIES			\$33,104	\$0	\$33,104
54509999	EQUIPMENT	1000	\$75	\$0	\$75
54509999	EQUIPMENT	2000	\$7,000	\$0	\$7,000
TOTAL PROPERTY PLANT & EQUIPMENT			\$7,075	\$0	\$7,075
55609999	ASSETS & OTHER ADJUSTMENTS	2000	\$106,127	\$0	\$106,127
55609999	ASSETS & OTHER ADJUSTMENTS	3000	\$97,740	\$0	\$97,740
55809999	OTHER ADMINISTRATIVE EXPENSES	1000	\$1,685	\$0	\$1,685
55809999	OTHER ADMINISTRATIVE EXPENSES	2000	\$4,948	\$0	\$4,948
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$210,500	\$0	\$210,500
57109999	AGENCY RESERVES	1000	\$0	\$3,174,516	\$3,174,516

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

105350-NCCCS 1500 ECONOMIC & WORKFORCE DEV BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
TOTAL RESERVES			\$0	\$3,174,516	\$3,174,516
REQUIREMENTS			\$5,615,017	\$3,174,516	\$8,789,533
RECEIPTS					
45699999	REGISTRATION FEES	2000	\$46,955	\$0	\$46,955
TOTAL FEES LICENSES & FINES			\$46,955	\$0	\$46,955
47309999	INDIRECT(OVERHD) COST REC	2000	\$106,127	\$0	\$106,127
47309999	INDIRECT(OVERHD) COST REC	3000	\$68,247	\$0	\$68,247
47309999	INDIRECT(OVERHD) COST REC	3022	\$29,493	\$0	\$29,493
TOTAL MISCELLANEOUS			\$203,867	\$0	\$203,867
48199999	AGENCY OPERATING TRANSFER IN	2000	\$564,322	\$0	\$564,322
48199999	AGENCY OPERATING TRANSFER IN	2024	\$230,734	\$0	\$230,734
48199999	AGENCY OPERATING TRANSFER IN	3000	\$381,095	\$0	\$381,095
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3000	\$1,003,837	\$0	\$1,003,837
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3022	\$10,778	\$0	\$10,778
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3023	\$12,466	\$0	\$12,466
48P09999	STATE FISCAL RELIEF FUND TRANSFERS IN	2000	\$100,000	\$0	\$100,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$2,303,232	\$0	\$2,303,232
RECEIPTS			\$2,554,054	\$0	\$2,554,054
NET APPROPRIATION			\$3,060,963	\$3,174,516	\$6,235,479

Position Counts

REQUIREMENTS

51110999	EPA SALARIES AND WAGES	1000	5.000	0.000	5.000
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Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2025-27

Position Counts

REQUIREMENTS

51110999	EPA SALARIES AND WAGES	3000	5.000	0.000	5.000
51209999	SPA & LEO SALARIES AND WAGES	1000	17.530	0.000	17.530
51209999	SPA & LEO SALARIES AND WAGES	2000	7.470	0.000	7.470
51209999	SPA & LEO SALARIES AND WAGES	3000	12.000	0.000	12.000
TOTAL PERSONAL SERVICES			47.000	0.000	47.000
TOTAL POSITIONS			47.000	0.000	47.000

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

16800-NC Community College System - General Fund

105400-NCCCS 1600 STATE AID-INSTITUTIONS BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
57109999	AGENCY RESERVES	1000	\$14,577,338	\$105,878,061	\$120,455,399
TOTAL RESERVES			\$14,577,338	\$105,878,061	\$120,455,399
REQUIREMENTS			\$14,577,338	\$105,878,061	\$120,455,399
NET APPROPRIATION			\$14,577,338	\$105,878,061	\$120,455,399

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

16800-NC Community College System - General Fund

105410-NCCCS 1620 CURRICULUM INSTRUCTION BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	0000	\$795,386,147	\$0	\$795,386,147
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	1000	\$147,643,367	\$145,154,880	\$292,798,247
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	2000	\$16,241,802	\$0	\$16,241,802
TOTAL AID AND PUBLIC ASSISTANCE			\$959,271,316	\$145,154,880	\$1,104,426,196
REQUIREMENTS			\$959,271,316	\$145,154,880	\$1,104,426,196
RECEIPTS					
45899999	TUITION AND FEES	2000	\$303,825,235	\$32,753,144	\$336,578,379
TOTAL FEES LICENSES & FINES			\$303,825,235	\$32,753,144	\$336,578,379
48199999	AGENCY OPERATING TRANSFER IN	2024	\$2,433,812	\$0	\$2,433,812
48199999	AGENCY OPERATING TRANSFER IN	2025	\$13,807,990	\$0	\$13,807,990
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$16,241,802	\$0	\$16,241,802
RECEIPTS			\$320,067,037	\$32,753,144	\$352,820,181
NET APPROPRIATION			\$639,204,279	\$112,401,736	\$751,606,015

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

16800-NC Community College System - General Fund

105411-NCCCS 1621 BASIC SKILLS INSTRUCTION BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52409999	MAINTENANCE AGREEMENTS	3000	\$179,075	\$0	\$179,075
TOTAL PURCHASED SERVICES			\$179,075	\$0	\$179,075
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	1000	\$61,969,605	\$1,798,726	\$63,768,331
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	3000	\$17,335,538	\$0	\$17,335,538
56E09999	DISCRETIONARY GRANTS TO NGOS	3000	\$138,810	\$0	\$138,810
TOTAL AID AND PUBLIC ASSISTANCE			\$79,443,953	\$1,798,726	\$81,242,679
57109999	AGENCY RESERVES	3000	\$4,518,626	\$0	\$4,518,626
TOTAL RESERVES			\$4,518,626	\$0	\$4,518,626
REQUIREMENTS			\$84,141,654	\$1,798,726	\$85,940,380
RECEIPTS					
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3024	\$4,841,205	\$0	\$4,841,205
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3025	\$17,243,460	\$0	\$17,243,460
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$22,084,665	\$0	\$22,084,665
RECEIPTS			\$22,084,665	\$0	\$22,084,665
NET APPROPRIATION			\$62,056,989	\$1,798,726	\$63,855,715

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

16800-NC Community College System - General Fund

105412-NCCCS 1622 CONT ED & WORKFORCE DEV BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	0000	\$143,781,280	\$0	\$143,781,280
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	1000	\$40,550,846	\$19,570,577	\$60,121,423
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	2020	\$63,360	\$0	\$63,360
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	3000	\$8,903,088	\$0	\$8,903,088
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	1000	\$1,000,000	\$1,000,000	\$2,000,000
TOTAL AID AND PUBLIC ASSISTANCE			\$194,298,574	\$20,570,577	\$214,869,151
REQUIREMENTS			\$194,298,574	\$20,570,577	\$214,869,151
RECEIPTS					
45899999	TUITION AND FEES	2000	\$20,822,695	(\$7,327,758)	\$13,494,937
TOTAL FEES LICENSES & FINES			\$20,822,695	(\$7,327,758)	\$13,494,937
48199999	AGENCY OPERATING TRANSFER IN	2020	\$63,360	\$0	\$63,360
48199999	AGENCY OPERATING TRANSFER IN	2022	\$250,000	\$0	\$250,000
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3000	\$8,903,088	\$0	\$8,903,088
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$9,216,448	\$0	\$9,216,448
RECEIPTS			\$30,039,143	(\$7,327,758)	\$22,711,385
NET APPROPRIATION			\$164,259,431	\$27,898,335	\$192,157,766

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

16800-NC Community College System - General Fund

105413-NCCCS 1623 EQUIPMENT & INSTRUCT RES BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
55809999	OTHER ADMINISTRATIVE EXPENSES	1000	\$500,000	\$0	\$500,000
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$500,000	\$0	\$500,000
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	1000	\$51,712,762	\$0	\$51,712,762
TOTAL AID AND PUBLIC ASSISTANCE			\$51,712,762	\$0	\$51,712,762
REQUIREMENTS			\$52,212,762	\$0	\$52,212,762
NET APPROPRIATION			\$52,212,762	\$0	\$52,212,762

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

16800-NC Community College System - General Fund

105414-NCCCS 1624 SPECIALIZED CNTRS & PROG BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52109999	PURCHASED CONTRACTUAL SERVICES	1000	\$0	\$2,250,000	\$2,250,000
TOTAL PURCHASED SERVICES			\$0	\$2,250,000	\$2,250,000
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	0000	\$6,257,906	\$0	\$6,257,906
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	1000	\$51,761,379	\$35,940,000	\$87,701,379
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	2000	\$3,851,581	\$0	\$3,851,581
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$2,945,756	\$0	\$2,945,756
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	3000	\$1,161,925	\$0	\$1,161,925
TOTAL AID AND PUBLIC ASSISTANCE			\$65,978,547	\$35,940,000	\$101,918,547
REQUIREMENTS			\$65,978,547	\$38,190,000	\$104,168,547
RECEIPTS					
48199999	AGENCY OPERATING TRANSFER IN	1000	\$0	\$12,000,000	\$12,000,000
48199999	AGENCY OPERATING TRANSFER IN	2000	\$1,215,564	\$0	\$1,215,564
48199999	AGENCY OPERATING TRANSFER IN	2023	(\$1,000,449)	\$0	(\$1,000,449)
48199999	AGENCY OPERATING TRANSFER IN	2024	\$3,682,222	\$0	\$3,682,222
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3000	\$1,161,925	\$0	\$1,161,925
48P09999	STATE FISCAL RELIEF FUND TRANSFERS IN	2000	\$2,900,000	\$0	\$2,900,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$7,959,262	\$12,000,000	\$19,959,262
RECEIPTS			\$7,959,262	\$12,000,000	\$19,959,262

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

105414-NCCCS 1624 SPECIALIZED CNTRS & PROG BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
NET APPROPRIATION			\$58,019,285	\$26,190,000	\$84,209,285

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

16800-NC Community College System - General Fund

105415-NCCCS 1625 INST & ACADEMIC SUPPORT BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51509999	EMPLOYEE BENEFIT COSTS	1000	\$2,725,792	\$0	\$2,725,792
51609999	OTHER PERSONAL SERVICES	1000	\$4,012,956	\$0	\$4,012,956
TOTAL PERSONAL SERVICES			\$6,738,748	\$0	\$6,738,748
52109999	PURCHASED CONTRACTUAL SERVICES	1000	\$5,086,546	\$0	\$5,086,546
52409999	MAINTENANCE AGREEMENTS	1000	\$7,633,262	\$0	\$7,633,262
52509999	RENTALS/LEASES	1000	\$64,340	\$0	\$64,340
52809999	COMMUNICATION AND IT SERVICES	1000	\$4,739,489	\$0	\$4,739,489
52909999	OTHER SERVICES	1000	\$281,753	\$0	\$281,753
TOTAL PURCHASED SERVICES			\$17,805,390	\$0	\$17,805,390
55809999	OTHER ADMINISTRATIVE EXPENSES	1000	\$80,000	\$0	\$80,000
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$80,000	\$0	\$80,000
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	1000	\$622,003,871	(\$5,938,871)	\$616,065,000
56909999	OTHER AIDS AND GRANTS TO GOVERNMENTAL ORGANIZATIONS	2000	\$4,900,000	\$0	\$4,900,000
TOTAL AID AND PUBLIC ASSISTANCE			\$626,903,871	(\$5,938,871)	\$620,965,000
58109999	AGENCY OPERATING TRANSFERS OUT	1000	\$3,500,000	(\$3,500,000)	\$0
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$3,500,000	(\$3,500,000)	\$0
REQUIREMENTS			\$655,028,009	(\$9,438,871)	\$645,589,138
RECEIPTS					
48P09999	STATE FISCAL RELIEF FUND TRANSFERS IN	0000	\$4,900,000	\$0	\$4,900,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$4,900,000	\$0	\$4,900,000

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

105415-NCCCS 1625 INST & ACADEMIC SUPPORT BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS					
RECEIPTS			\$4,900,000	\$0	\$4,900,000
NET APPROPRIATION			\$650,128,009	(\$9,438,871)	\$640,689,138

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

16800-NC Community College System - General Fund

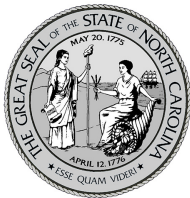
105470-NCCCS 1900 RESERVES & TRANSFERS BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
57109999	AGENCY RESERVES	0000	\$450,593	\$0	\$450,593
57109999	AGENCY RESERVES	1000	\$447,845	\$1,274,599	\$1,722,444
TOTAL RESERVES			\$898,438	\$1,274,599	\$2,173,037
58109999	AGENCY OPERATING TRANSFERS OUT	1000	\$550,000	\$0	\$550,000
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$340,594	\$0	\$340,594
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$890,594	\$0	\$890,594
REQUIREMENTS			\$1,789,032	\$1,274,599	\$3,063,631
RECEIPTS					
48099999	STATEWIDE OPERATING TRANSFERS	1000	\$0	\$80,446,750	\$80,446,750
48199999	AGENCY OPERATING TRANSFER IN	2000	\$670,226	\$0	\$670,226
48199999	AGENCY OPERATING TRANSFER IN	2019	\$31,476	\$0	\$31,476
48199999	AGENCY OPERATING TRANSFER IN	2021	\$182	\$0	\$182
48199999	AGENCY OPERATING TRANSFER IN	2023	\$48,089	\$0	\$48,089
48199999	AGENCY OPERATING TRANSFER IN	2024	\$129,152	\$0	\$129,152
48199999	AGENCY OPERATING TRANSFER IN	2025	\$100,864	\$0	\$100,864
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3000	\$68,247	\$0	\$68,247
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3022	\$29,853	\$0	\$29,853
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3024	\$96,238	\$0	\$96,238
48809999	AGENCY FEDERAL FUNDS TRANSFER/RECEIPTS	3025	\$166,860	\$0	\$166,860
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$1,341,187	\$80,446,750	\$81,787,937
RECEIPTS			\$1,341,187	\$80,446,750	\$81,787,937

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

105470-NCCCS 1900 RESERVES & TRANSFERS BC 16800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
NET APPROPRIATION			\$447,845	(\$79,172,151)	(\$78,724,306)



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, SL 2026-42, SL 2026-58, and SL 2026-61 for the fiscal year of 2026-27, July 1, 2026 to June 30, 2027, for the use of

Code: 26800
CAMPUS/AGENCY NAME: NC Community College System - Special

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	\$41,220,055
LESS ESTIMATED RECEIPTS	\$32,460,250
CHANGE IN FUND BALANCE	(\$8,759,805)

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

26800-NC Community College System - Special

Budget Fund	Fund Title	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS				
211001	NCCCS 2351 INMATE EDUCATION PROGRAM BC 26800	\$241,302	\$0	\$241,302
211002	NCCCS 2371 WIA-PROJECT HEALTH (3731) BC 26800	\$4,939	\$0	\$4,939
211003	NCCCS 2375 PROJECT SKILL-UP 26800	\$139,170	\$0	\$139,170
211008	NCCCS 2393 CAPSEE BC 26800	\$102,259	\$0	\$102,259
211010	NCCCS 2398 MANUFACTURING EXT PROGRAM BC 26800	\$250,044	\$0	\$250,044
211012	NCCCS 2400 SNAP E & T BC 26800	\$9,809,927	\$0	\$9,809,927
211013	NCCCS 2404 SYSTEM OFFICE CAPACITY GRANT BC 26800	\$622,165	\$0	\$622,165
211015	NCCCS 2406 EVALUATION OF CAREER & COLLEGE PROMISE BC 26800	\$134,537	\$0	\$134,537
211017	NCCCS 2408 BELK 20-23 BN/RRT/COMM BC 26800	\$140,026	\$0	\$140,026
211018	NCCCS 2409 GEAR UP GRANT BC 26800	\$547,740	\$0	\$547,740
211020	NCCCS 2412 ICAN/LUMINA FOUNDATION BC 26800	\$494,488	\$0	\$494,488
211022	NCCCS 2414 SSC REP JFF NLT BOARD BC 26800	\$5,000	\$0	\$5,000
211023	NCCCS 2601 WIOA-APPRENTICESHIP BC 26800	\$733,906	\$0	\$733,906
211024	NCCCS 2339 MOTORCYCLE TRAINING BC 26800	\$6,549,114	\$0	\$6,549,114
211025	NCCCS 2345 VEA TITLE II BC 26800	\$19,399,965	\$0	\$19,399,965
211026	NCCCS 2521 PROPRIETARY SCHOOLS BC 26800	\$1,260,983	\$0	\$1,260,983
211068	NCCCS HELENE MENTAL HEALTH BC 26800	\$0	\$784,490	\$784,490
Total REQUIREMENTS		\$40,435,565	\$784,490	\$41,220,055
RECEIPTS				
211001	NCCCS 2351 INMATE EDUCATION PROGRAM BC 26800	\$50,000	\$0	\$50,000
211002	NCCCS 2371 WIA-PROJECT HEALTH (3731) BC 26800	\$3,003	\$0	\$3,003
211003	NCCCS 2375 PROJECT SKILL-UP 26800	\$139,170	\$0	\$139,170

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

26800-NC Community College System - Special

Budget Fund	Fund Title	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS				
211010	NCCCS 2398 MANUFACTURING EXT PROGRAM BC 26800	\$250,044	\$0	\$250,044
211012	NCCCS 2400 SNAP E & T BC 26800	\$9,809,927	\$0	\$9,809,927
211013	NCCCS 2404 SYSTEM OFFICE CAPACITY GRANT BC 26800	\$322,314	\$0	\$322,314
211015	NCCCS 2406 EVALUATION OF CAREER & COLLEGE PROMISE BC 26800	\$134,537	\$0	\$134,537
211017	NCCCS 2408 BELK 20-23 BN/RRT/COMM BC 26800	\$139,473	\$0	\$139,473
211018	NCCCS 2409 GEAR UP GRANT BC 26800	\$547,740	\$0	\$547,740
211022	NCCCS 2414 SSC REP JFF NLT BOARD BC 26800	\$5,000	\$0	\$5,000
211023	NCCCS 2601 WIOA-APPRENTICESHIP BC 26800	\$370,327	\$0	\$370,327
211024	NCCCS 2339 MOTORCYCLE TRAINING BC 26800	\$905,000	\$0	\$905,000
211025	NCCCS 2345 VEA TITLE II BC 26800	\$19,399,965	\$0	\$19,399,965
211026	NCCCS 2521 PROPRIETARY SCHOOLS BC 26800	\$383,750	\$0	\$383,750
Total RECEIPTS		\$32,460,250	\$0	\$32,460,250
CHANGE IN FUND BALANCE		(\$7,975,315)	(\$784,490)	(\$8,759,805)

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

26800-NC Community College System - Special

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
55909999	OTHER EXPENSES	2000	\$4,939	\$0	\$4,939
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$4,939	\$0	\$4,939
57109999	AGENCY RESERVES	2000	\$5,711,290	\$0	\$5,711,290
TOTAL RESERVES			\$5,711,290	\$0	\$5,711,290
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$34,686,683	\$784,490	\$35,471,173
58109999	AGENCY OPERATING TRANSFERS OUT	2024	\$32,653	\$0	\$32,653
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$34,719,336	\$784,490	\$35,503,826
TOTAL REQUIREMENTS			\$40,435,565	\$784,490	\$41,220,055
RECEIPTS					
41199999	TAX REVENUES	2000	\$900,000	\$0	\$900,000
TOTAL TAX REVENUES			\$900,000	\$0	\$900,000
42499999	PRIVATE GRANTS	2000	\$466,787	\$0	\$466,787
42499999	PRIVATE GRANTS	2022	\$139,170	\$0	\$139,170
42599999	STATE GRANTS	2000	\$134,537	\$0	\$134,537
42599999	STATE GRANTS	2018	(\$293,134)	\$0	(\$293,134)
42599999	STATE GRANTS	2019	(\$1,982,098)	\$0	(\$1,982,098)
42599999	STATE GRANTS	2022	\$2,344,143	\$0	\$2,344,143
42599999	STATE GRANTS	2023	\$5,752,256	\$0	\$5,752,256
42599999	STATE GRANTS	2024	\$4,786,544	\$0	\$4,786,544
TOTAL GRANTS			\$11,348,205	\$0	\$11,348,205
45199999	BUSINESS LICENSE FEES	2000	\$383,750	\$0	\$383,750
TOTAL FEES LICENSES & FINES			\$383,750	\$0	\$383,750
46299999	CONTRIBUTIONS & DONATIONS	2000	\$20,327	\$0	\$20,327

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

26800-NC Community College System - Special

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
RECEIPTS					
TOTAL CONTRIBUTIONS & DONATIONS			\$20,327	\$0	\$20,327
48199999	AGENCY OPERATING TRANSFER IN	2000	\$55,000	\$0	\$55,000
48199999	AGENCY OPERATING TRANSFER IN	2024	\$3,171,857	\$0	\$3,171,857
48199999	AGENCY OPERATING TRANSFER IN	2025	\$16,228,108	\$0	\$16,228,108
48499999	AGENCY NONROUTINE TRANSFERS	2000	\$350,000	\$0	\$350,000
58309999	AGENCY REIMBURSEMENTS/PRIOR YR REC/EXP	2000	\$3,003	\$0	\$3,003
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$19,807,968	\$0	\$19,807,968
TOTAL RECEIPTS			\$32,460,250	\$0	\$32,460,250
CHANGE IN FUND BALANCE			(\$7,975,315)	(\$784,490)	(\$8,759,805)

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

26800-NC Community College System - Special

211001-NCCCS 2351 INMATE EDUCATION PROGRAM BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$241,302	\$0	\$241,302
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$241,302	\$0	\$241,302
REQUIREMENTS			\$241,302	\$0	\$241,302
RECEIPTS					
48199999	AGENCY OPERATING TRANSFER IN	2000	\$50,000	\$0	\$50,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$50,000	\$0	\$50,000
RECEIPTS			\$50,000	\$0	\$50,000
CHANGE IN FUND BALANCE			(\$191,302)	\$0	(\$191,302)

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

26800-NC Community College System - Special

211002-NCCCS 2371 WIA-PROJECT HEALTH (3731) BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
55909999	OTHER EXPENSES	2000	\$4,939	\$0	\$4,939
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$4,939	\$0	\$4,939
REQUIREMENTS			\$4,939	\$0	\$4,939
RECEIPTS					
58309999	AGENCY REIMBURSEMENTS/PRIOR YR REC/EXP	2000	\$3,003	\$0	\$3,003
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$3,003	\$0	\$3,003
RECEIPTS			\$3,003	\$0	\$3,003
CHANGE IN FUND BALANCE			(\$1,936)	\$0	(\$1,936)

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

26800-NC Community College System - Special

211003-NCCCS 2375 PROJECT SKILL-UP 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$139,170	\$0	\$139,170
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$139,170	\$0	\$139,170
REQUIREMENTS			\$139,170	\$0	\$139,170
RECEIPTS					
42499999	PRIVATE GRANTS	2022	\$139,170	\$0	\$139,170
TOTAL GRANTS			\$139,170	\$0	\$139,170
RECEIPTS			\$139,170	\$0	\$139,170
CHANGE IN FUND BALANCE			\$0	\$0	\$0

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

26800-NC Community College System - Special

211008-NCCCS 2393 CAPSEE BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$102,259	\$0	\$102,259
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$102,259	\$0	\$102,259
REQUIREMENTS			\$102,259	\$0	\$102,259
CHANGE IN FUND BALANCE			(\$102,259)	\$0	(\$102,259)

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

26800-NC Community College System - Special

211010-NCCCS 2398 MANUFACTURING EXT PROGRAM BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$217,391	\$0	\$217,391
58109999	AGENCY OPERATING TRANSFERS OUT	2024	\$32,653	\$0	\$32,653
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$250,044	\$0	\$250,044
REQUIREMENTS			\$250,044	\$0	\$250,044
RECEIPTS					
42599999	STATE GRANTS	2023	(\$22,700)	\$0	(\$22,700)
42599999	STATE GRANTS	2024	\$272,744	\$0	\$272,744
TOTAL GRANTS			\$250,044	\$0	\$250,044
RECEIPTS			\$250,044	\$0	\$250,044
CHANGE IN FUND BALANCE			\$0	\$0	\$0

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

26800-NC Community College System - Special

211012-NCCCS 2400 SNAP E & T BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$9,809,927	\$0	\$9,809,927
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$9,809,927	\$0	\$9,809,927
REQUIREMENTS			\$9,809,927	\$0	\$9,809,927
RECEIPTS					
42599999	STATE GRANTS	2018	(\$293,134)	\$0	(\$293,134)
42599999	STATE GRANTS	2019	(\$1,982,098)	\$0	(\$1,982,098)
42599999	STATE GRANTS	2022	\$2,344,143	\$0	\$2,344,143
42599999	STATE GRANTS	2023	\$5,774,956	\$0	\$5,774,956
42599999	STATE GRANTS	2024	\$3,966,060	\$0	\$3,966,060
TOTAL GRANTS			\$9,809,927	\$0	\$9,809,927
RECEIPTS			\$9,809,927	\$0	\$9,809,927
CHANGE IN FUND BALANCE			\$0	\$0	\$0

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

26800-NC Community College System - Special

211013-NCCCS 2404 SYSTEM OFFICE CAPACITY GRANT BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$622,165	\$0	\$622,165
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$622,165	\$0	\$622,165
REQUIREMENTS			\$622,165	\$0	\$622,165
RECEIPTS					
42499999	PRIVATE GRANTS	2000	\$322,314	\$0	\$322,314
TOTAL GRANTS			\$322,314	\$0	\$322,314
RECEIPTS			\$322,314	\$0	\$322,314
CHANGE IN FUND BALANCE			(\$299,851)	\$0	(\$299,851)

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

26800-NC Community College System - Special

211015-NCCCS 2406 EVALUATION OF CAREER & COLLEGE PROMISE BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$134,537	\$0	\$134,537
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$134,537	\$0	\$134,537
REQUIREMENTS			\$134,537	\$0	\$134,537
RECEIPTS					
42599999	STATE GRANTS	2000	\$134,537	\$0	\$134,537
TOTAL GRANTS			\$134,537	\$0	\$134,537
RECEIPTS			\$134,537	\$0	\$134,537
CHANGE IN FUND BALANCE			\$0	\$0	\$0

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

26800-NC Community College System - Special

211017-NCCCS 2408 BELK 20-23 BN/RRT/COMM BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$140,026	\$0	\$140,026
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$140,026	\$0	\$140,026
REQUIREMENTS			\$140,026	\$0	\$140,026
RECEIPTS					
42499999	PRIVATE GRANTS	2000	\$139,473	\$0	\$139,473
TOTAL GRANTS			\$139,473	\$0	\$139,473
RECEIPTS			\$139,473	\$0	\$139,473
CHANGE IN FUND BALANCE			(\$553)	\$0	(\$553)

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

26800-NC Community College System - Special

211018-NCCCS 2409 GEAR UP GRANT BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$547,740	\$0	\$547,740
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$547,740	\$0	\$547,740
REQUIREMENTS			\$547,740	\$0	\$547,740
RECEIPTS					
42599999	STATE GRANTS	2024	\$547,740	\$0	\$547,740
TOTAL GRANTS			\$547,740	\$0	\$547,740
RECEIPTS			\$547,740	\$0	\$547,740
CHANGE IN FUND BALANCE			\$0	\$0	\$0

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

26800-NC Community College System - Special

211020-NCCCS 2412 ICAN/LUMINA FOUNDATION BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$494,488	\$0	\$494,488
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$494,488	\$0	\$494,488
REQUIREMENTS			\$494,488	\$0	\$494,488
CHANGE IN FUND BALANCE			(\$494,488)	\$0	(\$494,488)

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

26800-NC Community College System - Special

211022-NCCCS 2414 SSC REP JFF NLT BOARD BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$5,000	\$0	\$5,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$5,000	\$0	\$5,000
REQUIREMENTS			\$5,000	\$0	\$5,000
RECEIPTS					
42499999	PRIVATE GRANTS	2000	\$5,000	\$0	\$5,000
TOTAL GRANTS			\$5,000	\$0	\$5,000
RECEIPTS			\$5,000	\$0	\$5,000
CHANGE IN FUND BALANCE			\$0	\$0	\$0

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

26800-NC Community College System - Special

211023-NCCCS 2601 WIOA-APPRENTICESHIP BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$733,906	\$0	\$733,906
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$733,906	\$0	\$733,906
REQUIREMENTS			\$733,906	\$0	\$733,906
RECEIPTS					
46299999	CONTRIBUTIONS & DONATIONS	2000	\$20,327	\$0	\$20,327
TOTAL CONTRIBUTIONS & DONATIONS			\$20,327	\$0	\$20,327
48499999	AGENCY NONROUTINE TRANSFERS	2000	\$350,000	\$0	\$350,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$350,000	\$0	\$350,000
RECEIPTS			\$370,327	\$0	\$370,327
CHANGE IN FUND BALANCE			(\$363,579)	\$0	(\$363,579)

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

26800-NC Community College System - Special

211024-NCCCS 2339 MOTORCYCLE TRAINING BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
57109999	AGENCY RESERVES	2000	\$5,711,290	\$0	\$5,711,290
TOTAL RESERVES			\$5,711,290	\$0	\$5,711,290
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$837,824	\$0	\$837,824
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$837,824	\$0	\$837,824
REQUIREMENTS			\$6,549,114	\$0	\$6,549,114
RECEIPTS					
41199999	TAX REVENUES	2000	\$900,000	\$0	\$900,000
TOTAL TAX REVENUES			\$900,000	\$0	\$900,000
48199999	AGENCY OPERATING TRANSFER IN	2000	\$5,000	\$0	\$5,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$5,000	\$0	\$5,000
RECEIPTS			\$905,000	\$0	\$905,000
CHANGE IN FUND BALANCE			(\$5,644,114)	\$0	(\$5,644,114)

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

26800-NC Community College System - Special

211025-NCCCS 2345 VEA TITLE II BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$19,399,965	\$0	\$19,399,965
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$19,399,965	\$0	\$19,399,965
REQUIREMENTS			\$19,399,965	\$0	\$19,399,965
RECEIPTS					
48199999	AGENCY OPERATING TRANSFER IN	2024	\$3,171,857	\$0	\$3,171,857
48199999	AGENCY OPERATING TRANSFER IN	2025	\$16,228,108	\$0	\$16,228,108
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$19,399,965	\$0	\$19,399,965
RECEIPTS			\$19,399,965	\$0	\$19,399,965
CHANGE IN FUND BALANCE			\$0	\$0	\$0

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

26800-NC Community College System - Special

211026-NCCCS 2521 PROPRIETARY SCHOOLS BC 26800

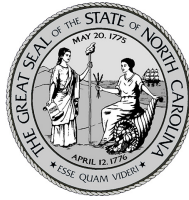
Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$1,260,983	\$0	\$1,260,983
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$1,260,983	\$0	\$1,260,983
REQUIREMENTS			\$1,260,983	\$0	\$1,260,983
RECEIPTS					
45199999	BUSINESS LICENSE FEES	2000	\$383,750	\$0	\$383,750
TOTAL FEES LICENSES & FINES			\$383,750	\$0	\$383,750
RECEIPTS			\$383,750	\$0	\$383,750
CHANGE IN FUND BALANCE			(\$877,233)	\$0	(\$877,233)

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

26800-NC Community College System - Special

211068-NCCCS HELENE MENTAL HEALTH BC 26800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$0	\$784,490	\$784,490
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$0	\$784,490	\$784,490
REQUIREMENTS			\$0	\$784,490	\$784,490
CHANGE IN FUND BALANCE			\$0	(\$784,490)	(\$784,490)



**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, SL 2026-42, SL 2026-58, and SL 2026-61 for the fiscal year of 2026-27, July 1, 2026 to June 30, 2027, for the use of

Code: 26802

CAMPUS/AGENCY NAME: NC Community College System - Information Technology Systems

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	\$69,875,101
LESS ESTIMATED RECEIPTS	\$25,550,000
CHANGE IN FUND BALANCE	(\$44,325,101)

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

26802-NC Community College System - Information Technology Systems

Budget Fund	Fund Title	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS				
211058	NCCCS 2307 NCCCS-ERP PLAN & DESIGN BC 26802	\$210,000	\$21,500,000	\$21,710,000
211059	NCCCS 2310 TRANSITION READINESS BC 26802	\$5,770,101	\$0	\$5,770,101
211060	NCCCS 2321 ERP AND SHORT-TERM WD BC 26802	\$42,395,000	\$0	\$42,395,000
Total REQUIREMENTS		\$48,375,101	\$21,500,000	\$69,875,101
RECEIPTS				
211058	NCCCS 2307 NCCCS-ERP PLAN & DESIGN BC 26802	\$0	\$21,500,000	\$21,500,000
211059	NCCCS 2310 TRANSITION READINESS BC 26802	\$550,000	\$0	\$550,000
211060	NCCCS 2321 ERP AND SHORT-TERM WD BC 26802	\$3,500,000	\$0	\$3,500,000
Total RECEIPTS		\$4,050,000	\$21,500,000	\$25,550,000
CHANGE IN FUND BALANCE		(\$44,325,101)	\$0	(\$44,325,101)

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

26802-NC Community College System - Information Technology Systems

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$135,000	\$0	\$135,000
52109999	PURCHASED CONTRACTUAL SERVICES	1000	\$6,706,101	\$0	\$6,706,101
52409999	MAINTENANCE AGREEMENTS	1000	\$12,655,198	\$21,500,000	\$34,155,198
52809999	COMMUNICATION AND IT SERVICES	1000	\$28,878,802	\$0	\$28,878,802
TOTAL PURCHASED SERVICES			\$48,375,101	\$21,500,000	\$69,875,101
TOTAL REQUIREMENTS			\$48,375,101	\$21,500,000	\$69,875,101
RECEIPTS					
48099999	STATEWIDE OPERATING TRANSFERS	1000	\$0	\$25,000,000	\$25,000,000
48199999	AGENCY OPERATING TRANSFER IN	1000	\$4,050,000	(\$3,500,000)	\$550,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$4,050,000	\$21,500,000	\$25,550,000
TOTAL RECEIPTS			\$4,050,000	\$21,500,000	\$25,550,000
CHANGE IN FUND BALANCE			(\$44,325,101)	\$0	(\$44,325,101)

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

26802-NC Community College System - Information Technology Systems

211058-NCCCS 2307 NCCCS-ERP PLAN & DESIGN BC 26802

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52109999	PURCHASED CONTRACTUAL SERVICES	1000	\$210,000	\$0	\$210,000
52409999	MAINTENANCE AGREEMENTS	1000	\$0	\$21,500,000	\$21,500,000
TOTAL PURCHASED SERVICES			\$210,000	\$21,500,000	\$21,710,000
REQUIREMENTS			\$210,000	\$21,500,000	\$21,710,000
RECEIPTS					
48099999	STATEWIDE OPERATING TRANSFERS	1000	\$0	\$25,000,000	\$25,000,000
48199999	AGENCY OPERATING TRANSFER IN	1000	\$0	(\$3,500,000)	(\$3,500,000)
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$0	\$21,500,000	\$21,500,000
RECEIPTS			\$0	\$21,500,000	\$21,500,000
CHANGE IN FUND BALANCE			(\$210,000)	\$0	(\$210,000)

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

26802-NC Community College System - Information Technology Systems

211059-NCCCS 2310 TRANSITION READINESS BC 26802

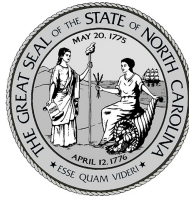
Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52109999	PURCHASED CONTRACTUAL SERVICES	1000	\$4,219,101	\$0	\$4,219,101
52409999	MAINTENANCE AGREEMENTS	1000	\$1,550,000	\$0	\$1,550,000
52809999	COMMUNICATION AND IT SERVICES	1000	\$1,000	\$0	\$1,000
TOTAL PURCHASED SERVICES			\$5,770,101	\$0	\$5,770,101
REQUIREMENTS			\$5,770,101	\$0	\$5,770,101
RECEIPTS					
48199999	AGENCY OPERATING TRANSFER IN	1000	\$550,000	\$0	\$550,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$550,000	\$0	\$550,000
RECEIPTS			\$550,000	\$0	\$550,000
CHANGE IN FUND BALANCE			(\$5,220,101)	\$0	(\$5,220,101)

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

26802-NC Community College System - Information Technology Systems

211060-NCCCS 2321 ERP AND SHORT-TERM WD BC 26802

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$135,000	\$0	\$135,000
52109999	PURCHASED CONTRACTUAL SERVICES	1000	\$2,277,000	\$0	\$2,277,000
52409999	MAINTENANCE AGREEMENTS	1000	\$11,105,198	\$0	\$11,105,198
52809999	COMMUNICATION AND IT SERVICES	1000	\$28,877,802	\$0	\$28,877,802
TOTAL PURCHASED SERVICES			\$42,395,000	\$0	\$42,395,000
REQUIREMENTS			\$42,395,000	\$0	\$42,395,000
RECEIPTS					
48199999	AGENCY OPERATING TRANSFER IN	1000	\$3,500,000	\$0	\$3,500,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$3,500,000	\$0	\$3,500,000
RECEIPTS			\$3,500,000	\$0	\$3,500,000
CHANGE IN FUND BALANCE			(\$38,895,000)	\$0	(\$38,895,000)



**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, SL 2026-42, SL 2026-58, and SL 2026-61 for the fiscal year of 2026-27, July 1, 2026 to June 30, 2027, for the use of

Code: 66800

CAMPUS/AGENCY NAME: NC Community College System - Trust Fund

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	\$2,374,749
LESS ESTIMATED RECEIPTS	\$2,285,524
CHANGE IN FUND BALANCE	(\$89,225)

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

66800-NC Community College System - Trust Fund

Budget Fund	Fund Title	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS				
608201	NCCCS 6104 STUDENT LOAN-VOC TECH ED BC 66800	\$15,543	\$0	\$15,543
608204	NCCCS 6110 BELLSOUTH SCHOLARSHIPS BC 66800	\$10,856	\$0	\$10,856
608205	NCCCS 6111 PROGRESS ENERGY BC 66800	\$5,197	\$0	\$5,197
608206	NCCCS 6112 PETROLEUM MARKETERS ASSN BC 66800	\$500	\$0	\$500
608208	NCCCS 6117 ALLEN TODD SCHOLARSHIP BC 66800	\$30,667	\$0	\$30,667
608210	NCCCS 6119 GEORGE W BALLARD BC 66800	\$5,025	\$0	\$5,025
608212	NCCCS 6122 PROGRESS ENERGY POWER PG BC 66800	\$7,058	\$0	\$7,058
608213	NCCCS 6123 GOLDEN LEAF SCHOLARS BC 66800	\$2,270,000	\$0	\$2,270,000
608214	NCCCS 6124 RODNEY B. POWELL SCHOLARSHIP BC 66800	\$29,903	\$0	\$29,903
Total REQUIREMENTS		\$2,374,749	\$0	\$2,374,749
RECEIPTS				
608201	NCCCS 6104 STUDENT LOAN-VOC TECH ED BC 66800	\$12,196	\$0	\$12,196
608204	NCCCS 6110 BELLSOUTH SCHOLARSHIPS BC 66800	\$566	\$0	\$566
608205	NCCCS 6111 PROGRESS ENERGY BC 66800	\$240	\$0	\$240
608208	NCCCS 6117 ALLEN TODD SCHOLARSHIP BC 66800	\$1,200	\$0	\$1,200
608210	NCCCS 6119 GEORGE W BALLARD BC 66800	\$122	\$0	\$122
608213	NCCCS 6123 GOLDEN LEAF SCHOLARS BC 66800	\$2,270,000	\$0	\$2,270,000
608214	NCCCS 6124 RODNEY B. POWELL SCHOLARSHIP BC 66800	\$1,200	\$0	\$1,200
Total RECEIPTS		\$2,285,524	\$0	\$2,285,524
CHANGE IN FUND BALANCE		(\$89,225)	\$0	(\$89,225)

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

66800-NC Community College System - Trust Fund

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52109999	PURCHASED CONTRACTUAL SERVICES	2000	\$63,000	\$0	\$63,000
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	2000	\$1,500	\$0	\$1,500
52909999	OTHER SERVICES	2000	\$500	\$0	\$500
TOTAL PURCHASED SERVICES			\$65,000	\$0	\$65,000
55909999	OTHER EXPENSES	0000	\$500	\$0	\$500
55909999	OTHER EXPENSES	2000	\$170,000	\$0	\$170,000
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$170,500	\$0	\$170,500
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$2,139,249	\$0	\$2,139,249
TOTAL AID AND PUBLIC ASSISTANCE			\$2,139,249	\$0	\$2,139,249
TOTAL REQUIREMENTS			\$2,374,749	\$0	\$2,374,749
RECEIPTS					
42499999	PRIVATE GRANTS	2024	\$2,100,000	\$0	\$2,100,000
TOTAL GRANTS			\$2,100,000	\$0	\$2,100,000
43109999	INVESTMENT INCOME	2000	\$15,524	\$0	\$15,524
TOTAL INVESTMENT INCOME			\$15,524	\$0	\$15,524
58309999	AGENCY REIMBURSEMENTS/PRIOR YR REC/EXP	2022	\$90,000	\$0	\$90,000
58309999	AGENCY REIMBURSEMENTS/PRIOR YR REC/EXP	2023	\$65,000	\$0	\$65,000
58309999	AGENCY REIMBURSEMENTS/PRIOR YR REC/EXP	2024	\$15,000	\$0	\$15,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$170,000	\$0	\$170,000
TOTAL RECEIPTS			\$2,285,524	\$0	\$2,285,524
CHANGE IN FUND BALANCE			(\$89,225)	\$0	(\$89,225)

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

66800-NC Community College System - Trust Fund

608201-NCCCS 6104 STUDENT LOAN-VOC TECH ED BC 66800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$15,543	\$0	\$15,543
TOTAL AID AND PUBLIC ASSISTANCE			\$15,543	\$0	\$15,543
REQUIREMENTS			\$15,543	\$0	\$15,543
RECEIPTS					
43109999	INVESTMENT INCOME	2000	\$12,196	\$0	\$12,196
TOTAL INVESTMENT INCOME			\$12,196	\$0	\$12,196
RECEIPTS			\$12,196	\$0	\$12,196
CHANGE IN FUND BALANCE			(\$3,347)	\$0	(\$3,347)

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

66800-NC Community College System - Trust Fund

608204-NCCCS 6110 BELLSOUTH SCHOLARSHIPS BC 66800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$10,856	\$0	\$10,856
TOTAL AID AND PUBLIC ASSISTANCE			\$10,856	\$0	\$10,856
REQUIREMENTS			\$10,856	\$0	\$10,856
RECEIPTS					
43109999	INVESTMENT INCOME	2000	\$566	\$0	\$566
TOTAL INVESTMENT INCOME			\$566	\$0	\$566
RECEIPTS			\$566	\$0	\$566
CHANGE IN FUND BALANCE			(\$10,290)	\$0	(\$10,290)

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

66800-NC Community College System - Trust Fund

608205-NCCCS 6111 PROGRESS ENERGY BC 66800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$5,197	\$0	\$5,197
TOTAL AID AND PUBLIC ASSISTANCE			\$5,197	\$0	\$5,197
REQUIREMENTS			\$5,197	\$0	\$5,197
RECEIPTS					
43109999	INVESTMENT INCOME	2000	\$240	\$0	\$240
TOTAL INVESTMENT INCOME			\$240	\$0	\$240
RECEIPTS			\$240	\$0	\$240
CHANGE IN FUND BALANCE			(\$4,957)	\$0	(\$4,957)

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

66800-NC Community College System - Trust Fund

608206-NCCCS 6112 PETROLEUM MARKETERS ASSN BC 66800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
55909999	OTHER EXPENSES	0000	\$500	\$0	\$500
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$500	\$0	\$500
REQUIREMENTS			\$500	\$0	\$500
CHANGE IN FUND BALANCE			(\$500)	\$0	(\$500)

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

66800-NC Community College System - Trust Fund

608208-NCCCS 6117 ALLEN TODD SCHOLARSHIP BC 66800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$30,667	\$0	\$30,667
TOTAL AID AND PUBLIC ASSISTANCE			\$30,667	\$0	\$30,667
REQUIREMENTS			\$30,667	\$0	\$30,667
RECEIPTS					
43109999	INVESTMENT INCOME	2000	\$1,200	\$0	\$1,200
TOTAL INVESTMENT INCOME			\$1,200	\$0	\$1,200
RECEIPTS			\$1,200	\$0	\$1,200
CHANGE IN FUND BALANCE			(\$29,467)	\$0	(\$29,467)

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

66800-NC Community College System - Trust Fund

608210-NCCCS 6119 GEORGE W BALLARD BC 66800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$5,025	\$0	\$5,025
TOTAL AID AND PUBLIC ASSISTANCE			\$5,025	\$0	\$5,025
REQUIREMENTS			\$5,025	\$0	\$5,025
RECEIPTS					
43109999	INVESTMENT INCOME	2000	\$122	\$0	\$122
TOTAL INVESTMENT INCOME			\$122	\$0	\$122
RECEIPTS			\$122	\$0	\$122
CHANGE IN FUND BALANCE			(\$4,903)	\$0	(\$4,903)

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

66800-NC Community College System - Trust Fund

608212-NCCCS 6122 PROGRESS ENERGY POWER PG BC 66800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$7,058	\$0	\$7,058
TOTAL AID AND PUBLIC ASSISTANCE			\$7,058	\$0	\$7,058
REQUIREMENTS			\$7,058	\$0	\$7,058
CHANGE IN FUND BALANCE			(\$7,058)	\$0	(\$7,058)

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

66800-NC Community College System - Trust Fund

608213-NCCCS 6123 GOLDEN LEAF SCHOLARS BC 66800

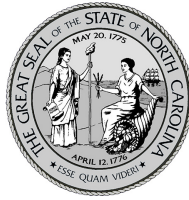
Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
52109999	PURCHASED CONTRACTUAL SERVICES	2000	\$63,000	\$0	\$63,000
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	2000	\$1,500	\$0	\$1,500
52909999	OTHER SERVICES	2000	\$500	\$0	\$500
TOTAL PURCHASED SERVICES			\$65,000	\$0	\$65,000
55909999	OTHER EXPENSES	2000	\$170,000	\$0	\$170,000
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$170,000	\$0	\$170,000
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$2,035,000	\$0	\$2,035,000
TOTAL AID AND PUBLIC ASSISTANCE			\$2,035,000	\$0	\$2,035,000
REQUIREMENTS			\$2,270,000	\$0	\$2,270,000
RECEIPTS					
42499999	PRIVATE GRANTS	2024	\$2,100,000	\$0	\$2,100,000
TOTAL GRANTS			\$2,100,000	\$0	\$2,100,000
58309999	AGENCY REIMBURSEMENTS/PRIOR YR REC/EXP	2022	\$90,000	\$0	\$90,000
58309999	AGENCY REIMBURSEMENTS/PRIOR YR REC/EXP	2023	\$65,000	\$0	\$65,000
58309999	AGENCY REIMBURSEMENTS/PRIOR YR REC/EXP	2024	\$15,000	\$0	\$15,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$170,000	\$0	\$170,000
RECEIPTS			\$2,270,000	\$0	\$2,270,000
CHANGE IN FUND BALANCE			\$0	\$0	\$0

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

66800-NC Community College System - Trust Fund

608214-NCCCS 6124 RODNEY B. POWELL SCHOLARSHIP BC 66800

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$29,903	\$0	\$29,903
TOTAL AID AND PUBLIC ASSISTANCE			\$29,903	\$0	\$29,903
REQUIREMENTS			\$29,903	\$0	\$29,903
RECEIPTS					
43109999	INVESTMENT INCOME	2000	\$1,200	\$0	\$1,200
TOTAL INVESTMENT INCOME			\$1,200	\$0	\$1,200
RECEIPTS			\$1,200	\$0	\$1,200
CHANGE IN FUND BALANCE			(\$28,703)	\$0	(\$28,703)



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, SL 2026-42, SL 2026-58, and SL 2026-61 for the fiscal year of 2026-27, July 1, 2026 to June 30, 2027, for the use of

Code: 66801

CAMPUS/AGENCY NAME: NC Community College System - Special Fund

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	\$2,913,653
LESS ESTIMATED RECEIPTS	\$963,614
CHANGE IN FUND BALANCE	(\$1,950,039)

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

66801-NC Community College System - Special Fund

Budget Fund	Fund Title	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS				
608250	NCCCS 6102 CCS FINANCIAL ASSISTANCE BC 66801	\$1,046,901	\$0	\$1,046,901
608251	NCCCS 6105 UNEMPLOYMENT BENEFITS BC 66801	\$129,130	\$0	\$129,130
608252	NCCCS 6130 STUDENT PROTECTION FUND BC 66801	\$1,388,403	\$0	\$1,388,403
608255	NCCCS 6135 SSC GUIDED PATHWAYS BC 66801	\$349,219	\$0	\$349,219
Total REQUIREMENTS		\$2,913,653	\$0	\$2,913,653
RECEIPTS				
608250	NCCCS 6102 CCS FINANCIAL ASSISTANCE BC 66801	\$600,000	\$0	\$600,000
608251	NCCCS 6105 UNEMPLOYMENT BENEFITS BC 66801	\$128,447	\$0	\$128,447
608252	NCCCS 6130 STUDENT PROTECTION FUND BC 66801	\$223,167	\$0	\$223,167
608255	NCCCS 6135 SSC GUIDED PATHWAYS BC 66801	\$12,000	\$0	\$12,000
Total RECEIPTS		\$963,614	\$0	\$963,614
CHANGE IN FUND BALANCE		(\$1,950,039)	\$0	(\$1,950,039)

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

66801-NC Community College System - Special Fund

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51509999	EMPLOYEE BENEFIT COSTS	2000	\$129,130	\$0	\$129,130
TOTAL PERSONAL SERVICES			\$129,130	\$0	\$129,130
56809999	EDUCATIONAL AWARDS AND SCHOLARSHIPS	2000	\$1,388,403	\$0	\$1,388,403
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$1,046,901	\$0	\$1,046,901
TOTAL AID AND PUBLIC ASSISTANCE			\$2,435,304	\$0	\$2,435,304
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$349,219	\$0	\$349,219
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$349,219	\$0	\$349,219
TOTAL REQUIREMENTS			\$2,913,653	\$0	\$2,913,653
RECEIPTS					
43109999	INVESTMENT INCOME	2000	\$222,298	\$0	\$222,298
TOTAL INVESTMENT INCOME			\$222,298	\$0	\$222,298
45199999	BUSINESS LICENSE FEES	2000	\$191,316	\$0	\$191,316
TOTAL FEES LICENSES & FINES			\$191,316	\$0	\$191,316
48199999	AGENCY OPERATING TRANSFER IN	2000	\$550,000	\$0	\$550,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$550,000	\$0	\$550,000
TOTAL RECEIPTS			\$963,614	\$0	\$963,614
CHANGE IN FUND BALANCE			(\$1,950,039)	\$0	(\$1,950,039)

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

66801-NC Community College System - Special Fund

608250-NCCCS 6102 CCS FINANCIAL ASSISTANCE BC 66801

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
56K09999	EDUCATIONAL AWARDS AND SCHOLARSHIPS TO GOV ORG	2000	\$1,046,901	\$0	\$1,046,901
TOTAL AID AND PUBLIC ASSISTANCE			\$1,046,901	\$0	\$1,046,901
REQUIREMENTS			\$1,046,901	\$0	\$1,046,901
RECEIPTS					
43109999	INVESTMENT INCOME	2000	\$50,000	\$0	\$50,000
TOTAL INVESTMENT INCOME			\$50,000	\$0	\$50,000
48199999	AGENCY OPERATING TRANSFER IN	2000	\$550,000	\$0	\$550,000
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$550,000	\$0	\$550,000
RECEIPTS			\$600,000	\$0	\$600,000
CHANGE IN FUND BALANCE			(\$446,901)	\$0	(\$446,901)

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

66801-NC Community College System - Special Fund

608251-NCCCS 6105 UNEMPLOYMENT BENEFITS BC 66801

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
51509999	EMPLOYEE BENEFIT COSTS	2000	\$129,130	\$0	\$129,130
TOTAL PERSONAL SERVICES			\$129,130	\$0	\$129,130
REQUIREMENTS			\$129,130	\$0	\$129,130
RECEIPTS					
43109999	INVESTMENT INCOME	2000	\$128,447	\$0	\$128,447
TOTAL INVESTMENT INCOME			\$128,447	\$0	\$128,447
RECEIPTS			\$128,447	\$0	\$128,447
CHANGE IN FUND BALANCE			(\$683)	\$0	(\$683)

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

66801-NC Community College System - Special Fund

608252-NCCCS 6130 STUDENT PROTECTION FUND BC 66801

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
56809999	EDUCATIONAL AWARDS AND SCHOLARSHIPS	2000	\$1,388,403	\$0	\$1,388,403
TOTAL AID AND PUBLIC ASSISTANCE			\$1,388,403	\$0	\$1,388,403
REQUIREMENTS			\$1,388,403	\$0	\$1,388,403
RECEIPTS					
43109999	INVESTMENT INCOME	2000	\$31,851	\$0	\$31,851
TOTAL INVESTMENT INCOME			\$31,851	\$0	\$31,851
45199999	BUSINESS LICENSE FEES	2000	\$191,316	\$0	\$191,316
TOTAL FEES LICENSES & FINES			\$191,316	\$0	\$191,316
RECEIPTS			\$223,167	\$0	\$223,167
CHANGE IN FUND BALANCE			(\$1,165,236)	\$0	(\$1,165,236)

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

66801-NC Community College System - Special Fund

608255-NCCCS 6135 SSC GUIDED PATHWAYS BC 66801

Account Code	Account Title	Fund Source	2026-27 Original	2026-27 Change	2026-27 Revised
REQUIREMENTS					
58109999	AGENCY OPERATING TRANSFERS OUT	2000	\$349,219	\$0	\$349,219
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$349,219	\$0	\$349,219
REQUIREMENTS			\$349,219	\$0	\$349,219
RECEIPTS					
43109999	INVESTMENT INCOME	2000	\$12,000	\$0	\$12,000
TOTAL INVESTMENT INCOME			\$12,000	\$0	\$12,000
RECEIPTS			\$12,000	\$0	\$12,000
CHANGE IN FUND BALANCE			(\$337,219)	\$0	(\$337,219)