



STATE OF NORTH CAROLINA  
OFFICE OF STATE BUDGET AND MANAGEMENT



JOSH STEIN  
GOVERNOR

KRISTIN WALKER  
STATE BUDGET DIRECTOR

January 28, 2026

TO: Nels Roseland  
State Controller

FROM: Kristin Walker *Kristin Walker*  
Budget Director

SUBJECT: 2025-26 General Fund Appropriations, Authorized Revenues, and Condition of  
the Fund Statement due to the 2025 Session of the General Assembly

Attached are the updated Schedules of Authorized Appropriations, Revenues, and Condition of  
the Fund Statement for the 2025-26 Fiscal Year as ratified by SL 2025-26, SL 2025-89, SL  
2025-91, SL 2025-92, SL 2025-93, and SL 2025-97.

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

Please email Jackie Parker at [Jackie.Parker@osbm.nc.gov](mailto:Jackie.Parker@osbm.nc.gov) if you have any questions.

Attachments: Appropriation Set Up Detail

CC: State Treasurer Bradford B. Briner	Darryl Childers	John Poteat
State Auditor Dave Boliek	Paul Devenish	Timothy Dale
Kristin Walker	Jackie Parker	Troy Scoggins
Jennifer Neisner	Brian Farmer	Alishia Moore
Mark Bondo	Jennifer Hoffmann	Ashley Price
Brett Altman		Laura Klem

**N. C. Office of State Budget and Management**  
**Certified General Fund Revenues**  
**For The 2025-27 Biennium**

Budget Code	Code Description	Certified Revenue FY 2025-26	Certified Revenue FY 2026-27
19901	GF Tax Inheritance	\$-	\$-
19902	GF Tax-Licenses Sch. B	\$43,200,000	\$44,600,000
19903	GF Tax Tobacco Products	\$240,800,000	\$235,800,000
19905	GF Tax Franchise	\$787,800,000	\$805,800,000
19906	GF Tax Individual Income	\$16,892,700,000	\$16,081,400,000
19907	GF Tax Sales & Use	\$11,492,800,000	\$11,821,300,000
19908	GF Tax Beverage	\$560,600,000	\$572,400,000
19909	GF Tax Gift	\$-	\$-
19911	Schedule IA Freight Car	\$200,000	\$200,000
19912	GF Tax Insurance Company	\$1,417,365,000	\$1,336,477,000
19913	GF Tax Piped Natural Gas	\$-	\$-
19914	GF Tax Interactive Sports Wagering	\$58,300,000	\$63,800,000
19915	GF Tax Severance	\$-	\$-
19916	GF Tax Corporate Income	\$1,379,400,000	\$1,242,900,000
19920	GF Real Estate Conveyance	\$116,700,000	\$125,600,000
19921	GF Tax White Goods	\$4,400,000	\$4,600,000
19922	GF Tax Scrap Tire Dis	\$2,425,000	0
19923	GF Tax Mill Machinery	\$-	\$-
19924	GF Tax-Solid Waste Dis	\$3,400,000	\$3,600,000
19949	GF Tax Miscellaneous	\$100,000	\$100,000
	<b>Total Tax Revenue</b>	<b>\$33,000,190,000</b>	<b>\$32,338,577,000</b>
19951	GF Non-Tax Insurance-TR Reg Fund	\$53,284,259	\$54,660,259
19953	GF Non Tax-Ins. Lic. Fees	\$70,110,000	\$71,934,000
19961	GF Nontax Disproportionate Share	\$171,400,000	\$109,000,000
19965	GF Nontax St. Treas. Investments	\$702,900,000	\$605,500,000
19974	GF Nontax-AOC	\$202,400,000	\$199,800,000
19978	GF Other Non-Tax Revenue	\$289,300,000	\$288,100,000
19964	GF Master Settlement Agreement	\$97,600,000	\$91,800,000
19990	GF Nontax Misc	\$122,000,000	\$9,100,000
	<b>Total Nontax Revenue</b>	<b>\$1,708,994,259</b>	<b>\$1,429,894,259</b>
	<b>Total General Fund Revenue</b>	<b>\$34,709,184,259</b>	<b>\$33,768,471,259</b>

Green = Tax Revenue	\$33,000,190,000	\$32,338,577,000
Blue = Non-tax Revenue	1,200,094,259	1,040,894,259
Black = Other Non-Tax Revenue	508,900,000	389,000,000
	<b>\$34,709,184,259</b>	<b>\$33,768,471,259</b>

**Appropriation by Agency/Budget Code for FY 2025-27**  
**Inclusive of SL 2025-26, 2025-89, 2025-91, 2025-92, 2025-93, 2025-97**

<b>Budget Code</b>	<b>Department</b>	<b>Totals</b>	<b>Totals</b>
		<b>2025-26</b>	<b>2026-27</b>
	<b><u>Education</u></b>	<b>Budget</b>	<b>Budget</b>
<b>13510</b>	Department of Public Education	\$11,882,482,748	\$11,947,021,283
<b>13520</b>	Governor Morehead School for the Deaf and Blind	\$10,361,212	\$10,361,212
<b>13530</b>	North Carolina School for the Deaf	\$11,752,000	\$11,754,792
<b>13540</b>	Eastern North Carolina School for the Deaf	\$10,415,946	\$10,418,811
<b>16800</b>	Department of Community Colleges	\$1,680,600,008	\$1,670,600,008
<b>16010</b>	General Administration	\$50,098,094	\$50,098,094
<b>16011</b>	University Institutional Programs	\$147,651,998	\$147,135,334
<b>16012</b>	Related Educational Programs	\$862,278,591	\$913,278,591
<b>16015</b>	Aid to Private Institutions	\$1,209,300	\$1,209,300
<b>16020</b>	University of North Carolina at Chapel Hill - Academic Affairs	\$385,597,924	\$385,597,924
<b>16021</b>	University of North Carolina at Chapel Hill - Health Affairs	\$249,399,553	\$249,399,553
<b>16022</b>	University of North Carolina at Chapel Hill - Area Health Education Centers	\$56,855,450	\$56,855,450
<b>16030</b>	North Carolina State University - Academic Affairs	\$564,312,136	\$564,676,069
<b>16031</b>	North Carolina State University - Agricultural Research	\$63,465,016	\$63,465,016
<b>16032</b>	North Carolina State University - Agricultural Extension	\$46,543,237	\$46,543,237
<b>16040</b>	University of North Carolina at Greensboro	\$204,987,083	\$204,987,083
<b>16050</b>	University of North Carolina at Charlotte	\$331,584,743	\$331,584,743
<b>16055</b>	University of North Carolina at Asheville	\$51,101,094	\$51,101,094
<b>16060</b>	University of North Carolina at Wilmington	\$217,239,729	217,239,729
<b>16065</b>	East Carolina University - Academic Affairs	\$274,127,761	\$274,127,761
<b>16066</b>	East Carolina University - Health Affairs	\$107,144,915	\$107,144,915
<b>16070</b>	North Carolina Agricultural and Technical State University	\$162,728,474	\$162,743,010
<b>16075</b>	Western Carolina University	\$164,563,738	\$164,589,450
<b>16080</b>	Appalachian State University	\$209,862,595	\$209,862,595
<b>16082</b>	University of North Carolina at Pembroke	\$95,473,853	\$95,473,853
<b>16084</b>	Winston-Salem State University	\$68,743,773	\$68,743,773
<b>16086</b>	Elizabeth City State University	\$48,513,547	\$48,513,547
<b>16088</b>	Fayetteville State University	\$87,586,990	\$87,586,990
<b>16090</b>	North Carolina Central University	\$98,572,636	\$98,572,636
<b>16092</b>	University of North Carolina School of the Arts	\$41,972,163	\$41,972,163
<b>16094</b>	North Carolina School of Science and Mathematics	\$45,240,766	\$45,240,766
<b>Total Education</b>		<b>\$18,232,467,073</b>	<b>\$18,337,898,782</b>
<b>General Government</b>			
<b>11000</b>	General Assembly	\$102,796,796	\$102,796,796
<b>13000</b>	Governor's Office	\$6,823,620	\$6,823,620
<b>13001</b>	Office of the Governor - Special Projects	\$0	\$0
<b>13005</b>	Office of State Budget and Management	\$11,679,187	\$11,679,187
<b>13010</b>	Housing Finance Agency	\$10,660,000	\$10,660,000
<b>13085</b>	Office of State Budget and Management - Special	\$10,300,000	\$10,300,000
<b>13050</b>	Department of Military and Veteran Affairs	\$8,912,751	\$8,914,173
<b>13100</b>	Office of the Lieutenant Governor	\$1,353,058	\$1,353,058
<b>13200</b>	Department of Secretary of State	\$19,332,801	\$19,332,801
<b>13300</b>	Department of State Auditor	\$25,351,019	\$25,351,019
<b>13410</b>	Department of State Treasurer	\$209,074	\$209,074
<b>13412</b>	Department of State Treasurer-Retirement for Fire and Rescue Squad	\$24,394,657	\$24,394,657
<b>13900</b>	Department of Insurance	\$59,938,824	\$59,938,824
<b>13902</b>	Insurance - Industrial Commission	\$14,202,937	\$14,202,937
<b>14100</b>	Department of Administration	\$67,692,387	\$67,692,387
<b>14111</b>	Office of State Human Resources	\$11,984,737	\$12,007,263
<b>14160</b>	Office of the State Controller	\$36,167,245	\$36,167,245
<b>14660</b>	Department of Information Technology	\$75,092,542	\$75,092,542
<b>14700</b>	Department of Revenue	\$121,518,245	\$121,540,055

<b>18025</b>	Board of Elections	\$12,499,729	\$10,999,729
<b>18210</b>	Office of Administrative Hearings	\$8,300,553	\$8,314,620
	<b>Total General Government</b>	<b>\$629,210,162</b>	<b>\$627,769,987</b>
	<b><u>Natural and Economic Resources</u></b>		
<b>13700</b>	Department of Agriculture and Consumer Services	\$177,031,833	\$175,531,833
<b>13800</b>	Department of Labor	\$26,635,258	\$26,642,599
<b>14300</b>	Department of Environmental Quality	\$108,279,955	\$107,591,615
<b>14350</b>	Wildlife Resources Commission	\$16,987,620	\$16,987,620
<b>14600</b>	Department of Commerce	\$15,364,604	\$15,364,604
<b>14601</b>	State Aid to Non-state Entities.	\$19,655,810	\$19,655,810
<b>14602</b>	Commerce - Economic Development	\$158,348,245	\$158,348,245
<b>14800</b>	Department of Natural and Cultural Resources	\$279,874,548	\$279,939,967
	<b>Total Natural and Economic Resources</b>	<b>\$802,177,873</b>	<b>\$800,062,293</b>
	<b><u>Department of Health and Human Services</u></b>		
<b>14410</b>	Administration and Support	\$214,338,097	\$214,355,234
<b>14411</b>	Division of Aging	\$52,755,763	\$52,755,763
<b>14420</b>	Division of Child Development	\$286,033,683	\$286,033,683
<b>14430</b>	Division of Health Services	\$132,490,581	\$126,018,099
<b>14440</b>	Division of Social Services	\$226,805,197	\$234,782,560
<b>14445</b>	Division of Medical Assistance	\$6,524,757,000	\$6,544,062,901
<b>14450</b>	Division of Blind and Deaf/HH	\$9,465,512	\$9,466,002
<b>14460</b>	Division of Mental Health/DD/SAS	\$759,544,485	\$801,360,836
<b>14470</b>	Division of Health Services Regulations	\$26,065,421	\$26,065,421
<b>14480</b>	Division of Vocational Rehabilitation	\$43,760,936	\$43,772,527
<b>14435</b>	Division of Child and Family Wellbeing	\$62,131,387	\$62,196,378
	<b>Total Department of Health and Human Services</b>	<b>\$8,338,148,062</b>	<b>\$8,400,869,404</b>
	<b><u>Justice and Public Safety</u></b>		
<b>12000</b>	Judicial Department	\$802,397,632	\$802,339,122
<b>12001</b>	Judicial Department - Indigent Defense	\$171,762,513	\$161,780,887
<b>13600</b>	Department of Justice	\$67,642,069	\$67,649,047
<b>14550</b>	Department of Public Safety	\$654,919,861	\$649,483,082
<b>15010</b>	Department of Adult Correction	\$2,053,564,034	\$2,054,220,247
<b>15020</b>	State Bureau of Investigation	\$94,188,678	\$92,188,678
<b>15030</b>	State Highway Patrol	\$5,100,000	\$5,100,000
	<b>Total Justice and Public Safety</b>	<b>\$3,849,574,787</b>	<b>\$3,832,761,063</b>
	<b><u>Statewide Reserves</u></b>		
<b>19050</b>	General Fund Reserve	\$42,206,909	\$42,206,909
<b>19060</b>	General Fund Reserve	\$25,000,000	\$25,000,000
	<b>Total Statewide Reserves</b>	<b>\$67,206,909</b>	<b>\$67,206,909</b>
	<b>Total General Fund Appropriation</b>	<b>\$31,918,784,866</b>	<b>\$32,066,568,438</b>

**N. C. Office of State Budget and Management**  
**Condition of the General Fund**  
**Fiscal Years 2024-25 and 2025-26**

<b>Description</b>	<b>2024-25 Authorized</b>	<b>2024-25 Actual</b>	<b>2025-26 Authorized</b>
<b>Unreserved Credit Balance</b>	2,103,735,680.45	2,103,735,680.45	890,984,301.83
<b>Starting Reserved Credit Balance</b>			
Savings Reserve (19943)	4,750,001,113.98	4,750,001,113.98	3,622,493,519.47
Hurricane Florence Reserve (19935)	27,681,316.00	27,681,316.00	-
Repairs and Renovations Reserve (19945)	-	-	-
State Capital and Infrastructure Fund (19802)	-	-	-
State Emergency Response and Disaster Relief Fund (19930)	720,874,062.95	720,874,062.95	213,923,402.60
Carry Forward Reserve (19936)	669,658,947.90	669,658,947.90	471,248,947.93
Medicaid Contingency Reserve (19931)	726,512,736.00	726,512,736.00	976,512,736.00
American Rescue Plan Act Reserve (19941)	38,860,806.99	38,860,806.99	65,652,440.85
Medicaid Transformation Reserve (19948)	60,642,170.00	60,642,170.00	-
Wilmington Harbor Enhancements Reserve (19803)	283,800,000.00	283,800,000.00	283,800,000.00
Information Technology Reserve (19801)	410,307,521.00	410,307,521.00	343,792,868.00
Economic Development Project Reserve (19804)	735,832,000.00	735,832,000.00	701,438,610.00
Unfunded Liability Solvency Reserve (19932)	-	-	-
Opioid Abatement Reserve (19805)	35,030,248.56	35,030,248.56	43,784,372.79
World University Games (19807)	-	-	-
Federal Infrastructure Match (19810)	121,758,723.00	121,758,723.00	95,676,125.00
Stabilization and Inflation Reserve (19814)	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
Regional Economic Development Project Reserve	4,650,000.00	4,650,000.00	-
<b>Total Reserved Credit Balance</b>	<b>9,585,609,646.38</b>	<b>9,585,609,646.38</b>	<b>7,818,323,022.64</b>
<b>Revenue</b>			
Tax Revenue	32,574,000,000.00	32,815,286,582.27	33,000,190,000
Nontax Revenue	1,590,300,000.00	1,743,742,264.25	\$1,708,994,259
<b>Total Revenue</b>	<b>34,164,300,000.00</b>	<b>34,559,028,846.52</b>	<b>34,709,184,259.00</b>
<b>Revenue Adjustments</b>			
<b>Total Availability</b>	<b>15,656,932.75</b>	<b>18,732,586.23</b>	<b>43,418,491,583.47</b>
<b>Net Appropriations</b>			
	31,715,629,101.00	31,267,446,987.14	31,918,784,866.00
<b>Direct Authorized Transfer from Reserve</b>			
	6,883,849,249.06	6,290,352,447.97	2,877,537,998.78
<b>Ending Balance</b>	<b>7,269,823,909.52</b>	<b>8,709,307,324.47</b>	<b>8,622,168,718.69</b>
<b>Ending Reserved Balance</b>			
Savings Reserve (19943)	3,622,416,699.82	3,622,493,519.47	3,650,229,032.47
Hurricane Florence Reserve (19935)	-	-	-
Repairs and Renovations Reserve (19945)	-	-	-
State Emergency Response and Disaster Relief Fund (19930)	211,148,359.95	213,923,402.60	43,460,343.60
Carry Forward Reserve (19936)	-	471,248,947.93	-
Medicaid Contingency Reserve (19931)	976,512,736.00	976,512,736.00	500,000,000.00
American Rescue Plan Act Reserve (19941)	28,463,059.99	65,652,440.85	-
Medicaid Transformation Reserve (19948)	-	-	-
State Capital and Infrastructure Fund (19802)	-	-	-
Wilmington Harbor Enhancements Reserve (19803)	283,800,000.00	283,800,000.00	283,800,000.00
Economic Development Project Reserve (19804)	619,232,000.00	701,438,610.00	618,032,000.00
Unfunded Liability Solvency Reserve (19932)	-	-	-
Opioid Abatement Reserve (19805)	40,708,719.31	43,784,372.79	43,784,373.00
Federal Infrastructure Match (19810)	95,676,125.00	95,676,125.00	50,206,142.00
Stabilization and Inflation Reserve (19814)	1,000,000,000.00	1,000,000,000.00	627,750,000.00
Information Technology Reserve (19801)	343,792,868.00	343,792,868.00	271,258,646.00
Regional Economic Development Project Reserve (19815)	-	-	-
<b>Total Reserved Balance</b>	<b>7,221,750,568.07</b>	<b>7,818,323,022.64</b>	<b>6,088,520,537.07</b>
<b>Ending Unreserved Balance</b>	<b>48,073,341.45</b>	<b>890,984,301.83</b>	<b>2,533,648,181.62</b>