



STATE OF NORTH CAROLINA  
OFFICE OF STATE BUDGET AND MANAGEMENT



Employment First State for Individuals with Disabilities

ROY COOPER  
GOVERNOR

KRISTIN WALKER  
STATE BUDGET DIRECTOR

November 14, 2023

TO: Nels Roseland  
State Controller

FROM: Kristin Walker *Kristin Walker*

SUBJECT: 2023-25 General Fund Appropriations, Authorized Revenues, and  
Condition of the Fund Statement due to the 2023 Session of the General  
Assembly

Attached are the updated Schedules of Authorized Appropriations, Revenues, and Condition of the Fund Statement for the 2023-24 and 2024-25 Fiscal Years as ratified by the 2023 Sessions of the General Assembly appropriation bills listed at the top on the next page.

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

Please email Casey Harris Pratt at [casey.harris-pratt@osbm.nc.gov](mailto:casey.harris-pratt@osbm.nc.gov) if you have any questions.

Attachments: Appropriation Set Up Detail

cc: State Treasurer Dale R. Folwell  
State Auditor Beth Wood  
Anca Grozav  
Jennifer Neisner  
Lanier McRee  
Darryl Childers  
Rachel Stallings  
Paul Devenish  
Jackie Arnette

Jennifer Hoffmann  
Deborah Landry  
Timothy Dale  
John Poteat  
Troy Scroggins  
Alishia Moore  
Ashley Price  
Katie Potts

**Appropriation By Agency/ Budget Code  
For FY 2023-25 Biennium**

**Based on the Following Session Laws : SL 2023-14, SL 2023-134**

Budget Code	Department	2023-24	2024-25
		Budget	Budget
	<b>Education</b>		
13510	Department of Public Education	\$11,574,559,926	\$11,959,016,128
16800	Department of Community Colleges	\$1,475,740,607	\$1,515,602,757
16010	General Administration	\$47,381,167	\$47,381,167
16011	University Institutional Programs	\$301,288,992	\$379,255,955
16012	Related Educational Programs	\$545,876,375	\$642,595,879
16015	Aid to Private Institutions	\$1,209,300	\$1,209,300
16020	University of North Carolina at Chapel Hill - Academic Affairs	\$385,373,589	\$346,873,589
16021	University of North Carolina at Chapel Hill - Health Affairs	\$230,809,848	\$230,809,848
16022	University of North Carolina at Chapel Hill - Area Health Education Centers	\$55,271,874	\$56,271,874
16030	North Carolina State University - Academic Affairs	\$516,666,715	\$515,916,715
16031	North Carolina State University - Agricultural Research	\$59,753,248	\$60,103,248
16032	North Carolina State University - Agricultural Extension	\$46,109,008	\$46,109,008
16040	University of North Carolina at Greensboro	\$197,532,284	\$197,532,284
16050	University of North Carolina at Charlotte	\$306,939,831	\$306,939,831
16055	University of North Carolina at Asheville	\$50,424,871	\$50,424,871
16060	University of North Carolina at Wilmington	\$198,947,266	\$198,947,266
16065	East Carolina University - Academic Affairs	\$264,602,993	\$264,607,048
16066	East Carolina University - Health Affairs	\$91,389,856	\$100,753,390
16070	North Carolina Agricultural and Technical State University	\$156,419,898	\$151,219,898
16075	Western Carolina University	\$156,089,462	\$156,062,686
16080	Appalachian State University	\$187,490,273	\$188,908,812
16082	University of North Carolina at Pembroke	\$98,181,856	\$98,181,856
16084	Winston-Salem State University	\$69,510,370	\$69,510,370
16086	Elizabeth City State University	\$46,160,370	\$46,160,370
16088	Fayetteville State University	\$78,711,546	\$78,711,546
16090	North Carolina Central University	\$91,623,233	\$91,623,233
16092	University of North Carolina School of the Arts	\$39,339,624	\$39,339,624
16094	North Carolina School of Science and Mathematics	\$42,039,395	\$42,039,395
	<b>Total Education</b>	<b>\$17,315,443,777</b>	<b>\$17,882,107,948</b>
	<b>General Government</b>		
11000	General Assembly	\$99,688,944	\$99,725,556
13000	Governor's Office	\$6,592,753	\$6,771,035
13001	Office of the Governor - Special Projects	\$0	\$0
13005	Office of State Budget and Management	\$11,242,920	\$11,531,103
13010	Housing Finance Agency	\$10,660,000	\$10,660,000
13085	Office of State Budget and Management - Special	\$40,100,000	\$10,550,000
13050	Department of Military and Veteran Affairs	\$14,076,623	\$11,642,217
13100	Office of the Lieutenant Governor	\$1,312,679	\$1,343,471
13200	Department of Secretary of State	\$18,844,074	\$19,244,123
13300	Department of State Auditor	\$18,751,057	\$19,271,929
13410	Department of State Treasurer	\$209,074	\$209,074
13412	Department of State Treasurer-Retirement for Fire and Rescue Squad	\$22,773,708	\$22,923,708
13900	Department of Insurance	\$51,839,256	\$53,288,051
13902	Insurance - Industrial Commission	\$3,777,513	\$3,777,513
14100	Department of Administration	\$65,944,940	\$67,509,561
14111	Office of State Human Resources	\$10,885,725	\$11,151,323
14160	Office of the State Controller	\$35,188,755	\$35,961,579
14660	Department of Information Technology	\$81,302,530	\$78,971,190
14700	Department of Revenue	\$118,365,109	\$121,112,788
18025	Board of Elections	\$12,078,048	\$9,759,207
18210	Office of Administrative Hearings	\$8,012,373	\$8,232,718
	<b>Total General Government</b>	<b>\$631,646,081</b>	<b>\$603,636,146</b>
	<b>Natural and Economic Resources</b>		
13700	Department of Agriculture and Consumer Services	\$180,926,866	\$182,244,062
13800	Department of Labor	\$25,610,978	\$26,356,022
14300	Department of Environmental Quality	\$108,701,775	\$109,554,904
14350	Wildlife Resources Commission	\$18,213,269	\$16,730,640
14600	Department of Commerce	\$14,562,378	\$15,250,222
14601	State Aid to Non-state Entities.	\$29,505,810	\$30,005,810
14602	Commerce - Economic Development	\$130,213,054	\$158,348,245
14800	Department of Natural and Cultural Resources	\$288,817,861	\$281,690,918
	<b>Total Natural and Economic Resources</b>	<b>\$796,551,991</b>	<b>\$820,180,823</b>
	<b>Department of Health and Human Services</b>		
14410	Administration and Support	\$218,506,821	\$225,983,470
14411	Division of Aging	\$53,514,550	\$53,629,635
14420	Division of Child Development	\$286,324,794	\$297,398,292
14430	Division of Health Services	\$133,274,572	\$138,215,527
14440	Division of Social Services	\$251,661,858	\$238,942,261
14445	Division of Medical Assistance	\$5,471,057,944	\$5,787,435,949
14450	Division of Blind and Deaf/HH	\$9,339,050	\$9,489,592
14460	Division of Mental Health/DD/SAS	\$842,662,383	\$853,645,907
14470	Division of Health Services Regulations	\$24,911,726	\$25,691,577
14480	Division of Vocational Rehabilitation	\$43,522,365	\$44,172,882
14435	Division of Child and Family Wellbeing	\$59,738,078	\$60,558,254
	<b>Total Department of Health and Human Services</b>	<b>\$7,394,514,141</b>	<b>\$7,735,163,346</b>
	<b>Justice and Public Safety</b>		
12000	Judicial Department	\$750,704,416	\$778,917,942
12001	Judicial Department - Indigent Defense	\$149,849,993	\$156,751,765
13600	Department of Justice	\$65,696,328	\$66,968,192
14550	Department of Public Safety	\$685,746,066	\$695,177,613
15010	Department of Adult Correction	\$1,996,656,516	\$2,046,002,926
	<b>Total Justice and Public Safety</b>	<b>\$3,648,653,319</b>	<b>\$3,743,818,438</b>
	<b>Statewide Reserves</b>		
19050	General Fund Reserve	\$450,000	\$117,743,582
	<b>Total Statewide Reserves</b>	<b>\$450,000</b>	<b>\$117,743,582</b>
	<b>Total General Fund Appropriation</b>	<b>\$29,787,259,309</b>	<b>\$30,902,650,283</b>

**N. C. Office of State Budget and Management**  
**Certified General Fund Revenues**  
**For The 2023-25 Biennium**

Budget Code	Code Description	Certified Revenue FY 2023-24	Certified Revenue FY 2024-25
19901	GF Tax Inheritance	\$ -	\$ -
19902	GF Tax-Licenses Sch. B	\$ 36,900,000	\$ 31,800,000
19903	GF Tax Tobacco Products	\$ 281,900,000	\$ 278,200,000
19905	GF Tax Franchise	\$ 742,300,000	\$ 744,300,000
19906	GF Tax Individual Income	\$ 16,583,700,000	\$ 16,280,800,000
19907	GF Tax Sales & Use	\$ 10,749,400,000	\$ 10,776,300,000
19908	GF Tax Beverage	\$ 562,100,000	\$ 583,200,000
19909	GF Tax Gift	\$ -	\$ -
19911	Schedule IA Freight Car	\$ 260,000	\$ 260,000
19912	GF Tax Insurance Company	\$ 1,235,323,000	\$ 1,394,970,000
19913	GF Tax Piped Natural Gas	\$ -	\$ -
19914	GF Tax Interactive Sports Wagering	\$ -	\$ 28,100,000
19915	GF Tax Severance	\$ 30,000	\$ 30,000
19916	GF Tax Corporate Income	\$ 1,686,000,000	\$ 1,636,900,000
19920	GF Real Estate Conveyance	\$ 109,600,000	\$ 114,300,000
19921	GF Tax White Goods	\$ 4,100,000	\$ 4,300,000
19922	GF Tax Scrap Tire Dis	\$ 7,900,000	\$ 8,000,000
19923	GF Tax Mill Machinery	\$ -	\$ -
19924	GF Tax-Solid Waste Dis	\$ 3,200,000	\$ 3,200,000
19949	GF Tax Miscellaneous	\$ 10,000	\$ 10,000
	<b>Total Tax Revenue</b>	<b>32,002,723,000</b>	<b>31,884,670,000</b>
19951	GF Non-Tax Insurance-TR Reg Fund	22,120,016	23,568,811
19953	GF Non Tax-Ins. Lic. Fees	97,200,000	102,300,000
19961	GF Nontax Disproportionate Share	164,500,000	88,400,000
19965	GF Nontax St. Treas. Investments	826,000,000	657,800,000
19974	GF Nontax-AOC	222,400,000	218,000,000
199XX	GF Other Non-Tax Revenue	260,518,282	262,707,282
19964	GF Master Settlement Agreement	130,200,000	128,100,000
	<b>Total Nontax Revenue</b>	<b>1,722,938,298</b>	<b>1,480,876,093</b>
	<b>Total General Fund Revenue</b>	<b>33,725,661,298</b>	<b>33,365,546,093</b>

<b>Green = Tax Revenue</b>	<b>\$ 32,002,723,000</b>	<b>\$ 31,884,670,000</b>
<b>Blue = Non-tax Revenue</b>	<b>1,332,220,016</b>	<b>1,090,068,811</b>
<b>Black = Other Non-Tax Revenue</b>	<b>390,718,282</b>	<b>390,807,282</b>
	<b>\$ 33,725,661,298</b>	<b>\$ 33,365,546,093</b>

**N. C. Office of State Budget and Management**  
**Condition of the General Fund**  
**Fiscal Years 2023-24 and 2024-25**

Description	2022-23 Authorization	2022-23 Actual	2023-24 Authorization
<b>Unreserved Credit Balance</b>	\$7,165,722,831.59	\$7,165,722,831.59	\$ 4,849,228,441.20
<b>Starting Reserved Credit Balance</b>			
Savings Reserve (19943)	3,115,993,278.98	3,115,993,278.98	4,750,001,113.98
Hurricane Florence Reserve (19935)	73,003,075.99	73,003,075.99	59,860,339.84
Repairs and Renovations Reserve (19945)	-	-	-
Coronavirus Relief Reserve (19944)	-	-	-
Local Government Coronavirus Relief Reserve (19934)	-	-	-
Local Government Coronavirus Relief Reserve (19800)	-	-	-
State Capital and Infrastructure Fund (19802)	-	-	-
State Emergency Response and Disaster Relief Fund (19930)	20,641,887.45	20,641,887.45	873,491,738.42
Carry Forward Reserve (19936)	935,108,885.65	935,108,885.65	662,612,839.96
Medicaid Contingency Reserve (19931)	175,372,673.00	175,372,673.00	326,512,736.00
American Rescue Plan Act Reserve (19941)	-	-	103,076,693.32
Earthquake Disaster Recovery Fund (19942)	-	-	-
Coronavirus Capital Project Reserve (19946)	-	-	-
Medicaid Transformation Reserve (19948)	21,497,810.00	21,497,810.00	155,642,170.00
Wilmington Harbor Enhancements Reserve (19803)	283,800,000.00	283,800,000.00	283,800,000.00
Information Technology Reserve (19801)	-	-	108,943,174.00
Economic Development Project Reserve (19804)	203,000,000.00	203,000,000.00	601,900,000.00
Unfunded Liability Solvency Reserve (19932)	40,000,000.00	40,000,000.00	-
Opioid Abatement Reserve (19805)	4,366,383.90	4,366,383.90	765,130.94
Public School Contingency Reserve (19086)	151,524,307.00	151,524,307.00	-
World University Games (19807)	-	-	25,000,000.00
Federal Infrastructure Match (19810)	-	-	95,328,642.00
Stabilization and Inflation Reserve (19814)	-	-	1,000,000,000.00
Regional Economic Development Project Reserve (19815)	-	-	-
Transportation Reserve (19816)	-	-	-
NC Innovation Reserve (19817)	-	-	-
<b>Total Reserved Credit Balance</b>	<b>\$ 5,024,308,301.97</b>	<b>\$ 5,024,308,301.97</b>	<b>9,046,934,578.46</b>
<b>Revenue</b>			
Tax Revenue	29,559,800,000.00	32,182,903,392.25	32,002,723,000.00
Nontax Revenue	950,090,506.00	1,352,491,126.33	1,722,938,298.00
<b>Total Revenue</b>	<b>\$ 30,509,890,506.00</b>	<b>\$ 33,535,394,518.58</b>	<b>33,725,661,298.00</b>
<b>Federal Coronavirus Transfer - Federal Treasury Revenue Adjustments</b>	<b>277,060,856.00</b>	<b>273,583,159.00</b>	<b>11,227,023.54</b>
<b>Total Availability</b>	<b>\$ 42,988,209,519.10</b>	<b>\$ 45,736,652,675.68</b>	<b>\$ 47,903,819,576.28</b>
<b>Net Appropriations</b>	27,928,412,497.00	\$ 26,755,287,360.97	\$29,787,259,309.00
<b>Direct Authorized Transfer from Reserve</b>	6,565,005,584.09	\$ 5,085,202,295.05	\$7,644,186,762.12
<b>Ending Balance</b>	<b>\$ 8,494,791,438.01</b>	<b>13,896,163,019.66</b>	<b>10,472,373,505.16</b>
<b>Ending Reserved Balance</b>			
Savings Reserve (19943)	4,750,000,000.98	4,750,001,113.98	4,750,001,113.98
Hurricane Florence Reserve (19935)	-	59,860,339.84	-
Earthquake Disaster Recovery Fund (19942)	-	-	-
Repairs and Renovations Reserve (19945)	-	-	-
Local Government Coronavirus Relief Reserve (19800)	-	-	-
Coronavirus Relief Reserve (19944)	-	-	-
Local Government Coronavirus Relief Reserve (19934)	-	-	-
State Emergency Response and Disaster Relief Fund (19930)	742,441,161.00	873,491,738.42	724,782,140.42
Carry Forward Reserve (19936)	-	662,612,839.96	-
Medicaid Contingency Reserve (19931)	326,512,736.00	326,512,736.00	726,512,736.00
American Rescue Plan Act Reserve (19941)	-	103,076,693.32	12,096,401.00
Medicaid Transformation Reserve (19948)	155,642,170.00	155,642,170.00	60,642,170.00
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)	205,000,000.00	601,900,000.00	813,400,000.00
Unfunded Liability Solvency Reserve (19932)	10,000,000.00	-	-
Opioid Abatement Reserve (19805)	-	765,130.94	(15,230.44)
Public School Contingency Reserve (19086)	-	-	-
World University Games (19807)	25,000,000.00	25,000,000.00	-
Housing Reserve (19808)	-	-	-
Local Project Reserve (19809)	-	-	-
Federal Infrastructure Match (19810)	95,328,642.00	95,328,642.00	121,758,723.00
Retiree Supplement Reserve (19811)	-	-	-
Need Based Capital Reserve (19812)	-	-	-
Clean Water Drinking Water Reserve (19813)	-	-	-
Stabilization and Inflation Reserve (19814)	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
Information Technology Reserve (19801)	108,943,174.00	108,943,174.00	410,307,521.00
Regional Economic Development Project Reserve (19815)	-	-	4,650,000.00
Transportation Reserve (19816)	-	-	-
NC Innovation Reserve (19817)	-	-	-
<b>Total Reserved Balance</b>	<b>\$ 7,702,667,883.98</b>	<b>\$ 9,046,934,578.46</b>	<b>\$ 8,907,935,574.96</b>
<b>Ending Unreserved Balance</b>	<b>\$ 792,123,554.03</b>	<b>\$ 4,849,228,441.20</b>	<b>\$ 1,564,437,930.20</b>

**N. C. Office of State Budget and Management  
General Fund Reserves Transfers**

**FY 2018-19**

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

**FY 2019-20**

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

**FY 2020-21**

<b>Budget Code</b>	<b>Title</b>	<b>2020-21 Beginning</b>	<b>2020-21 Ending</b>	<b>General Fund Change</b>
19943	Fund Balance - Savings Reserve	1,169,268,991.75	1,981,986,555.98	\$ (812,717,564.23)
19945	Resv Repair & Renovation	11,585,462.00	-	\$ 11,585,462.00
19930	Disaster Relief	64,742,241.34	60,612,238.03	\$ 4,130,003.31
19936	Carryforward	461,720,656.67	698,797,698.17	\$ (237,077,041.50)
19935	Hurricane Florence Reserve	127,373,061.44	92,021,428.02	\$ 35,351,633.42
19931	Medicaid Contingency Reserve	186,372,673.00	50,372,673.00	\$ 136,000,000.00
Multiple	Coronavirus Relief Reserve/Local Gov. Res.	3,585,391,176.00	1,492,498,021.83	\$ 2,092,893,154.17
19948	Medicaid Transformation Fund	425,300,660.00	278,861,127.00	\$ 146,439,533.00
				\$ 1,376,605,180.17

**FY 2021-22**

<b>Budget Code</b>	<b>Title</b>	<b>2021-22 Beginning</b>	<b>2021-22 Ending</b>	<b>General Fund Change</b>
19943	Fund Balance - Savings Reserve	1,981,986,555.98	3,115,993,278.98	\$ (1,134,006,723.00)
19930	State Emergency Response and Disaster Relief Fund	60,612,238.03	20,641,887.45	\$ 39,970,350.58
19936	Carryforward	698,797,698.17	935,108,885.65	\$ (236,311,187.48)
19935	Hurricane Florence Reserve	92,021,428.02	73,003,075.99	\$ 19,018,352.03
19931	Medicaid Contingency Reserve	136,000,000.00	175,372,673.00	\$ (39,372,673.00)
19942	Earthquake Disaster Fund	15,334,996.00	-	\$ 15,334,996.00
19441	American Rescue Plan Act Reserve	2,719,654,846.10	-	\$ 2,719,654,846.10
19948	Medicaid Transformation Reserve	146,439,533.00	21,497,810.00	\$ 124,941,723.00
19800	Local Government Coronavirus Relief Reserve	352,692,103.50	-	\$ -
19803	Wilmington Harbor Enhancements Reserve	-	283,800,000.00	\$ (283,800,000.00)
19804	Economic Development Project Reserve	-	203,000,000.00	\$ (203,000,000.00)
19932	Unfunded Liability Solvency Reserve	-	40,000,000.00	\$ (40,000,000.00)
19805	Opioid Abatement Reserve	-	4,366,383.90	\$ (4,366,383.90)
19806	Public School Contingency Reserve	-	151,524,307.00	\$ (151,524,307.00)
				\$ 826,538,993.33

**FY 2022-23**

<b>Budget Code</b>	<b>Title</b>	<b>2022-23 Beginning</b>	<b>2022-23 Ending</b>	<b>General Fund Change</b>
19943	Savings Reserve	3,115,993,278.98	4,750,001,113.98	\$ (1,634,007,835.00)
19935	Hurricane Florence Reserve	73,003,075.99	59,860,339.84	\$ 13,142,736.15
19930	State Emergency Response and Disaster Relief Fund	20,641,887.45	873,491,738.42	\$ (852,849,850.97)
19936	Carry Forward Reserve	935,108,885.65	662,612,839.96	\$ 272,496,045.69
19931	Medicaid Contingency Reserve	175,372,673.00	326,512,736.00	\$ (151,140,063.00)
19441	American Rescue Plan Act Reserve	-	103,076,693.32	\$ (103,076,693.32)
19948	Medicaid Transformation Reserve	21,497,810.00	155,642,170.00	\$ (134,144,360.00)
19803	Wilmington Harbor Enhancements Reserve	283,800,000.00	283,800,000.00	\$ -
19804	Economic Development Project Reserve	203,000,000.00	601,900,000.00	\$ (398,900,000.00)
19932	Unfunded Liability Solvency Reserve	40,000,000.00	-	\$ 40,000,000.00
19805	Opioid Abatement Reserve	4,366,383.90	765,130.94	\$ 3,601,252.96
19086	Public School Contingency Reserve	151,524,307.00	-	\$ 151,524,307.00
19087	World University Games	-	25,000,000.00	\$ (25,000,000.00)
19810	Federal Infrastructure Match	-	95,328,642.00	\$ (95,328,642.00)
19814	Stabilization and Inflation Reserve	-	1,000,000,000.00	\$ (1,000,000,000.00)
19801	Information Technology Reserve	-	108,943,174.00	\$ (108,943,174.00)
				\$ (4,022,626,276.49)