Base Budget Guidance & Resources

Base Budget Instructions: Budget Development Instructions | NC OSBM

Base Budget Job Aids: Job Aids | NC OSBM

Base Budget Kickoff Recording

- 43:30 – Navigating to BRIDGE Reports
- 48:40 – How to Create BRIDGE Bookmark in Web Browser

IBIS to BRIDGE Cross-Walk of Key Terminology

IBIS Term	BRIDGE Equivalent
Worksheet I Form	Base Budget Adjustment Form
Worksheet I Actual Form	Base Actual Adjustment
Worksheet I Report	Base Budget Report (011, 012, 022) Book
Worksheet I Summary and Summary by Fund	Base Budget Report (RPT_BA_011)
Worksheet I Summary by Account	Base Budget Report – Detail by Account (RPT_BA_012)
Worksheet I Detail by Fund	Base Budget Report – Account by Budget Fund (RPT_BA_022) • Run Book Report at Budget Code Level • Run Regular Report at Budget Fund Level
Worksheet I – All Segments	Base Budget Report - All Segments (RPT_BA_009)

Base Budget: Receipts Adjustments

- G.S. 143C-3-5(b)(2)c, requires estimated receipts in the recommended budget to be ***adjusted to reflect actual collections from the prior fiscal year***, unless the Director of the Budget recommends a change to that methodology or determines there is a more reasonable basis to accurately project receipts.

Examples:

- Close out grants/programs that are no longer needed in FY 2026-27 and/or in the 2027-29 biennium.
- Adjust expenditures to reflect actual receipt collection for FY 2026-27 and/or anticipated receipts in the 2027-29 biennium.

2026-27 Updates to "Deviation" Requirements

- **State Agencies:** 3% Deviation Thresholds were sent to state agencies in early September 2026.

  → Please review this information, and where requirements should be adjusted to actual spending expectations we want to incorporate in base budget to mitigate the impact of the changes to the deviation interpretation.

- **UNC (**G.S. 116-30.3A): Authorized budget receipts can be realized up to 10% above certified budget level for each budget code.

  →Reach out to your UNC analyst to confirm the threshold for your campus.

  → More accurate receipt levels in the base budget help the certified budget be more accurate in the following biennium.

SL 2026-41 – Changes to State Agency Deviation Requirements

MODIFICATIONS TO THE STATE BUDGET ACT AND CLARIFICATIONS TO THE REQUIREMENT TO CONSULT WITH THE JOINT LEGISLATIVE COMMISSION ON GOVERNMENTAL OPERATIONS

SECTION 5.6.(a) G.S. 120-76.1 reads as rewritten:

"**§ 120-76.1. Prior consultation with the Commission; reporting requirements.**

(a) The Governor shall consult the Commission before doing any of the following:

(1) Authorizing expenditures in excess of the total requirements of a ~~purpose or program~~ budget code as enacted by the General Assembly and as provided by ~~G.S. 143C-6-4.~~subdivisions (2) and (3) of G.S. 143C-6-4(b) if the overexpenditure would result in a State agency's total requirements for that budget code to exceed that agency's certified budget for a fiscal year for that purpose or program by more than three percent (3%).

...

(4) Approving a new capital improvement project funded from gifts, grants, receipts, special funds, self-liquidating indebtedness, and other funds or any combination of funds for the project not specifically authorized by the General ~~Assembly.~~ Assembly pursuant to G.S. 143C-8-7. The budget for each capital project must include projected revenues in an amount not less than projected expenditures.

"