STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT

JOSH STEIN
GOVERNOR

KRISTIN WALKER
STATE BUDGET DIRECTOR

November 20, 2026

TO: Nels Roseland
State Controller

FROM: Kristin Walker
Budget Director

SUBJECT: 2026-27 General Fund Appropriations, Authorized Revenues, and Condition of the Fund Statement due to the 2026 Session of the General Assembly

Attached are the updated Schedules of Authorized Appropriations, Revenues, and Condition of the Fund Statement for the 2026-27 Fiscal Year as ratified by SL 2026-41, SL 2026-42, SL 2026-58, and SL 2026-61.

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 if you have any questions.

Attachments: Appropriation Set Up Detail

CC:
State Treasurer Bradford B. Briner
State Auditor Dave Boliek
Kristin Walker
Jennifer Neisner
Rachel Stallings
Eric Moore
Darryl Childers
Jonathan Meyer
Jackie Parker
Jennifer Hoffmann
John Poteat
Timothy Dale
Alishia Moore
Ashley Price
Laura Klem
Jacob Taitague
Meredith Randolph

	Appropriation by Agency/Budget Code for FY 2025-27 Inclusive of SL 2025-26,2025-89,2025-91,2025-92,2025-93, 2025-97, SL 2026-1, SL 2026-41, SL 2026-42, SL 2026-58, SL 2026-61		
		Totals	**Totals**
Budget Code	**Department**	**2025-26**	**2026-27**
	Education	**Budget**	**Budget**
13510	Department of Public Education	$11,882,482,748	$12,500,611,218
13520	Governor Morehead School for the Deaf and Blind	$10,361,212	$11,581,903
13530	North Carolina School for the Deaf	$11,752,000	$12,855,968
13540	Eastern North Carolina School for the Deaf	$10,415,946	$11,382,517
16800	Department of Community Colleges	$1,680,600,008	$1,859,623,094
16010	General Administration	$50,098,094	$50,098,094
16011	University Institutional Programs	$147,951,998	$442,221,892
16012	Related Educational Programs	$863,278,591	$933,333,505
16015	Aid to Private Institutions	$1,209,300	$3,459,300
16020	University of North Carolina at Chapel Hill - Academic Affairs	$385,597,924	$398,097,924
16021	University of North Carolina at Chapel Hill - Health Affairs	$249,399,553	$249,399,553
16022	University of North Carolina at Chapel Hill - Area Health Education Centers	$56,855,450	$49,978,450
16030	North Carolina State University - Academic Affairs	$564,312,136	$570,611,069
16031	North Carolina State University - Agricultural Research	$63,465,016	$63,465,016
16032	North Carolina State University - Agricultural Extension	$46,543,237	$46,543,237
16040	University of North Carolina at Greensboro	$204,987,083	$204,987,083
16050	University of North Carolina at Charlotte	$331,584,743	$334,084,743
16055	University of North Carolina at Asheville	$51,101,094	$51,101,094
16060	University of North Carolina at Wilmington	$217,239,729	$217,239,729
16065	East Carolina University - Academic Affairs	$274,127,761	$274,127,761
16066	East Carolina University - Health Affairs	$107,144,915	$109,996,699
16070	North Carolina Agricultural and Technical State University	$162,728,474	$173,343,010
16075	Western Carolina University	$164,563,738	$164,589,450
16080	Appalachian State University	$209,862,595	$209,862,595
16082	University of North Carolina at Pembroke	$95,473,853	$95,473,853
16084	Winston-Salem State University	$68,743,773	$68,743,773
16086	Elizabeth City State University	$48,513,547	$48,513,547
16088	Fayetteville State University	$87,586,990	$89,586,990
16090	North Carolina Central University	$98,572,636	$98,572,636
16092	University of North Carolina School of the Arts	$41,972,163	$41,972,163
16094	North Carolina School of Science and Mathematics	$45,240,766	$45,240,766
	Total Education	**$18,233,767,073**	**$19,430,698,632**
	General Government		
11000	General Assembly	$104,296,796	$108,338,613
13000	Governor's Office	$6,823,620	$6,938,476
13001	Office of the Governor - Special Projects	$0	$0
13005	Office of State Budget and Management	$11,679,187	$13,621,464
13010	Housing Finance Agency	$10,660,000	$10,660,105
13085	Office of State Budget and Management - Special	$10,300,000	$22,817,000
13050	Department of Military and Veteran Affairs	$8,912,751	$9,350,864
13100	Office of the Lieutenant Governor	$1,353,058	$1,395,940
13200	Department of Secretary of State	$19,332,801	$22,561,171
13300	Department of State Auditor	$25,351,019	$31,837,670
13410	Department of State Treasurer	$209,074	$209,074
13412	Department of State Treasurer-Retirement for Fire and Rescue Squad	$24,394,657	$24,796,831
13900	Department of Insurance	$59,938,824	$2,946,400
13902	Insurance - Industrial Commission	$14,202,937	$539,464
139XX	Insurance- Fire Marshal		$716,696
14100	Department of Administration	$67,692,387	$71,399,165
14111	Office of State Human Resources	$11,984,737	$12,056,703
14160	Office of the State Controller	$36,167,245	$37,566,454
14660	Department of Information Technology	$75,092,542	$94,326,949

14700	Department of Revenue	$121,518,245	$135,785,104
18025	Board of Elections	$12,499,729	$14,153,909
18210	Office of Administrative Hearings	$8,300,553	$9,531,565
	Total General Government	**$630,710,162**	**$631,549,617**
	Natural and Economic Resources		
13700	Department of Agriculture and Consumer Services	$177,031,833	$190,053,199
13800	Department of Labor	$26,635,258	$29,077,157
14300	Department of Environmental Quality	$108,279,955	$111,932,884
14350	Wildlife Resources Commission	$16,987,620	$19,911,075
14600	Department of Commerce	$15,364,604	$15,770,443
14601	State Aid to Non-state Entities.	$19,655,810	$21,655,810
14602	Commerce - Economic Development	$158,348,245	$143,298,795
14800	Department of Natural and Cultural Resources	$279,874,548	$326,706,028
	Total Natural and Economic Resources	**$802,177,873**	**$858,405,391**
	Department of Health and Human Services		
14410	Administration and Support	$214,338,097	$207,514,102
14411	Division of Aging	$52,755,763	$52,987,741
14420	Division of Child Development	$286,033,683	$285,629,368
14430	Division of Health Services	$132,490,581	$130,440,735
14440	Division of Social Services	$226,805,197	$235,637,184
14445	Division of Medical Assistance	$6,524,757,000	$7,455,886,869
14450	Division of Blind and Deaf/HH	$9,465,512	$9,165,696
14460	Division of Mental Health/DD/SAS	$759,544,485	$816,767,233
14470	Division of Health Services Regulations	$26,065,421	$26,796,568
14480	Division of Vocational Rehabilitation	$43,760,936	$46,506,648
14435	Division of Child and Family Wellbeing	$62,131,387	$64,758,227
	Total Department of Health and Human Services	**$8,338,148,062**	**$9,332,090,371**
	Justice and Public Safety		
12000	Judicial Department	$802,562,632	$853,710,981
12001	Judicial Department - Indigent Defense	$171,762,513	$192,197,315
13600	Department of Justice	$67,642,069	$69,152,199
14550	Department of Public Safety	$654,919,861	$658,810,162
15010	Department of Adult Correction	$2,133,564,034	$2,208,589,642
15020	State Bureau of Investigation	$97,888,678	$124,683,903
15030	State Highway Patrol	$5,100,000	$51,140,314
	Total Justice and Public Safety	**$3,933,439,787**	**$4,158,284,516**
	Statewide Reserves		
19050	General Fund Reserve	$42,206,909	$0
19060	General Fund Reserve	$25,000,000	$25,000,000
	Total Statewide Reserves	**$67,206,909**	**$25,000,000**
	Total General Fund Appropriation	**$32,005,449,866**	**$34,436,028,527**

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	$33,800,000
19903	GF Tax Tobacco Products	$240,800,000	$237,500,000
19905	GF Tax Franchise	$787,800,000	$851,200,000
19906	GF Tax Individual Income	$16,892,700,000	$17,029,400,000
19907	GF Tax Sales & Use	$11,492,800,000	$11,844,300,000
19908	GF Tax Beverage	$560,600,000	$554,300,000
19909	GF Tax Gift	$-	0
19911	Schedule IA Freight Car	$200,000	$200,000
19912	GF Tax Insurance Company	$1,417,365,000	$1,751,700,000
19913	GF Tax Piped Natural Gas	$-	0
19914	GF Tax Interactive Sports Wagering	$58,300,000	$126,100,000
19915	GF Tax Severance	$-	0
19916	GF Tax Corporate Income	$1,379,400,000	$1,409,000,000
19920	GF Real Estate Conveyance	$116,700,000	$131,400,000
19921	GF Tax White Goods	$4,400,000	$4,100,000
19922	GF Tax Scrap Tire Dis	$2,425,000	0
19923	GF Tax Mill Machinery	$-	0
19924	GF Tax-Solid Waste Dis	$3,400,000	$3,500,000
19949	GF Tax Miscellaneous	$100,000	$1,100,000
	Total Tax Revenue	$33,000,190,000	$33,977,600,000
19951	GF Non-Tax Insurance-TR Reg Fund	$53,284,259	$0
19953	GF Non Tax-Ins. Lic. Fees	$70,110,000	$72,400,000
19961	GF Nontax Disproportionate Share	$171,400,000	$174,600,000
19965	GF Nontax St. Treas. Investments	$702,900,000	$887,200,000
19974	GF Nontax-AOC	$202,400,000	$230,241,408
19978	GF Other Non-Tax Revenue	$289,300,000	$303,637,500
19964	GF Master Settlement Agreement	$97,600,000	$92,500,000
19990	GF Nontax Misc	$122,000,000	$4,000,000
	Total Nontax Revenue	$1,708,994,259	$1,764,578,908
	Total General Fund Revenue	$34,709,184,259	$35,742,178,908

Green = Tax Revenue	$33,000,190,000	$33,977,600,000
Blue = Non-tax Revenue	1,200,094,259	1,364,441,408
Black = Other Non-Tax Revenue	508,900,000	400,137,500
	$34,709,184,259	$35,742,178,908

N. C. Office of State Budget and Management
Condition of the General Fund
Fiscal Years 2025-26 and 2026-27

Description	2025-26 Authorized	2025-26 Actual	2026-27 Authorized
Unreserved Credit Balance	890,984,301.83	890,984,301.83	3,883,740,715.94
Starting Reserved Credit Balance			
Savings Reserve (19943)	3,622,493,519.47	3,622,493,519.47	3,774,159,863.00
Hurricane Florence Reserve (19935)	-	-	-
Repairs and Renovations Reserve (19945)	-	-	-
State Capital and Infrastructure Fund (19802)	-	-	-
State Emergency Response and Disaster Relief Fund (19930)	213,923,402.60	213,923,402.60	43,474,254.50
Carry Forward Reserve (19936)	471,248,947.93	471,248,947.93	451,511,783.03
Medicaid Contingency Reserve (19931)	976,512,736.00	976,512,736.00	181,000,000.00
American Rescue Plan Act Reserve (19941)	65,652,440.85	65,652,440.85	0.20
Medicaid Transformation Reserve (19948)	-	-	-
Wilmington Harbor Enhancements Reserve (19803)	283,800,000.00	283,800,000.00	283,800,000.00
Information Technology Reserve (19801)	343,792,868.00	343,792,868.00	271,258,646.00
Economic Development Project Reserve (19804)	701,438,610.00	701,438,610.00	702,643,020.69
Unfunded Liability Solvency Reserve (19932)	-	-	-
Opioid Abatement Reserve (19805)	43,784,372.79	43,784,372.79	60,870,144.32
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	796,850,000.00
Regional Economonic Development Project Reserve	-	-	
Total Reserved Credit Balance	7,818,323,022.64	7,818,323,022.64	6,615,773,853.74
Revenue			
Tax Revenue	33,000,190,000.00	33,949,788,919.62	33,977,600,000.00
Nontax Revenue	1,708,994,259.00	1,839,938,039.96	1,764,578,908.00
Total Revenue	34,709,184,259.00	35,789,726,959.58	35,742,178,908.00
Revenue Adjustments		17,085,771.53	
Total Availability	43,418,491,583.47	44,516,120,055.58	46,241,693,477.68
Net Appropriations	32,005,449,866.00	31,528,929,603.40	$34,436,028,527
Direct Authorized Transfer from Reserve	3,196,537,998.78	2,487,675,882.50	4,471,604,227.03
Ending Balance	8,216,503,718.69	10,499,514,569.68	7,334,060,723.65
Ending Reserved Balance			
Savings Reserve (19943)	3,650,229,032.47	3,774,159,863.00	4,237,134,863.00
State Emergency Response and Disaster Relief Fund (19930)	43,460,343.60	43,474,254.50	30,700,212.50
Carry Forward Reserve (19936)	-	451,511,783.03	-
Medicaid Contingency Reserve (19931)	181,000,000.00	181,000,000.00	314,000,000.00
American Rescue Plan Act Reserve (19941)	-	0.20	0.20
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)	618,032,000.00	702,643,020.69	609,236,410.69
Unfunded Liability Solvency Reserve (19932)	-	-	-
Opioid Abatement Reserve (19805)	43,784,373.00	60,870,144.32	46,870,144.32
Federal Infrastructure Match (19810)	50,206,142.00	50,206,142.00	-
Stabilization and Inflation Reserve (19814)	627,750,000.00	796,850,000.00	518,377,665.00
Information Technology Reserve (19801)	271,258,646.00	271,258,646.00	273,610,567.00
Regional Economonic Development Project Reserve (19815)	-	-	-
Total Reserved Balance	5,769,520,537.07	6,615,773,853.74	6,313,729,862.71
Ending Unreserved Balance	2,446,983,181.62	3,883,740,715.94	1,020,330,860.94