



Base Budget Office Hours

Receipts Analysis

October 17, 2024

Integrity

Innovation

Teamwork

Excellence

Curiosity

Agenda

- Overview
- Considerations
- Receipts Analysis Data
- Next Steps
- Q&A



Overview

§ 143C-1-1. Purpose and definitions.

(d) Definitions. - The following definitions apply in this Chapter:

(1c) Base Budget. - That part of the recommended State budget that provides the baseline for the next biennium. The base budget for each State agency shall be the authorized budget for that agency with adjustments only for the following:

f. Adjustments to receipt projections, made in accordance with G.S. 143C-3-5(b)(2)c.

§ 143C-3-5. Budget recommendations and budget message.

(b) Odd-Numbered Years. - In odd-numbered years the budget recommendations shall include the following components:

(2) A Recommended Base Budget showing, for each budget code and purpose or program in State government, accounting detail corresponding to the Recommended State Budget.

c. The Recommended Base Budget shall include accurate projections of receipts, expenditures, and fund balances. Estimated receipts, including tuition collected by university or community college institutions, shall be adjusted to reflect actual collections from the previous fiscal year, unless the Director recommends a change that will result in collections in the budget year that differ from prior year actuals, or the Director otherwise determines there is a more reasonable basis upon which to accurately project receipts. If receipts are projected to decrease, the corresponding expenditure shall be decreased in a like amount. Revenue and expenditure detail provided in the Budget Support Document shall be no less detailed than the two-digit level in the North Carolina Accounting System Uniform Chart of Accounts as prescribed by the State Controller.



Considerations

- Worksheet I data is populated from the 2025-27 Worksheet I Report (available in IBIS)
- Actuals data
 - FY2022 and FY2023 – NCAS data, mapped to the NCFS chart of account using the mapping at go-live
 - FY2024 – NCFS data
- Data and analysis are at a Budget Fund/Account/Fund Source level



Receipts Analysis Data

Zero Analysis

Includes receipt accounts that have a value of zero for the 2024-25 Worksheet I Authorized Amount and a non-zero value for the 3-year average of actual revenue or FY2024 actual revenue, or vice versa.

Not in Threshold

Includes all other receipt accounts not flagged by the zero analysis where the difference between the 2024-25 Worksheet I Authorized Amount and the 3-year average of actual revenue is greater than 10% and \$25,000.

Account	2024-25 WSI Authorized Amount	3-year Average of Actuals	FY 2023-24 Actuals	Analysis
4XXXXXXX	\$0	\$10,000	\$0	Zero Analysis
4XXXXXXX	\$0	\$6,000	\$10,000	Zero Analysis
4XXXXXXX	\$10,000	\$0	\$0	Zero Analysis
4XXXXXXX	\$10,000	\$300,000	\$500,000	Not in Threshold



Next Steps

- Receipts analysis is a starting point for identifying potential issues or opportunities to adjust the base budget
- It may be necessary to use the Worksheet I Report – All Segments to determine what specific budget actions are needed to resolve any discrepancies

Team content > Self Service Reports > Budget Development Reports > Worksheet I Reports		+ ▾ ↕
	BI 09 Detail Transactions for Worksheet I (Dollars)	7/31/2024 1:46 PM
	CG 100 - Personal Services – WSI to BEACON Comparison Report	9/3/2024 10:05 AM
	Fund Purpose Statement Report	9/3/2024 10:04 AM
	Reconciliation Report	9/9/2024 2:24 PM
	RK 333B Reconciliation Transfers/Receipts Report	9/17/2024 11:05 AM
	Worksheet I Department Summary	7/31/2024 1:40 PM
	Worksheet I Report	10/15/2024 11:36 AM
	Worksheet I Report - All Segments - Raw Data	10/15/2024 11:40 AM
	Worksheet I Report_No_Zero_Values	8/28/2024 11:39 AM
	Worksheet I SUMMARY OF BASE BUDGET (Data)	8/29/2024 9:47 AM
	Worksheet I SUMMARY OF BASE BUDGET (GENERAL FUND)	9/3/2024 10:05 AM



Next Steps

- Review the data provided by your OSBM analyst and identify accounts that may require adjustments in the base budget
 - Most adjustments will likely be completed via current year revisions pulled into the base budget, but there may be some that should be completed on Worksheet I Increase/Decrease forms
 - If an adjustment is needed that would structure budget at a level that is meaningfully different from the three-year average of actual revenue, agencies should submit documentation to their OSBM analyst to support that level of budget authority.



Questions?

For additional information/guidance *on base budget*, please refer to:

<https://www.osbm.nc.gov/budget/budget-instructions>

or contact your OSBM Budget Execution Analyst