



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

May 23, 2023

TO: Joint Legislative Commission on Governmental Operations

FROM: Kristin Walker *Kristin Walker*

SUBJECT: Deviation Request from Department of Agriculture and Consumer Services

Pursuant to G.S. 143C-6-4 (b1) Prior consultation with Governmental Operations is required when the over expenditure would cause a department's total requirements for a fund to exceed the department's certified budget for a fiscal year for that fund by more than three percent (3%) prior to authorizing the over expenditures.

The Department of Agriculture is requesting to deviate budget code 53750 to properly budget expenditures and receipts for the 2022-23 fiscal year.

The department would like to budget over realized receipts in Budget Code 53750 GASB 25XX (North Carolina State Fair) to cover operating expenses. The annual State Fair had record attendance this fiscal year resulted in both increased expenses and revenues. Budgeting the receipts will cover the negatives in the operating budget for this fiscal year.

Please see the attached Deviation Exception Request Form for more details.

If you have questions or concerns, please contact Budget Analyst, Unika Ashe-Valentine, at [unika.valentine@osbm.nc.gov](mailto:unika.valentine@osbm.nc.gov).

**REQUEST TO DEViate UNDER G.S. 143C-6-4(b)(3)(b1):**

(b1) Prior consultation with Governmental Operations is required when the overexpenditure would cause a department's total requirements for a fund to exceed the department's certified budget for a fiscal year for that fund by more than three percent (3%) prior to authorizing the overexpenditures.

**DEPARTMENT:** NCDA&CS  
**FISCAL YEAR:** 23  
**Date:** 30-Mar-23  
**Budget Revision #:** 12-0058

Budget Code	Certified Requirements	3% Deviation Threshold	Amount of the Overexpenditure Request	Amount the Request Exceeds the Deviation Threshold
53750 (GASB 2515)	\$ 16,704,662	\$ 501,140	\$ 2,821,289	\$ 2,320,149
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
<b>Fund Type Total</b>	<b>\$ 16,704,662</b>	<b>\$ 501,140</b>	<b>\$ 2,821,289.00</b>	<b>\$ 2,320,149</b>

**JUSTIFICATION FOR REQUEST:**

The Annual State Fair (BC 53750 Fund 5130) had near record attendance this fiscal year which caused expenses and revenues to increase. Additionally, there are currently many construction projects going on at and around the State Fair property which are also increasing operating expenses.

**Instructions: REQUEST TO DEViate UNDER G.S. 143C-6-4**

**1. Department**

Enter the department/agency name.

**2. Fiscal Year**

Enter the current fiscal year.

DETAIL REPORT BY FUND  
 \*\*\*\*\* A C T U A L \*\*\*\*\*  
 QUARTERLY TO DATE

ACCOUNT	DESCRIPTION	BUDGET	CURRENT	QUARTERLY	TO DATE	BALANCE	ENCUMBRANCES	UNENCUMBERED	RATE
EXPENDITURES-BUDGET AND ACTUAL									
531312	REG(N S) TEMP WAGES-RECP	1,170,482.00	9,271.03	28,730.53	1,170,481.19	.81	.00	.81	1.33
531412	OT PAY - RECEIPTS	11,283.00	157.50	157.50	11,282.19	.81	.00	.81	1.33
531422	HOLIDAY PAY - RECEIPTS	184.00	.00	70.00	183.75	.25	.00	.25	1.33
531452	DUAL EMP WAGES - RECPTS	63,371.00	.00	.00	63,370.64	.36	.00	.36	1.33
531512	SOCIAL SEC CONTRIB-RECPT	112,092.00	648.24	2,142.25	112,091.16	.84	.00	.84	1.33
531631	WRKR COMP-MED PAYMENTS	31,083.00	193.74	279.98	30,803.02	.01	.00	30,803.02	.01
531632	WRKER COMP-TEMP DIS PAIN	2,000.00	.00	.00	2,000.00	.00	.00	2,000.00	.00
531XXX	PERSONAL SERVICES	1,390,495.00	10,270.51	31,380.26	1,357,688.91	32,806.09	.00	32,806.09	1.30
532170	ADMIN SERVICES	725.00	.00	.00	500.00	225.00	.00	225.00	.92
532170002	ADMIN SVC-TEMP AGENCY SV	5,251.00	.00	.00	5,250.62	.38	.00	.38	1.33
532182	LAUNDRY SER AGREEMENT	1,303.00	.00	.00	1,302.30	.70	.00	.70	1.33
532184	JANITORIAL SER AGREEMENT	100,747.00	.00	145,104.58	44,357.58-	295,284.42	.00	339,642.00-	5.83
532185	WASTE REM/RECY SER AGREE	84,522.00	2,130.00	2,130.00	86,651.25	2,129.25-	.00	35,146.75-	1.89
532199	MISC CONTRACTUAL SERVICE	2,263,706.00	1,738.44	36,814.08	5,084,994.82	2,821,288.82-	.00	4,197,450.87-	3.81
532199011	TEMPORARY EXHIBITS	.00	.00	72,455.80	72,455.80	.00	.00	252,944.60-	***
532310005	REP BLDG-PLUMBING	23,050.00	.00	.00	23,050.00	.00	.00	.00	1.33
532524	RENT/LEASE-GEN OFF EQUIP	29,203.00	.00	.00	29,203.00	.00	.00	.00	1.33
532534	RENT/LEASE-PC/PRINTER	712.00	.00	.00	711.52	.48	.00	1,845.00	4.79
532590	RENT/LEASE OTHER PROPERT	198,550.00	.00	1,442.22-	177,615.57	20,934.43	.00	190,199.33-	2.61
532714	TRANSP-GRND - IN STATE	1,805.00	.00	.00	1,804.16	.84	.00	.84	1.33
532721	LODGING - IN STATE	38,375.00	.00	.00	38,374.33	.67	.00	.67	1.33
532724	MEALS - IN STATE	4,252.00	.00	.00	4,251.40	.60	.00	.60	1.33
532840	POSTAGE, FREIGHT & DELIV	11,476.00	.00	.00	11,475.73	.27	.00	17,317.71-	3.35
532840001	POST,FRADEL-MAILING SVCS	1,559.00	.00	.00	1,558.68	.32	.00	.32	1.33
532840002	POST,FRADEL-FREIGHT & DE	1,560.00	162.32	162.32	1,721.87	161.87-	.00	404.77-	1.68
532840003	POST,FRADEL-POSTAL METER	293.00	.00	.00	292.52	.48	.00	.48	1.33
532850	PRINT,BIND,DUPLICATE	12,350.00	.00	.00	12,349.96	.04	.00	.04	1.33
532860	ADVERTISING	321,839.00	7,493.00	35,933.33	170,023.54	151,815.46	.00	347,795.36-	2.77
532913	LIABILITY INSURANCE	.00	246.89	246.89	246.89	.00	.00	246.89-	***
532920	BONDING	.00	41.40	41.40	41.40	.00	.00	41.40-	***
532930	REGISTRATION FEES	1,812.00	.00	1,811.65	1,811.65	.35	.00	.35	1.33
532XXX	PURCHASED SERVICES	3,103,090.00	11,812.05	293,257.83	5,870,791.59	2,767,701.59-	2,615,103.21	5,382,804.80-	3.65
533110	GENERAL OFFICE SUPPLIES	37,745.00	.00	5,824.00	37,744.53	.47	.00	.47	1.33
533120	DATA PROCESSING SUPPLIES	3,928.00	.00	.00	3,927.71	.29	.00	.29	1.33
533130	PHOTOGRAPHIC SUPPLIES	13,538.00	.00	.00	13,537.75	.25	.00	.25	1.33
533150	SECURITY & SAFETY SUPP	332,633.00	.00	43.98	332,632.28	.72	.00	.72	1.33
533190	OTHER ADMIN SUPPLIES	2,951.00	.00	.00	2,039.98	911.02	.00	911.02	.92
533210	JANITORIAL SUPPLIES	76,429.00	.00	.00	76,428.33	.67	.00	32,552.93-	1.90
533240	CARPENTRY & HARDWARE SUP	5,176.00	.00	.00	5,175.02	.98	.00	.98	1.33
533250	AGRICULTURAL/ANIMAL SUPPL	42,000.00	.00	.00	41,793.22	206.78	.00	179.06	1.33
533250001	AGRICULTURAL/ANIMAL FOOD	4,851.00	.00	.00	4,850.70	.30	.00	4,057.20-	2.45
533260	SAND, GRAVEL, CONCRETE SUP	1,508.00	.00	.00	1,507.99	.01	.00	.01	1.33

ACCOUNT	DESCRIPTION	BUDGET	CURRENT	QUARTERLY	TO DATE	BALANCE	ENCUMBRANCES	UNENCUMBERED	RATE
EXPENDITURES-BUDGET AND ACTUAL									
533290	OTHER FACILITY & HARDWAR	25,057.00	.00	.00	25,056.20	.80	3,230.78	3,229.98-	1.51
533320	DIESEL FUEL	29,025.00	.00	.00	29,024.26	.74	5,931.96	5,931.22-	1.61
533320001	DIESEL-NON-HIGHWAY VEHIC	1,424.00	.00	.00	1,423.10	.90	.00	.90	1.33
533330	OIL, LUBRICANTS, FLUIDS	150.00	.00	.00	149.90	.10	.00	.10	1.33
533350	MOTOR VEH REPLCMENT PART	51.00	.00	.00	50.44	.56	.00	.56	1.32
533360	OTHER FUELS	6,108.00	.00	.00	4,406.38	1,701.62	159.61-	1,861.23	.93
533410	FOOD SUPPLIES	931.00	.00	.00	931.00	.00	.00	.00	1.33
533510	CLOTHING & UNIFORMS	20,867.00	.00	.00	20,866.62	.38	.00	.38	1.33
533900	OTHER MATERIALS/SUPPLIES	95,474.00	.00	3,768.36	95,473.47	.53	4,242.64	4,242.11-	1.39
533XXX	SUPPLIES	699,846.00	.00	9,636.34	697,018.88	2,827.12	49,884.59	47,057.47-	1.42
534711	OTHER COMPUTER SOFTWARE	10,882.00	.00	.00	10,881.78	.22	.00	.22	1.33
534XXX	PROPERTY, PLANT & EQUIP	10,882.00	.00	.00	10,881.78	.22	.00	.22	1.33
535830	MEMBERSHIP DUES&SUBSCRIP	680.00	853.00	853.00	1,533.00	853.00-	.00	853.00-	3.01
535890	OTHER ADMIN EXPENSE	300.00	.00	.00	.00	300.00	.00	300.00	.00
535900	OTHER EXPENSES	492,139.00	485.00	27,418.25	480,041.91	12,097.09	1,700.00	10,397.09	1.31
535950	PETTY/IMPRESST CASH	725,000.00	3.00	.00	744,000.00	19,000.00-	.00	19,000.00-	1.37
535960	ELECTRONIC PAYMT PROC FE	152,645.00	3.00	13.72	152,647.70	2.70-	4.62	7.32-	1.33
535XXX	OTHER EXPENSES & ADJUST	1,370,764.00	1,341.00	28,284.97	1,378,222.61	7,458.61-	1,704.62	9,163.23-	1.34
EXPENDITURES		6,575,077.00	23,423.56	362,559.40	9,314,603.77	2,739,526.77-	2,666,692.42	5,406,219.19-	2.43

REVENUES-ESTIMATED AND ACTUAL									
ACCOUNT	DESCRIPTION	BUDGET	CURRENT	QUARTERLY	TO DATE	BALANCE	ENCUMBRANCES	UNENCUMBERED	RATE
434150	FOOD & VENDING SVC	.00	.00	.00	23,455.00	23,455.00-	.00	.00	***
434180	AGRICULT & FORESTRY SVC	.00	.00	.00	18,659.65	18,659.65-	.00	.00	***
434390	OTH SALES OF GOODS	.00	.00	.00	548.00	548.00-	.00	.00	***
434410	RENTAL OF REAL PROPERTY	1,006,708.00	.00	11,675.50	889,258.94	117,449.06	.00	117,449.06	1.18
434410003	RENT PROP-CAMPSITE RENTA	.00	.00	.00	127,111.00	127,111.00-	.00	.00	***
434420	RENTAL OF EQUIPMENT	.00	.00	.00	450.00	450.00-	.00	.00	***
434420002	EO RENT-TABLE,CHR,EX,ELE	.00	.00	400.00	59,285.00	59,285.00-	.00	.00	***
435200	NON BMS PERMIT/LIC FEES	.00	.00	350.00	41,037.00	41,037.00-	.00	.00	***
435200006	PARKING STICKERS	.00	.00	.00	19,900.00	19,900.00-	.00	.00	***
435700	GATE/ADMISSION FEES	8,787,141.00	273.64-	1,239.24-	9,179,473.01	392,332.01-	.00	19,900.00-	1.39
435700001	STATE FAIR HORSE RECEIPT	239,842.00	.00	.00	.00	239,842.00	.00	.00	.00
435700005	MIDWAY RECEIPTS	.00	.00	1,423,897.42	1,423,897.42	.00	.00	.00	***
435900	OTHER LIC,FEES/PERMITS	2,000.00	.00	125,850.00-	92,996.40-	94,996.40	.00	94,996.40-	62.00-
435900002	ENTRY FEES	14,000.00	.00	.00	65,747.11	51,747.11-	.00	.00	6.26
435900003	PRIVILEGE FEES	14,000.00	.00	.00	.00	14,000.00	.00	.00	.00
436161	PARTICIPANT DEPOSITS	.00	846.58-	5,960.37-	5,121,056.18	5,121,056.18-	.00	.00	***
436200	NONCAPITAL GIFTS	.00	.00	251,750.00	812,322.66	812,322.66-	.00	.00	***
437123	ACCTS REC PENALTY	.00	.00	.00	25.00	25.00-	.00	.00	***

DETAIL REPORT BY FUND

ACCOUNT	DESCRIPTION	BUDGET	CURRENT	QUARTERLY	TO DATE	BALANCE	ENCUMBRANCES	UNENCUMBERED	RATE
** AUTHORIZED ** ***** A C T U A L *****									
REVENUES-ESTIMATED AND ACTUAL									
437991	OTHER MISC REV-NONOP-PRO	.00	.00	20.00	79,170.00	79,170.00-	.00	.00	***
437992	IMF/PETTY CASH RE-DEPOSI	725,000.00	10,000.00	10,000.00	625,000.00	100,000.00	.00	.00	1.15
	REVENUES	10,788,691.00	8,879.78	1,565,043.31	18,393,399.57	7,604,708.57-	.00	.00	2.27
ADJUSTMENT TO CASH BASIS									
211940	ACCR-SALES TAX PAYABLE		28.83-	430.06-	14,799.74				
217190	FUNDS HELD FOR OTHERS		.00	.00	7,498.54-				
	ADJUSTMENT TOTAL		28.83-	430.06-	7,301.20	7,301.20-	.00	.00	
	TOTAL CASH REVENUES	10,788,691.00	8,850.95	1,564,613.25	18,400,700.77	7,612,009.77-	.00	.00	2.27
INCREASE/(DECREASE)									
	IN FUND BALANCE	4,213,614.00	14,572.61-	1,202,053.85	9,086,097.00	4,872,483.00-	.00	.00	2.88

CASH ANALYSIS	
BEGINNING BALANCE	.00
+ CASH RECEIPTS	18,400,700.77
- CASH DISBURSEMENTS	9,314,603.77
+ ASSETS	.00
+ LIABILITY	3,201.50
+ EQUITY	.00
= ENDING BALANCE	9,089,298.50
ADDITIONAL ASSETS	
TOTAL AVAILABILITY	9,089,298.50