



**STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT**

PAT MCCRORY
GOVERNOR

ART POPE
STATE BUDGET DIRECTOR

March 7, 2014

TO: Senator Phil Berger, President Pro-Tempore of the Senate
Representative Thom Tillis, Speaker of the House of Representatives

FROM: Art Pope, State Budget Director *Art Pope*

SUBJECT: Budget Deviation for the Governor's Office

The Office of State Budget and Management (OSBM), as required by G.S. 143C-6-4(b)(3)(b1), must consult with the Joint Legislative Commission on Governmental Operations when a department's certified budget is expected to be exceeded by more than three percent (3%). Please see the budget deviation listed below for the Governor's Office.

Governor's Office – Special Revenue Fund for IBIS (Integrated Budget and Information System) Project
Special Revenue Fund Budget Code 23002 was not certified as a part of the FY 13-15 biennium budget process. Due to this oversight, OSBM seeks to establish a budget in Fund 2805 for final tasks associated with IBIS development and transition to operations and maintenance during FY 13-14. A budget revision was approved for this purpose on January 27, 2014 and is submitted for consultation with the Joint Legislative Commission on Governmental Operations as the amount budgeted from fund balance (\$424,820) exceeds three percent (3%) of the budget.

(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

Special Funds

FY 2013-2014

4-Mar-14

12-2

Budget Code	Certified Requirements	3% Deviation Threshold	Amount of the Overexpenditure Request	Amount the Request Exceeds the Deviation Threshold
23002	\$ -	\$ -	\$ 424,820	\$ 424,820
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Fund Type Total	\$ -	\$ -	\$ 424,820	\$ 424,820

This special revenue budget code for general fund authorized expenditures contains the project development funds for the Integrated Budget and Information System (IBIS) within the Office of State Budget and Management. This amount budgets for final tasks associated with project development and transition to operations and maintenance funding within OSBM's one-type code, 13005 during FY 13-14. This revision transfers \$424,820 from fund balance for final expenditures of the project development phase.