

State Retirement System Contribution Increases FY 2014-15

Final Report to the Joint Legislative Commission On Governmental Operations

Office of State Budget and Management

December 18, 2014

Report to the Joint Legislative Commission on Governmental Operations on the Expenditure of Funds for State Retirement System Contribution Increases (S.L. 2014-100, Section 35.15.(c))

Seneral Government 11000 N.C. General Assembly \$ 173,829 \$ (17,207) \$ 13000 Office of the Governor \$ 15,887 \$ 1,447 \$ 13005 Office of the Governor \$ 2,302 \$ 71 \$ 13100 Office of the Lieutenant Governor \$ 2,302 \$ 71 \$ 13100 Office of the Lieutenant Governor \$ 2,302 \$ 71 \$ 13200 Secretary of State \$ 36,470 \$ - \$ 5 13300 Office of the State Auditor \$ 40,958 \$ (21,484) \$ 13410 Department of the State Treasurer \$ 12,120 \$ - \$ \$ 13900 Department of the State Treasurer \$ 106,769 \$ - \$ \$ 14100 Administration \$ 117,715 \$ (1,814) \$ \$ 14160 Office of the State Controller \$ 60,978 \$ (2,803) \$ 14700 Department of Revenue \$ 223,228 \$ - \$ \$ 14800 Cultural Resources \$ 117,353 \$ - \$ \$ 14800 Cultural Resources \$ 117,353 \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$	Budget Code	Agency/Department	Appropriation		Transferred		Used/Requested (as of 12/18/14)	
11000 N.C. General Assembly \$ 173,829 \$ (17,207) \$ 13000 Office of the Governor \$ 15,887 \$ 1,447 \$ 13005 Office of the Governor \$ 23,033 \$ 2,341 \$ \$ 13000 Office of the Lieutenant Governor \$ 2,302 \$ 71 \$ \$ 13100 Office of the Lieutenant Governor \$ 2,302 \$ 71 \$ \$ 13200 Secretary of State \$ 36,470 \$ - \$ \$ \$ 13300 Office of the State Auditor \$ 40,958 \$ (21,484) \$ \$ 13300 Office of the State Treasurer \$ 12,120 \$ - \$ \$ \$ \$ \$ \$ \$ \$								
13000 Office of the Governor \$ 15,887 \$ 1,447 \$ 13005 Office of State Budget & Management \$ 23,033 \$ 2,341 \$ 13100 Office of the Lieutenant Governor \$ 2,302 \$ 71 \$ \$ 13200 Secretary of State \$ 36,470 \$ - \$ \$ 13300 Office of the State Auditor \$ 40,958 \$ (21,484) \$ 13410 Department of the State Treasurer \$ 12,120 \$ - \$ \$ \$ \$ \$ \$ \$ \$								
13005 Office of State Budget & Management \$ 23,033 \$ 2,341 \$ \$ \$ \$ \$ \$ \$ \$ \$		•					\$	156,622
13100 Office of the Lieutenant Governor \$ 2,302 \$ 71 \$ \$ \$ \$ \$ \$ \$ \$ \$		Office of the Governor	\$	15,887	\$	1,447	\$	17,334
13200 Secretary of State \$ 36,470 \$ - \$ \$ 13300 Office of the State Auditor \$ 40,958 \$ (21,484) \$ 13410 Department of the State Treasurer \$ 12,120 \$ - \$ \$ \$ \$ \$ \$ \$ \$	13005	Office of State Budget & Management	\$	23,033	\$	2,341	\$	25,374
13300 Office of the State Auditor \$ 40,958 \$ (21,484) \$ 13410 Department of the State Treasurer \$ 12,120 \$ - \$ 13900 Department of Insurance \$ 106,769 \$ - \$ 14100 Administration \$ 117,715 \$ (1,814) \$ 14100 Office of the State Controller \$ 60,978 \$ (2,803) \$ 14700 Department of Revenue \$ 223,228 \$ - \$ 14800 Cultural Resources \$ 117,353 \$ - \$ 14801 Office of Administrative Hearings \$ 14,291 \$ 1,250 \$ 18210 Office of Administrative Hearings \$ 14,291 \$ 1,250 \$ 18210 Office of Administrative Hearings \$ 14,291 \$ 1,250 \$ 12000 Administrative Office of the Courts \$ 958,450 \$ (35,849) \$ 12001 AOC Indigent Defense \$ 153,546 \$ - \$ 13600 Justice \$ 150,676 \$ - \$ 13600 Justice \$ 150,676 \$ - \$ 14550 Department of Public Safety \$ 4,423,979 \$ - \$ 14500 Agriculture & Consumer Services \$ 280,057 \$ (14,490) \$ 13800 Labor \$ 5,866,939 \$ - \$ 13800 Labor \$ 59,413 \$ (3,369) \$ 14300 Environment & Natural Resources \$ 340,450 \$ - \$ 14300 Environment & Natural Resources \$ 340,450 \$ - \$ 14300 Environment & Natural Resources \$ 340,450 \$ - \$ 14300 Environment & Natural Resources \$ 340,450 \$ - \$ 14300 Environment & Natural Resources \$ 340,450 \$ - \$ 14300 Environment & Natural Resources \$ 340,450 \$ - \$ 14300 Environment & Natural Resources \$ 340,450 \$ - \$ 14300 Environment & Natural Resources \$ 340,450 \$ - \$ 14300 Environment & Natural Resources \$ 340,686 \$ - \$ 14300 Environment & Natural Resources \$ 340,686 \$ - \$ 14300 Environment & Natural Resources \$ 340,686 \$ - \$ 14300 Environment & Natural Resources \$ 340,686 \$ - \$ 14300 Environment & Natural Resources \$ 340,686 \$ - \$ 14300 Environment & Natural Resources \$ 340,686 \$ - \$ 14300 Environment & Natural Resources \$ 340,686 \$ - \$ 14300 Environment &	13100	Office of the Lieutenant Governor	\$	2,302	\$	71	\$	2,373
13410 Department of the State Treasurer \$ 12,120 \$ 5 5 5 13900 Department of Insurance \$ 106,769 \$ 5 5 5 5 14100 Administration \$ 117,715 \$ (1,814) \$ 5 14160 Office of the State Controller \$ 60,978 \$ (2,803) \$ 5 14700 Department of Revenue \$ 223,228 \$ \$ \$ \$ \$ \$ \$ \$ \$	13200	Secretary of State	\$	36,470	\$	-	\$	36,470
13900 Department of Insurance \$ 106,769 \$ - \$ \$ \$ \$ \$ \$ \$ \$	13300	Office of the State Auditor	\$	40,958	\$	(21,484)	\$	19,474
14100 Administration \$ 117,715 \$ (1,814) \$ 14160 Office of the State Controller \$ 60,978 \$ (2,803) \$ 14700 Department of Revenue \$ 223,228 \$ - \$ \$ 14800 Cultural Resources \$ 117,353 \$ - \$ \$ 18025 State Board of Elections \$ 13,517 \$ 2,350 \$ \$ 18210 Office of Administrative Hearings \$ 14,291 \$ 1,250 \$ \$ \$ \$ \$ \$ \$ \$ \$	13410	Department of the State Treasurer	\$	12,120	\$	-	\$	12,120
14160 Office of the State Controller	13900	Department of Insurance	\$	106,769	\$	-	\$	106,769
14700 Department of Revenue \$ 223,228 \$ - \$ \$ 14800 Cultural Resources \$ 117,353 \$ - \$ \$ \$ 18025 State Board of Elections \$ 13,517 \$ 2,350 \$ \$ 18210 Office of Administrative Hearings \$ 14,291 \$ 1,250 \$ \$ \$ \$ \$ \$ \$ \$ \$	14100	Administration	\$	117,715	\$	(1,814)	\$	115,901
14800 Cultural Resources \$ 117,353 \$ - \$ 18025 State Board of Elections \$ 13,517 \$ 2,350 \$ 18210 Office of Administrative Hearings \$ 14,291 \$ 1,250 \$ Gen Gov Subtotal \$ 958,450 \$ (35,849) \$	14160	Office of the State Controller	\$	60,978	\$	(2,803)	\$	58,175
State Board of Elections \$ 13,517 \$ 2,350 \$ 18210 Office of Administrative Hearings \$ 14,291 \$ 1,250 \$ \$ \$ \$ \$ \$ \$ \$ \$	14700	Department of Revenue	\$	223,228	\$	-	\$	223,228
18210 Office of Administrative Hearings \$ 14,291 \$ 1,250 \$ \$ \$ \$ \$ \$ \$ \$ \$	14800	Cultural Resources	\$	117,353	\$	-	\$	117,353
Sem Gov Subtotal \$ 958,450 \$ (35,849) \$	18025	State Board of Elections	\$	13,517	\$	2,350	\$	15,867
Sen Gov Subtotal Section Secti	18210	Office of Administrative Hearings	\$	14,291	\$	1,250	\$	15,541
12000 Administrative Office of the Courts \$ 1,138,738 \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$			\$					922,601
12000 Administrative Office of the Courts \$ 1,138,738 \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$		Justice and Public Safety						
12001 AOC Indigent Defense \$ 153,546 \$ -	12000		\$	1,138,738	\$	_	\$	1,138,738
13600 Justice						_		153,546
14550 Department of Public Safety \$ 4,423,979 \$ - \$		_	\$	-	•	_		150,676
Natural and Economic Resources 13700 Agriculture & Consumer Services \$ 280,057 \$ (14,490) \$ 13800 Labor \$ 59,413 \$ (3,369) \$ 14300 Environment & Natural Resources \$ 340,450 \$ - \$ 14350 Wildlife Resources Commission \$ 40,686 \$ - \$ 14600 Commerce \$ 68,996 \$ (1,256) \$			\$	•		_		4,423,979
13700 Agriculture & Consumer Services \$ 280,057 \$ (14,490) \$ 13800 Labor \$ 59,413 \$ (3,369) \$ 14300 Environment & Natural Resources \$ 340,450 \$ - \$ 14350 Wildlife Resources Commission \$ 40,686 \$ - \$ 14600 Commerce \$ 68,996 \$ (1,256) \$ NER Subtotal \$ 789,602 \$ (19,115) \$ Health and Human Services DHHS Subtotal \$ 1,396,718 \$ 131,690 \$ Education UNC System Subtotal \$ 5,391,665 \$ (350,231) \$ Community Colleges			\$			-	\$	5,866,939
13700 Agriculture & Consumer Services \$ 280,057 \$ (14,490) \$ 13800 13800 Labor \$ 59,413 \$ (3,369) \$ 14300 14300 Environment & Natural Resources \$ 340,450 \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Natural and Economic Resources						
13800 Labor \$ 59,413 \$ (3,369) \$ 14300 Environment & Natural Resources \$ 340,450 \$ - \$ \$ 14350 Wildlife Resources Commission \$ 40,686 \$ - \$ \$ 14600 Commerce \$ 68,996 \$ (1,256) \$ NER Subtotal \$ 789,602 \$ (19,115) \$ Health and Human Services DHHS Subtotal \$ 1,396,718 \$ 131,690 \$ Education UNC System Subtotal \$ 5,391,665 \$ (350,231) \$ Community Colleges	13700		\$	280.057	\$	(14 490)	\$	265,567
14300 Environment & Natural Resources \$ 340,450 \$ - \$ 14350 Wildlife Resources Commission \$ 40,686 \$ - \$ 14600 Commerce \$ 68,996 \$ (1,256) \$ NER Subtotal \$ 789,602 \$ (19,115) \$ Health and Human Services DHHS Subtotal \$ 1,396,718 \$ 131,690 \$ Education UNC System Subtotal \$ 5,391,665 \$ (350,231) \$ Community Colleges		_		•	•	, , ,		56,044
14350 Wildlife Resources Commission \$ 40,686 \$ - \$ 14600 Commerce \$ 68,996 \$ (1,256) \$ NER Subtotal \$ 789,602 \$ (19,115) \$ Health and Human Services DHHS Subtotal \$ 1,396,718 \$ 131,690 \$ Education UNC System Subtotal \$ 5,391,665 \$ (350,231) \$ Community Colleges				•		(3,303)	ς ς	340,450
14600 Commerce \$ 68,996 \$ (1,256) \$ NER Subtotal \$ 789,602 \$ (19,115) \$ Health and Human Services DHHS Subtotal \$ 1,396,718 \$ 131,690 \$ Education UNC System Subtotal \$ 5,391,665 \$ (350,231) \$ Community Colleges				•		_	¢	40,686
NER Subtotal \$ 789,602 \$ (19,115) \$ Health and Human Services \$ 1,396,718 \$ 131,690 \$ DHHS Subtotal \$ 1,396,718 \$ 131,690 \$ Education \$ 5,391,665 \$ (350,231) \$ Community Colleges			¢	•	•	(1 256)	٠ د	67,740
DHHS Subtotal \$ 1,396,718 \$ 131,690 \$ Education UNC System Subtotal \$ 5,391,665 \$ (350,231) \$ Community Colleges			\$					770,487
DHHS Subtotal \$ 1,396,718 \$ 131,690 \$ Education \$ 5,391,665 \$ (350,231) \$ UNC System Subtotal \$ 5,391,665 \$ (350,231) \$ Community Colleges		Health and Human Services						
UNC System Subtotal \$ 5,391,665 \$ (350,231) \$ Community Colleges			\$	1,396,718	\$	131,690	\$	1,528,408
UNC System Subtotal \$ 5,391,665 \$ (350,231) \$ Community Colleges		Education						
·			\$	5,391,665	\$	(350,231)	\$	5,041,434
·		Community Colleges						
10800 Community College System (Admin.) 5 55.069 5 - 5	16800	Community College System (Admin.)	\$	55,069	\$	_	\$	55,069
		, , , , ,				(137.575)	-	4,220,872
	213107110							4,275,941

Budget					Use	ed/Requested		
Code	Agency/Department		Appropriation		Transferred		(as of 12/18/14)	
	Public Schools							
13510	Public Instruction	\$	226,087	\$	-	\$	226,087	
State Aid	Public School Fund	\$	26,455,623	\$	-	\$	26,455,623	
	Public Schools Subtotal	\$	26,681,710	\$	-	\$	26,681,710	
	Total	\$	45,498,600	\$	(411,080)	\$	45,087,520	
	Total Amount Appropriated	\$	45,498,600					
	Total Amount Used	\$	45,087,520					
	Anticipated Reversion - Budget Code 19047	\$	411,080					

^{*} This report reflects budget revisions that have been approved by OSBM as of December 18, 2014.