

**N.C. HOUSE OF REPRESENTATIVES
APPROPRIATIONS COMMITTEE
ON
GENERAL GOVERNMENT
REPORT ON THE BASE AND EXPANSION
BUDGET**

Senate Bill 257

May 15, 2025

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**Administration
Budget Code 14100**

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$78,827,446	\$78,827,446
Receipts	\$11,416,041	\$11,416,041
Net Appropriation	\$67,411,405	\$67,411,405
Legislative Changes		
Requirements	\$8,582,363	\$3,451,445
Receipts	\$9,492,035	\$4,375,714
Net Appropriation	(\$909,672)	(\$924,269)
Revised Budget		
Requirements	\$87,409,809	\$82,278,891
Receipts	\$20,908,076	\$15,791,755
Net Appropriation	\$66,501,733	\$66,487,136

General Fund FTE

Base Budget	374.983	374.983
Legislative Changes	(10.000)	(10.000)
Revised Budget	364.983	364.983

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Administration										
Budget Code 14100		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
101801	Office of the Secretary	3,403,555	357,909	3,045,646	-	-	-	3,403,555	357,909	3,045,646
101802	Fiscal Management	2,782,609	773,270	2,009,339	330,000	330,000	-	3,112,609	1,103,270	2,009,339
101803	Personnel	1,308,749	320,434	988,315	-	-	-	1,308,749	320,434	988,315
101804	Historically Underutilized Businesses	1,191,515	308,137	883,378	(883,378)	-	(883,378)	308,137	308,137	-
101806	Non-Public Education	640,443	-	640,443	(106,741)	-	(106,741)	533,702	-	533,702
101809	State Construction Office	9,452,614	1,050,000	8,402,614	-	-	-	9,452,614	1,050,000	8,402,614
101810	State Property Office	2,791,717	951,309	1,840,408	116,321	116,321	-	2,908,038	1,067,630	1,840,408
101811	Facilities Management Division	32,448,492	2,260,657	30,187,835	1,095,954	-	1,095,954	33,544,446	2,260,657	31,283,789
101812	Purchase and Contract	4,383,302	-	4,383,302	-	-	-	4,383,302	-	4,383,302
101813	Council for Women and Youth	2,575,785	12,132	2,563,653	-	-	-	2,575,785	12,132	2,563,653
101815	Sexual Assault Program	4,113,770	-	4,113,770	-	-	-	4,113,770	-	4,113,770
101816	Martin Luther King Commission	23,378	-	23,378	-	-	-	23,378	-	23,378
101819	Domestic Violence Program	6,148,809	-	6,148,809	-	-	-	6,148,809	-	6,148,809
101820	Domestic Violence Center	3,913,212	3,913,212	-	4,045,714	4,045,714	-	7,958,926	7,958,926	-
101821	State Ethics Commission	1,564,747	98,054	1,466,693	-	-	-	1,564,747	98,054	1,466,693
101822	Pension - Surviving Spouse	12,000	-	12,000	(12,000)	-	(12,000)	-	-	-
101823	Commission on Indian Affairs	697,831	-	697,831	-	-	-	697,831	-	697,831
101827	State Construction Office (SCIF)	1,066,011	1,066,011	-	-	-	-	1,066,011	1,066,011	-
101828	State Property Office (SCIF)	178,782	178,782	-	-	-	-	178,782	178,782	-
101999	Reserves and Transfers	130,125	126,134	3,991	5,000,000	5,000,000	-	5,130,125	5,126,134	3,991
Departmentwide										
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(3,991)	-	(3,991)	(3,991)	-	(3,991)
N/A	Vacant Positions	-	-	-	(999,516)	-	(999,516)	(999,516)	-	(999,516)
Total		\$78,827,446	\$11,416,041	\$67,411,405	\$8,582,363	\$9,492,035	(\$909,672)	\$87,409,809	\$20,908,076	\$66,501,733

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Administration										
Budget Code 14100		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
101801	Office of the Secretary	3,403,555	357,909	3,045,646	-	-	-	3,403,555	357,909	3,045,646
101802	Fiscal Management	2,782,609	773,270	2,009,339	330,000	330,000	-	3,112,609	1,103,270	2,009,339
101803	Personnel	1,308,749	320,434	988,315	-	-	-	1,308,749	320,434	988,315
101804	Historically Underutilized Businesses	1,191,515	308,137	883,378	(883,378)	-	(883,378)	308,137	308,137	-
101806	Non-Public Education	640,443	-	640,443	(106,741)	-	(106,741)	533,702	-	533,702
101809	State Construction Office	9,452,614	1,050,000	8,402,614	-	-	-	9,452,614	1,050,000	8,402,614
101810	State Property Office	2,791,717	951,309	1,840,408	-	-	-	2,791,717	951,309	1,840,408
101811	Facilities Management Division	32,448,492	2,260,657	30,187,835	1,081,357	-	1,081,357	33,529,849	2,260,657	31,269,192
101812	Purchase and Contract	4,383,302	-	4,383,302	-	-	-	4,383,302	-	4,383,302
101813	Council for Women and Youth	2,575,785	12,132	2,563,653	-	-	-	2,575,785	12,132	2,563,653
101815	Sexual Assault Program	4,113,770	-	4,113,770	-	-	-	4,113,770	-	4,113,770
101816	Martin Luther King Commission	23,378	-	23,378	-	-	-	23,378	-	23,378
101819	Domestic Violence Program	6,148,809	-	6,148,809	-	-	-	6,148,809	-	6,148,809
101820	Domestic Violence Center	3,913,212	3,913,212	-	4,045,714	4,045,714	-	7,958,926	7,958,926	-
101821	State Ethics Commission	1,564,747	98,054	1,466,693	-	-	-	1,564,747	98,054	1,466,693
101822	Pension - Surviving Spouse	12,000	-	12,000	(12,000)	-	(12,000)	-	-	-
101823	Commission on Indian Affairs	697,831	-	697,831	-	-	-	697,831	-	697,831
101827	State Construction Office (SCIF)	1,066,011	1,066,011	-	-	-	-	1,066,011	1,066,011	-
101828	State Property Office (SCIF)	178,782	178,782	-	-	-	-	178,782	178,782	-
101999	Reserves and Transfers	130,125	126,134	3,991	-	-	-	130,125	126,134	3,991
Departmentwide										
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(3,991)	-	(3,991)	(3,991)	-	(3,991)
N/A	Vacant Positions	-	-	-	(999,516)	-	(999,516)	(999,516)	-	(999,516)
Total		\$78,827,446	\$11,416,041	\$67,411,405	\$3,451,445	\$4,375,714	(\$924,269)	\$82,278,891	\$15,791,755	\$66,487,136

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Administration					
Budget Code 14100		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
101801	Office of the Secretary	21.000	-	-	21.000
101802	Fiscal Management	24.000	-	3.000	27.000
101803	Personnel	12.000	-	-	12.000
101804	Historically Underutilized Businesses	12.144	(12.000)	-	0.144
101806	Non-Public Education	6.000	(1.000)	-	5.000
101809	State Construction Office	58.262	-	-	58.262
101810	State Property Office	21.019	-	-	21.019
101811	Facilities Management Division	144.000	-	-	144.000
101812	Purchase and Contract	32.953	-	-	32.953
101813	Council for Women and Youth	18.457	-	-	18.457
101815	Sexual Assault Program	-	-	-	-
101816	Martin Luther King Commission	-	-	-	-
101819	Domestic Violence Program	1.000	-	-	1.000
101820	Domestic Violence Center	-	-	-	-
101821	State Ethics Commission	10.000	-	-	10.000
101822	Pension - Surviving Spouse	-	-	-	-
101823	Commission on Indian Affairs	5.426	-	-	5.426
101827	State Construction Office (SCIF)	6.740	-	-	6.740
101828	State Property Office (SCIF)	1.982	-	-	1.982
101999	Reserves and Transfers	-	-	-	-
Total FTE		374.983	(13.000)	3.000	364.983

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Administration					
Budget Code 14100		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
101801	Office of the Secretary	21.000	-	-	21.000
101802	Fiscal Management	24.000	-	3.000	27.000
101803	Personnel	12.000	-	-	12.000
101804	Historically Underutilized Businesses	12.144	(12.000)	-	0.144
101806	Non-Public Education	6.000	(1.000)	-	5.000
101809	State Construction Office	58.262	-	-	58.262
101810	State Property Office	21.019	-	-	21.019
101811	Facilities Management Division	144.000	-	-	144.000
101812	Purchase and Contract	32.953	-	-	32.953
101813	Council for Women and Youth	18.457	-	-	18.457
101815	Sexual Assault Program	-	-	-	-
101816	Martin Luther King Commission	-	-	-	-
101819	Domestic Violence Program	1.000	-	-	1.000
101820	Domestic Violence Center	-	-	-	-
101821	State Ethics Commission	10.000	-	-	10.000
101822	Pension - Surviving Spouse	-	-	-	-
101823	Commission on Indian Affairs	5.426	-	-	5.426
101827	State Construction Office (SCIF)	6.740	-	-	6.740
101828	State Property Office (SCIF)	1.982	-	-	1.982
101999	Reserves and Transfers	-	-	-	-
Total FTE		374.983	(13.000)	3.000	364.983

House Report on the Base, Capital and Expansion Budget

14100-Administration

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 78,827,446	\$ 78,827,446
Less: Receipts	\$ 11,416,041	\$ 11,416,041
Net Appropriation	\$ 67,411,405	\$ 67,411,405
FTE	374.983	374.983

Legislative Changes

Departmentwide

1 Labor Market Adjustment Reserve (LMAR)	Requirements	\$ (3,991)R	\$ (3,991)R
Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (3,991)	\$ (3,991)
	FTE	-	-
2 Vacant Positions	Requirements	\$ (999,516)R	\$ (999,516)R
Eliminates funding for vacant positions. The department shall eliminate a sufficient number of vacant positions to achieve the budget savings reflected in this adjustment.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (999,516)	\$ (999,516)
	FTE	-	-

General Administration	Requirements	\$ 7,494,913	\$ 7,494,913
Budget Fund: 101801, 101802, 101803	Less: Receipts	\$ 1,451,613	\$ 1,451,613
	Net Appropriation	\$ 6,043,300	\$ 6,043,300
	FTE	57.000	57.000

3 Military and Veterans Affairs Budget	Requirements	\$ 330,000R	\$ 330,000R
Budget Fund: 101802	Less: Receipts	\$ 330,000R	\$ 330,000R
Provides funds from the State Veterans Homes Trust Fund (Budget Code 63050) to support the budgeting operations of the Department of Military and Veterans Affairs (DMVA) within the Department of Administration (DOA). DOA will perform all accounting, finance, and budgeting functions on behalf of DMVA.	Net Appropriation	\$ -	\$ -
	FTE	3.000	3.000

General Administration Revised Budget	Requirements	\$ 7,824,913	\$ 7,824,913
	Less: Receipts	\$ 1,781,613	\$ 1,781,613
	Net Appropriation	\$ 6,043,300	\$ 6,043,300
	FTE	60.000	60.000

Advocacy Services	Requirements	\$ 19,304,743	\$ 19,304,743
Budget Fund: 101804, 101806, 101813, 101815, 101816, 101819, 101820, 101823	Less: Receipts	\$ 4,233,481	\$ 4,233,481
	Net Appropriation	\$ 15,071,262	\$ 15,071,262
	FTE	43.027	43.027

4 Division of Non-Public Education	Requirements	\$ (106,741)R	\$ (106,741)R
Budget Fund: 101806	Less: Receipts	\$ -	\$ -
Reduces the Division of Non-Public Education which maintains the registry of home and private schools in North Carolina. The revised net appropriation for this division is \$533,072 recurring.	Net Appropriation	\$ (106,741)	\$ (106,741)
	FTE	(1.000)	(1.000)

House Report on the Base, Capital and Expansion Budget

**5 Office for Historically Underutilized Businesses
Budget Fund: 101804**

Eliminates the Office for Historically Underutilized Businesses (HUB) which works to increase opportunities for minorities, women, and persons with disabilities in State procurement and contracting. The revised net appropriation for HUB is \$0 in both years of the biennium.

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ (883,378)R	\$ (883,378)R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ (883,378)	\$ (883,378)
FTE	(12.000)	(12.000)

**6 Divorce Filing Fee
Budget Fund: 101820**

Budgets increased receipts from a change to the divorce filing fee which supports State grants to domestic violence centers. The revised total receipts for the divorce filing fee allocation to domestic violence centers is \$3.3 million in each year of the biennium.

Requirements	\$ 1,304,314R	\$ 1,304,314R
Less: Receipts	\$ 1,304,314R	\$ 1,304,314R
Net Appropriation	\$ -	\$ -
FTE	-	-

**7 Marriage License Fee
Budget Fund: 101820**

Budgets increased receipts from a change to the marriage license fee which supports State grants to domestic violence centers. The revised total receipts for the marriage license fee allocation to domestic violence centers is \$4.7 million in each year of the biennium.

Requirements	\$ 2,741,400R	\$ 2,741,400R
Less: Receipts	\$ 2,741,400R	\$ 2,741,400R
Net Appropriation	\$ -	\$ -
FTE	-	-

Advocacy Services Revised Budget

Requirements	\$ 22,360,338	\$ 22,360,338
Less: Receipts	\$ 8,279,195	\$ 8,279,195
Net Appropriation	\$ 14,081,143	\$ 14,081,143
FTE	30.027	30.027

**Business and Government Services
Budget Fund: 101809, 101810, 101811, 101812, 101827,
101828**

Requirements	\$ 50,320,918	\$ 50,320,918
Less: Receipts	\$ 5,506,759	\$ 5,506,759
Net Appropriation	\$ 44,814,159	\$ 44,814,159
FTE	264.956	264.956

**8 Real Property Software Replacement
Budget Fund: 101810**

Provides funds to replace the current real property portfolio system which is being discontinued in November 2025. This item is supported by a transfer of the cash balance of the Office of Administrative Hearings (Budget Code 28210).

Requirements	\$ 116,321NR	\$ -
Less: Receipts	\$ 116,321NR	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

**9 Utilities
Budget Fund: 101811**

Provides funds to offset the increased costs of utility rates for electricity, natural gas, water/sewer, and stormwater at facilities managed by DOA.

Requirements	\$ 1,081,357R 14,597NR	\$ 1,081,357R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 1,095,954	\$ 1,081,357
FTE	-	-

Business and Government Services Revised Budget

Requirements	\$ 51,533,193	\$ 51,402,275
Less: Receipts	\$ 5,623,080	\$ 5,506,759
Net Appropriation	\$ 45,910,113	\$ 45,895,516
FTE	264.956	264.956

**State Ethics Commission
Budget Fund: 101821**

Requirements	\$ 1,564,747	\$ 1,564,747
Less: Receipts	\$ 98,054	\$ 98,054
Net Appropriation	\$ 1,466,693	\$ 1,466,693
FTE	10.000	10.000

House Report on the Base, Capital and Expansion Budget

10 No direct change

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

State Ethics Commission Revised Budget

Requirements	\$ 1,564,747	\$ 1,564,747
Less: Receipts	\$ 98,054	\$ 98,054
Net Appropriation	\$ 1,466,693	\$ 1,466,693
FTE	10.000	10.000

Pension - Surviving Spouse
Budget Fund: 101822

Requirements	\$ 12,000	\$ 12,000
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 12,000	\$ 12,000
FTE	-	-

11 Surviving Spouse Pension
Budget Fund: 101822

Eliminates funding appropriated before the adoption of the current State retirement and benefits system. These funds have not been spent since FY 2011-12.

Requirements	\$ (12,000)R	\$ (12,000)R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ (12,000)	\$ (12,000)
FTE	-	-

Pension - Surviving Spouse Revised Budget

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Reserves and Transfers
Budget Fund: 101999

Requirements	\$ 130,125	\$ 130,125
Less: Receipts	\$ 126,134	\$ 126,134
Net Appropriation	\$ 3,991	\$ 3,991
FTE	-	-

12 Workforce Development IT Program
Budget Fund: 101999

Provides funds from the Information Technology Reserve for a Workforce Development IT Program to support existing esports league operations, including STEM-focused competitions, student engagement, and STEM-to-career pathways.

Requirements	\$ 5,000,000NR	\$ -
Less: Receipts	\$ 5,000,000NR	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Reserves and Transfers Revised Budget

Requirements	\$ 5,130,125	\$ 130,125
Less: Receipts	\$ 5,126,134	\$ 126,134
Net Appropriation	\$ 3,991	\$ 3,991
FTE	-	-

<u>Total Legislative Changes</u>			
Requirements	\$	8,582,363	\$ 3,451,445
Less: Receipts	\$	9,492,035	\$ 4,375,714
Net Appropriation	\$	(909,672)	\$ (924,269)
FTE		(10.000)	(10.000)
Recurring	\$	(924,269)	\$ (924,269)
Nonrecurring	\$	14,597	\$ -
Net Appropriation	\$	(909,672)	\$ (924,269)
FTE		(10.000)	(10.000)
<u>Revised Budget</u>			
Revised Requirements	\$	87,409,809	\$ 82,278,891
Revised Receipts	\$	20,908,076	\$ 15,791,755
Revised Net Appropriation	\$	66,501,733	\$ 66,487,136
Revised FTE		364.983	364.983

House Report on the Base, Capital and Expansion Budget

24102-Administration - Special Revenue

		<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>			
Requirements	\$	682,512	\$ 682,512
Receipts	\$	682,512	\$ 682,512
Net Appropriation from (Increase to) Fund Balance	\$	-	\$ -
FTE		4.012	4.012
<u>Legislative Changes</u>			
13 Cash Balance			
Requirements	\$	197,508NR	\$ -
Eliminates the cash balance from 12 inactive budget funds.	Less: Receipts	\$ -	\$ -
These funds will support America's Semiquincentennial	Net Change	\$ 197,508	\$ -
Committee at the General Assembly (Budget Code 11000).	FTE	-	-
<u>Total Legislative Changes</u>			
	Requirements	\$ 197,508	\$ -
	Less: Receipts	\$ -	\$ -
	Net Change	\$ 197,508	\$ -
	FTE	-	-
<u>Revised Budget</u>			
Revised Requirements	\$	880,020	\$ 682,512
Revised Receipts	\$	682,512	\$ 682,512
Revised Net Appropriation from (Increase to) Fund Balance	\$	197,508	\$ -
Revised FTE		4.012	4.012
<u>Fund Balance Availability Statement</u>			
Estimated Beginning Fund Balance		8,309,591	8,112,083
Less: Net Appropriation from (Increase to) Fund Balance	\$	197,508	\$ -
Estimated Year-End Fund Balance	\$	8,112,083	\$ 8,112,083

House Report on the Base, Capital and Expansion Budget

54100-Administration - Enterprise Fund

		<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>			
Requirements	\$	-	\$ -
Receipts	\$	-	\$ -
Net Appropriation from (Increase to) Fund Balance	\$	-	\$ -
FTE		-	-
<u>Legislative Changes</u>			
Administration - Enterprise Fund			
Budget Fund: 500100			
14 Cash Balance	Requirements	\$ 9,018	NR \$ -
Budget Fund: 500100	Less: Receipts	\$ -	\$ -
Eliminates the cash balance from an inactive budget fund.	Net Change	\$ 9,018	\$ -
These funds will support America's Semiquincentennial	FTE	-	-
Committee at the General Assembly (Budget Code 11000).			
<u>Total Legislative Changes</u>			
	Requirements	\$ 9,018	\$ -
	Less: Receipts	\$ -	\$ -
	Net Change	\$ 9,018	\$ -
	FTE	-	-
<u>Revised Budget</u>			
Revised Requirements	\$	9,018	\$ -
Revised Receipts	\$	-	\$ -
Revised Net Appropriation from (Increase to) Fund Balance	\$	9,018	\$ -
Revised FTE		-	-
<u>Fund Balance Availability Statement</u>			
Estimated Beginning Fund Balance		9,018	-
Less: Net Appropriation from (Increase to) Fund Balance	\$	9,018	\$ -
Estimated Year-End Fund Balance	\$	0	\$ 0

House Report on the Base, Capital and Expansion Budget

74100-Administration - Internal

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>		
Requirements	\$ 63,705,278	\$ 63,705,278
Receipts	\$ 63,705,278	\$ 63,705,278
Net Appropriation from (Increase to) Fund Balance	\$ -	\$ -
FTE	120.000	120.000

Legislative Changes

Internal Service Funds

Budget Fund: 700151, 700152, 700153, 700154

15 Motor Fleet Management	Requirements	\$ 6,405,429R	\$ 6,405,429R
Budget Fund: 700151	Less: Receipts	\$ 6,405,429R	\$ 6,405,429R
Budgets additional revenue collected as a result of rate increases. These funds shall be used for the purchase and maintenance of vehicles in the fleet, as well as gasoline expenses.	Net Change	\$ -	\$ -
	FTE	-	-
16 Information System Upgrade	Requirements	\$ 6,000,000NR	\$ -
Budget Fund: 700151	Less: Receipts	\$ 6,000,000NR	\$ -
Budgets receipts transferred from the Information Technology Reserve for an upgrade to the Motor Fleet Management Fleet Management Information System (FMIS). The upgrade will integrate disparate data sources and automate workflows to improve efficiency and agency user experience.	Net Change	\$ -	\$ -
	FTE	-	-

Total Legislative Changes

Requirements	\$ 12,405,429	\$ 6,405,429
Less: Receipts	\$ 12,405,429	\$ 6,405,429
Net Change	\$ -	\$ -
FTE	-	-

Revised Budget

Revised Requirements	\$ 76,110,707	\$ 70,110,707
Revised Receipts	\$ 76,110,707	\$ 70,110,707
Revised Net Appropriation from (Increase to) Fund Balance	\$ -	\$ -
Revised FTE	120.000	120.000

Fund Balance Availability Statement

Estimated Beginning Fund Balance	12,081,351	12,081,351
Less: Net Appropriation from (Increase to) Fund Balance	\$ -	\$ -
Estimated Year-End Fund Balance	\$ 12,081,351	\$ 12,081,351

House Report on the Base, Capital and Expansion Budget

74103-Administration - Internal Service - Special

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>		
Requirements	\$ 2,209,102	\$ 2,209,102
Receipts	\$ 2,209,102	\$ 2,209,102
Net Appropriation from (Increase to) Fund Balance	\$ -	\$ -
FTE	19.000	19.000

Legislative Changes

Internal Service Funds

Budget Fund: 700175

17 Department of Health and Human Services (DHHS)	Requirements	\$ 270,394R	\$ 270,394R
Parking Deck	Less: Receipts	\$ 270,394R	\$ 270,394R
Budget Fund: 700175	Net Change	\$ -	\$ -
Budgets funds to support the new DHHS parking deck. These funds will support 2 positions, including salaries and benefits, as well as supplies needed to support the parking deck.	FTE	2.000	2.000

Total Legislative Changes

Requirements	\$ 270,394	\$ 270,394
Less: Receipts	\$ 270,394	\$ 270,394
Net Change	\$ -	\$ -
FTE	2.000	2.000

Revised Budget

Revised Requirements	\$ 2,479,496	\$ 2,479,496
Revised Receipts	\$ 2,479,496	\$ 2,479,496
Revised Net Appropriation from (Increase to) Fund Balance	\$ -	\$ -
Revised FTE	21.000	21.000

Fund Balance Availability Statement

Estimated Beginning Fund Balance	2,755,442	2,755,442
Less: Net Appropriation from (Increase to) Fund Balance	\$ -	\$ -
Estimated Year-End Fund Balance	\$ 2,755,442	\$ 2,755,442

Administrative Hearings Budget Code 18210

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$9,770,183	\$9,784,250
Receipts	\$1,521,520	\$1,521,520
Net Appropriation	\$8,248,663	\$8,262,730
Legislative Changes		
Requirements	\$859,685	(\$326,249)
Receipts	\$2,500,000	-
Net Appropriation	(\$1,640,315)	(\$326,249)
Revised Budget		
Requirements	\$10,629,868	\$9,458,001
Receipts	\$4,021,520	\$1,521,520
Net Appropriation	\$6,608,348	\$7,936,481

General Fund FTE

Base Budget	58.790	58.790
Legislative Changes	(10.290)	(10.290)
Revised Budget	48.500	48.500

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Administrative Hearings										
Budget Code 18210		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
105601	Administration and Operations	9,073,327	1,521,520	7,551,807	1,739,472	2,500,000	(760,528)	10,812,799	4,021,520	6,791,279
105602	Human Relations Commission	696,856	-	696,856	(696,856)	-	(696,856)	-	-	-
Departmentwide										
N/A	Vacant Positions	-	-	-	(161,337)	-	(161,337)	(161,337)	-	(161,337)
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(21,594)	-	(21,594)	(21,594)	-	(21,594)
Total		\$9,770,183	\$1,521,520	\$8,248,663	\$859,685	\$2,500,000	(\$1,640,315)	\$10,629,868	\$4,021,520	\$6,608,348

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Administrative Hearings										
Budget Code 18210		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
105601	Administration and Operations	9,087,394	1,521,520	7,565,874	553,538	-	553,538	9,640,932	1,521,520	8,119,412
105602	Human Relations Commission	696,856	-	696,856	(696,856)	-	(696,856)	-	-	-
Departmentwide										
N/A	Vacant Positions	-	-	-	(161,337)	-	(161,337)	(161,337)	-	(161,337)
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(21,594)	-	(21,594)	(21,594)	-	(21,594)
Total		\$9,784,250	\$1,521,520	\$8,262,730	(\$326,249)	-	(\$326,249)	\$9,458,001	\$1,521,520	\$7,936,481

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Administrative Hearings					
Budget Code 18210		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
105601	Administration and Operations	52.500	(4.000)	-	48.500
105602	Human Relations Commission	6.290	(6.290)	-	-
Total FTE		58.790	(10.290)	-	48.500

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Administrative Hearings					
Budget Code 18210		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
105601	Administration and Operations	52.500	(4.000)	-	48.500
105602	Human Relations Commission	6.290	(6.290)	-	-
Total FTE		58.790	(10.290)	-	48.500

House Report on the Base, Capital and Expansion Budget

18210-Administrative Hearings

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 9,770,183	\$ 9,784,250
Less: Receipts	\$ 1,521,520	\$ 1,521,520
Net Appropriation	\$ 8,248,663	\$ 8,262,730
FTE	58.790	58.790

Legislative Changes**Departmentwide**

18 Vacant Positions	Requirements	\$ (161,337)R	\$ (161,337)R
Eliminates funding for vacant positions. The Office shall eliminate a sufficient number of vacant positions to achieve the budget savings reflected in this adjustment.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (161,337)	\$ (161,337)
	FTE	-	-
19 Labor Market Adjustment Reserve (LMAR)	Requirements	\$ (21,594)R	\$ (21,594)R
Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (21,594)	\$ (21,594)
	FTE	-	-

**Administration and Operations
Budget Fund: 105601**

Requirements	\$ 9,073,327	\$ 9,087,394
Less: Receipts	\$ 1,521,520	\$ 1,521,520
Net Appropriation	\$ 7,551,807	\$ 7,565,874
FTE	52.500	52.500

20 Employment Discrimination Division Budget Fund: 105601	Requirements	\$ (991,528)R	\$ (991,528)R
Eliminates funding for the Employment Discrimination Division. State and local employees will file discrimination claims with the federal Equal Employment Opportunity Commission in the same manner as private sector employees in the State. The revised net appropriation for this purpose is \$0.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (991,528)	\$ (991,528)
	FTE	(7.000)	(7.000)
21 Lease Budget Budget Fund: 105601	Requirements	\$ (154,589)R	\$ (140,523)R
Reduces the funding for the Office of Administrative Hearings' lease based on FY 2025-26 and FY 2026-27 rent expectations. The revised net appropriation for this purpose is \$468,879 in FY 2025-26 and \$482,945 in FY 2026-27.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (154,589)	\$ (140,523)
	FTE	-	-
22 Rules Automated Tracking System Replacement Budget Fund: 105601	Requirements	\$ 2,500,000NR	\$ 1,300,000R
Provides initial and operating funds for the replacement of the Rules Automated Tracking System and Case Management System. The source of receipts is the Information Technology Reserve.	Less: Receipts	\$ 2,500,000NR	\$ -
	Net Appropriation	\$ -	\$ 1,300,000
	FTE	-	-
23 Rules Review Commission (RRC) - Additional Staff Budget Fund: 105601	Requirements	\$ 265,975R	\$ 265,975R
Provides funds for 2 Attorney I positions, including salaries and benefits, to assist in the decennial rules review process, and to raise the classification of a current Attorney position. These positions will begin January 1, 2026 and will increase the total FTE for the RRC to 6.0 FTE.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 265,975	\$ 265,975
	FTE	2.000	2.000
24 Financial Officer Budget Fund: 105601	Requirements	\$ 119,614R	\$ 119,614R
Provides funds for an Agency Chief Financial Officer I position, including salary and benefits.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 119,614	\$ 119,614
	FTE	1.000	1.000

House Report on the Base, Capital and Expansion Budget

Administration and Operations Revised Budget

FY 2025-26

FY 2026-27

Requirements	\$	10,812,799	\$	9,640,932
Less: Receipts	\$	4,021,520	\$	1,521,520
Net Appropriation	\$	6,791,279	\$	8,119,412
FTE		48.500		48.500

Human Relations Commission
Budget Fund: 105602

Requirements	\$	696,856	\$	696,856
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	696,856	\$	696,856
FTE		6.290		6.290

25 Human Relations Commission
Budget Fund: 105602

Eliminates General Fund support for the Human Relations Commission, which will continue to operate the Fair Housing Assistance Program using \$324,518 in anticipated receipts from the Department of Housing and Urban Development (HUD). The revised net appropriation for the Human Relations Commission is \$0.

Requirements	\$	(696,856)R	\$	(696,856)R
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	(696,856)	\$	(696,856)
FTE		(6.290)		(6.290)

Human Relations Commission Revised Budget

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

Total Legislative Changes

Requirements	\$	859,685	\$	(326,249)
Less: Receipts	\$	2,500,000	\$	-
Net Appropriation	\$	(1,640,315)	\$	(326,249)
FTE		(10.290)		(10.290)
Recurring	\$	(1,640,315)	\$	(326,249)
Nonrecurring	\$	-	\$	-
Net Appropriation	\$	(1,640,315)	\$	(326,249)
FTE		(10.290)		(10.290)

Revised Budget

Revised Requirements	\$	10,629,868	\$	9,458,001
Revised Receipts	\$	4,021,520	\$	1,521,520
Revised Net Appropriation	\$	6,608,348	\$	7,936,481
Revised FTE		48.500		48.500

House Report on the Base, Capital and Expansion Budget

28210-Administrative Hearings - IT Projects

		<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>			
Requirements	\$	514,581	\$ 514,581
Receipts	\$	351,181	\$ 351,181
Net Appropriation from (Increase to) Fund Balance	\$	163,400	\$ 163,400
FTE		-	-
<u>Legislative Changes</u>			
Case Management System (CATS)			
Budget Fund: 211400			
26 Cash Balance	Requirements	\$ 500,000NR	\$ -
Budget Fund: 211400	Less: Receipts	\$ -	\$ -
Transfers funds to the Secretary of State (Budget Code 13200) for the Remote Electronic Notarization program.	Net Change	\$ 500,000	\$ -
	FTE	-	-
Rule Automated Tracking System (RATS)			
Budget Fund: 211401			
27 Cash Balance	Requirements	\$ 116,321NR	\$ -
Budget Fund: 211401	Less: Receipts	\$ -	\$ -
Transfers funds to the Department of Administration (Budget Code 14100) for the Real Property software replacement project.	Net Change	\$ 116,321	\$ -
	FTE	-	-
<u>Total Legislative Changes</u>			
	Requirements	\$ 616,321	\$ -
	Less: Receipts	\$ -	\$ -
	Net Change	\$ 616,321	\$ -
	FTE	-	-
<u>Revised Budget</u>			
Revised Requirements	\$	1,130,902	\$ 514,581
Revised Receipts	\$	351,181	\$ 351,181
Revised Net Appropriation from (Increase to) Fund Balance	\$	779,721	\$ 163,400
Revised FTE		-	-
<u>Fund Balance Availability Statement</u>			
Estimated Beginning Fund Balance		2,451,432	1,671,711
Less: Net Appropriation from (Increase to) Fund Balance	\$	779,721	\$ 163,400
Estimated Year-End Fund Balance	\$	1,671,711	\$ 1,508,311

Auditor
Budget Code 13300

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$26,596,249	\$26,596,249
Receipts	\$7,365,869	\$7,365,869
Net Appropriation	\$19,230,380	\$19,230,380
Legislative Changes		
Requirements	\$10,367,687	\$5,367,687
Receipts	\$10,000,000	\$5,000,000
Net Appropriation	\$367,687	\$367,687
Revised Budget		
Requirements	\$36,963,936	\$31,963,936
Receipts	\$17,365,869	\$12,365,869
Net Appropriation	\$19,598,067	\$19,598,067

General Fund FTE

Base Budget	159.000	159.000
Legislative Changes	5.000	5.000
Revised Budget	164.000	164.000

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Auditor										
Budget Code 13300		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100701	Administration	7,990,228	1,198,360	6,791,868	10,750,000	10,000,000	750,000	18,740,228	11,198,360	7,541,868
100703	Field Audit Division	18,606,021	6,167,509	12,438,512	-	-	-	18,606,021	6,167,509	12,438,512
Departmentwide										
N/A	Vacant Positions	-	-	-	(380,388)	-	(380,388)	(380,388)	-	(380,388)
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(1,925)	-	(1,925)	(1,925)	-	(1,925)
Total		\$26,596,249	\$7,365,869	\$19,230,380	\$10,367,687	\$10,000,000	\$367,687	\$36,963,936	\$17,365,869	\$19,598,067

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Auditor										
Budget Code 13300		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100701	Administration	7,990,228	1,198,360	6,791,868	5,750,000	5,000,000	750,000	13,740,228	6,198,360	7,541,868
100703	Field Audit Division	18,606,021	6,167,509	12,438,512	-	-	-	18,606,021	6,167,509	12,438,512
Departmentwide										
N/A	Vacant Positions	-	-	-	(380,388)	-	(380,388)	(380,388)	-	(380,388)
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(1,925)	-	(1,925)	(1,925)	-	(1,925)
Total		\$26,596,249	\$7,365,869	\$19,230,380	\$5,367,687	\$5,000,000	\$367,687	\$31,963,936	\$12,365,869	\$19,598,067

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Auditor					
Budget Code 13300		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100701	Administration	49.000	5.000	-	54.000
100703	Field Audit Division	110.000	-	-	110.000
Total FTE		159.000	5.000	-	164.000

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Auditor					
Budget Code 13300		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100701	Administration	49.000	5.000	-	54.000
100703	Field Audit Division	110.000	-	-	110.000
Total FTE		159.000	5.000	-	164.000

House Report on the Base, Capital and Expansion Budget

13300-Auditor

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 26,596,249	\$ 26,596,249
Less: Receipts	\$ 7,365,869	\$ 7,365,869
Net Appropriation	\$ 19,230,380	\$ 19,230,380
FTE	159.000	159.000

Legislative Changes

Departmentwide

28 Vacant Positions	Requirements	\$ (380,388)R	\$ (380,388)R
Eliminates funding for vacant positions. The department shall eliminate a sufficient number of vacant positions to achieve the budget savings reflected in this adjustment.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (380,388)	\$ (380,388)
	FTE	-	-
29 Labor Market Adjustment Reserve (LMAR)	Requirements	\$ (1,925)R	\$ (1,925)R
Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (1,925)	\$ (1,925)
	FTE	-	-

Administration	Requirements	\$ 7,990,228	\$ 7,990,228
Budget Fund: 100701	Less: Receipts	\$ 1,198,360	\$ 1,198,360
	Net Appropriation	\$ 6,791,868	\$ 6,791,868
	FTE	49.000	49.000
30 Additional Positions	Requirements	\$ 750,000R	\$ 750,000R
Budget Fund: 100701	Less: Receipts	\$ -	\$ -
Provides funds for 5 additional positions, including salaries, benefits, and operating costs.	Net Appropriation	\$ 750,000	\$ 750,000
	FTE	5.000	5.000
31 IT Infrastructure	Requirements	\$ 5,000,000NR	\$ 5,000,000NR
Budget Fund: 100701	Less: Receipts	\$ 5,000,000NR	\$ 5,000,000NR
Budgets receipts transferred from the Information Technology Reserve for IT infrastructure improvements within the Office of the State Auditor.	Net Appropriation	\$ -	\$ -
	FTE	-	-
32 Third Party Software	Requirements	\$ 5,000,000NR	\$ -
Budget Fund: 100701	Less: Receipts	\$ 5,000,000NR	\$ -
Provides funds from the Information Technology Reserve for a third party software platform for auditing, analyzing, and reporting financial data.	Net Appropriation	\$ -	\$ -
	FTE	-	-
Administration Revised Budget	Requirements	\$ 18,740,228	\$ 13,740,228
	Less: Receipts	\$ 11,198,360	\$ 6,198,360
	Net Appropriation	\$ 7,541,868	\$ 7,541,868
	FTE	54.000	54.000
Field Audit Division	Requirements	\$ 18,606,021	\$ 18,606,021
Budget Fund: 100703	Less: Receipts	\$ 6,167,509	\$ 6,167,509
	Net Appropriation	\$ 12,438,512	\$ 12,438,512
	FTE	110.000	110.000

House Report on the Base, Capital and Expansion Budget

33 No direct change

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Field Audit Division Revised Budget

Requirements	\$ 18,606,021	\$ 18,606,021
Less: Receipts	\$ 6,167,509	\$ 6,167,509
Net Appropriation	\$ 12,438,512	\$ 12,438,512
FTE	110.000	110.000

Total Legislative Changes

Requirements	\$ 10,367,687	\$ 5,367,687
Less: Receipts	\$ 10,000,000	\$ 5,000,000
Net Appropriation	\$ 367,687	\$ 367,687
FTE	5.000	5.000

Recurring	\$ 367,687	\$ 367,687
Nonrecurring	\$ -	\$ -
Net Appropriation	\$ 367,687	\$ 367,687
FTE	5.000	5.000

Revised Budget

Revised Requirements	\$ 36,963,936	\$ 31,963,936
Revised Receipts	\$ 17,365,869	\$ 12,365,869
Revised Net Appropriation	\$ 19,598,067	\$ 19,598,067
Revised FTE	164.000	164.000

Budget and Management Budget Code 13005

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$12,715,820	\$12,715,820
Receipts	\$1,106,402	\$1,106,402
Net Appropriation	\$11,609,418	\$11,609,418
Legislative Changes		
Requirements	(\$1,095)	(\$1,095)
Receipts	-	-
Net Appropriation	(\$1,095)	(\$1,095)
Revised Budget		
Requirements	\$12,714,725	\$12,714,725
Receipts	\$1,106,402	\$1,106,402
Net Appropriation	\$11,608,323	\$11,608,323

General Fund FTE

Base Budget	75.000	75.000
Legislative Changes	-	-
Revised Budget	75.000	75.000

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Budget and Management										
Budget Code 13005		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100276	Office of State Budget and Management	12,715,820	1,106,402	11,609,418	(1,095)	-	(1,095)	12,714,725	1,106,402	11,608,323
Total		\$12,715,820	\$1,106,402	\$11,609,418	(\$1,095)	-	(\$1,095)	\$12,714,725	\$1,106,402	\$11,608,323

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Budget and Management										
Budget Code 13005		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100276	Office of State Budget and Management	12,715,820	1,106,402	11,609,418	(1,095)	-	(1,095)	12,714,725	1,106,402	11,608,323
Total		\$12,715,820	\$1,106,402	\$11,609,418	(\$1,095)	-	(\$1,095)	\$12,714,725	\$1,106,402	\$11,608,323

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Budget and Management					
Budget Code 13005		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100276	Office of State Budget and Management	75.000	-	-	75.000
Total FTE		75.000	-	-	75.000

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Budget and Management					
Budget Code 13005		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100276	Office of State Budget and Management	75.000	-	-	75.000
Total FTE		75.000	-	-	75.000

House Report on the Base, Capital and Expansion Budget

13005-Budget and Management

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 12,715,820	\$ 12,715,820
Less: Receipts	\$ 1,106,402	\$ 1,106,402
Net Appropriation	\$ 11,609,418	\$ 11,609,418
FTE	75.000	75.000

Legislative Changes

Office of State Budget and Management Budget Fund: 100276	Requirements	\$ 12,715,820	\$ 12,715,820
	Less: Receipts	\$ 1,106,402	\$ 1,106,402
	Net Appropriation	\$ 11,609,418	\$ 11,609,418
	FTE	75.000	75.000

34 Labor Market Adjustment Reserve (LMAR) Budget Fund: 100276 Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.	Requirements	\$ (1,095)R	\$ (1,095)R
	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (1,095)	\$ (1,095)
	FTE	-	-

Office of State Budget and Management Revised Budget	Requirements	\$ 12,714,725	\$ 12,714,725
	Less: Receipts	\$ 1,106,402	\$ 1,106,402
	Net Appropriation	\$ 11,608,323	\$ 11,608,323
	FTE	75.000	75.000

<u>Total Legislative Changes</u>	Requirements	\$ (1,095)	\$ (1,095)
	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (1,095)	\$ (1,095)
	FTE	-	-

	Recurring	\$ (1,095)	\$ (1,095)
	Nonrecurring	\$ -	\$ -
	Net Appropriation	\$ (1,095)	\$ (1,095)
	FTE	-	-

<u>Revised Budget</u>			
Revised Requirements	\$ 12,714,725	\$ 12,714,725	
Revised Receipts	\$ 1,106,402	\$ 1,106,402	
Revised Net Appropriation	\$ 11,608,323	\$ 11,608,323	
Revised FTE	75.000	75.000	

Budget and Management - Special Approp. Budget Code 13085

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$10,300,000	\$10,300,000
Receipts	-	-
Net Appropriation	\$10,300,000	\$10,300,000
Legislative Changes		
Requirements	\$20,922,477	\$3,120,402
Receipts	\$1,922,477	\$830,000
Net Appropriation	\$19,000,000	\$2,290,402
Revised Budget		
Requirements	\$31,222,477	\$13,420,402
Receipts	\$1,922,477	\$830,000
Net Appropriation	\$29,300,000	\$12,590,402

General Fund FTE

Base Budget	-	-
Legislative Changes	-	-
Revised Budget	-	-

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Budget and Management - Special Approp.										
Budget Code 13085		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100351	Special Appropriations	10,300,000	-	10,300,000	20,922,477	1,922,477	19,000,000	31,222,477	1,922,477	29,300,000
100355	Regional Economic Development Reserve	-	-	-	-	-	-	-	-	-
Total		\$10,300,000	-	\$10,300,000	\$20,922,477	\$1,922,477	\$19,000,000	\$31,222,477	\$1,922,477	\$29,300,000

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Budget and Management - Special Approp.										
Budget Code 13085		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100351	Special Appropriations	10,300,000	-	10,300,000	3,120,402	830,000	2,290,402	13,420,402	830,000	12,590,402
100355	Regional Economic Development Reserve	-	-	-	-	-	-	-	-	-
Total		\$10,300,000	-	\$10,300,000	\$3,120,402	\$830,000	\$2,290,402	\$13,420,402	\$830,000	\$12,590,402

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Budget and Management - Special Approp.					
Budget Code 13085		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100351	Special Appropriations	-	-	-	-
100355	Regional Economic Development Reserve	-	-	-	-
Total FTE		-	-	-	-

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Budget and Management - Special Approp.					
Budget Code 13085		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100351	Special Appropriations	-	-	-	-
100355	Regional Economic Development Reserve	-	-	-	-
Total FTE		-	-	-	-

House Report on the Base, Capital and Expansion Budget

13085-Budget and Management - Special Approp.

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 10,300,000	\$ 10,300,000
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 10,300,000	\$ 10,300,000
FTE	-	-

Legislative Changes

Special Appropriations	Requirements	\$ 10,300,000	\$ 10,300,000
Budget Fund: 100351	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 10,300,000	\$ 10,300,000
	FTE	-	-
35 NC Technology Association	Requirements	\$ (100,000)R	\$ (100,000)R
Budget Fund: 100351	Less: Receipts	\$ -	\$ -
Eliminates funds for the NC Technology Association.	Net Appropriation	\$ (100,000)	\$ (100,000)
	FTE	-	-
36 Barton College	Requirements	\$ 6,900,000NR	\$ -
Budget Fund: 100351	Less: Receipts	\$ -	\$ -
Provides funds for a directed grant to Barton College to support its nursing program and begin its nurse practitioner program.	Net Appropriation	\$ 6,900,000	\$ -
	FTE	-	-
37 Campbell University	Requirements	\$ 1,000,000NR	\$ -
Budget Fund: 100351	Less: Receipts	\$ -	\$ -
Provides funds for a directed grant to Campbell University for its health programs.	Net Appropriation	\$ 1,000,000	\$ -
	FTE	-	-
38 High Point University	Requirements	\$ 1,500,000NR	\$ -
Budget Fund: 100351	Less: Receipts	\$ -	\$ -
Provides funds for a directed grant to High Point University to support its Allied Health program.	Net Appropriation	\$ 1,500,000	\$ -
	FTE	-	-
39 Miracle League	Requirements	\$ 600,000NR	\$ -
Budget Fund: 100351	Less: Receipts	\$ -	\$ -
Provides funds for a directed grant to The Miracle League of the Triangle, Inc. to support the Durham Bulls Miracle League field project.	Net Appropriation	\$ 600,000	\$ -
	FTE	-	-
40 Mount Olive University	Requirements	\$ 3,350,000NR	\$ -
Budget Fund: 100351	Less: Receipts	\$ -	\$ -
Provides funds for a directed grant to Mount Olive University for its agricultural, aviation, and nursing programs.	Net Appropriation	\$ 3,350,000	\$ -
	FTE	-	-
41 NC Association of Regional Councils of Government (NCARCOG)	Requirements	\$ 1,000,000NR	\$ -
Budget Fund: 100351	Less: Receipts	\$ -	\$ -
Provides a directed grant to NCARCOG for the healthy financial management of municipalities and counties.	Net Appropriation	\$ 1,000,000	\$ -
	FTE	-	-
42 NC Indian Cultural Center	Requirements	\$ 1,000,000NR	\$ -
Budget Fund: 100351	Less: Receipts	\$ -	\$ -
Provides a directed grant to the NC Indian Cultural Center.	Net Appropriation	\$ 1,000,000	\$ -
	FTE	-	-

House Report on the Base, Capital and Expansion Budget

43 North Carolina for Military Employment (NC4ME)
Budget Fund: 100351

Budgets receipts from the Military Presence Stabilization Fund (Budget Code 23050) to provide funds for a directed grant to NC4ME, a nonprofit organization.

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 80,000NR	\$ 80,000NR
Less: Receipts	\$ 80,000NR	\$ 80,000NR
Net Appropriation	\$ -	\$ -
FTE	-	-

44 Preservation of Historical Records Grants
Budget Fund: 100351

Provides funds to preserve historical records at Registers of Deeds offices across the State.

Requirements	\$ 250,000NR	\$ 250,000NR
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 250,000	\$ 250,000
FTE	-	-

45 Purple Heart Homes
Budget Fund: 100351

Provides funds for a directed grant to Purple Heart Homes, a non-profit which builds affordable housing for low-income veterans. The sources of receipts are the Claims Management System Special Fund (Budget Code 23050), the Military Presence Stabilization Fund (Budget Code 23050), the Transparency Initiative Special Fund (Budget Code 23014), and the BearingPoint Tax Model Special Fund (Budget Code 23017).

Requirements	\$ 1,092,477NR	\$ 140,402NR
Less: Receipts	\$ 1,092,477NR	\$ -
Net Appropriation	\$ -	\$ 140,402
FTE	-	-

46 Veterans Life Center
Budget Fund: 100351

Budgets receipts from the State Veterans Home Trust Fund (Budget Code 63050) for a challenge grant to the Veterans Life Center.

Requirements	\$ 750,000R	\$ 750,000R
Less: Receipts	\$ 750,000R	\$ 750,000R
Net Appropriation	\$ -	\$ -
FTE	-	-

47 Wake County Public School System
Budget Fund: 100351

Provides funds to the Wake County Public School System to support mental health services for students.

Requirements	\$ 2,000,000NR	\$ 2,000,000NR
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 2,000,000	\$ 2,000,000
FTE	-	-

48 Winston-Salem Speedway, LLC
Budget Fund: 100351

Provides funds for a directed grant to the Winston-Salem Speedway, LLC, for stadium improvements to attract large events to benefit the regional economy.

Requirements	\$ 1,500,000NR	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 1,500,000	\$ -
FTE	-	-

Special Appropriations Revised Budget

Requirements	\$ 31,222,477	\$ 13,420,402
Less: Receipts	\$ 1,922,477	\$ 830,000
Net Appropriation	\$ 29,300,000	\$ 12,590,402
FTE	-	-

Regional Economic Development Reserve
Budget Fund: 100355

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

49 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Regional Economic Development Reserve Revised Budget

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

<u>Total Legislative Changes</u>			
Requirements	\$	20,922,477	\$ 3,120,402
Less: Receipts	\$	1,922,477	\$ 830,000
Net Appropriation	\$	19,000,000	\$ 2,290,402
FTE		-	-
Recurring	\$	(100,000)	\$ (100,000)
Nonrecurring	\$	19,100,000	\$ 2,390,402
Net Appropriation	\$	19,000,000	\$ 2,290,402
FTE		-	-
<u>Revised Budget</u>			
Revised Requirements	\$	31,222,477	\$ 13,420,402
Revised Receipts	\$	1,922,477	\$ 830,000
Revised Net Appropriation	\$	29,300,000	\$ 12,590,402
Revised FTE		-	-

House Report on the Base, Capital and Expansion Budget

23005-Budget and Management - Fines and Penalties

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>		
Requirements	\$ 215,589,098	\$ 215,589,098
Receipts	\$ 215,535,408	\$ 215,535,408
Net Appropriation from (Increase to) Fund Balance	\$ 53,690	\$ 53,690
FTE	-	-

Legislative ChangesCivil Penalty and Forfeiture
Budget Fund: 201185

50 Public School Fund	Requirements	\$ -	\$ 20,000,000NR
Budget Fund: 201185	Less: Receipts	\$ -	\$ -
Transfers additional funds to support public schools.	Net Change	\$ -	\$ 20,000,000
	FTE	-	-

Total Legislative Changes

Requirements	\$ -	\$ 20,000,000
Less: Receipts	\$ -	\$ -
Net Change	\$ -	\$ 20,000,000
FTE	-	-

Revised Budget

Revised Requirements	\$ 215,589,098	\$ 235,589,098
Revised Receipts	\$ 215,535,408	\$ 215,535,408
Revised Net Appropriation from (Increase to) Fund Balance	\$ 53,690	\$ 20,053,690
Revised FTE	-	-

Fund Balance Availability Statement

Estimated Beginning Fund Balance	48,419,366	48,365,676
Less: Net Appropriation from (Increase to) Fund Balance	\$ 53,690	\$ 20,053,690
Estimated Year-End Fund Balance	\$ 48,365,676	\$ 28,311,986

House Report on the Base, Capital and Expansion Budget

23014-Budget and Management - General Fund - Special Revenue

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>		
Requirements	\$ 2,763,692	\$ 2,763,692
Receipts	\$ 1,343,364	\$ 1,343,364
Net Appropriation from (Increase to) Fund Balance	\$ 1,420,328	\$ 1,420,328
FTE	15.800	15.800

Legislative Changes**Special Revenue****Budget Fund: 201301**

51 Cash Balance	Requirements	\$ 76,112	NR	\$ -
Budget Fund: 201301	Less: Receipts	\$ -		\$ -
Transfers funds to the General Fund (Budget Code 13085) to support a directed grant to Purple Heart Homes.	Net Change	\$ 76,112		\$ -
	FTE	-		-

Total Legislative Changes

Requirements	\$ 76,112	\$ -
Less: Receipts	\$ -	\$ -
Net Change	\$ 76,112	\$ -
FTE	-	-

Revised Budget

Revised Requirements	\$ 2,839,804	\$ 2,763,692
Revised Receipts	\$ 1,343,364	\$ 1,343,364
Revised Net Appropriation from (Increase to) Fund Balance	\$ 1,496,440	\$ 1,420,328
Revised FTE	15.800	15.800

Fund Balance Availability Statement

Estimated Beginning Fund Balance	239,146,344	237,649,904
Less: Net Appropriation from (Increase to) Fund Balance	\$ 1,496,440	\$ 1,420,328
Estimated Year-End Fund Balance	\$ 237,649,904	\$ 236,229,576

House Report on the Base, Capital and Expansion Budget

23017-Budget and Management - IT Projects

		<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>			
Requirements	\$	-	\$ -
Receipts	\$	-	\$ -
Net Appropriation from (Increase to) Fund Balance	\$	-	\$ -
FTE		-	-
<u>Legislative Changes</u>			
IT Projects			
Budget Fund: 201327			
52 Integrated Budget Information System (IBIS) Replacement	Requirements	\$ 20,000,000NR	\$ -
Budget Fund: 201327	Less: Receipts	\$ 20,000,000NR	\$ -
Budgets receipts transferred from the Information Technology Reserve for the replacement of the IBIS system.	Net Change	\$ -	\$ -
	FTE	-	-
53 IBIS Stabilization	Requirements	\$ 850,000NR	\$ -
Budget Fund: 201327	Less: Receipts	\$ 850,000NR	\$ -
Budgets receipts transferred from the Information Technology Reserve to stabilize the IBIS system through the biennium.	Net Change	\$ -	\$ -
	FTE	-	-
54 Cash Balance	Requirements	\$ 15,000NR	\$ -
Budget Fund: 201327	Less: Receipts	\$ -	\$ -
Transfers funds from the BearingPoint Tax Model project to the General Fund (Budget Code 13085) to support a directed grant for Purple Heart Homes.	Net Change	\$ 15,000	\$ -
	FTE	-	-
<u>Total Legislative Changes</u>			
	Requirements	\$ 20,865,000	\$ -
	Less: Receipts	\$ 20,850,000	\$ -
	Net Change	\$ 15,000	\$ -
	FTE	-	-
<u>Revised Budget</u>			
Revised Requirements	\$	20,865,000	\$ -
Revised Receipts	\$	20,850,000	\$ -
Revised Net Appropriation from (Increase to) Fund Balance	\$	15,000	\$ -
Revised FTE		-	-
<u>Fund Balance Availability Statement</u>			
Estimated Beginning Fund Balance		523,418	508,418
Less: Net Appropriation from (Increase to) Fund Balance	\$	15,000	\$ -
Estimated Year-End Fund Balance	\$	508,418	\$ 508,418

House Report on the Base, Capital and Expansion Budget

23018-Rural Health Care Sustainability Fund

		<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>			
Requirements	\$	-	\$ -
Receipts	\$	-	\$ -
Net Appropriation from (Increase to) Fund Balance	\$	-	\$ -
FTE		-	-
<u>Legislative Changes</u>			
Rural Health Sustainability Fund			
Budget Fund: 201340			
55 Rural Healthcare Grants	Requirements	\$ 12,500,000	NR \$ -
Budget Fund: 201340	Less: Receipts	\$ -	\$ -
Transfers funds to the Department of Health and Human Services, Division of Mental Health, Developmental Disabilities, and Substance Use Services (Budget Code 14460-131010).	Net Change	\$ 12,500,000	\$ -
	FTE	-	-
<u>Total Legislative Changes</u>			
	Requirements	\$ 12,500,000	\$ -
	Less: Receipts	\$ -	\$ -
	Net Change	\$ 12,500,000	\$ -
	FTE	-	-
<u>Revised Budget</u>			
Revised Requirements	\$	12,500,000	\$ -
Revised Receipts	\$	-	\$ -
Revised Net Appropriation from (Increase to) Fund Balance	\$	12,500,000	\$ -
Revised FTE		-	-
<u>Fund Balance Availability Statement</u>			
Estimated Beginning Fund Balance		10,974,248	(1,525,752)
Less: Net Appropriation from (Increase to) Fund Balance	\$	12,500,000	\$ -
Estimated Year-End Fund Balance	\$	(1,525,752)	\$ (1,525,752)

House Report on the Base, Capital and Expansion Budget

23027-Hurricane Helene

		<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>			
Requirements	\$	-	\$ -
Receipts	\$	-	\$ -
Net Appropriation from (Increase to) Fund Balance	\$	-	\$ -
FTE		-	-
<u>Legislative Changes</u>			
Hurricane Helene			
Budget Fund: 201273			
56 Hurricane Helene Fund	Requirements	\$ -	\$ -
Budget Fund: 201273	Less: Receipts	\$ 200,000,000NR	\$ -
Budgets funds from the State Emergency Response and	Net Change	\$ (200,000,000)	\$ -
Disaster Relief Fund (SERDRF) for the Hurricane Helene Fund.	FTE	-	-
57 NCInnovation	Requirements	\$ -	\$ -
Budget Fund: 201273	Less: Receipts	\$ 500,000,000NR	\$ -
Budgets funds from NCInnovation for Hurricane Helene.	Net Change	\$ (500,000,000)	\$ -
	FTE	-	-
<u>Total Legislative Changes</u>			
	Requirements	\$ -	\$ -
	Less: Receipts	\$ 700,000,000	\$ -
	Net Change	\$ (700,000,000)	\$ -
	FTE	-	-
<u>Revised Budget</u>			
Revised Requirements	\$	-	\$ -
Revised Receipts	\$	700,000,000	\$ -
Revised Net Appropriation from (Increase to) Fund Balance	\$	(700,000,000)	\$ -
Revised FTE		-	-
<u>Fund Balance Availability Statement</u>			
Estimated Beginning Fund Balance			700,000,000
Less: Net Appropriation from (Increase to) Fund Balance	\$	(700,000,000)	\$ -
Estimated Year-End Fund Balance	\$	700,000,000	\$ 700,000,000

Controller
Budget Code 14160

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$37,109,798	\$37,109,798
Receipts	\$1,130,469	\$1,130,469
Net Appropriation	\$35,979,329	\$35,979,329
Legislative Changes		
Requirements	\$228,360	\$228,360
Receipts	\$592,740	\$592,740
Net Appropriation	(\$364,380)	(\$364,380)
Revised Budget		
Requirements	\$37,338,158	\$37,338,158
Receipts	\$1,723,209	\$1,723,209
Net Appropriation	\$35,614,949	\$35,614,949

General Fund FTE

Base Budget	196.000	196.000
Legislative Changes	2.000	2.000
Revised Budget	198.000	198.000

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Controller										
Budget Code 14160		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
102000	Office of State Controller	37,109,798	1,130,469	35,979,329	592,740	592,740	-	37,702,538	1,723,209	35,979,329
Departmentwide										
N/A	Vacant Positions	-	-	-	(343,376)	-	(343,376)	(343,376)	-	(343,376)
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(21,004)	-	(21,004)	(21,004)	-	(21,004)
Total		\$37,109,798	\$1,130,469	\$35,979,329	\$228,360	\$592,740	(\$364,380)	\$37,338,158	\$1,723,209	\$35,614,949

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Controller										
Budget Code 14160		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
102000	Office of State Controller	37,109,798	1,130,469	35,979,329	592,740	592,740	-	37,702,538	1,723,209	35,979,329
Departmentwide										
N/A	Vacant Positions	-	-	-	(343,376)	-	(343,376)	(343,376)	-	(343,376)
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(21,004)	-	(21,004)	(21,004)	-	(21,004)
Total		\$37,109,798	\$1,130,469	\$35,979,329	\$228,360	\$592,740	(\$364,380)	\$37,338,158	\$1,723,209	\$35,614,949

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Controller					
Budget Code 14160		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
102000	Office of State Controller	196.000	-	2.000	198.000
Total FTE		196.000	-	2.000	198.000

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Controller					
Budget Code 14160		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
102000	Office of State Controller	196.000	-	2.000	198.000
Total FTE		196.000	-	2.000	198.000

House Report on the Base, Capital and Expansion Budget

14160-Controller

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 37,109,798	\$ 37,109,798
Less: Receipts	\$ 1,130,469	\$ 1,130,469
Net Appropriation	\$ 35,979,329	\$ 35,979,329
FTE	196.000	196.000

Legislative Changes

Departmentwide

58 Vacant Positions	Requirements	\$ (343,376)R	\$ (343,376)R
Eliminates funding for vacant positions. The Office shall eliminate a sufficient number of vacant positions to achieve the budget savings reflected in this adjustment.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (343,376)	\$ (343,376)
	FTE	-	-
59 Labor Market Adjustment Reserve (LMAR)	Requirements	\$ (21,004)R	\$ (21,004)R
Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (21,004)	\$ (21,004)
	FTE	-	-

Office of State Controller	Requirements	\$ 37,109,798	\$ 37,109,798
Budget Fund: 102000	Less: Receipts	\$ 1,130,469	\$ 1,130,469
	Net Appropriation	\$ 35,979,329	\$ 35,979,329
	FTE	196.000	196.000
60 Additional Accountants	Requirements	\$ 292,740R	\$ 292,740R
Budget Fund: 102000	Less: Receipts	\$ 292,740R	\$ 292,740R
Budgets receipts from the Overpayments Audit Special Fund (Budget Code 24172) for 2 additional Accountant positions, including salaries and benefits, to assist in the production of the Annual Comprehensive Financial Report (ACFR). The revised FTE for ACFR Accounting is 15.0 FTE in each year of the biennium.	Net Appropriation	\$ -	\$ -
	FTE	2.000	2.000
61 Agency Accounting Training	Requirements	\$ 300,000R	\$ 300,000R
Budget Fund: 102000	Less: Receipts	\$ 300,000R	\$ 300,000R
Budgets receipts from the Overpayments Audit Special Fund (Budget Code 24172) for training accounting and finance personnel across State agencies.	Net Appropriation	\$ -	\$ -
	FTE	-	-
Office of State Controller Revised Budget	Requirements	\$ 37,702,538	\$ 37,702,538
	Less: Receipts	\$ 1,723,209	\$ 1,723,209
	Net Appropriation	\$ 35,979,329	\$ 35,979,329
	FTE	198.000	198.000

Total Legislative Changes			
	Requirements	\$ 228,360	\$ 228,360
	Less: Receipts	\$ 592,740	\$ 592,740
	Net Appropriation	\$ (364,380)	\$ (364,380)
	FTE	2.000	2.000
	Recurring	\$ (364,380)	\$ (364,380)
	Nonrecurring	\$ -	\$ -
	Net Appropriation	\$ (364,380)	\$ (364,380)
	FTE	2.000	2.000
Revised Budget			
Revised Requirements		\$ 37,338,158	\$ 37,338,158
Revised Receipts		\$ 1,723,209	\$ 1,723,209
Revised Net Appropriation		\$ 35,614,949	\$ 35,614,949
Revised FTE		198.000	198.000

House Report on the Base, Capital and Expansion Budget

24172-Controller - Overpayments

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>		
Requirements	\$ 138,990	\$ 138,990
Receipts	\$ 138,970	\$ 138,970
Net Appropriation from (Increase to) Fund Balance	\$ 20	\$ 20
FTE	-	-

Legislative Changes**Overpayments Special Fund**

Budget Fund: 212403, 212404, 212405, 212406, 212409, 212409, 212410, 212411, 212412, 212415, 212416, 212417, 212418, 212419, 212420, 212421, 212423, 212425, 212426, 212427, 212428, 212429, 212430, 212431, 212432, 212433, 212434, 212435, 212436, 212438, 212439, 212440, 212441, 212444, 212445, 212446, 212447, 212448, 212449, 212450, 212451, 212452, 212453, 212454, 212455, 212456, 212457, 212457, 212458, 212459

62 Transfer of Receipts	Requirements	\$ 592,740R	\$ 592,740R
Transfers receipts from the audit of State agencies to the Office of State Controller (Budget Code 14160) for additional accountants and agency accountant trainings.	Less: Receipts	\$ -	\$ -
	Net Change	\$ 592,740	\$ 592,740
	FTE	-	-

Total Legislative Changes

Requirements	\$ 592,740	\$ 592,740
Less: Receipts	\$ -	\$ -
Net Change	\$ 592,740	\$ 592,740
FTE	-	-

Revised Budget

Revised Requirements	\$ 731,730	\$ 731,730
Revised Receipts	\$ 138,970	\$ 138,970
Revised Net Appropriation from (Increase to) Fund Balance	\$ 592,760	\$ 592,760
Revised FTE	-	-

Fund Balance Availability Statement

Estimated Beginning Fund Balance	1,028,775	436,015
Less: Net Appropriation from (Increase to) Fund Balance	\$ 592,760	\$ 592,760
Estimated Year-End Fund Balance	\$ 436,015	\$ (156,745)

Elections

Budget Code 18025

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$9,849,327	\$9,849,327
Receipts	\$102,000	\$102,000
Net Appropriation	\$9,747,327	\$9,747,327
Legislative Changes		
Requirements	\$18,003,068	\$1,503,068
Receipts	\$15,000,000	-
Net Appropriation	\$3,003,068	\$1,503,068
Revised Budget		
Requirements	\$27,852,395	\$11,352,395
Receipts	\$15,102,000	\$102,000
Net Appropriation	\$12,750,395	\$11,250,395

General Fund FTE

Base Budget	65.000	65.000
Legislative Changes	7.000	7.000
Revised Budget	72.000	72.000

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Elections										
Budget Code 18025		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
105501	Administration	3,781,244	102,000	3,679,244	18,003,979	15,000,000	3,003,979	21,785,223	15,102,000	6,683,223
105502	Campaign Reporting	1,918,583	-	1,918,583	-	-	-	1,918,583	-	1,918,583
105504	Voter Registration and Voting Systems	4,149,500	-	4,149,500	-	-	-	4,149,500	-	4,149,500
105505	Voter Information Verification Act (VIVA)	-	-	-	-	-	-	-	-	-
Departmentwide										
N/A	Labor Market Adjustment Resave (LMAR)	-	-	-	(911)	-	(911)	(911)	-	(911)
Total		\$9,849,327	\$102,000	\$9,747,327	\$18,003,068	\$15,000,000	\$3,003,068	\$27,852,395	\$15,102,000	\$12,750,395

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Elections										
Budget Code 18025		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
105501	Administration	3,781,244	102,000	3,679,244	1,503,979	-	1,503,979	5,285,223	102,000	5,183,223
105502	Campaign Reporting	1,918,583	-	1,918,583	-	-	-	1,918,583	-	1,918,583
105504	Voter Registration and Voting Systems	4,149,500	-	4,149,500	-	-	-	4,149,500	-	4,149,500
105505	Voter Information Verification Act (VIVA)	-	-	-	-	-	-	-	-	-
Departmentwide										
N/A	Labor Market Adjustment Resave (LMAR)	-	-	-	(911)	-	(911)	(911)	-	(911)
Total		\$9,849,327	\$102,000	\$9,747,327	\$1,503,068	-	\$1,503,068	\$11,352,395	\$102,000	\$11,250,395

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Elections					
Budget Code 18025		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
105501	Administration	36.000	7.000	-	43.000
105502	Campaign Reporting	8.000	-	-	8.000
105504	Voter Registration and Voting Systems	16.000	-	-	16.000
105505	Voter Information Verification Act (VIVA)	5.000	-	-	5.000
Total FTE		65.000	7.000	-	72.000

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Elections					
Budget Code 18025		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
105501	Administration	36.000	7.000	-	43.000
105502	Campaign Reporting	8.000	-	-	8.000
105504	Voter Registration and Voting Systems	16.000	-	-	16.000
105505	Voter Information Verification Act (VIVA)	5.000	-	-	5.000
Total FTE		65.000	7.000	-	72.000

House Report on the Base, Capital and Expansion Budget

18025-Elections

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 9,849,327	\$ 9,849,327
Less: Receipts	\$ 102,000	\$ 102,000
Net Appropriation	\$ 9,747,327	\$ 9,747,327
FTE	65.000	65.000

Legislative Changes

Departmentwide

63 Labor Market Adjustment Resave (LMAR)	Requirements	\$ (911)R	\$ (911)R
Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (911)	\$ (911)
	FTE	-	-

Administration	Requirements	\$ 3,781,244	\$ 3,781,244
Budget Fund: 105501	Less: Receipts	\$ 102,000	\$ 102,000
	Net Appropriation	\$ 3,679,244	\$ 3,679,244
	FTE	36.000	36.000

64 Budget Positions	Requirements	\$ (300,000)R	\$ (300,000)R
Budget Fund: 105501	Less: Receipts	\$ -	\$ -
Eliminates 3 budget positions including accountants and a budget officer. With the implementation of S.L. 2024-57, Disaster Relief-3/Budget/Various Law Changes, on July 1, 2025, the Office of the State Auditor will be responsible for managing a budget for the State Board of Elections.	Net Appropriation	\$ (300,000)	\$ (300,000)
	FTE	(3.000)	(3.000)

65 Exempt Positions	Requirements	\$ 1,193,979R	\$ 1,193,979R
Budget Fund: 105501	Less: Receipts	\$ -	\$ -
Provides funds for 7 new exempt positions, including salaries, benefits, and operating costs. These positions, which will report to the Executive Director, include: an Agency HR Director II, an Agency General Counsel II, an Assistant General Counsel II, a Public Information Manager, a Legislative Affairs Manager, an Internal Auditor, and an Administrative Officer III.	Net Appropriation	\$ 1,193,979	\$ 1,193,979
	FTE	7.000	7.000

66 Litigation Funds	Requirements	\$ 1,500,000NR	\$ -
Budget Fund: 105501	Less: Receipts	\$ -	\$ -
Provides funds for future litigation needs.	Net Appropriation	\$ 1,500,000	\$ -
	FTE	-	-

67 Permanent Positions	Requirements	\$ 610,000R	\$ 610,000R
Budget Fund: 105501	Less: Receipts	\$ -	\$ -
Provides funds for 3 positions that are currently funded as temporary positions. These funds will support the salaries, benefits, and operating costs of these positions, which include: a Database Administrator, a Chief Information Security Officer, and a Network Engineer.	Net Appropriation	\$ 610,000	\$ 610,000
	FTE	3.000	3.000

68 Software Modernization	Requirements	\$ 15,000,000NR	\$ -
Budget Fund: 105501	Less: Receipts	\$ 15,000,000NR	\$ -
Budgets receipts transferred from the Information Technology Reserve to complete the State Election Information Management System (SEIMS) upgrade and the Campaign Finance Software upgrade.	Net Appropriation	\$ -	\$ -
	FTE	-	-

House Report on the Base, Capital and Expansion Budget

Administration Revised Budget

FY 2025-26

FY 2026-27

Requirements	\$	21,785,223	\$	5,285,223
Less: Receipts	\$	15,102,000	\$	102,000
Net Appropriation	\$	6,683,223	\$	5,183,223
FTE		43.000		43.000

Campaign Reporting
Budget Fund: 105502

Requirements	\$	1,918,583	\$	1,918,583
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	1,918,583	\$	1,918,583
FTE		8.000		8.000

69 No direct change

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

Campaign Reporting Revised Budget

Requirements	\$	1,918,583	\$	1,918,583
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	1,918,583	\$	1,918,583
FTE		8.000		8.000

Ethics and Campaign Reform
Budget Fund: 105503

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

70 No direct change

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

Ethics and Campaign Reform Revised Budget

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

Voter Registration and Voting Systems
Budget Fund: 105504

Requirements	\$	4,149,500	\$	4,149,500
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	4,149,500	\$	4,149,500
FTE		16.000		16.000

71 No direct change

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

Voter Registration and Voting Systems Revised Budget

Requirements	\$	4,149,500	\$	4,149,500
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	4,149,500	\$	4,149,500
FTE		16.000		16.000

House Report on the Base, Capital and Expansion Budget

Voter Information Verification Act (VIVA)
Budget Fund: 105505

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	5.000	5.000

72 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Voter Information Verification Act (VIVA) Revised
Budget

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	5.000	5.000

Total Legislative Changes

Requirements	\$ 18,003,068	\$ 1,503,068
Less: Receipts	\$ 15,000,000	\$ -
Net Appropriation	\$ 3,003,068	\$ 1,503,068
FTE	7.000	7.000

Recurring	\$ 1,503,068	\$ 1,503,068
Nonrecurring	\$ 1,500,000	\$ -
Net Appropriation	\$ 3,003,068	\$ 1,503,068
FTE	7.000	7.000

Revised Budget

Revised Requirements	\$ 27,852,395	\$ 11,352,395
Revised Receipts	\$ 15,102,000	\$ 102,000
Revised Net Appropriation	\$ 12,750,395	\$ 11,250,395
Revised FTE	72.000	72.000

House Report on the Base, Capital and Expansion Budget

28025-State Board of Elections - HAVA Federal Fund

		<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>			
Requirements	\$	-	\$ -
Receipts	\$	<u>30,000</u>	\$ <u>30,000</u>
Net Appropriation from (Increase to) Fund Balance	\$	<u>(30,000)</u>	\$ <u>(30,000)</u>
FTE		3.000	3.000
<u>Legislative Changes</u>			
HAVA Title II			
Budget Fund: 211251			
73 HAVA Federal Funds	Requirements	\$ 1,272,727NR	\$ -
Budget Fund: 211251	Less: Receipts	\$ <u>1,272,727NR</u>	\$ -
Budgets the receipt and use of HAVA federal funds from the	Net Change	\$ -	\$ -
HAVA Election Security Grants for federal fiscal year 2024.	FTE	-	-
<u>Total Legislative Changes</u>			
	Requirements	\$ 1,272,727	\$ -
	Less: Receipts	\$ <u>1,272,727</u>	\$ -
	Net Change	\$ -	\$ -
	FTE	-	-
<u>Revised Budget</u>			
Revised Requirements	\$	1,272,727	\$ -
Revised Receipts	\$	<u>1,302,727</u>	\$ <u>30,000</u>
Revised Net Appropriation from (Increase to) Fund Balance	\$	<u>(30,000)</u>	\$ <u>(30,000)</u>
Revised FTE		3.000	3.000
<u>Fund Balance Availability Statement</u>			
Estimated Beginning Fund Balance		10,107,750	10,137,750
Less: Net Appropriation from (Increase to) Fund Balance	\$	<u>(30,000)</u>	\$ <u>(30,000)</u>
Estimated Year-End Fund Balance	\$	<u>10,137,750</u>	\$ <u>10,167,750</u>

General Assembly Budget Code 11000

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$100,189,540	\$100,189,540
Receipts	\$561,000	\$561,000
Net Appropriation	\$99,628,540	\$99,628,540
Legislative Changes		
Requirements	\$1,381,432	\$172,626
Receipts	\$206,526	-
Net Appropriation	\$1,174,906	\$172,626
Revised Budget		
Requirements	\$101,570,972	\$100,362,166
Receipts	\$767,526	\$561,000
Net Appropriation	\$100,803,446	\$99,801,166

General Fund FTE

Base Budget	604.060	604.060
Legislative Changes	-	-
Revised Budget	604.060	604.060

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

General Assembly										
Budget Code 11000		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100002	Senate	18,592,092	-	18,592,092	-	-	-	18,592,092	-	18,592,092
100003	House of Representatives	27,065,639	-	27,065,639	-	-	-	27,065,639	-	27,065,639
100004	Administrative Division	18,057,127	6,000	18,051,127	-	-	-	18,057,127	6,000	18,051,127
100005	Bill Drafting Division	5,913,763	-	5,913,763	-	-	-	5,913,763	-	5,913,763
100006	Legislative Analysis Division	8,388,810	-	8,388,810	1,281,432	206,526	1,074,906	9,670,242	206,526	9,463,716
100007	Fiscal Research Division	6,671,107	-	6,671,107	-	-	-	6,671,107	-	6,671,107
100008	Building Maintenance	4,173,008	-	4,173,008	-	-	-	4,173,008	-	4,173,008
100009	Food Service	1,921,092	555,000	1,366,092	100,000	-	100,000	2,021,092	555,000	1,466,092
100010	Information Systems	9,265,424	-	9,265,424	-	-	-	9,265,424	-	9,265,424
100015	Committees and Other Reserves	141,478	-	141,478	-	-	-	141,478	-	141,478
Total		\$100,189,540	\$561,000	\$99,628,540	\$1,381,432	\$206,526	\$1,174,906	\$101,570,972	\$767,526	\$100,803,446

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

General Assembly										
Budget Code 11000		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100002	Senate	18,592,092	-	18,592,092	-	-	-	18,592,092	-	18,592,092
100003	House of Representatives	27,065,639	-	27,065,639	-	-	-	27,065,639	-	27,065,639
100004	Administrative Division	18,057,127	6,000	18,051,127	-	-	-	18,057,127	6,000	18,051,127
100005	Bill Drafting Division	5,913,763	-	5,913,763	-	-	-	5,913,763	-	5,913,763
100006	Legislative Analysis Division	8,388,810	-	8,388,810	72,626	-	72,626	8,461,436	-	8,461,436
100007	Fiscal Research Division	6,671,107	-	6,671,107	-	-	-	6,671,107	-	6,671,107
100008	Building Maintenance	4,173,008	-	4,173,008	-	-	-	4,173,008	-	4,173,008
100009	Food Service	1,921,092	555,000	1,366,092	100,000	-	100,000	2,021,092	555,000	1,466,092
100010	Information Systems	9,265,424	-	9,265,424	-	-	-	9,265,424	-	9,265,424
100015	Committees and Other Reserves	141,478	-	141,478	-	-	-	141,478	-	141,478
Total		\$100,189,540	\$561,000	\$99,628,540	\$172,626	-	\$172,626	\$100,362,166	\$561,000	\$99,801,166

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

General Assembly					
Budget Code 11000		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100002	Senate	100.800	-	-	100.800
100003	House of Representatives	186.000	-	-	186.000
100004	Administrative Division	86.600	-	-	86.600
100005	Bill Drafting Division	41.800	-	-	41.800
100006	Legislative Analysis Division	49.600	-	-	49.600
100007	Fiscal Research Division	40.000	-	-	40.000
100008	Building Maintenance	31.000	-	-	31.000
100009	Food Service	20.260	-	-	20.260
100010	Information Systems	46.000	-	-	46.000
100015	Committees and Other Reserves	2.000	-	-	2.000
Total FTE		604.060	-	-	604.060

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

General Assembly					
Budget Code 11000		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100002	Senate	100.800	-	-	100.800
100003	House of Representatives	186.000	-	-	186.000
100004	Administrative Division	86.600	-	-	86.600
100005	Bill Drafting Division	41.800	-	-	41.800
100006	Legislative Analysis Division	49.600	-	-	49.600
100007	Fiscal Research Division	40.000	-	-	40.000
100008	Building Maintenance	31.000	-	-	31.000
100009	Food Service	20.260	-	-	20.260
100010	Information Systems	46.000	-	-	46.000
100015	Committees and Other Reserves	2.000	-	-	2.000
Total FTE		604.060	-	-	604.060

House Report on the Base, Capital and Expansion Budget

11000-General Assembly**Recommended Base Budget**

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
Requirements	\$	100,189,540	\$	100,189,540
Less: Receipts	\$	561,000	\$	561,000
Net Appropriation	\$	99,628,540	\$	99,628,540
FTE		604.060		604.060

Legislative Changes**House and Senate
Budget Fund: 100002, 100003**

Requirements	\$	45,657,731	\$	45,657,731
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	45,657,731	\$	45,657,731
FTE		286.800		286.800

74 No direct change

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

House and Senate Revised Budget

Requirements	\$	45,657,731	\$	45,657,731
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	45,657,731	\$	45,657,731
FTE		286.800		286.800

**Administrative Division
Budget Fund: 100004**

Requirements	\$	18,057,127	\$	18,057,127
Less: Receipts	\$	6,000	\$	6,000
Net Appropriation	\$	18,051,127	\$	18,051,127
FTE		86.600		86.600

75 No direct change

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

Administrative Division Revised Budget

Requirements	\$	18,057,127	\$	18,057,127
Less: Receipts	\$	6,000	\$	6,000
Net Appropriation	\$	18,051,127	\$	18,051,127
FTE		86.600		86.600

**Central Support Divisions
Budget Fund: 100005, 100006, 100007, 100009, 100010**

Requirements	\$	32,160,196	\$	32,160,196
Less: Receipts	\$	555,000	\$	555,000
Net Appropriation	\$	31,605,196	\$	31,605,196
FTE		197.660		197.660

**76 America's Semiquincentennial Committee
Budget Fund: 100006**

Provides funds to reimburse the General Assembly for costs incurred in supporting the America's Semiquincentennial Committee. This item is supported by receipts from cash balances in the Department of Administration (Budget Codes 24102 and 54100).

Requirements	\$	281,432NR	\$	72,626NR
Less: Receipts	\$	206,526NR	\$	-
Net Appropriation	\$	74,906	\$	72,626
FTE		-		-

House Report on the Base, Capital and Expansion Budget

77 America's Semiquincentennial Committee Events Budget Fund: 100006

Provides funds for the America's Semiquincentennial Committee to fulfill its duties in the planning, execution, and coordination of events and activities that celebration the semiquincentennial.

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 1,000,000NR	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 1,000,000	\$ -
FTE	-	-

78 Legislative Snack Bar Budget Fund: 100009

Provides funds to extend the hours of the Legislative Building Snack Bar as long as members as in session. These funds shall also be used to make improvements to the General Assembly's food service system.

Requirements	\$ 100,000R	\$ 100,000R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 100,000	\$ 100,000
FTE	-	-

Central Support Divisions Revised Budget

Requirements	\$ 33,541,628	\$ 32,332,822
Less: Receipts	\$ 761,526	\$ 555,000
Net Appropriation	\$ 32,780,102	\$ 31,777,822
FTE	197.660	197.660

Building Maintenance Budget Fund: 100008

Requirements	\$ 4,173,008	\$ 4,173,008
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 4,173,008	\$ 4,173,008
FTE	31.000	31.000

79 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Building Maintenance Revised Budget

Requirements	\$ 4,173,008	\$ 4,173,008
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 4,173,008	\$ 4,173,008
FTE	31.000	31.000

Committees and Other Reserves Budget Fund: 100015

Requirements	\$ 141,478	\$ 141,478
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 141,478	\$ 141,478
FTE	2.000	2.000

80 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Committees and Other Reserves Revised Budget

Requirements	\$ 141,478	\$ 141,478
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 141,478	\$ 141,478
FTE	2.000	2.000

<u>Total Legislative Changes</u>			
Requirements	\$	1,381,432	\$ 172,626
Less: Receipts	\$	206,526	\$ -
Net Appropriation	\$	1,174,906	\$ 172,626
FTE		-	-
Recurring	\$	100,000	\$ 100,000
Nonrecurring	\$	1,074,906	\$ 72,626
Net Appropriation	\$	1,174,906	\$ 172,626
FTE		-	-
<u>Revised Budget</u>			
Revised Requirements	\$	101,570,972	\$ 100,362,166
Revised Receipts	\$	767,526	\$ 561,000
Revised Net Appropriation	\$	100,803,446	\$ 99,801,166
Revised FTE		604.060	604.060

**Governor
Budget Code 13000**

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$12,920,549	\$12,920,549
Receipts	\$1,140,294	\$1,140,294
Net Appropriation	\$11,780,255	\$11,780,255
Legislative Changes		
Requirements	(\$90,664)	(\$90,664)
Receipts	-	-
Net Appropriation	(\$90,664)	(\$90,664)
Revised Budget		
Requirements	\$12,829,885	\$12,829,885
Receipts	\$1,140,294	\$1,140,294
Net Appropriation	\$11,689,591	\$11,689,591

General Fund FTE

Base Budget	50.000	50.000
Legislative Changes	-	-
Revised Budget	50.000	50.000

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Governor										
Budget Code 13000		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100201	Administration	7,489,624	1,133,294	6,356,330	-	-	-	7,489,624	1,133,294	6,356,330
100208	Raleigh Executive Residence	405,316	-	405,316	-	-	-	405,316	-	405,316
100209	Western Executive Residence	25,609	7,000	18,609	-	-	-	25,609	7,000	18,609
Administration										
N/A	Purchased Services	-	-	-	(90,000)	-	(90,000)	(90,000)	-	(90,000)
Departmentwide										
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(664)	-	(664)	(664)	-	(664)
Total		\$7,920,549	\$1,140,294	\$6,780,255	(\$90,664)	-	(\$90,664)	\$7,829,885	\$1,140,294	\$6,689,591

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Governor										
Budget Code 13000		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100201	Administration	7,489,624	1,133,294	6,356,330	-	-	-	7,489,624	1,133,294	6,356,330
100208	Raleigh Executive Residence	405,316	-	405,316	-	-	-	405,316	-	405,316
100209	Western Executive Residence	25,609	7,000	18,609	-	-	-	25,609	7,000	18,609
Administration										
N/A	Purchased Services	-	-	-	(90,000)	-	(90,000)	(90,000)	-	(90,000)
Departmentwide										
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(664)	-	(664)	(664)	-	(664)
Total		\$7,920,549	\$1,140,294	\$6,780,255	(\$90,664)	-	(\$90,664)	\$7,829,885	\$1,140,294	\$6,689,591

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Governor					
Budget Code 13000		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100201	Administration	48.000	-	-	48.000
100208	Raleigh Executive Residence	2.000	-	-	2.000
100209	Western Executive Residence	-	-	-	-
Total FTE		50.000	-	-	50.000

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Governor					
Budget Code 13000		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100201	Administration	48.000	-	-	48.000
100208	Raleigh Executive Residence	2.000	-	-	2.000
100209	Western Executive Residence	-	-	-	-
Total FTE		50.000	-	-	50.000

House Report on the Base, Capital and Expansion Budget

13000-Governor

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 12,920,549	\$ 12,920,549
Less: Receipts	\$ 1,140,294	\$ 1,140,294
Net Appropriation	\$ 11,780,255	\$ 11,780,255
FTE	50.000	50.000

Legislative Changes**Departmentwide****81 Labor Market Adjustment Reserve (LMAR)**

Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.

Requirements	\$ (664)R	\$ (664)R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ (664)	\$ (664)
FTE	-	-

**Administration
Budget Fund: 100201**

Requirements	\$ 7,489,624	\$ 7,489,624
Less: Receipts	\$ 1,133,294	\$ 1,133,294
Net Appropriation	\$ 6,356,330	\$ 6,356,330
FTE	48.000	48.000

82 Purchased Services

Adjusts the base budget to better reflect actual recent spending levels.

Requirements	\$ (90,000)R	\$ (90,000)R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ (90,000)	\$ (90,000)
FTE	-	-

83 Governor's Recovery Office for Western NC (GROW NC)

Corrects the base budget by replacing the recurring appropriation for GROW NC with nonrecurring funds transferred from the General Fund in each year of the biennium.

Requirements	\$ (5,000,000)R 5,000,000NR	\$ (5,000,000)R 5,000,000NR
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Administration Revised Budget

Requirements	\$ 7,399,624	\$ 7,399,624
Less: Receipts	\$ 1,133,294	\$ 1,133,294
Net Appropriation	\$ 6,266,330	\$ 6,266,330
FTE	48.000	48.000

**Executive Residences
Budget Fund: 100208, 100209**

Requirements	\$ 430,925	\$ 430,925
Less: Receipts	\$ 7,000	\$ 7,000
Net Appropriation	\$ 423,925	\$ 423,925
FTE	2.000	2.000

84 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Executive Residences Revised Budget

Requirements	\$ 430,925	\$ 430,925
Less: Receipts	\$ 7,000	\$ 7,000
Net Appropriation	\$ 423,925	\$ 423,925
FTE	2.000	2.000

<u>Total Legislative Changes</u>			
Requirements	\$	(90,664)	\$ (90,664)
Less: Receipts	\$	-	\$ -
Net Appropriation	\$	(90,664)	\$ (90,664)
FTE		-	-
Recurring	\$	(5,090,664)	\$ (5,090,664)
Nonrecurring	\$	5,000,000	\$ 5,000,000
Net Appropriation	\$	(90,664)	\$ (90,664)
FTE		-	-
<u>Revised Budget</u>			
Revised Requirements	\$	12,829,885	\$ 12,829,885
Revised Receipts	\$	1,140,294	\$ 1,140,294
Revised Net Appropriation	\$	11,689,591	\$ 11,689,591
Revised FTE		50.000	50.000

Housing Finance Agency Budget Code 13010

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$10,660,000	\$10,660,000
Receipts	-	-
Net Appropriation	\$10,660,000	\$10,660,000
Legislative Changes		
Requirements	\$5,000,000	-
Receipts	-	-
Net Appropriation	\$5,000,000	-
Revised Budget		
Requirements	\$15,660,000	\$10,660,000
Receipts	-	-
Net Appropriation	\$15,660,000	\$10,660,000

General Fund FTE

Base Budget	-	-
Legislative Changes	-	-
Revised Budget	-	-

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Housing Finance Agency										
Budget Code 13010		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
105900	Housing Finance Agency - Appropriations	10,660,000	-	10,660,000	5,000,000	-	5,000,000	15,660,000	-	15,660,000
Total		\$10,660,000	-	\$10,660,000	\$5,000,000	-	\$5,000,000	\$15,660,000	-	\$15,660,000

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Housing Finance Agency										
Budget Code 13010		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
105900	Housing Finance Agency - Appropriations	10,660,000	-	10,660,000	-	-	-	10,660,000	-	10,660,000
Total		\$10,660,000	-	\$10,660,000	-	-	-	\$10,660,000	-	\$10,660,000

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Housing Finance Agency					
Budget Code 13010		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
105900	Housing Finance Agency - Appropriations	-	-	-	-
Total FTE		-	-	-	-

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Housing Finance Agency					
Budget Code 13010		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
105900	Housing Finance Agency - Appropriations	-	-	-	-
Total FTE		-	-	-	-

House Report on the Base, Capital and Expansion Budget

13010-Housing Finance Agency

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 10,660,000	\$ 10,660,000
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 10,660,000	\$ 10,660,000
FTE	-	-

Legislative Changes

Housing Finance Agency - Appropriations	Requirements	\$ 10,660,000	\$ 10,660,000
Budget Fund: 105900	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 10,660,000	\$ 10,660,000
	FTE	-	-

85 Workforce Housing Loan Program (WHLP)	Requirements	\$ 5,000,000	NR \$ -
Budget Fund: 105900	Less: Receipts	\$ -	\$ -
Provides funds for the Workforce Housing Loan Program.	Net Appropriation	\$ 5,000,000	\$ -
	FTE	-	-

Housing Finance Agency - Appropriations Revised	Requirements	\$ 15,660,000	\$ 10,660,000
Budget	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 15,660,000	\$ 10,660,000
	FTE	-	-

Total Legislative Changes	Requirements	\$ 5,000,000	\$ -
	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 5,000,000	\$ -
	FTE	-	-

	Recurring	\$ -	\$ -
	Nonrecurring	\$ 5,000,000	\$ -
	Net Appropriation	\$ 5,000,000	\$ -
	FTE	-	-

Revised Budget			
Revised Requirements	\$ 15,660,000	\$ 10,660,000	
Revised Receipts	\$ -	\$ -	
Revised Net Appropriation	\$ 15,660,000	\$ 10,660,000	
Revised FTE	-	-	

Human Resources

Budget Code 14111

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$12,022,809	\$12,045,335
Receipts	\$100,888	\$100,888
Net Appropriation	\$11,921,921	\$11,944,447
Legislative Changes		
Requirements	\$1,031,977	\$2,408,584
Receipts	\$1,172,527	\$698,000
Net Appropriation	(\$140,550)	\$1,710,584
Revised Budget		
Requirements	\$13,054,786	\$14,453,919
Receipts	\$1,273,415	\$798,888
Net Appropriation	\$11,781,371	\$13,655,031

General Fund FTE

Base Budget	59.800	59.800
Legislative Changes	(1.000)	(1.000)
Revised Budget	58.800	58.800

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Human Resources										
Budget Code 14111		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
101808	Office of State Human Resources	12,022,809	100,888	11,921,921	1,032,782	1,172,527	(139,745)	13,055,591	1,273,415	11,782,176
Departmentwide										
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(805)	-	(805)	(805)	-	(805)
Total		\$12,022,809	\$100,888	\$11,921,921	\$1,031,977	\$1,172,527	(\$140,550)	\$13,054,786	\$1,273,415	\$11,781,371

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Human Resources										
Budget Code 14111		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
101808	Office of State Human Resources	12,045,335	100,888	11,944,447	2,409,389	698,000	1,711,389	14,454,724	798,888	13,655,836
Departmentwide										
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(805)	-	(805)	(805)	-	(805)
Total		\$12,045,335	\$100,888	\$11,944,447	\$2,408,584	\$698,000	\$1,710,584	\$14,453,919	\$798,888	\$13,655,031

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Human Resources					
Budget Code 14111		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
101808	Office of State Human Resources	59.800	(1.000)	-	58.800
Total FTE		59.800	(1.000)	-	58.800

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Human Resources					
Budget Code 14111		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
101808	Office of State Human Resources	59.800	(1.000)	-	58.800
Total FTE		59.800	(1.000)	-	58.800

House Report on the Base, Capital and Expansion Budget

14111-Human Resources

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 12,022,809	\$ 12,045,335
Less: Receipts	\$ 100,888	\$ 100,888
Net Appropriation	\$ 11,921,921	\$ 11,944,447
FTE	59.800	59.800

Legislative Changes

Departmentwide

86 Labor Market Adjustment Reserve (LMAR)	Requirements	\$ (805)R	\$ (805)R
Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (805)	\$ (805)
	FTE	-	-

Administration	Requirements	\$ 12,022,809	\$ 12,045,335
Budget Fund: 101808	Less: Receipts	\$ 100,888	\$ 100,888
	Net Appropriation	\$ 11,921,921	\$ 11,944,447
	FTE	59.800	59.800

87 Purchased Services	Requirements	\$ (50,000)R	\$ (50,000)R
Budget Fund: 101808	Less: Receipts	\$ -	\$ -
Adjusts the base budget to better reflect actual recent spending levels.	Net Appropriation	\$ (50,000)	\$ (50,000)
	FTE	-	-

88 Learning and Development (L&D) Division	Requirements	\$ (231,145)R	\$ (231,145)R
Budget Fund: 101808	Less: Receipts	\$ -	\$ -
Eliminates 2.0 FTE from L&D staff. The division provides training courses and programs to a selection of State employees. The revised net appropriation for L&D is \$693,436 in each year of the biennium, which supports 6.0 FTE.	Net Appropriation	\$ (231,145)	\$ (231,145)
	FTE	(2.000)	(2.000)

89 Human Capital Management Project	Requirements	\$ 141,400R	\$ 1,992,534R
Budget Fund: 101808		1,172,527NR	698,000NR
Provides funds for vendor subscription costs to maintain interfaces for the new human capital management software, and an additional position for project implementation. The source of the receipts is the Information Technology Reserve.	Less: Receipts	\$ 1,172,527NR	\$ 698,000NR
	Net Appropriation	\$ 141,400	\$ 1,992,534
	FTE	1.000	1.000

Administration Revised Budget	Requirements	\$ 13,055,591	\$ 14,454,724
	Less: Receipts	\$ 1,273,415	\$ 798,888
	Net Appropriation	\$ 11,782,176	\$ 13,655,836
	FTE	58.800	58.800

<u>Total Legislative Changes</u>			
Requirements	\$	1,031,977	\$ 2,408,584
Less: Receipts	\$	1,172,527	\$ 698,000
Net Appropriation	\$	(140,550)	\$ 1,710,584
FTE		(1.000)	(1.000)
Recurring	\$	(140,550)	\$ 1,710,584
Nonrecurring	\$	-	\$ -
Net Appropriation	\$	(140,550)	\$ 1,710,584
FTE		(1.000)	(1.000)
<u>Revised Budget</u>			
Revised Requirements	\$	13,054,786	\$ 14,453,919
Revised Receipts	\$	1,273,415	\$ 798,888
Revised Net Appropriation	\$	11,781,371	\$ 13,655,031
Revised FTE		58.800	58.800

**Industrial Commission
Budget Code 13902**

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$18,471,704	\$18,471,704
Receipts	\$4,357,425	\$4,357,425
Net Appropriation	\$14,114,279	\$14,114,279
Legislative Changes		
Requirements	\$1,284,538	\$84,538
Receipts	-	-
Net Appropriation	\$1,284,538	\$84,538
Revised Budget		
Requirements	\$19,756,242	\$18,556,242
Receipts	\$4,357,425	\$4,357,425
Net Appropriation	\$15,398,817	\$14,198,817

General Fund FTE

Base Budget	141.700	141.700
Legislative Changes	-	-
Revised Budget	141.700	141.700

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Industrial Commission										
Budget Code 13902		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
101702	Industrial Commission Administration	18,471,704	4,357,425	14,114,279	-	-	-	18,471,704	4,357,425	14,114,279
Industrial Commission										
N/A	File Digitization	-	-	-	1,200,000	-	1,200,000	1,200,000	-	1,200,000
N/A	Court Reporting Services	-	-	-	60,000	-	60,000	60,000	-	60,000
Departmentwide										
N/A	Motor Fleet Rates	-	-	-	24,538	-	24,538	24,538	-	24,538
Total		\$18,471,704	\$4,357,425	\$14,114,279	\$1,284,538	-	\$1,284,538	\$19,756,242	\$4,357,425	\$15,398,817

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Industrial Commission										
Budget Code 13902		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
101702	Industrial Commission Administration	18,471,704	4,357,425	14,114,279	-	-	-	18,471,704	4,357,425	14,114,279
Industrial Commission										
N/A	File Digitization	-	-	-	-	-	-	-	-	-
N/A	Court Reporting Services	-	-	-	60,000	-	60,000	60,000	-	60,000
Departmentwide										
N/A	Motor Fleet Rates	-	-	-	24,538	-	24,538	24,538	-	24,538
Total		\$18,471,704	\$4,357,425	\$14,114,279	\$84,538	-	\$84,538	\$18,556,242	\$4,357,425	\$14,198,817

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Industrial Commission					
Budget Code 13902		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
101702	Industrial Commission Administration	141.700	-	-	141.700
Total FTE		141.700	-	-	141.700

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Industrial Commission					
Budget Code 13902		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
101702	Industrial Commission Administration	141.700	-	-	141.700
Total FTE		141.700	-	-	141.700

House Report on the Base, Capital and Expansion Budget

13902-Industrial Commission

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 18,471,704	\$ 18,471,704
Less: Receipts	\$ 4,357,425	\$ 4,357,425
Net Appropriation	\$ 14,114,279	\$ 14,114,279
FTE	141.700	141.700

Legislative Changes

Departmentwide

90 Motor Fleet Rates	Requirements	\$ 24,538R	\$ 24,538R
Provides funds to cover the increase in Motor Fleet Management rates effective July 1, 2025. Rates have not been updated since January 1, 2018.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 24,538	\$ 24,538
	FTE	-	-

Industrial Commission	Requirements	\$ 18,471,704	\$ 18,471,704
Budget Fund: 101702	Less: Receipts	\$ 4,357,425	\$ 4,357,425
	Net Appropriation	\$ 14,114,279	\$ 14,114,279
	FTE	141.700	141.700

91 Court Reporting Services	Requirements	\$ 60,000R	\$ 60,000R
Provides funds for the increased costs of court reporting services for Industrial Commission hearings which are required by law.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 60,000	\$ 60,000
	FTE	-	-

92 File Digitization	Requirements	\$ 1,200,000NR	\$ -
Provides funds for the digitization of historic files currently stored in a warehouse.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 1,200,000	\$ -
	FTE	-	-

Industrial Commission Revised Budget	Requirements	\$ 19,731,704	\$ 18,531,704
	Less: Receipts	\$ 4,357,425	\$ 4,357,425
	Net Appropriation	\$ 15,374,279	\$ 14,174,279
	FTE	141.700	141.700

Total Legislative Changes	Requirements	\$ 1,284,538	\$ 84,538
	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 1,284,538	\$ 84,538
	FTE	-	-
	Recurring	\$ 84,538	\$ 84,538
	Nonrecurring	\$ 1,200,000	\$ -
	Net Appropriation	\$ 1,284,538	\$ 84,538
	FTE	-	-

<u>Revised Budget</u>			
Revised Requirements	\$	19,756,242	\$ 18,556,242
Revised Receipts	\$	4,357,425	\$ 4,357,425
Revised Net Appropriation	\$	15,398,817	\$ 14,198,817
Revised FTE		141.700	141.700

Insurance

Budget Code 13900

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$52,834,083	\$52,940,067
Receipts	\$9,252,247	\$9,358,231
Net Appropriation	\$43,581,836	\$43,581,836
Legislative Changes		
Requirements	(\$733,398)	(\$733,398)
Receipts	-	-
Net Appropriation	(\$733,398)	(\$733,398)
Revised Budget		
Requirements	\$52,100,685	\$52,206,669
Receipts	\$9,252,247	\$9,358,231
Net Appropriation	\$42,848,438	\$42,848,438

General Fund FTE

Base Budget	358.175	358.175
Legislative Changes	-	-
Revised Budget	358.175	358.175

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Insurance										
Budget Code 13900		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
101601	Administration	15,664,336	3,548,312	12,116,024	-	-	-	15,664,336	3,548,312	12,116,024
101603	Company Services Group	12,756,699	46,625	12,710,074	-	-	-	12,756,699	46,625	12,710,074
101611	Producers and Products Group	5,830,783	1,481,990	4,348,793	-	-	-	5,830,783	1,481,990	4,348,793
101613	Consumer Assistance Group	8,616,877	4,160,813	4,456,064	-	-	-	8,616,877	4,160,813	4,456,064
101615	Fraud Control Group	9,099,664	14,507	9,085,157	-	-	-	9,099,664	14,507	9,085,157
101616	Reserves and Transfers	865,724	-	865,724	-	-	-	865,724	-	865,724
Departmentwide										
N/A	Vacant Positions	-	-	-	(915,725)	-	(915,725)	(915,725)	-	(915,725)
N/A	Motor Fleet Rates	-	-	-	187,500	-	187,500	187,500	-	187,500
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(5,173)	-	(5,173)	(5,173)	-	(5,173)
Total		\$52,834,083	\$9,252,247	\$43,581,836	(\$733,398)	-	(\$733,398)	\$52,100,685	\$9,252,247	\$42,848,438

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Insurance										
Budget Code 13900		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
101601	Administration	15,770,320	3,654,296	12,116,024	-	-	-	15,770,320	3,654,296	12,116,024
101603	Company Services Group	12,756,699	46,625	12,710,074	-	-	-	12,756,699	46,625	12,710,074
101611	Producers and Products Group	5,830,783	1,481,990	4,348,793	-	-	-	5,830,783	1,481,990	4,348,793
101613	Consumer Assistance Group	8,616,877	4,160,813	4,456,064	-	-	-	8,616,877	4,160,813	4,456,064
101615	Fraud Control Group	9,099,664	14,507	9,085,157	-	-	-	9,099,664	14,507	9,085,157
101616	Reserves and Transfers	865,724	-	865,724	-	-	-	865,724	-	865,724
Departmentwide										
N/A	Vacant Positions	-	-	-	(915,725)	-	(915,725)	(915,725)	-	(915,725)
N/A	Motor Fleet Rates	-	-	-	187,500	-	187,500	187,500	-	187,500
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(5,173)	-	(5,173)	(5,173)	-	(5,173)
Total		\$52,940,067	\$9,358,231	\$43,581,836	(\$733,398)	-	(\$733,398)	\$52,206,669	\$9,358,231	\$42,848,438

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Insurance					
Budget Code 13900		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
101601	Administration	75.888	-	-	75.888
101603	Company Services Group	98.915	-	-	98.915
101611	Producers and Products Group	52.660	-	-	52.660
101613	Consumer Assistance Group	59.712	-	-	59.712
101615	Fraud Control Group	71.000	-	-	71.000
101616	Reserves and Transfers	-	-	-	-
Total FTE		358.175	-	-	358.175

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Insurance					
Budget Code 13900		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
101601	Administration	75.888	-	-	75.888
101603	Company Services Group	98.915	-	-	98.915
101611	Producers and Products Group	52.660	-	-	52.660
101613	Consumer Assistance Group	59.712	-	-	59.712
101615	Fraud Control Group	71.000	-	-	71.000
101616	Reserves and Transfers	-	-	-	-
Total FTE		358.175	-	-	358.175

House Report on the Base, Capital and Expansion Budget

13900-Insurance

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 52,834,083	\$ 52,940,067
Less: Receipts	\$ 9,252,247	\$ 9,358,231
Net Appropriation	\$ 43,581,836	\$ 43,581,836
FTE	358.175	358.175

Legislative Changes**Departmentwide**

93 Labor Market Adjustment Reserve (LMAR)	Requirements	\$ (5,173)R	\$ (5,173)R
Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (5,173)	\$ (5,173)
	FTE	-	-
94 Vacant Positions	Requirements	\$ (915,725)R	\$ (915,725)R
Eliminates funding for vacant positions. The department shall eliminate a sufficient number of vacant positions to achieve the budget savings reflected in this adjustment.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (915,725)	\$ (915,725)
	FTE	-	-
95 Motor Fleet Rates	Requirements	\$ 187,500R	\$ 187,500R
Provides funds to cover the increase in Motor Fleet Management rates effective July 1, 2025. Rates have not been updated since January 1, 2018.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 187,500	\$ 187,500
	FTE	-	-

Administration & Reserves/Transfers	Requirements	\$ 16,530,060	\$ 16,636,044
Budget Fund: 101601, 101616	Less: Receipts	\$ 3,548,312	\$ 3,654,296
	Net Appropriation	\$ 12,981,748	\$ 12,981,748
	FTE	75.888	75.888

96 No direct change	Requirements	\$ -	\$ -
	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ -	\$ -
	FTE	-	-

Administration & Reserves/Transfers Revised Budget	Requirements	\$ 16,530,060	\$ 16,636,044
	Less: Receipts	\$ 3,548,312	\$ 3,654,296
	Net Appropriation	\$ 12,981,748	\$ 12,981,748
	FTE	75.888	75.888

Company Services Group	Requirements	\$ 18,587,482	\$ 18,587,482
Budget Fund: 101603, 101611	Less: Receipts	\$ 1,528,615	\$ 1,528,615
	Net Appropriation	\$ 17,058,867	\$ 17,058,867
	FTE	151.575	151.575

97 No direct change	Requirements	\$ -	\$ -
	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ -	\$ -
	FTE	-	-

House Report on the Base, Capital and Expansion Budget

Company Services Group Revised Budget

FY 2025-26

FY 2026-27

Consumer Assistance
Budget Fund: 101613

98 No direct change

Consumer Assistance Revised Budget

Fraud Control Group
Budget Fund: 101615

99 No direct change

Fraud Control Group Revised Budget

Total Legislative ChangesRevised Budget

Revised Requirements	\$	52,100,685	\$	52,206,669
Revised Receipts	\$	9,252,247	\$	9,358,231
Revised Net Appropriation	\$	42,848,438	\$	42,848,438
Revised FTE		358.175		358.175

Requirements	\$	18,587,482	\$	18,587,482
Less: Receipts	\$	1,528,615	\$	1,528,615
Net Appropriation	\$	17,058,867	\$	17,058,867
FTE		151.575		151.575

Requirements	\$	8,616,877	\$	8,616,877
Less: Receipts	\$	4,160,813	\$	4,160,813
Net Appropriation	\$	4,456,064	\$	4,456,064
FTE		59.712		59.712

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

Requirements	\$	8,616,877	\$	8,616,877
Less: Receipts	\$	4,160,813	\$	4,160,813
Net Appropriation	\$	4,456,064	\$	4,456,064
FTE		59.712		59.712

Requirements	\$	9,099,664	\$	9,099,664
Less: Receipts	\$	14,507	\$	14,507
Net Appropriation	\$	9,085,157	\$	9,085,157
FTE		71.000		71.000

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

Requirements	\$	9,099,664	\$	9,099,664
Less: Receipts	\$	14,507	\$	14,507
Net Appropriation	\$	9,085,157	\$	9,085,157
FTE		71.000		71.000

Requirements	\$	(733,398)	\$	(733,398)
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	(733,398)	\$	(733,398)
FTE		-		-

Recurring	\$	(733,398)	\$	(733,398)
Nonrecurring	\$	-	\$	-
Net Appropriation	\$	(733,398)	\$	(733,398)
FTE		-		-

House Report on the Base, Capital and Expansion Budget

539XX-Public Property Insurance Enterprise Fund

		<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>			
Requirements	\$	-	\$ -
Receipts	\$	-	\$ -
Net Appropriation from (Increase to) Fund Balance	\$	-	\$ -
FTE		-	-
<u>Legislative Changes</u>			
Public Property Insurance Enterprise Fund			
Budget Fund: 539XXX			
100 Public Property Insurance Enterprise Fund	Requirements	\$ 200,000,000NR	\$ -
Budget Fund: 539XXX	Less: Receipts	\$ 200,000,000NR	\$ -
Provides funds from the State Emergency Response and Disaster Relief Fund (SERDRF) to establish the Public Property Insurance Enterprise Fund. This fund will support the State Property Self-Insurance Fund and the State Public Education Property Insurance Fund.	Net Change	\$ -	\$ -
	FTE	-	-
101 Agency Premiums	Requirements	\$ 1,400,000R	\$ 8,000,000R
Budget Fund: 539XXX	Less: Receipts	\$ 1,400,000R	\$ 8,000,000R
Budgets additional receipts collected from requiring all State agencies to participate in All Other Perils coverage.	Net Change	\$ -	\$ -
	FTE	-	-
<u>Total Legislative Changes</u>			
	Requirements	\$ 201,400,000	\$ 8,000,000
	Less: Receipts	\$ 201,400,000	\$ 8,000,000
	Net Change	\$ -	\$ -
	FTE	-	-
<u>Revised Budget</u>			
Revised Requirements	\$	201,400,000	\$ 8,000,000
Revised Receipts	\$	201,400,000	\$ 8,000,000
Revised Net Appropriation from (Increase to) Fund Balance	\$	-	\$ -
Revised FTE		-	-
<u>Fund Balance Availability Statement</u>			
Estimated Beginning Fund Balance			-
Less: Net Appropriation from (Increase to) Fund Balance	\$	-	\$ -
Estimated Year-End Fund Balance	\$	0	\$ 0

House Report on the Base, Capital and Expansion Budget

63902-Insurance - Volunteer Safety Workers Comp Fund

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>		
Requirements	\$ 9,000,000	\$ 9,000,000
Receipts	\$ 10,932,212	\$ 10,932,212
Net Appropriation from (Increase to) Fund Balance	\$ (1,932,212)	\$ (1,932,212)
FTE	-	-

Legislative Changes**Volunteer Safety Workers Compensation Fund
Budget Fund: 602320**

102 Temporary Suspension of Participants' Premiums	Requirements	\$ -	\$ -
Budget Fund: 602320	Less: Receipts	\$ (6,735,593)NR	\$ -
Adjusts the Volunteer Safety Workers' Compensation Fund budget to reflect a temporary suspension of member premiums for FY 2025-26. Costs incurred during FY 2025-26 will be paid from the fund's cash balance. The cash balance in the fund on March 31, 2025 was \$54 million.	Net Change	\$ 6,735,593	\$ -
	FTE	-	-

Total Legislative Changes

Requirements	\$ -	\$ -
Less: Receipts	\$ (6,735,593)	\$ -
Net Change	\$ 6,735,593	\$ -
FTE	-	-

Revised Budget

Revised Requirements	\$ 9,000,000	\$ 9,000,000
Revised Receipts	\$ 4,196,619	\$ 10,932,212
Revised Net Appropriation from (Increase to) Fund Balance	\$ 4,803,381	\$ (1,932,212)
Revised FTE	-	-

Fund Balance Availability Statement

Estimated Beginning Fund Balance	36,039,702	31,236,321
Less: Net Appropriation from (Increase to) Fund Balance	\$ 4,803,381	\$ (1,932,212)
Estimated Year-End Fund Balance	\$ 31,236,321	\$ 33,168,533

**Insurance - Fire Marshal
Budget Code 139XX**

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$18,399,422	\$18,399,422
Receipts	\$2,718,899	\$2,718,899
Net Appropriation	\$15,680,523	\$15,680,523
Legislative Changes		
Requirements	\$2,393,589	\$4,293,589
Receipts	-	-
Net Appropriation	\$2,393,589	\$4,293,589
Revised Budget		
Requirements	\$20,793,011	\$22,693,011
Receipts	\$2,718,899	\$2,718,899
Net Appropriation	\$18,074,112	\$19,974,112

General Fund FTE

Base Budget	87.283	87.283
Legislative Changes	2.000	2.000
Revised Budget	89.283	89.283

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Insurance - Fire Marshal										
Budget Code 139XX		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
101612	Office of State Fire Marshal	18,399,422	2,718,899	15,680,523	2,500,000	-	2,500,000	20,899,422	2,718,899	18,180,523
Departmentwide										
N/A	Vacant Positions	-	-	-	(184,656)	-	(184,656)	(184,656)	-	(184,656)
N/A	Motor Fleet Rates	-	-	-	78,245	-	78,245	78,245	-	78,245
Total		\$18,399,422	\$2,718,899	\$15,680,523	\$2,393,589	-	\$2,393,589	\$20,793,011	\$2,718,899	\$18,074,112

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Insurance - Fire Marshal										
Budget Code 139XX		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
101612	Office of State Fire Marshal	18,399,422	2,718,899	15,680,523	4,400,000	-	4,400,000	22,799,422	2,718,899	20,080,523
Departmentwide										
N/A	Vacant Positions	-	-	-	(184,656)	-	(184,656)	(184,656)	-	(184,656)
N/A	Motor Fleet Rates	-	-	-	78,245	-	78,245	78,245	-	78,245
Total		\$18,399,422	\$2,718,899	\$15,680,523	\$4,293,589	-	\$4,293,589	\$22,693,011	\$2,718,899	\$19,974,112

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Insurance - Fire Marshal					
Budget Code 139XX		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
101612	Office of State Fire Marshal	87.283	2.000	-	89.283
Total FTE		87.283	2.000	-	89.283

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Insurance - Fire Marshal					
Budget Code 139XX		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
101612	Office of State Fire Marshal	87.283	2.000	-	89.283
Total FTE		87.283	2.000	-	89.283

House Report on the Base, Capital and Expansion Budget

139XX-Insurance - Fire Marshal

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 18,399,422	\$ 18,399,422
Less: Receipts	\$ 2,718,899	\$ 2,718,899
Net Appropriation	\$ 15,680,523	\$ 15,680,523
FTE	87.283	87.283

Legislative Changes**Departmentwide****103 Vacant Positions**

Eliminates funding for vacant positions. The department shall eliminate a sufficient number of vacant positions to achieve the budget savings reflected in this adjustment.

Requirements	\$ (184,656)R	\$ (184,656)R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ (184,656)	\$ (184,656)
FTE	-	-

104 Motor Fleet Rates

Provides funds to cover the increase in Motor Fleet Management rates effective July 1, 2025. Rates have not been updated since January 1, 2018.

Requirements	\$ 78,245R	\$ 78,245R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 78,245	\$ 78,245
FTE	-	-

**Office of State Fire Marshal
Budget Fund: 101612**

Requirements	\$ 18,399,422	\$ 18,399,422
Less: Receipts	\$ 2,718,899	\$ 2,718,899
Net Appropriation	\$ 15,680,523	\$ 15,680,523
FTE	87.283	87.283

**105 Budget and Human Resources (HR) Positions
Budget Fund: 101612**

Provides funds for 2 administrative positions, including salary and benefits, to support the Office of State Fire Marshal's budgetary and HR needs.

Requirements	\$ 200,000R	\$ 200,000R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 200,000	\$ 200,000
FTE	2.000	2.000

**106 Emergency Training Center
Budget Fund: 101612**

Provides additional funds to support the operating costs of the Emergency Training Center in Stanly County.

Requirements	\$ 2,300,000R	\$ 3,200,000R 1,000,000NR
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 2,300,000	\$ 4,200,000
FTE	-	-

Office of State Fire Marshal Revised Budget

Requirements	\$ 20,899,422	\$ 22,799,422
Less: Receipts	\$ 2,718,899	\$ 2,718,899
Net Appropriation	\$ 18,180,523	\$ 20,080,523
FTE	89.283	89.283

Total Legislative Changes			
Requirements	\$	2,393,589	\$ 4,293,589
Less: Receipts	\$	-	\$ -
Net Appropriation	\$	2,393,589	\$ 4,293,589
FTE		2.000	2.000
Recurring	\$	2,393,589	\$ 3,293,589
Nonrecurring	\$	-	\$ 1,000,000
Net Appropriation	\$	2,393,589	\$ 4,293,589
FTE		2.000	2.000
Revised Budget			
Revised Requirements	\$	20,793,011	\$ 22,693,011
Revised Receipts	\$	2,718,899	\$ 2,718,899
Revised Net Appropriation	\$	18,074,112	\$ 19,974,112
Revised FTE		89.283	89.283

**Lieutenant Governor
Budget Code 13100**

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$1,343,596	\$1,343,596
Receipts	-	-
Net Appropriation	\$1,343,596	\$1,343,596
Legislative Changes		
Requirements	(\$128,339)	(\$223,339)
Receipts	-	-
Net Appropriation	(\$128,339)	(\$223,339)
Revised Budget		
Requirements	\$1,215,257	\$1,120,257
Receipts	-	-
Net Appropriation	\$1,215,257	\$1,120,257

General Fund FTE

Base Budget	9.000	9.000
Legislative Changes	(2.000)	(2.000)
Revised Budget	7.000	7.000

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Lieutenant Governor										
Budget Code 13100		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100502	Administration	1,343,596	-	1,343,596	(127,831)	-	(127,831)	1,215,765	-	1,215,765
Departmentwide										
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(508)	-	(508)	(508)	-	(508)
Total		\$1,343,596	-	\$1,343,596	(\$128,339)	-	(\$128,339)	\$1,215,257	-	\$1,215,257

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Lieutenant Governor										
Budget Code 13100		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100502	Administration	1,343,596	-	1,343,596	(222,831)	-	(222,831)	1,120,765	-	1,120,765
Departmentwide										
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(508)	-	(508)	(508)	-	(508)
Total		\$1,343,596	-	\$1,343,596	(\$223,339)	-	(\$223,339)	\$1,120,257	-	\$1,120,257

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Lieutenant Governor					
Budget Code 13100		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100502	Administration	9.000	(2.000)	-	7.000
Total FTE		9.000	(2.000)	-	7.000

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Lieutenant Governor					
Budget Code 13100		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100502	Administration	9.000	(2.000)	-	7.000
Total FTE		9.000	(2.000)	-	7.000

House Report on the Base, Capital and Expansion Budget

13100-Lieutenant Governor

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 1,343,596	\$ 1,343,596
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 1,343,596	\$ 1,343,596
FTE	9.000	9.000

Legislative Changes**Departmentwide**

107 Labor Market Adjustment Reserve (LMAR)	Requirements	\$ (508)R	\$ (508)R
Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (508)	\$ (508)
	FTE	-	-

Administration	Requirements	\$ 1,343,596	\$ 1,343,596
Budget Fund: 100502	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 1,343,596	\$ 1,343,596
	FTE	9.000	9.000

108 Special Advisor	Requirements	\$ (103,570)R	\$ (103,570)R
Budget Fund: 100502	Less: Receipts	\$ -	\$ -
Eliminates 1 Special Advisor position. The revised FTE for this purpose is 3.0 FTE.	Net Appropriation	\$ (103,570)	\$ (103,570)
	FTE	(1.000)	(1.000)

109 Special Assistant	Requirements	\$ (119,261)R	\$ (119,261)R
Budget Fund: 100502	Less: Receipts	\$ -	\$ -
Eliminates 1 Special Assistant Position. The remaining FTE for this purpose is 1.0 FTE.	Net Appropriation	\$ (119,261)	\$ (119,261)
	FTE	(1.000)	(1.000)

110 Hawkins-Hartness House	Requirements	\$ 95,000NR	\$ -
Budget Fund: 100502	Less: Receipts	\$ -	\$ -
Provides funds to install new carpet and replace office furniture.	Net Appropriation	\$ 95,000	\$ -
	FTE	-	-

Administration Revised Budget	Requirements	\$ 1,215,765	\$ 1,120,765
	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 1,215,765	\$ 1,120,765
	FTE	7.000	7.000

Total Legislative Changes			
	Requirements	\$ (128,339)	\$ (223,339)
	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (128,339)	\$ (223,339)
	FTE	(2.000)	(2.000)
	Recurring	\$ (223,339)	\$ (223,339)
	Nonrecurring	\$ 95,000	\$ -
	Net Appropriation	\$ (128,339)	\$ (223,339)
	FTE	(2.000)	(2.000)
Revised Budget			
Revised Requirements	\$	1,215,257	\$ 1,120,257
Revised Receipts	\$	-	\$ -
Revised Net Appropriation	\$	1,215,257	\$ 1,120,257
Revised FTE		7.000	7.000

Military and Veterans Affairs

Budget Code 13050

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$8,847,078	\$8,848,500
Receipts	-	-
Net Appropriation	\$8,847,078	\$8,848,500
Legislative Changes		
Requirements	(\$190,333)	(\$190,333)
Receipts	-	-
Net Appropriation	(\$190,333)	(\$190,333)
Revised Budget		
Requirements	\$8,656,745	\$8,658,167
Receipts	-	-
Net Appropriation	\$8,656,745	\$8,658,167

General Fund FTE

Base Budget	85.900	85.900
Legislative Changes	(1.200)	(1.200)
Revised Budget	84.700	84.700

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Military and Veterans Affairs										
Budget Code 13050		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
104301	Administration	1,868,559	-	1,868,559	(350,475)	-	(350,475)	1,518,084	-	1,518,084
104302	Veterans' Affairs - Services	5,372,342	-	5,372,342	130,000	-	130,000	5,502,342	-	5,502,342
104304	Military Affairs Division	397,555	-	397,555	-	-	-	397,555	-	397,555
104305	VA Cemeteries	1,208,622	-	1,208,622	-	-	-	1,208,622	-	1,208,622
Departmentwide										
N/A	Motor Fleet Rates	-	-	-	30,950	-	30,950	30,950	-	30,950
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(808)	-	(808)	(808)	-	(808)
Total		\$8,847,078	-	\$8,847,078	(\$190,333)	-	(\$190,333)	\$8,656,745	-	\$8,656,745

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Military and Veterans Affairs										
Budget Code 13050		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
104301	Administration	1,868,559	-	1,868,559	(350,475)	-	(350,475)	1,518,084	-	1,518,084
104302	Veterans' Affairs - Services	5,373,764	-	5,373,764	130,000	-	130,000	5,503,764	-	5,503,764
104304	Military Affairs Division	397,555	-	397,555	-	-	-	397,555	-	397,555
104305	VA Cemeteries	1,208,622	-	1,208,622	-	-	-	1,208,622	-	1,208,622
Departmentwide										
N/A	Motor Fleet Rates	-	-	-	30,950	-	30,950	30,950	-	30,950
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(808)	-	(808)	(808)	-	(808)
Total		\$8,848,500	-	\$8,848,500	(\$190,333)	-	(\$190,333)	\$8,658,167	-	\$8,658,167

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Military and Veterans Affairs					
Budget Code 13050		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
104301	Administration	11.900	(2.200)	-	9.700
104302	Veterans' Affairs - Services	58.000	1.000	-	59.000
104304	Military Affairs Division	4.000	-	-	4.000
104305	VA Cemeteries	12.000	-	-	12.000
Total FTE		85.900	(1.200)	-	84.700

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Military and Veterans Affairs					
Budget Code 13050		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
104301	Administration	11.900	(2.200)	-	9.700
104302	Veterans' Affairs - Services	58.000	1.000	-	59.000
104304	Military Affairs Division	4.000	-	-	4.000
104305	VA Cemeteries	12.000	-	-	12.000
Total FTE		85.900	(1.200)	-	84.700

House Report on the Base, Capital and Expansion Budget

13050-Military and Veterans Affairs

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 8,847,078	\$ 8,848,500
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 8,847,078	\$ 8,848,500
FTE	85.900	85.900

Legislative Changes

Departmentwide

111 Labor Market Adjustment Reserve (LMAR)	Requirements	\$ (808)R	\$ (808)R
Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (808)	\$ (808)
	FTE	-	-
112 Vacant Positions	Requirements	\$ (99,290)R	\$ (99,290)R
Budget Fund: 104301	Less: Receipts	\$ -	\$ -
Eliminates funding for vacant positions. The Department shall eliminate a sufficient number of vacant positions to achieve the budget savings reflected in this adjustment.	Net Appropriation	\$ (99,290)	\$ (99,290)
	FTE	-	-
113 Motor Fleet Rates	Requirements	\$ 30,950R	\$ 30,950R
Provides funds to cover the increase in Motor Fleet Management rates effective July 1, 2025. Rates have not been updated since January 1, 2018.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 30,950	\$ 30,950
	FTE	-	-

Administration	Requirements	\$ 1,868,559	\$ 1,868,559
Budget Fund: 104301	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 1,868,559	\$ 1,868,559
	FTE	11.900	11.900

114 Fiscal Office Consolidation	Requirements	\$ (251,185)R	\$ (251,185)R
Budget Fund: 104301	Less: Receipts	\$ -	\$ -
Eliminates funds for the Department's fiscal office. The Department's budget, finance, payroll, and accounting functions will be performed by the Department of Administration.	Net Appropriation	\$ (251,185)	\$ (251,185)
	FTE	(2.200)	(2.200)

Administration Revised Budget	Requirements	\$ 1,617,374	\$ 1,617,374
	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 1,617,374	\$ 1,617,374
	FTE	9.700	9.700

Veterans' Affairs - Services	Requirements	\$ 5,372,342	\$ 5,373,764
Budget Fund: 104302	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 5,372,342	\$ 5,373,764
	FTE	58.000	58.000

115 Non-governmental Organization (NGO) Coordinator	Requirements	\$ 130,000R	\$ 130,000R
Budget Fund: 104302	Less: Receipts	\$ -	\$ -
Provides funds for an NGO Coordinator, including salary and benefits, to assist in communication between the various non-profit sources of assistance for veterans across the State.	Net Appropriation	\$ 130,000	\$ 130,000
	FTE	1.000	1.000

House Report on the Base, Capital and Expansion Budget

Veterans' Affairs - Services Revised Budget

FY 2025-26

FY 2026-27

Requirements	\$	5,502,342	\$	5,503,764
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	5,502,342	\$	5,503,764
FTE		59.000		59.000

Military Affairs Division
Budget Fund: 104304

Requirements	\$	397,555	\$	397,555
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	397,555	\$	397,555
FTE		4.000		4.000

116 No direct change

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

Military Affairs Division Revised Budget

Requirements	\$	397,555	\$	397,555
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	397,555	\$	397,555
FTE		4.000		4.000

VA Cemeteries
Budget Fund: 104305

Requirements	\$	1,208,622	\$	1,208,622
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	1,208,622	\$	1,208,622
FTE		12.000		12.000

117 No direct change

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

VA Cemeteries Revised Budget

Requirements	\$	1,208,622	\$	1,208,622
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	1,208,622	\$	1,208,622
FTE		12.000		12.000

Total Legislative Changes

Requirements	\$	(190,333)	\$	(190,333)
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	(190,333)	\$	(190,333)
FTE		(1.200)		(1.200)

Recurring	\$	(190,333)	\$	(190,333)
Nonrecurring	\$	-	\$	-
Net Appropriation	\$	(190,333)	\$	(190,333)
FTE		(1.200)		(1.200)

Revised Budget

Revised Requirements	\$	8,656,745	\$	8,658,167
Revised Receipts	\$	-	\$	-
Revised Net Appropriation	\$	8,656,745	\$	8,658,167
Revised FTE		84.700		84.700

House Report on the Base, Capital and Expansion Budget

23050-Military and Veterans Affairs - Special Revenue

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>		
Requirements	\$ 1,330,714	\$ 1,330,714
Receipts	\$ 1,330,714	\$ 1,330,714
Net Appropriation from (Increase to) Fund Balance	\$ -	\$ -
FTE	15.200	15.200

Legislative Changes**Veterans Affairs****Budget Fund: 208900, 208905**

118 Cash Balance	Requirements	\$ 1,513NR	\$ -
Budget Fund: 208900	Less: Receipts	\$ -	\$ -
Transfers funds to the Office of State Budget and Management (Budget Code 13085) to support a directed grant to Purple Heart Homes.	Net Change	\$ 1,513	\$ -
	FTE	-	-

Cemetery Operations**Budget Fund: 208902****Military Presence Stabilization Fund****Budget Fund: 208903**

119 Economic Development Partnership of North Carolina (EDPNC) Transfer	Requirements	\$ (120,000)R	\$ (120,000)R
Budget Fund: 208903	Less: Receipts	\$ -	\$ -
Eliminates the transfer to the Department of Commerce (Budget Code 14602) for its contract with EDPNC to support a position.	Net Change	\$ (120,000)	\$ (120,000)
	FTE	-	-
120 Cash Balance	Requirements	\$ 579,852NR	\$ 80,000NR
Budget Fund: 208903	Less: Receipts	\$ -	\$ -
Transfers the cash balance of this fund to the Office of State Budget and Management to support directed grants to North Carolina for Military Employment (NC4ME) and Purple Heart Homes.	Net Change	\$ 579,852	\$ 80,000
	FTE	-	-

Total Legislative Changes

Requirements	\$ 461,365	\$ (40,000)
Less: Receipts	\$ -	\$ -
Net Change	\$ 461,365	\$ (40,000)
FTE	-	-

Revised Budget

Revised Requirements	\$ 1,792,079	\$ 1,290,714
Revised Receipts	\$ 1,330,714	\$ 1,330,714
Revised Net Appropriation from (Increase to) Fund Balance	\$ 461,365	\$ (40,000)
Revised FTE	15.200	15.200

Fund Balance Availability Statement

Estimated Beginning Fund Balance	5,132,438	4,671,073
Less: Net Appropriation from (Increase to) Fund Balance	\$ 461,365	\$ (40,000)
Estimated Year-End Fund Balance	\$ 4,671,073	\$ 4,711,073

House Report on the Base, Capital and Expansion Budget

23051-NC State Veterans Cemetery Trust Fund

		<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>			
Requirements	\$	-	\$ -
Receipts	\$	<u>4,872,233</u>	\$ <u>4,872,233</u>
Net Appropriation from (Increase to) Fund Balance	\$	<u>(4,872,233)</u>	\$ <u>(4,872,233)</u>
FTE		-	-
<u>Legislative Changes</u>			
Veterans Cemeteries Trust			
Budget Fund: 215350			
121 Capital Improvements	Requirements	\$ 1,000,000NR	\$ 1,000,000NR
Budget Fund: 215350	Less: Receipts	\$ -	\$ -
Provides funds for equipment replacement and capital improvements at the State veterans cemeteries.	Net Change	\$ 1,000,000	\$ 1,000,000
	FTE	-	-
122 Cemeteries Positions	Requirements	\$ 400,000R	\$ 400,000R
Budget Fund: 215350	Less: Receipts	\$ -	\$ -
Provides funds, supported by the interest earned on the Trust Fund, for up to 4 additional maintenance personnel at the State veterans cemeteries.	Net Change	\$ 400,000	\$ 400,000
	FTE	4.000	4.000
<u>Total Legislative Changes</u>			
	Requirements	\$ 1,400,000	\$ 1,400,000
	Less: Receipts	\$ -	\$ -
	Net Change	\$ 1,400,000	\$ 1,400,000
	FTE	4.000	4.000
<u>Revised Budget</u>			
Revised Requirements	\$	1,400,000	\$ 1,400,000
Revised Receipts	\$	4,872,233	\$ 4,872,233
Revised Net Appropriation from (Increase to) Fund Balance	\$	<u>(3,472,233)</u>	\$ <u>(3,472,233)</u>
Revised FTE		4.000	4.000
<u>Fund Balance Availability Statement</u>			
Estimated Beginning Fund Balance		30,432,037	33,904,270
Less: Net Appropriation from (Increase to) Fund Balance	\$	<u>(3,472,233)</u>	\$ <u>(3,472,233)</u>
Estimated Year-End Fund Balance	\$	33,904,270	\$ 37,376,503

House Report on the Base, Capital and Expansion Budget

23052-Special Revenue Fund - DMVA

	FY 2025-26		FY 2026-27		
<u>Recommended Base Budget</u>					
Requirements	\$	-	\$	-	
Receipts	\$	-	\$	-	
Net Appropriation from (Increase to) Fund Balance	\$	-	\$	-	
FTE		-		-	
<u>Legislative Changes</u>					
<u>Special Projects</u>					
Budget Fund: 215376					
123 Claims Management System	Requirements	\$	500,000NR	\$	-
Budget Fund: 215376	Less: Receipts	\$	-	\$	-
Transfers the cash balance of this inactive special fund to the	Net Change	\$	500,000	\$	-
Office of State Budget and Management (Budget Code 13085)	FTE		-		-
to provide a directed grant to Purple Heart Homes.					
<u>Total Legislative Changes</u>					
	Requirements	\$	500,000	\$	-
	Less: Receipts	\$	-	\$	-
	Net Change	\$	500,000	\$	-
	FTE		-		-
<u>Revised Budget</u>					
Revised Requirements	\$	500,000	\$	-	
Revised Receipts	\$	-	\$	-	
Revised Net Appropriation from (Increase to) Fund Balance	\$	500,000	\$	-	
Revised FTE		-		-	
<u>Fund Balance Availability Statement</u>					
Estimated Beginning Fund Balance		500,000		-	
Less: Net Appropriation from (Increase to) Fund Balance	\$	500,000	\$	-	
Estimated Year-End Fund Balance	\$	0	\$	0	

House Report on the Base, Capital and Expansion Budget

63050-Veterans Homes Trust Fund

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>		
Requirements	\$ 67,129,982	\$ 67,129,982
Receipts	\$ 64,948,279	\$ 64,948,279
Net Appropriation from (Increase to) Fund Balance	\$ 2,181,703	\$ 2,181,703
FTE	13.550	13.550

Legislative Changes**Administration****Budget Fund: 608006**

124 Veterans Life Center	Requirements	\$ (750,000)R	\$ (750,000)R
Eliminates funds for the Department to provide a challenge grant to the Veterans Life Center, which will now be administered by the Office of State Budget and Management (OSBM).	Less: Receipts	\$ -	\$ -
	Net Change	\$ (750,000)	\$ (750,000)
	FTE	-	-
125 Veterans Life Center Transfer	Requirements	\$ 750,000R	\$ 750,000R
Transfers receipts to the Office of State Budget and Management (Budget Code 13085) to administer the Veterans Life Center challenge grant.	Less: Receipts	\$ -	\$ -
	Net Change	\$ 750,000	\$ 750,000
	FTE	-	-
126 Fiscal Office Consolidation	Requirements	\$ (464,880)R	\$ (464,880)R
Eliminates funds for the Department's fiscal office. The Department's budget, finance, payroll, and accounting functions will be performed by the Department of Administration.	Less: Receipts	\$ -	\$ -
	Net Change	\$ (464,880)	\$ (464,880)
	FTE	(4.700)	(4.700)
127 Fiscal Office Transfer	Requirements	\$ 300,000R	\$ 300,000R
Transfers receipts to the Department of Administration (DOA) to perform DMVA's budget, finance, payroll, and accounting functions.	Less: Receipts	\$ -	\$ -
	Net Change	\$ 300,000	\$ 300,000
	FTE	-	-

Total Legislative Changes

Requirements	\$ (164,880)	\$ (164,880)
Less: Receipts	\$ -	\$ -
Net Change	\$ (164,880)	\$ (164,880)
FTE	(4.700)	(4.700)

Revised Budget

Revised Requirements	\$ 66,965,102	\$ 66,965,102
Revised Receipts	\$ 64,948,279	\$ 64,948,279
Revised Net Appropriation from (Increase to) Fund Balance	\$ 2,016,823	\$ 2,016,823
Revised FTE	8.850	8.850

Fund Balance Availability Statement

Estimated Beginning Fund Balance	46,151,928	44,135,105
Less: Net Appropriation from (Increase to) Fund Balance	\$ 2,016,823	\$ 2,016,823
Estimated Year-End Fund Balance	\$ 44,135,105	\$ 42,118,282

Revenue

Budget Code 14700

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$193,746,894	\$193,798,002
Receipts	\$72,934,239	\$72,963,537
Net Appropriation	\$120,812,655	\$120,834,465
Legislative Changes		
Requirements	\$12,079,148	\$9,231,572
Receipts	\$5,961,909	\$3,114,333
Net Appropriation	\$6,117,239	\$6,117,239
Revised Budget		
Requirements	\$205,826,042	\$203,029,574
Receipts	\$78,896,148	\$76,077,870
Net Appropriation	\$126,929,894	\$126,951,704

General Fund FTE

Base Budget	1,452.386	1,452.386
Legislative Changes	-	-
Revised Budget	1,452.386	1,452.386

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Revenue										
Budget Code 14700		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
104901	Administration	6,455,383	1,000,000	5,455,383	-	-	-	6,455,383	1,000,000	5,455,383
104902	Enterprise Project Management Office	3,070	-	3,070	-	-	-	3,070	-	3,070
104904	Human Resources	3,334,747	-	3,334,747	-	-	-	3,334,747	-	3,334,747
104906	Information Technology	39,356,184	519,184	38,837,000	3,017,837	1,510,909	1,506,928	42,374,021	2,030,093	40,343,928
104907	Revenue Research	487,671	-	487,671	-	-	-	487,671	-	487,671
104908	Criminal Investigations	1,326,801	-	1,326,801	-	-	-	1,326,801	-	1,326,801
104911	Income Tax Division	3,168,476	-	3,168,476	9,988,763	3,151,000	6,837,763	13,157,239	3,151,000	10,006,239
104912	Excise Tax Division	1,391,801	500,000	891,801	-	-	-	1,391,801	500,000	891,801
104913	Sales and Use Taxes	1,794,022	-	1,794,022	-	-	-	1,794,022	-	1,794,022
104914	Local Government Division	6,145,600	6,145,600	-	-	-	-	6,145,600	6,145,600	-
104915	Taxpayer Assistance	10,435,356	375,311	10,060,045	1,300,000	1,300,000	-	11,735,356	1,675,311	10,060,045
104916	Collection	426,411	-	426,411	-	-	-	426,411	-	426,411
104917	Project Collect Tax	37,359,545	37,359,547	(2)	-	-	-	37,359,545	37,359,547	(2)
104918	Taxpayer Call Center	13,422,997	13,422,997	-	-	-	-	13,422,997	13,422,997	-
104919	Examination	31,564,414	242,467	31,321,947	-	-	-	31,564,414	242,467	31,321,947
104921	Unauthorized Substance Tax	1,800,552	-	1,800,552	-	-	-	1,800,552	-	1,800,552
104922	Business Operations	9,453,053	458,223	8,994,830	-	-	-	9,453,053	458,223	8,994,830
104923	Financial Services	1,556,725	-	1,556,725	-	-	-	1,556,725	-	1,556,725
104924	Submissions Processing Division	11,958,570	1,064,241	10,894,329	-	-	-	11,958,570	1,064,241	10,894,329
104925	Motor Fuels	6,719,485	6,719,484	1	-	-	-	6,719,485	6,719,484	1
104927	International Registration	287,828	287,828	-	-	-	-	287,828	287,828	-
104928	Fuel Tax Compliance	1,923,160	1,923,160	-	-	-	-	1,923,160	1,923,160	-
104932	Federal Grants - Motor Fuels Tax Evasion	77,180	77,180	-	-	-	-	77,180	77,180	-
104933	White Goods - Disposal Tax	425,000	425,000	-	-	-	-	425,000	425,000	-
104934	Scrap Tire Disposal Tax	425,000	425,000	-	-	-	-	425,000	425,000	-
104935	Public Transit Tax	889,018	889,017	1	-	-	-	889,018	889,017	1
104936	Dry Cleaning Solvent Tax	125,000	125,000	-	-	-	-	125,000	125,000	-
104938	Solid Waste Disposal Tax	225,000	225,000	-	-	-	-	225,000	225,000	-
104939	911 - Service Charge	750,000	750,000	-	-	-	-	750,000	750,000	-
104940	Reserves and Transfers	458,845	-	458,845	-	-	-	458,845	-	458,845

Revenue

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**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Revenue										
Budget Code 14700		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
104942	Hwy Use Tax - FAST Grant	-	-	-	-	-	-	-	-	-
104944	Hwy Use Tax - Evasion	-	-	-	-	-	-	-	-	-
Departmentwide										
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(458,845)	-	(458,845)	(458,845)	-	(458,845)
N/A	Vacant Positions	-	-	-	(1,780,830)	-	(1,780,830)	(1,780,830)	-	(1,780,830)
N/A	Motor Fleet Rates	-	-	-	12,223	-	12,223	12,223	-	12,223
Total		\$193,746,894	\$72,934,239	\$120,812,655	\$12,079,148	\$5,961,909	\$6,117,239	\$205,826,042	\$78,896,148	\$126,929,894

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Revenue										
Budget Code 14700		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
104901	Administration	6,455,383	1,000,000	5,455,383	-	-	-	6,455,383	1,000,000	5,455,383
104902	Enterprise Project Management Office	3,070	-	3,070	-	-	-	3,070	-	3,070
104904	Human Resources	3,334,747	-	3,334,747	-	-	-	3,334,747	-	3,334,747
104906	Information Technology	39,356,184	519,184	38,837,000	2,950,261	1,443,333	1,506,928	42,306,445	1,962,517	40,343,928
104907	Revenue Research	487,671	-	487,671	-	-	-	487,671	-	487,671
104908	Criminal Investigations	1,326,830	-	1,326,830	-	-	-	1,326,830	-	1,326,830
104911	Income Tax Division	3,168,476	-	3,168,476	6,837,763	-	6,837,763	10,006,239	-	10,006,239
104912	Excise Tax Division	1,391,816	500,000	891,816	-	-	-	1,391,816	500,000	891,816
104913	Sales and Use Taxes	1,794,022	-	1,794,022	-	-	-	1,794,022	-	1,794,022
104914	Local Government Division	6,145,600	6,145,600	-	-	-	-	6,145,600	6,145,600	-
104915	Taxpayer Assistance	10,445,173	375,311	10,069,862	1,300,000	1,300,000	-	11,745,173	1,675,311	10,069,862
104916	Collection	426,411	-	426,411	-	-	-	426,411	-	426,411
104917	Project Collect Tax	37,385,627	37,385,629	(2)	-	-	-	37,385,627	37,385,629	(2)
104918	Taxpayer Call Center	13,422,997	13,422,997	-	-	-	-	13,422,997	13,422,997	-
104919	Examination	31,575,681	242,467	31,333,214	-	-	-	31,575,681	242,467	31,333,214
104921	Unauthorized Substance Tax	1,801,175	-	1,801,175	-	-	-	1,801,175	-	1,801,175
104922	Business Operations	9,453,112	458,223	8,994,889	-	-	-	9,453,112	458,223	8,994,889
104923	Financial Services	1,556,725	-	1,556,725	-	-	-	1,556,725	-	1,556,725
104924	Submissions Processing Division	11,958,570	1,064,241	10,894,329	-	-	-	11,958,570	1,064,241	10,894,329
104925	Motor Fuels	6,721,118	6,721,117	1	371,000	371,000	-	7,092,118	7,092,117	1
104927	International Registration	288,759	288,759	-	-	-	-	288,759	288,759	-
104928	Fuel Tax Compliance	1,923,812	1,923,812	-	-	-	-	1,923,812	1,923,812	-
104932	Federal Grants - Motor Fuels Tax Evasion	77,180	77,180	-	-	-	-	77,180	77,180	-
104933	White Goods - Disposal Tax	425,000	425,000	-	-	-	-	425,000	425,000	-
104934	Scrap Tire Disposal Tax	425,000	425,000	-	-	-	-	425,000	425,000	-
104935	Public Transit Tax	889,018	889,017	1	-	-	-	889,018	889,017	1
104936	Dry Cleaning Solvent Tax	125,000	125,000	-	-	-	-	125,000	125,000	-
104938	Solid Waste Disposal Tax	225,000	225,000	-	-	-	-	225,000	225,000	-
104939	911 - Service Charge	750,000	750,000	-	-	-	-	750,000	750,000	-
104940	Reserves and Transfers	458,845	-	458,845	-	-	-	458,845	-	458,845

Revenue

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**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Revenue										
Budget Code 14700		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
104942	Hwy Use Tax - FAST Grant	-	-	-	-	-	-	-	-	-
104944	Hwy Use Tax - Evasion	-	-	-	-	-	-	-	-	-
Departmentwide										
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(458,845)	-	(458,845)	(458,845)	-	(458,845)
N/A	Vacant Positions	-	-	-	(1,780,830)	-	(1,780,830)	(1,780,830)	-	(1,780,830)
N/A	Motor Fleet Rates	-	-	-	12,223	-	12,223	12,223	-	12,223
Total		\$193,798,002	\$72,963,537	\$120,834,465	\$9,231,572	\$3,114,333	\$6,117,239	\$203,029,574	\$76,077,870	\$126,951,704

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Revenue					
Budget Code 14700		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
104901	Administration	31.714	-	-	31.714
104902	Enterprise Project Management Office	-	-	-	-
104904	Human Resources	28.000	-	-	28.000
104906	Information Technology	116.840	-	-	116.840
104907	Revenue Research	4.000	-	-	4.000
104908	Criminal Investigations	8.100	-	-	8.100
104911	Income Tax Division	21.576	-	-	21.576
104912	Excise Tax Division	12.844	-	-	12.844
104913	Sales and Use Taxes	12.463	-	-	12.463
104914	Local Government Division	31.000	-	-	31.000
104915	Taxpayer Assistance	107.597	-	-	107.597
104916	Collection	4.000	-	-	4.000
104917	Project Collect Tax	341.182	-	-	341.182
104918	Taxpayer Call Center	148.930	-	-	148.930
104919	Examination	276.088	-	-	276.088
104921	Unauthorized Substance Tax	15.827	-	-	15.827
104922	Business Operations	44.000	-	-	44.000
104923	Financial Services	14.000	-	-	14.000
104924	Submissions Processing Division	142.000	-	-	142.000
104925	Motor Fuels	49.159	-	-	49.159
104927	International Registration	2.459	-	-	2.459
104928	Fuel Tax Compliance	12.912	-	-	12.912
104932	Federal Grants - Motor Fuels Tax Evasion	-	-	-	-
104933	White Goods - Disposal Tax	5.833	-	-	5.833
104934	Scrap Tire Disposal Tax	5.833	-	-	5.833
104935	Public Transit Tax	7.513	-	-	7.513
104936	Dry Cleaning Solvent Tax	-	-	-	-
104938	Solid Waste Disposal Tax	1.000	-	-	1.000
104939	911 - Service Charge	5.793	-	-	5.793
104940	Reserves and Transfers	-	-	-	-
104942	Hwy Use Tax - FAST Grant	-	-	-	-
104944	Hwy Use Tax - Evasion	1.723	-	-	1.723
Total FTE		1,452.386	-	-	1,452.386

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Revenue					
Budget Code 14700		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
104901	Administration	31.714	-	-	31.714
104902	Enterprise Project Management Office	-	-	-	-
104904	Human Resources	28.000	-	-	28.000
104906	Information Technology	116.840	-	-	116.840
104907	Revenue Research	4.000	-	-	4.000
104908	Criminal Investigations	8.100	-	-	8.100
104911	Income Tax Division	21.576	-	-	21.576
104912	Excise Tax Division	12.844	-	-	12.844
104913	Sales and Use Taxes	12.463	-	-	12.463
104914	Local Government Division	31.000	-	-	31.000
104915	Taxpayer Assistance	107.597	-	-	107.597
104916	Collection	4.000	-	-	4.000
104917	Project Collect Tax	341.182	-	-	341.182
104918	Taxpayer Call Center	148.930	-	-	148.930
104919	Examination	276.088	-	-	276.088
104921	Unauthorized Substance Tax	15.827	-	-	15.827
104922	Business Operations	44.000	-	-	44.000
104923	Financial Services	14.000	-	-	14.000
104924	Submissions Processing Division	142.000	-	-	142.000
104925	Motor Fuels	49.159	-	-	49.159
104927	International Registration	2.459	-	-	2.459
104928	Fuel Tax Compliance	12.912	-	-	12.912
104932	Federal Grants - Motor Fuels Tax Evasion	-	-	-	-
104933	White Goods - Disposal Tax	5.833	-	-	5.833
104934	Scrap Tire Disposal Tax	5.833	-	-	5.833
104935	Public Transit Tax	7.513	-	-	7.513
104936	Dry Cleaning Solvent Tax	-	-	-	-
104938	Solid Waste Disposal Tax	1.000	-	-	1.000
104939	911 - Service Charge	5.793	-	-	5.793
104940	Reserves and Transfers	-	-	-	-
104942	Hwy Use Tax - FAST Grant	-	-	-	-
104944	Hwy Use Tax - Evasion	1.723	-	-	1.723
Total FTE		1,452.386	-	-	1,452.386

House Report on the Base, Capital and Expansion Budget

14700-Revenue

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 193,746,894	\$ 193,798,002
Less: Receipts	\$ 72,934,239	\$ 72,963,537
Net Appropriation	\$ 120,812,655	\$ 120,834,465
FTE	1,452.386	1,452.386

Legislative Changes

Departmentwide

128 Vacant Positions	Requirements	\$ (1,780,830)R	\$ (1,780,830)R
Eliminates funding for vacant positions. The Department shall eliminate a sufficient number of vacant positions to achieve the budget savings reflected in this adjustment.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (1,780,830)	\$ (1,780,830)
	FTE	-	-
129 Labor Market Adjustment Reserve (LMAR)	Requirements	\$ (458,845)R	\$ (458,845)R
Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ (458,845)	\$ (458,845)
	FTE	-	-
130 Motor Fleet Rates	Requirements	\$ 12,223R	\$ 12,223R
Provides funds to cover the increase in Motor Fleet Management rates effective July 1, 2025. Rates have not been updated since January 1, 2018.	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 12,223	\$ 12,223
	FTE	-	-

General Administration	Requirements	\$ 51,193,780	\$ 51,193,780
Budget Fund: 104901, 104902, 104904, 104906, 104907, 104923	Less: Receipts	\$ 1,519,184	\$ 1,519,184
	Net Appropriation	\$ 49,674,596	\$ 49,674,596
	FTE	194.554	194.554
131 IT Infrastructure and Security	Requirements	\$ 1,506,928R	\$ 1,506,928R
Budget Fund: 104906		1,216,667NR	1,443,333NR
Provides funds for contract increases, software, and hardware to maintain current operations of the Department and to comply with Internal Revenue Service requirements. The source of the receipts is the Information Technology Reserve.	Less: Receipts	\$ 1,216,667NR	\$ 1,443,333NR
	Net Appropriation	\$ 1,506,928	\$ 1,506,928
	FTE	-	-
132 Microsoft and PC Support	Requirements	\$ 294,242NR	\$ -
Budget Fund: 104906	Less: Receipts	\$ 294,242NR	\$ -
Provides funds for license cost increases, software needs, and hardware refresh costs. The source of receipts is the William S. Lee Tax Credit special fund (Budget Code 24706).	Net Appropriation	\$ -	\$ -
	FTE	-	-
General Administration Revised Budget	Requirements	\$ 54,211,617	\$ 54,144,041
	Less: Receipts	\$ 3,030,093	\$ 2,962,517
	Net Appropriation	\$ 51,181,524	\$ 51,181,524
	FTE	194.554	194.554
Tax Administration	Requirements	\$ 29,942,568	\$ 29,954,964
Budget Fund: 104911, 104912, 104913, 104914, 104915, 104925, 104927	Less: Receipts	\$ 14,028,223	\$ 14,030,787
	Net Appropriation	\$ 15,914,345	\$ 15,924,177
	FTE	237.098	237.098

House Report on the Base, Capital and Expansion Budget

133 Fuel Tracking Software

Budget Fund: 104925

Budgets receipts from the Department of Transportation to support ongoing maintenance and software functionality upgrades of the Fuel Tracking System (FTS).

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ -	\$ 371,000R
Less: Receipts	\$ -	\$ 371,000R
Net Appropriation	\$ -	\$ -
FTE	-	-

134 Printing and Mailing Services

Budget Fund: 104915

Provides funds to cover increased printing and mailing costs incurred by the Department in order to comply with statutory taxpayer notice requirements. The source of receipts is a transfer from the Collections Assistance Fee Special Fund (Budget Code 24704).

Requirements	\$ 1,300,000R	\$ 1,300,000R
Less: Receipts	\$ 1,300,000R	\$ 1,300,000R
Net Appropriation	\$ -	\$ -
FTE	-	-

135 Returns and Payments Processing

Budget Fund: 104911

Provides funds to make critical software and hardware updates, including covering contract cost increases, and to perform other necessary maintenance to keep the tax system operational. The source of the receipts is the Information Technology Reserve.

Requirements	\$ 6,837,763R	\$ 6,837,763R
	3,151,000NR	
Less: Receipts	\$ 3,151,000NR	\$ -
Net Appropriation	\$ 6,837,763	\$ 6,837,763
FTE	-	-

Tax Administration Revised Budget

Requirements	\$ 41,231,331	\$ 38,463,727
Less: Receipts	\$ 18,479,223	\$ 15,701,787
Net Appropriation	\$ 22,752,108	\$ 22,761,940
FTE	237.098	237.098

Tax Compliance

Budget Fund: 104908, 104916, 104917, 104919, 104921, 104928

Requirements	\$ 74,400,883	\$ 74,439,536
Less: Receipts	\$ 39,525,174	\$ 39,551,908
Net Appropriation	\$ 34,875,709	\$ 34,887,628
FTE	658.109	658.109

136 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Tax Compliance Revised Budget

Requirements	\$ 74,400,883	\$ 74,439,536
Less: Receipts	\$ 39,525,174	\$ 39,551,908
Net Appropriation	\$ 34,875,709	\$ 34,887,628
FTE	658.109	658.109

Tax Information Processing

Budget Fund: 104924, 104933, 104934, 104935, 104936, 104938, 104939

Requirements	\$ 14,797,588	\$ 14,797,588
Less: Receipts	\$ 3,903,258	\$ 3,903,258
Net Appropriation	\$ 10,894,330	\$ 10,894,330
FTE	167.972	167.972

137 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Tax Information Processing Revised Budget

Requirements	\$ 14,797,588	\$ 14,797,588
Less: Receipts	\$ 3,903,258	\$ 3,903,258
Net Appropriation	\$ 10,894,330	\$ 10,894,330
FTE	167.972	167.972

House Report on the Base, Capital and Expansion Budget

Business Services
Budget Fund: 104922

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 9,453,053	\$ 9,453,112
Less: Receipts	\$ 458,223	\$ 458,223
Net Appropriation	\$ 8,994,830	\$ 8,994,889
FTE	44.000	44.000

138 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Business Services Revised Budget

Requirements	\$ 9,453,053	\$ 9,453,112
Less: Receipts	\$ 458,223	\$ 458,223
Net Appropriation	\$ 8,994,830	\$ 8,994,889
FTE	44.000	44.000

Taxpayer Call Centers
Budget Fund: 104918

Requirements	\$ 13,422,997	\$ 13,422,997
Less: Receipts	\$ 13,422,997	\$ 13,422,997
Net Appropriation	\$ -	\$ -
FTE	148.930	148.930

139 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Taxpayer Call Centers Revised Budget

Requirements	\$ 13,422,997	\$ 13,422,997
Less: Receipts	\$ 13,422,997	\$ 13,422,997
Net Appropriation	\$ -	\$ -
FTE	148.930	148.930

DOT Federal Grants
Budget Fund: 104929, 104932, 104942, 104944

Requirements	\$ 77,180	\$ 77,180
Less: Receipts	\$ 77,180	\$ 77,180
Net Appropriation	\$ -	\$ -
FTE	1.723	1.723

140 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

DOT Federal Grants Revised Budget

Requirements	\$ 77,180	\$ 77,180
Less: Receipts	\$ 77,180	\$ 77,180
Net Appropriation	\$ -	\$ -
FTE	1.723	1.723

Total Legislative Changes			
Requirements	\$	12,079,148	\$ 9,231,572
Less: Receipts	\$	5,961,909	\$ 3,114,333
Net Appropriation	\$	6,117,239	\$ 6,117,239
FTE		-	-
Recurring	\$	6,117,239	\$ 6,117,239
Nonrecurring	\$	-	\$ -
Net Appropriation	\$	6,117,239	\$ 6,117,239
FTE		-	-
Revised Budget			
Revised Requirements	\$	205,826,042	\$ 203,029,574
Revised Receipts	\$	78,896,148	\$ 76,077,870
Revised Net Appropriation	\$	126,929,894	\$ 126,951,704
Revised FTE		1,452.386	1,452.386

House Report on the Base, Capital and Expansion Budget

24704-Revenue - Collections Assistance Fee Special Fund

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>		
Requirements	\$ 47,485,728	\$ 47,485,728
Receipts	\$ 58,682,132	\$ 58,682,132
Net Appropriation from (Increase to) Fund Balance	\$ (11,196,404)	\$ (11,196,404)
FTE	-	-

Legislative Changes**Collections Assistance Fee Special Fund
Budget Fund: 209776**

141 Printing and Mailing Services	Requirements	\$ 1,300,000R	\$ 1,300,000R
Budget Fund: 209776	Less: Receipts	\$ -	\$ -
Transfers funds to the General Fund (Budget Code 14700) to cover increased printing and mailing costs incurred by the Department in order to comply with statutory taxpayer notice requirements.	Net Change	\$ 1,300,000	\$ 1,300,000
	FTE	-	-

Total Legislative Changes

Requirements	\$ 1,300,000	\$ 1,300,000
Less: Receipts	\$ -	\$ -
Net Change	\$ 1,300,000	\$ 1,300,000
FTE	-	-

Revised Budget

Revised Requirements	\$ 48,785,728	\$ 48,785,728
Revised Receipts	\$ 58,682,132	\$ 58,682,132
Revised Net Appropriation from (Increase to) Fund Balance	\$ (9,896,404)	\$ (9,896,404)
Revised FTE	-	-

Fund Balance Availability Statement

Estimated Beginning Fund Balance	34,521,223	44,417,627
Less: Net Appropriation from (Increase to) Fund Balance	\$ (9,896,404)	\$ (9,896,404)
Estimated Year-End Fund Balance	\$ 44,417,627	\$ 54,314,031

House Report on the Base, Capital and Expansion Budget

24706-Revenue - Lee Tax Credits

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>		
Requirements	\$ -	\$ -
Receipts	\$ -	\$ -
Net Appropriation from (Increase to) Fund Balance	\$ -	\$ -
FTE	-	-

Legislative Changes

Lee Tax Credits

Budget Fund: 209800

142 Cash Balance	Requirements	\$ 294,242	NR	\$ -
Budget Fund: 209800	Less: Receipts	\$ -		\$ -
Transfers the cash balance from the William S. Lee Tax Credits special fund, a tax credit that is no longer in use, to the Department of Revenue (Budget Code 14700) for Microsoft and PC support.	Net Change	\$ 294,242		\$ -
	FTE	-		-

Total Legislative Changes

Requirements	\$ 294,242	\$ -
Less: Receipts	\$ -	\$ -
Net Change	\$ 294,242	\$ -
FTE	-	-

Revised Budget

Revised Requirements	\$ 294,242	\$ -
Revised Receipts	\$ -	\$ -
Revised Net Appropriation from (Increase to) Fund Balance	\$ 294,242	\$ -
Revised FTE	-	-

Fund Balance Availability Statement

Estimated Beginning Fund Balance	294,242	-
Less: Net Appropriation from (Increase to) Fund Balance	\$ 294,242	\$ -
Estimated Year-End Fund Balance	\$ 0	\$ 0

**Secretary of State
Budget Code 13200**

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$19,556,352	\$19,556,352
Receipts	\$362,750	\$362,750
Net Appropriation	\$19,193,602	\$19,193,602
Legislative Changes		
Requirements	\$884,172	\$696,671
Receipts	\$1,437,501	\$1,250,000
Net Appropriation	(\$553,329)	(\$553,329)
Revised Budget		
Requirements	\$20,440,524	\$20,253,023
Receipts	\$1,800,251	\$1,612,750
Net Appropriation	\$18,640,273	\$18,640,273

General Fund FTE

Base Budget	182.750	182.750
Legislative Changes	12.000	12.000
Revised Budget	194.750	194.750

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Secretary of State										
Budget Code 13200		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100601	General Administration	6,564,660	-	6,564,660	273,284	204,614	68,670	6,837,944	204,614	6,633,330
100602	Publications Division	428,327	110,242	318,085	(106,028)	-	(106,028)	322,299	110,242	212,057
100605	Lobbyist Registration	460,648	-	460,648	-	-	-	460,648	-	460,648
100606	Trademark Offender	288,415	215,583	72,832	-	-	-	288,415	215,583	72,832
100607	Business Registration Division	3,497,968	2,100	3,495,868	541,820	541,820	-	4,039,788	543,920	3,495,868
100608	Certification and Filing Division	3,810,329	34,825	3,775,504	500,000	500,000	-	4,310,329	534,825	3,775,504
100609	Securities Division	3,789,815	-	3,789,815	191,067	191,067	-	3,980,882	191,067	3,789,815
100613	Charitable Solicitation Licensing	716,190	-	716,190	-	-	-	716,190	-	716,190
Departmentwide										
N/A	Vacant Positions	-	-	-	(549,228)	-	(549,228)	(549,228)	-	(549,228)
N/A	Motor Fleet Rates	-	-	-	33,257	-	33,257	33,257	-	33,257
Total		\$19,556,352	\$362,750	\$19,193,602	\$884,172	\$1,437,501	(\$553,329)	\$20,440,524	\$1,800,251	\$18,640,273

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Secretary of State										
Budget Code 13200		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100601	General Administration	6,564,660	-	6,564,660	341,488	272,818	68,670	6,906,148	272,818	6,633,330
100602	Publications Division	428,327	110,242	318,085	(106,028)	-	(106,028)	322,299	110,242	212,057
100605	Lobbyist Registration	460,648	-	460,648	-	-	-	460,648	-	460,648
100606	Trademark Offender	288,415	215,583	72,832	-	-	-	288,415	215,583	72,832
100607	Business Registration Division	3,497,968	2,100	3,495,868	722,426	722,426	-	4,220,394	724,526	3,495,868
100608	Certification and Filing Division	3,810,329	34,825	3,775,504	-	-	-	3,810,329	34,825	3,775,504
100609	Securities Division	3,789,815	-	3,789,815	254,756	254,756	-	4,044,571	254,756	3,789,815
100613	Charitable Solicitation Licensing	716,190	-	716,190	-	-	-	716,190	-	716,190
Departmentwide										
N/A	Vacant Positions	-	-	-	(549,228)	-	(549,228)	(549,228)	-	(549,228)
N/A	Motor Fleet Rates	-	-	-	33,257	-	33,257	33,257	-	33,257
Total		\$19,556,352	\$362,750	\$19,193,602	\$696,671	\$1,250,000	(\$553,329)	\$20,253,023	\$1,612,750	\$18,640,273

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Secretary of State					
Budget Code 13200		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100601	General Administration	48.000	-	2.000	50.000
100602	Publications Division	4.000	(1.000)	-	3.000
100605	Lobbyist Registration	5.000	-	-	5.000
100606	Trademark Offender	2.000	-	-	2.000
100607	Business Registration Division	40.868	-	9.000	49.868
100608	Certification and Filing Division	46.000	-	-	46.000
100609	Securities Division	28.750	-	2.000	30.750
100613	Charitable Solicitation Licensing	8.132	-	-	8.132
Total FTE		182.750	(1.000)	13.000	194.750

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Secretary of State					
Budget Code 13200		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100601	General Administration	48.000	-	2.000	50.000
100602	Publications Division	4.000	(1.000)	-	3.000
100605	Lobbyist Registration	5.000	-	-	5.000
100606	Trademark Offender	2.000	-	-	2.000
100607	Business Registration Division	40.868	-	9.000	49.868
100608	Certification and Filing Division	46.000	-	-	46.000
100609	Securities Division	28.750	-	2.000	30.750
100613	Charitable Solicitation Licensing	8.132	-	-	8.132
Total FTE		182.750	(1.000)	13.000	194.750

House Report on the Base, Capital and Expansion Budget

13200-Secretary of State

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 19,556,352	\$ 19,556,352
Less: Receipts	\$ 362,750	\$ 362,750
Net Appropriation	\$ 19,193,602	\$ 19,193,602
FTE	182.750	182.750

Legislative Changes**Departmentwide****143 Vacant Positions**

Eliminates funding for vacant positions. The Department shall eliminate a sufficient number of vacant positions to achieve the budget savings reflected in this adjustment.

Requirements	\$ (549,228)R	\$ (549,228)R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ (549,228)	\$ (549,228)
FTE	-	-

144 Motor Fleet Rates

Provides funds to cover the increase in Motor Fleet Management rates effective July 1, 2025. Rates have not been updated since January 1, 2018.

Requirements	\$ 33,257R	\$ 33,257R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 33,257	\$ 33,257
FTE	-	-

**General Administration
Budget Fund: 100601**

Requirements	\$ 6,564,660	\$ 6,564,660
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 6,564,660	\$ 6,564,660
FTE	48.000	48.000

**145 Building Security
Budget Fund: 100601**

Provides funds to cover for the increase in costs associated with having a police officer present in the Old Revenue Building. The revised net appropriation for this purpose is \$120,843.

Requirements	\$ 68,670R	\$ 68,670R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 68,670	\$ 68,670
FTE	-	-

**146 IT Positions
Budget Fund: 100601**

Provides funds for 2 additional IT positions, including salaries and benefits and beginning Oct. 1, 2025, to assist with modernization and database administration. The source of receipts is the Dual Registration Fees Special Fund (Budget Code 23200).

Requirements	\$ 204,614R	\$ 272,818R
Less: Receipts	\$ 204,614R	\$ 272,818R
Net Appropriation	\$ -	\$ -
FTE	2.000	2.000

General Administration Revised Budget

Requirements	\$ 6,837,944	\$ 6,906,148
Less: Receipts	\$ 204,614	\$ 272,818
Net Appropriation	\$ 6,633,330	\$ 6,633,330
FTE	50.000	50.000

**Publications Division
Budget Fund: 100602**

Requirements	\$ 428,327	\$ 428,327
Less: Receipts	\$ 110,242	\$ 110,242
Net Appropriation	\$ 318,085	\$ 318,085
FTE	4.000	4.000

**147 Publications Division
Budget Fund: 100602**

Eliminates 1.0 FTE from the Publications Division. The revised FTE for this purpose is 3.0 FTE.

Requirements	\$ (106,028)R	\$ (106,028)R
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ (106,028)	\$ (106,028)
FTE	(1.000)	(1.000)

House Report on the Base, Capital and Expansion Budget

Publications Division Revised Budget

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
Requirements	\$	322,299	\$	322,299
Less: Receipts	\$	110,242	\$	110,242
Net Appropriation	\$	212,057	\$	212,057
FTE		3.000		3.000

Lobbyist Registration
Budget Fund: 100605

Requirements	\$	460,648	\$	460,648
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	460,648	\$	460,648
FTE		5.000		5.000

148 No direct change

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

Lobbyist Registration Revised Budget

Requirements	\$	460,648	\$	460,648
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	460,648	\$	460,648
FTE		5.000		5.000

Trademark Offender
Budget Fund: 100606

Requirements	\$	288,415	\$	288,415
Less: Receipts	\$	215,583	\$	215,583
Net Appropriation	\$	72,832	\$	72,832
FTE		2.000		2.000

149 No direct change

Requirements	\$	-	\$	-
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	-	\$	-
FTE		-		-

Trademark Offender Revised Budget

Requirements	\$	288,415	\$	288,415
Less: Receipts	\$	215,583	\$	215,583
Net Appropriation	\$	72,832	\$	72,832
FTE		2.000		2.000

Corporations Division
Budget Fund: 100607

Requirements	\$	3,497,968	\$	3,497,968
Less: Receipts	\$	2,100	\$	2,100
Net Appropriation	\$	3,495,868	\$	3,495,868
FTE		40.868		40.868

150 Registration and Filing Personnel
Budget Fund: 100607

Provides funds for 9 additional positions, including salaries and benefits and beginning Oct. 1, 2025, to assist in the business registration and filing processes. The source of receipts is the Dual Registration Fees Special Fund (Budget Code 23200).

Requirements	\$	541,820R	\$	722,426R
Less: Receipts	\$	541,820R	\$	722,426R
Net Appropriation	\$	-	\$	-
FTE		9.000		9.000

Corporations Division Revised Budget

Requirements	\$	4,039,788	\$	4,220,394
Less: Receipts	\$	543,920	\$	724,526
Net Appropriation	\$	3,495,868	\$	3,495,868
FTE		49.868		49.868

House Report on the Base, Capital and Expansion Budget

**Certification and Filing Division
Budget Fund: 100608**

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 3,810,329	\$ 3,810,329
Less: Receipts	\$ 34,825	\$ 34,825
Net Appropriation	\$ 3,775,504	\$ 3,775,504
FTE	46.000	46.000

**151 Remote Electronic Notarization
Budget Fund: 100608**

Provides funds to begin the Remote Electronic Notarization program, which will be fully receipt-supported once the program is operational. The source of receipts is the Case Management System special fund at the Office of Administrative Hearings (Budget Code 28210).

Requirements	\$ 500,000NR	\$ -
Less: Receipts	\$ 500,000NR	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Certification and Filing Division Revised Budget

Requirements	\$ 4,310,329	\$ 3,810,329
Less: Receipts	\$ 534,825	\$ 34,825
Net Appropriation	\$ 3,775,504	\$ 3,775,504
FTE	46.000	46.000

**Securities Division
Budget Fund: 100609**

Requirements	\$ 3,789,815	\$ 3,789,815
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 3,789,815	\$ 3,789,815
FTE	28.750	28.750

**152 Additional Positions
Budget Fund: 100609**

Provides funds for an Assistant General Counsel II and Financial Investigator II, including salaries and benefits and beginning Oct. 1, 2025, to assist with prosecutions and investigations regarding fraudulent products in the State. The source of receipts is the Dual Registration Fees Special Fund (Budget Code 23200).

Requirements	\$ 191,067R	\$ 254,756R
Less: Receipts	\$ 191,067R	\$ 254,756R
Net Appropriation	\$ -	\$ -
FTE	2.000	2.000

Securities Division Revised Budget

Requirements	\$ 3,980,882	\$ 4,044,571
Less: Receipts	\$ 191,067	\$ 254,756
Net Appropriation	\$ 3,789,815	\$ 3,789,815
FTE	30.750	30.750

**Charitable Solicitation Licensing
Budget Fund: 100613**

Requirements	\$ 716,190	\$ 716,190
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 716,190	\$ 716,190
FTE	8.132	8.132

153 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Charitable Solicitation Licensing Revised Budget

Requirements	\$ 716,190	\$ 716,190
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 716,190	\$ 716,190
FTE	8.132	8.132

Total Legislative Changes			
Requirements	\$	884,172	\$ 696,671
Less: Receipts	\$	1,437,501	\$ 1,250,000
Net Appropriation	\$	(553,329)	\$ (553,329)
FTE		12.000	12.000
Recurring	\$	(553,329)	\$ (553,329)
Nonrecurring	\$	-	\$ -
Net Appropriation	\$	(553,329)	\$ (553,329)
FTE		12.000	12.000
Revised Budget			
Revised Requirements	\$	20,440,524	\$ 20,253,023
Revised Receipts	\$	1,800,251	\$ 1,612,750
Revised Net Appropriation	\$	18,640,273	\$ 18,640,273
Revised FTE		194.750	194.750

House Report on the Base, Capital and Expansion Budget

23200-Secretary of State - Special

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>		
Requirements	\$ 3,409,122	\$ 3,409,122
Receipts	\$ 2,895,751	\$ 2,895,751
Net Appropriation from (Increase to) Fund Balance	\$ 513,371	\$ 513,371
FTE	9.000	9.000

Legislative Changes**Dual Registration Fees Special Fund
Budget Fund: 201YYY**

154 Dual Registration Fee	Requirements	\$ -	\$ -
Budget Fund: 201YYY	Less: Receipts	\$ 937,500R	\$ 1,250,000R
Budgets anticipated receipts from the registration of securities salesmen with multiple dealers, effective October 1, 2025.	Net Change	\$ (937,500)	\$ (1,250,000)
	FTE	-	-
155 Transfer to General Fund	Requirements	\$ 937,500R	\$ 1,250,000R
Budget Fund: 201YYY	Less: Receipts	\$ 937,500R	\$ 1,250,000R
Transfers receipts to the General Fund (Budget Code 13200) to support positions.	Net Change	\$ -	\$ -
	FTE	-	-

**Paper Filing Fee
Budget Fund: 201XXX**

156 Paper Filing Fee	Requirements	\$ -	\$ -
Budget Fund: 201XXX	Less: Receipts	\$ 1,100,500R	\$ 2,201,000R
Budgets anticipated receipts from the Paper Filing Fee, effective January 1, 2026.	Net Change	\$ (1,100,500)	\$ (2,201,000)
	FTE	-	-

Total Legislative Changes

Requirements	\$ 937,500	\$ 1,250,000
Less: Receipts	\$ 2,975,500	\$ 4,701,000
Net Change	\$ (2,038,000)	\$ (3,451,000)
FTE	-	-

Revised Budget

Revised Requirements	\$ 4,346,622	\$ 4,659,122
Revised Receipts	\$ 5,871,251	\$ 7,596,751
Revised Net Appropriation from (Increase to) Fund Balance	\$ (1,524,629)	\$ (2,937,629)
Revised FTE	9.000	9.000

Fund Balance Availability Statement

Estimated Beginning Fund Balance	3,819,304	5,343,933
Less: Net Appropriation from (Increase to) Fund Balance	\$ (1,524,629)	\$ (2,937,629)
Estimated Year-End Fund Balance	\$ 5,343,933	\$ 8,281,562

Treasurer
Budget Code 13410

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$79,195,112	\$79,240,553
Receipts	\$78,986,038	\$79,031,479
Net Appropriation	\$209,074	\$209,074
Legislative Changes		
Requirements	\$2,727,941	(\$5,904,325)
Receipts	\$2,937,015	(\$5,695,251)
Net Appropriation	(\$209,074)	(\$209,074)
Revised Budget		
Requirements	\$81,923,053	\$73,336,228
Receipts	\$81,923,053	\$73,336,228
Net Appropriation	\$0	\$0

General Fund FTE

Base Budget	413.400	413.400
Legislative Changes	(35.750)	(35.750)
Revised Budget	377.650	377.650

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Treasurer										
Budget Code 13410		<u>Base Budget</u>			<u>Legislative Changes</u>			<u>Revised Budget</u>		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100801	General Administration	3,413,627	3,413,627	-	-	-	-	3,413,627	3,413,627	-
100804	Escheat Fund - Administration	3,958,435	3,958,435	-	-	-	-	3,958,435	3,958,435	-
100805	Information Services	11,434,510	11,434,510	-	-	-	-	11,434,510	11,434,510	-
100806	Investment Management	11,184,532	11,184,532	-	(5,592,266)	(5,592,266)	-	5,592,266	5,592,266	-
100807	Local Government - Operations	9,561,144	9,561,144	-	-	-	-	9,561,144	9,561,144	-
100808	State Bond Issuance	299,000	299,000	-	-	-	-	299,000	299,000	-
100809	Retirement Operations	28,070,610	28,070,610	-	1,022,000	1,022,000	-	29,092,610	29,092,610	-
100810	Achieving a Better Life Experience	209,074	-	209,074	-	209,074	(209,074)	209,074	209,074	-
100811	Financial Operations Division	11,064,180	11,064,180	-	7,300,000	7,300,000	-	18,364,180	18,364,180	-
Departmentwide										
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(1,793)	(1,793)	-	(1,793)	(1,793)	-
Total		\$79,195,112	\$78,986,038	\$209,074	\$2,727,941	\$2,937,015	(\$209,074)	\$81,923,053	\$81,923,053	-

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Treasurer										
Budget Code 13410		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100801	General Administration	3,413,627	3,413,627	-	-	-	-	3,413,627	3,413,627	-
100804	Escheat Fund - Administration	3,958,435	3,958,435	-	-	-	-	3,958,435	3,958,435	-
100805	Information Services	11,434,510	11,434,510	-	-	-	-	11,434,510	11,434,510	-
100806	Investment Management	11,184,532	11,184,532	-	(11,184,532)	(11,184,532)	-	-	-	-
100807	Local Government - Operations	9,561,144	9,561,144	-	-	-	-	9,561,144	9,561,144	-
100808	State Bond Issuance	299,000	299,000	-	-	-	-	299,000	299,000	-
100809	Retirement Operations	28,070,610	28,070,610	-	2,282,000	2,282,000	-	30,352,610	30,352,610	-
100810	Achieving a Better Life Experience	209,074	-	209,074	-	209,074	(209,074)	209,074	209,074	-
100811	Financial Operations Division	11,109,621	11,109,621	-	3,000,000	3,000,000	-	14,109,621	14,109,621	-
Departmentwide										
N/A	Labor Market Adjustment Reserve (LMAR)	-	-	-	(1,793)	(1,793)	-	(1,793)	(1,793)	-
Total		\$79,240,553	\$79,031,479	\$209,074	(\$5,904,325)	(\$5,695,251)	(\$209,074)	\$73,336,228	\$73,336,228	-

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Treasurer					
Budget Code 13410		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100801	General Administration	25.450	-	-	25.450
100804	Escheat Fund - Administration	27.000	-	-	27.000
100805	Information Services	54.000	-	-	54.000
100806	Investment Management	35.750	-	(35.750)	-
100807	Local Government - Operations	48.000	-	-	48.000
100808	State Bond Issuance	-	-	-	-
100809	Retirement Operations	177.950	-	-	177.950
100810	Achieving a Better Life Experience	-	-	-	-
100811	Financial Operations Division	45.250	-	-	45.250
Total FTE		413.400	-	(35.750)	377.650

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Treasurer					
Budget Code 13410		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100801	General Administration	25.450	-	-	25.450
100804	Escheat Fund - Administration	27.000	-	-	27.000
100805	Information Services	54.000	-	-	54.000
100806	Investment Management	35.750	-	(35.750)	-
100807	Local Government - Operations	48.000	-	-	48.000
100808	State Bond Issuance	-	-	-	-
100809	Retirement Operations	177.950	-	-	177.950
100810	Achieving a Better Life Experience	-	-	-	-
100811	Financial Operations Division	45.250	-	-	45.250
Total FTE		413.400	-	(35.750)	377.650

House Report on the Base, Capital and Expansion Budget

13410-Treasurer

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 79,195,112	\$ 79,240,553
Less: Receipts	\$ 78,986,038	\$ 79,031,479
Net Appropriation	\$ 209,074	\$ 209,074
FTE	413.400	413.400

Legislative Changes**Departmentwide****157 Labor Market Adjustment Reserve (LMAR)**

Eliminates the Department's unused LMAR funds from S.L. 2023-134, the 2023 Appropriations Act.

Requirements	\$ (1,793)R	\$ (1,793)R
Less: Receipts	\$ (1,793)R	\$ (1,793)R
Net Appropriation	\$ -	\$ -
FTE	-	-

**General Administration
Budget Fund: 100801**

Requirements	\$ 3,413,627	\$ 3,413,627
Less: Receipts	\$ 3,413,627	\$ 3,413,627
Net Appropriation	\$ -	\$ -
FTE	25.450	25.450

158 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

General Administration Revised Budget

Requirements	\$ 3,413,627	\$ 3,413,627
Less: Receipts	\$ 3,413,627	\$ 3,413,627
Net Appropriation	\$ -	\$ -
FTE	25.450	25.450

**Unclaimed Property Division
Budget Fund: 100804**

Requirements	\$ 3,958,435	\$ 3,958,435
Less: Receipts	\$ 3,958,435	\$ 3,958,435
Net Appropriation	\$ -	\$ -
FTE	27.000	27.000

159 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Unclaimed Property Division Revised Budget

Requirements	\$ 3,958,435	\$ 3,958,435
Less: Receipts	\$ 3,958,435	\$ 3,958,435
Net Appropriation	\$ -	\$ -
FTE	27.000	27.000

**Information Technology Division
Budget Fund: 100805**

Requirements	\$ 11,434,510	\$ 11,434,510
Less: Receipts	\$ 11,434,510	\$ 11,434,510
Net Appropriation	\$ -	\$ -
FTE	54.000	54.000

House Report on the Base, Capital and Expansion Budget

160 No direct change

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

Information Technology Division Revised Budget

Requirements	\$ 11,434,510	\$ 11,434,510
Less: Receipts	\$ 11,434,510	\$ 11,434,510
Net Appropriation	\$ -	\$ -
FTE	54.000	54.000

Investment Management Division
Budget Fund: 100806

Requirements	\$ 11,184,532	\$ 11,184,532
Less: Receipts	\$ 11,184,532	\$ 11,184,532
Net Appropriation	\$ -	\$ -
FTE	35.750	35.750

161 Investment Authority Transition
Budget Fund: 100806

Reflects the transition of the investment activities of the State from the Investment Management Division (IMD) to the new, independent Investment Authority, effective January 1, 2026. The revised requirements and receipts for the IMD are \$5,592,266 in FY 2025-26 and \$0 in FY 2026-27.

Requirements	\$ (5,592,266)R	\$ (11,184,532)R
Less: Receipts	\$ (5,592,266)R	\$ (11,184,532)R
Net Appropriation	\$ -	\$ -
FTE	(35.750)	(35.750)

Investment Management Division Revised Budget

Requirements	\$ 5,592,266	\$ -
Less: Receipts	\$ 5,592,266	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

State and Local Government Finance Division
Budget Fund: 100807

Requirements	\$ 9,561,144	\$ 9,561,144
Less: Receipts	\$ 9,561,144	\$ 9,561,144
Net Appropriation	\$ -	\$ -
FTE	48.000	48.000

162 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

State and Local Government Finance Division Revised Budget

Requirements	\$ 9,561,144	\$ 9,561,144
Less: Receipts	\$ 9,561,144	\$ 9,561,144
Net Appropriation	\$ -	\$ -
FTE	48.000	48.000

State Bond Issuance
Budget Fund: 100808

Requirements	\$ 299,000	\$ 299,000
Less: Receipts	\$ 299,000	\$ 299,000
Net Appropriation	\$ -	\$ -
FTE	-	-

163 No direct change

Requirements	\$ -	\$ -
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ -	\$ -
FTE	-	-

House Report on the Base, Capital and Expansion Budget

State Bond Issuance Revised Budget

FY 2025-26

FY 2026-27

Retirement Operations Division
Budget Fund: 100809164 ORBIT System
Budget Fund: 100809

Provides funds for the transition of retirement system data from on-premises servers to cloud-based storage.

Retirement Operations Division Revised Budget

Achieving a Better Life Experience
Budget Fund: 100810165 NC ABLE
Budget Fund: 100810

Shift the NC ABLE program to receipt support in line with the rest of the Department of State Treasurer. The revised net appropriation for the NC ABLE program is \$0.

Achieving a Better Life Experience Revised Budget

Financial Operations Division
Budget Fund: 100811166 Banking System Upgrade
Budget Fund: 100811

Provides funds to upgrade software and support ongoing maintenance of the State banking system. The source of nonrecurring receipts is the Information Technology Reserve.

Requirements	\$	299,000	\$	299,000
Less: Receipts	\$	299,000	\$	299,000
Net Appropriation	\$	-	\$	-
FTE		-		-
Requirements	\$	28,070,610	\$	28,070,610
Less: Receipts	\$	28,070,610	\$	28,070,610
Net Appropriation	\$	-	\$	-
FTE		177.950		177.950
Requirements	\$	1,022,000R	\$	1,022,000R 1,260,000NR
Less: Receipts	\$	1,022,000R	\$	1,022,000R 1,260,000NR
Net Appropriation	\$	-	\$	-
FTE		-		-
Requirements	\$	29,092,610	\$	30,352,610
Less: Receipts	\$	29,092,610	\$	30,352,610
Net Appropriation	\$	-	\$	-
FTE		177.950		177.950
Requirements	\$	209,074	\$	209,074
Less: Receipts	\$	-	\$	-
Net Appropriation	\$	209,074	\$	209,074
FTE		-		-
Requirements	\$	-	\$	-
Less: Receipts	\$	209,074R	\$	209,074R
Net Appropriation	\$	(209,074)	\$	(209,074)
FTE		-		-
Requirements	\$	209,074	\$	209,074
Less: Receipts	\$	209,074	\$	209,074
Net Appropriation	\$	-	\$	-
FTE		-		-
Requirements	\$	11,064,180	\$	11,109,621
Less: Receipts	\$	11,064,180	\$	11,109,621
Net Appropriation	\$	-	\$	-
FTE		45.250		45.250
Requirements	\$	3,000,000R 4,300,000NR	\$	3,000,000R
Less: Receipts	\$	3,000,000R 4,300,000NR	\$	3,000,000R
Net Appropriation	\$	-	\$	-
FTE		-		-

House Report on the Base, Capital and Expansion Budget

Financial Operations Division Revised Budget

FY 2025-26**FY 2026-27**

Requirements	\$	18,364,180	\$	14,109,621
Less: Receipts	\$	18,364,180	\$	14,109,621
Net Appropriation	\$	-	\$	-
FTE		45.250		45.250

Total Legislative Changes

Requirements	\$	2,727,941	\$	(5,904,325)
Less: Receipts	\$	2,937,015	\$	(5,695,251)
Net Appropriation	\$	(209,074)	\$	(209,074)
FTE		(35.750)		(35.750)
Recurring	\$	(209,074)	\$	(209,074)
Nonrecurring	\$	-	\$	-
Net Appropriation	\$	(209,074)	\$	(209,074)
FTE		(35.750)		(35.750)

Revised Budget

Revised Requirements	\$	81,923,053	\$	73,336,228
Revised Receipts	\$	81,923,053	\$	73,336,228
Revised Net Appropriation	\$	0	\$	0
Revised FTE		377.650		377.650

House Report on the Base, Capital and Expansion Budget

63412-Treasurer - Escheats

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
<u>Recommended Base Budget</u>		
Requirements	\$ 93,980,854	\$ 93,980,854
Receipts	\$ 239,296,363	\$ 239,296,363
Net Appropriation from (Increase to) Fund Balance	\$ (145,315,509)	\$ (145,315,509)
FTE	-	-

Legislative Changes**Escheat Fund****Budget Fund: 600205**

167 Longleaf Commitment Community College Grant Program	Requirements	\$ (12,375,000)R	\$ (12,375,000)R
Budget Fund: 600205	Less: Receipts	\$ -	\$ -
Eliminates funds budgeted from the Escheat Fund for the Longleaf Commitment Community College Grant Program, which provided need-based grants to community college students who graduated high school during the 2022-23 school year. There are no students eligible for the program in the 2025-27 biennium.	Net Change	\$ (12,375,000)	\$ (12,375,000)
	FTE	-	-
168 Need-based Scholarships	Requirements	\$ 87,347,548R	\$ 87,347,548R
Budget Fund: 600205	Less: Receipts	\$ -	\$ -
Transfers additional funds to the University of North Carolina - Board of Governors for scholarships to worthy and needy students in public colleges and universities. The revised appropriation for need-based scholarships from the Escheat Fund is \$149.1 million in each year of the biennium.	Net Change	\$ 87,347,548	\$ 87,347,548
	FTE	-	-

Total Legislative Changes

Requirements	\$ 74,972,548	\$ 74,972,548
Less: Receipts	\$ -	\$ -
Net Change	\$ 74,972,548	\$ 74,972,548
FTE	-	-

Revised Budget

Revised Requirements	\$ 168,953,402	\$ 168,953,402
Revised Receipts	\$ 239,296,363	\$ 239,296,363
Revised Net Appropriation from (Increase to) Fund Balance	\$ (70,342,961)	\$ (70,342,961)
Revised FTE	-	-

Fund Balance Availability Statement

Estimated Beginning Fund Balance	1,297,621,800	1,367,964,761
Less: Net Appropriation from (Increase to) Fund Balance	\$ (70,342,961)	\$ (70,342,961)
Estimated Year-End Fund Balance	\$ 1,367,964,761	\$ 1,438,307,722

**Treasurer - Other Retirement Plans/Benefits
Budget Code 13412**

General Fund Budget

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Base Budget		
Requirements	\$24,044,657	\$24,044,657
Receipts	-	-
Net Appropriation	\$24,044,657	\$24,044,657
Legislative Changes		
Requirements	-	-
Receipts	-	-
Net Appropriation	-	-
Revised Budget		
Requirements	\$24,044,657	\$24,044,657
Receipts	-	-
Net Appropriation	\$24,044,657	\$24,044,657

General Fund FTE

Base Budget	-	-
Legislative Changes	-	-
Revised Budget	-	-

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2025-26**

Treasurer - Other Retirement Plans/Benefits										
Budget Code 13412		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100903	NC National Guard Pension Fund	1,120,949	-	1,120,949	-	-	-	1,120,949	-	1,120,949
100904	Fire and Rescue Squad Pension Fund	20,402,208	-	20,402,208	-	-	-	20,402,208	-	20,402,208
100905	Line of Duty Death Benefits	2,521,500	-	2,521,500	-	-	-	2,521,500	-	2,521,500
Total		\$24,044,657	-	\$24,044,657	-	-	-	\$24,044,657	-	\$24,044,657

**Summary of General Fund Appropriations
2025 Legislative Session
Fiscal Year 2026-27**

Treasurer - Other Retirement Plans/Benefits										
Budget Code 13412		Base Budget			Legislative Changes			Revised Budget		
Budget Fund	Fund Name	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation	Requirements	Receipts	Net Appropriation
100903	NC National Guard Pension Fund	1,120,949	-	1,120,949	-	-	-	1,120,949	-	1,120,949
100904	Fire and Rescue Squad Pension Fund	20,402,208	-	20,402,208	-	-	-	20,402,208	-	20,402,208
100905	Line of Duty Death Benefits	2,521,500	-	2,521,500	-	-	-	2,521,500	-	2,521,500
Total		\$24,044,657	-	\$24,044,657	-	-	-	\$24,044,657	-	\$24,044,657

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2025-26**

Treasurer - Other Retirement Plans/Benefits					
Budget Code 13412		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100903	NC National Guard Pension Fund	-	-	-	-
100904	Fire and Rescue Squad Pension Fund	-	-	-	-
100905	Line of Duty Death Benefits	-	-	-	-
Total FTE		-	-	-	-

**Summary of General Fund Total Requirements FTE
2025 Legislative Session
Fiscal Year 2026-27**

Treasurer - Other Retirement Plans/Benefits					
Budget Code 13412		<u>Base</u>	<u>Legislative Changes</u>		<u>Revised</u>
Budget Fund	Fund Name	Total Requirements	Net Appropriation	Receipts	Total Requirements
100903	NC National Guard Pension Fund	-	-	-	-
100904	Fire and Rescue Squad Pension Fund	-	-	-	-
100905	Line of Duty Death Benefits	-	-	-	-
Total FTE		-	-	-	-

House Report on the Base, Capital and Expansion Budget

13412-Treasurer - Other Retirement Plans/Benefits

<u>Recommended Base Budget</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Requirements	\$ 24,044,657	\$ 24,044,657
Less: Receipts	\$ -	\$ -
Net Appropriation	\$ 24,044,657	\$ 24,044,657
FTE	-	-

Legislative Changes

Other Retirement Benefits	Requirements	\$ 24,044,657	\$ 24,044,657
Budget Fund: 100903, 100904, 100905	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 24,044,657	\$ 24,044,657
	FTE	-	-

169 No direct change	Requirements	\$ -	\$ -
	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ -	\$ -
	FTE	-	-

Other Retirement Benefits Revised Budget	Requirements	\$ 24,044,657	\$ 24,044,657
	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ 24,044,657	\$ 24,044,657
	FTE	-	-

<u>Total Legislative Changes</u>	Requirements	\$ -	\$ -
	Less: Receipts	\$ -	\$ -
	Net Appropriation	\$ -	\$ -
	FTE	-	-

	Recurring	\$ -	\$ -
	Nonrecurring	\$ -	\$ -
	Net Appropriation	\$ -	\$ -
	FTE	-	-

Revised Budget			
Revised Requirements	\$ 24,044,657	\$ 24,044,657	
Revised Receipts	\$ -	\$ -	
Revised Net Appropriation	\$ 24,044,657	\$ 24,044,657	
Revised FTE	-	-	