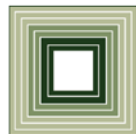


Base Budget Overview

Joint Appropriations Committee on
Health and Human Services

March 9, 2017



FISCAL RESEARCH DIVISION
A Staff Agency of the North Carolina General Assembly

Base Budget Overview

Base Budget - the part of the Governor's Recommended Budget that provides the baseline for the next biennium. The starting point is current year authorized budget plus allowable adjustments:

- Program & position annualizations
- Nonrecurring adjustments (+/-)
- Federal payroll tax changes
- Lease increases
- Receipt projections changes
- Reconciliation of transfers
- Other statutory

Budget Terms

Certified Budget - The budget as enacted by the General Assembly plus

- distributions to State agencies from statewide reserves appropriated by the General Assembly,
- distributions of reserves appropriated to a specific agency by the General Assembly, and
- organizational or budget changes mandated by the General Assembly.

What gets added/ How is it changed:

- Salary increases, retirement adjustments
- Management flexibility reserves
- Reorganizations


Budget Terms

Authorized Budget - The certified budget with changes authorized by the Director of the Budget through authority granted in G.S. 143C-6-4 or other statutes.

What gets added/ How is it changed:

- New grants, changes to existing grants, or federal “carryforward”
- Moving money between funds/programs
- Budgeting of an increase in departmental receipts

Base Budget

				Recommended Base Budget (Worksheet I)							
				Fund Detail by Account							
				Biennium : 2017-19							
				Status : Approved							
250-Division of Medical Assistance											
14445-DHHS - Medical Assistance - General Fund											
1101-Medical Assistance Administration											
Requirements											
PERSONAL SERVICES											
Account	Account Title	Actual	Certified	Authorized	Incr/Decr	Total	Incr/Decr	Total			
Code		2015-16	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19			
531113	EPA-REG SALARIES-UNDESIG	\$444,239	\$1,816,214	\$5,276,915	\$0	\$5,276,915	\$0	\$5,276,915			
531163	EPA-TIME LIMITED SAL-UNDE	\$17,205	\$2,108	\$83,108	\$0	\$83,108	\$0	\$83,108			
531211	SPA-REG SALARIES-APPRO	\$33,715	\$90,046	\$34,221	\$0	\$34,221	\$0	\$34,221			
531212	SPA-REG SALARIES-RECPT	\$201,944	\$133,373	\$133,373	\$0	\$133,373	\$0	\$133,373			
531213	SPA-REG SALARIES-UNDESIG	\$18,957,881	\$22,838,748	\$19,366,534	\$0	\$19,366,534	\$0	\$19,366,534			
531222	SPA TIME LIMITED SAL-REC	\$13,511	\$101,377	\$101,377	\$0	\$101,377	\$0	\$101,377			
531223	SPA TIME LIMITED SAL-UNDE	\$682	\$293,092	\$212,092	\$0	\$212,092	\$0	\$212,092			
531413	OT PAY - UNDESIGNATED	\$396	\$2,400	\$0	\$0	\$0	\$0	\$0			
531422	HOLIDAY PAY - RECEIPTS	\$64	\$0	\$0	\$0	\$0	\$0	\$0			
531423	HOLIDAY PAY - UNDESIGNATD	\$2,831	\$0	\$0	\$0	\$0	\$0	\$0			
531433	SHIFT PREM PAY - UNDESIG	\$0	\$2,500	\$0	\$0	\$0	\$0	\$0			
531453	DUAL EMPL WAGES - UNDESIG	\$646	\$0	\$0	\$0	\$0	\$0	\$0			
531461	EPA&SPA-LONGVTY PAY-APPRO	\$759	\$0	\$0	\$0	\$0	\$0	\$0			
531462	EPA&SPA-LONGVTY PAY-REC	\$1,510	\$0	\$839	\$0	\$839	\$0	\$839			
531463	EPA&SPA-LONGVTY PAY-UNDES	\$294,449	\$338,193	\$318,297	\$0	\$318,297	\$0	\$318,297			
531471	BONUS-INCENTIVE PAY-A-PPRO	\$375	\$0	\$0	\$0	\$0	\$0	\$0			
531472	BONUS-INCENTIVE PAY-RECPT	\$3,375	\$0	\$0	\$0	\$0	\$0	\$0			
531473	BONUS-INCENTIVE PAY-UNDES	\$241,875	\$0	\$0	\$0	\$0	\$0	\$0			
531511	SOCIAL SEC CONTRIB-APPRO	\$2,628	\$6,889	\$2,618	\$0	\$2,618	\$0	\$2,618			
531512	SOCIAL SEC CONTRIB-RECPTS	\$16,174	\$17,959	\$18,024	\$0	\$18,024	\$0	\$18,024			
531513	SOCIAL SEC CONTRIB-UNDES	\$1,465,342	\$1,929,221	\$1,926,816	\$0	\$1,926,816	\$0	\$1,926,816			
531521	REG RETIRE CONTRIB-APPRO	\$5,281	\$13,885	\$5,424	\$163	\$5,587	\$163	\$5,587			
531522	REG RETIRE CONTRIB-RECPTS	\$33,249	\$37,352	\$38,383	\$1,159	\$39,542	\$1,159	\$39,542			
531523	REG RETIRE CONTRIB-UNDES	\$3,010,629	\$3,980,308	\$3,973,800	\$120,423	\$4,094,223	\$120,423	\$4,094,223			
531561	MED INS CONTRIB-APPRO	\$2,735	\$8,112	\$2,830	\$0	\$2,830	\$0	\$2,830			
531562	MED INS CONTRIB-RECPTS	\$24,619	\$24,609	\$25,581	\$0	\$25,581	\$0	\$25,581			
531563	MED INS CONTRIB-UNDES	\$1,667,636	\$2,269,853	\$2,274,259	\$0	\$2,274,259	\$0	\$2,274,259			
531575	EMPLOYEE ASSISTANCE PROGR	\$1,307	\$0	\$0	\$0	\$0	\$0	\$0			
531576	FLEXIBLE SPENDING SAVINGS	\$30,011	\$0	\$0	\$0	\$0	\$0	\$0			
531577	UI INS 1% PAYMENT TO DES	\$15,432	\$0	\$0	\$0	\$0	\$0	\$0			
531623	SEVER SLRY CONTINUE-UNDES	\$202,715	\$0	\$0	\$0	\$0	\$0	\$0			
531625	ST DISABIL-UNDESIG/UNIV	\$34,938	\$49,600	\$49,600	\$0	\$49,600	\$0	\$49,600			
531631	WRKER COMP-MED PAYMENTS	\$56,591	\$51,864	\$54,364	\$0	\$54,364	\$0	\$54,364			
531639	OTHER WORKERS COMP COSTS	\$170	\$0	\$0	\$0	\$0	\$0	\$0			
531651	COMPENSATION TO BOARD MEM	\$0	\$2,500	\$0	\$0	\$0	\$0	\$0			
Total PERSONAL SERVICES		\$26,784,912	\$34,010,203	\$33,898,455	\$121,745	\$34,020,200	\$121,745	\$34,020,200			
PURCHASED SERVICES											
Account	Account Title	Actual	Certified	Authorized	Incr/Decr	Total	Incr/Decr	Total			
Code		2015-16	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19			

Base Budget

The columns in base budget are:

- Actual expenditures for the previous year
- The Certified budget for the current year
- The Authorized budget for the current year
- Increases/Decreases for each year of the next biennium
- The new Total base budget for each year of the next biennium

Account Definitions

Expenditure Accounts

531XXX - Personal Services - Includes permanent and temporary employees salaries and related fringe benefits, special employee awards and settlements, and compensation to board members.

532XXX - Purchased Services - Services required to ensure the ongoing operation of State government facilities and government services and reimbursements for travel costs related to official State business.

533XXX – Supplies - Supplies or materials expected to be consumed within the normal course of operation which are generally recurring in nature

534XXX - Property, Plant, & Equipment - Includes payments for acquiring legal ownership to real property, to construct additions to buildings, and to furnish buildings with equipment, furniture, furnishings and machinery.

Account Definitions

Expenditure Accounts

535XXX - Other Expenses & Adjustments - Expenditures incurred for other miscellaneous operational costs such as legal or permit costs, pension payments, debt service, depreciation/amortization and other financial report adjustments.

536XXX - Aid & Public Assistance - Allocations or distributions of funds to direct recipients, providers or other agencies for some designated program, assistance or special project.

537XXX - Intragovernmental Transactions - This account group consists of operating transfers, reimbursements, residual equity transfers and transfers of appropriations (Appropriation Carryforwards).

Account Definitions

Revenue Accounts

432XXX - Grants - Revenues received from Federal, State, local or municipal governments, or private organizations to be used or expended for a specific purpose, activity, or facility.

433XXX - Investment Income - Revenues derived from financial investments or loans made by the state which includes interest earned for the use of financial resources over a period of time.

434XXX- Sales – Examples include sales of goods, publications, hospital and medical sales, lottery etc.

435XXX – Fees, Licenses and Fines – Examples include business licensure fees, certification fees, fines, penalties and assessments.

Account Definitions

Revenue Accounts

436XXX - Contributions & Donations - Included are gifts, donations and contributions received from private organizations, individuals and governmental entities.

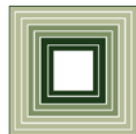
437XXX – Miscellaneous

438XXX - Intragovernmental Transactions - Examples – transfers between DHHS agencies, prior year carryforward funds

538XXX – Intergovernmental Transactions – Federal funds

Questions

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