

NC Budget and Spending Report

Data Source

Data from October 2023 onwards is sourced from the North Carolina Financial System (NCFS) and the Integrated Budget Information System (IBIS).

Data prior to October 2023 was sourced from the North Carolina Accounting System (NCAS) and the Integrated Budget Information System (IBIS). *Note: This older data is now located on the Open Budget Home page, under the **Bulk Download Data** section.*

Data Scope

The data available in the NC Budget and Spending Report includes:

- General Fund Budget Codes in the series that start with a 1.
- Highway / Highway Trust Fund Budget Codes in the series that start with an 8.

Update Frequency

State spending posted on NC OpenBudget is updated monthly. There is a two-month lag in the data to allow time for all monthly activity to post and to ensure the month is closed before the data is added to the site. Data may be further delayed at the end of the fiscal year during the fiscal year close-out period.

Purpose and Overview

The NC Budget and Spending report provides the ability to view State Budget and Spending using a set of pre-configured charts and tables. The report data can be filtered using both high-level and specific filtering methods. An optional data export is provided for access to additional data / detailed data.

The report provides sub-tabs with the following pre-sets for a quickly locating and viewing summary data:

Expenditures by Committee (groupings of agencies) is a Stacked Bar Chart with all data items on the chart and the detailed data can be exported.

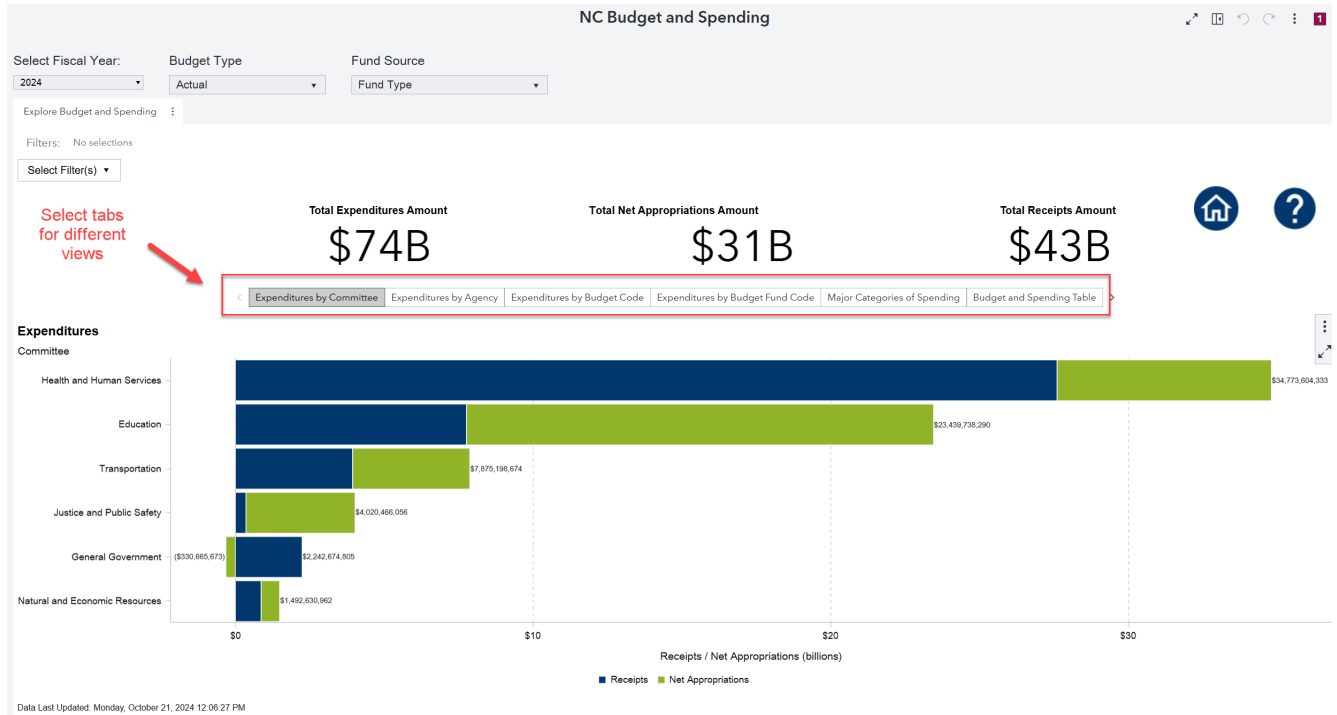
Expenditures by Agency (including Universities) is a Stacked Bar Chart with the Top 10 data items on the chart and the detailed data can be exported.

Expenditures by Budget Code is a Stacked Bar Chart with the Top 10 data items on the chart and the detailed data can be exported.

Expenditures by Budget Fund Code is a Stacked Bar Chart with the Top 10 data items on the chart and the detailed data can be exported.

Major Categories of Spending is a Bar Chart with Spending Only type data on the chart and the detailed data can be exported.

Budget and Spending Table is a Data Table that includes the Account Group column and the detailed data can be exported.



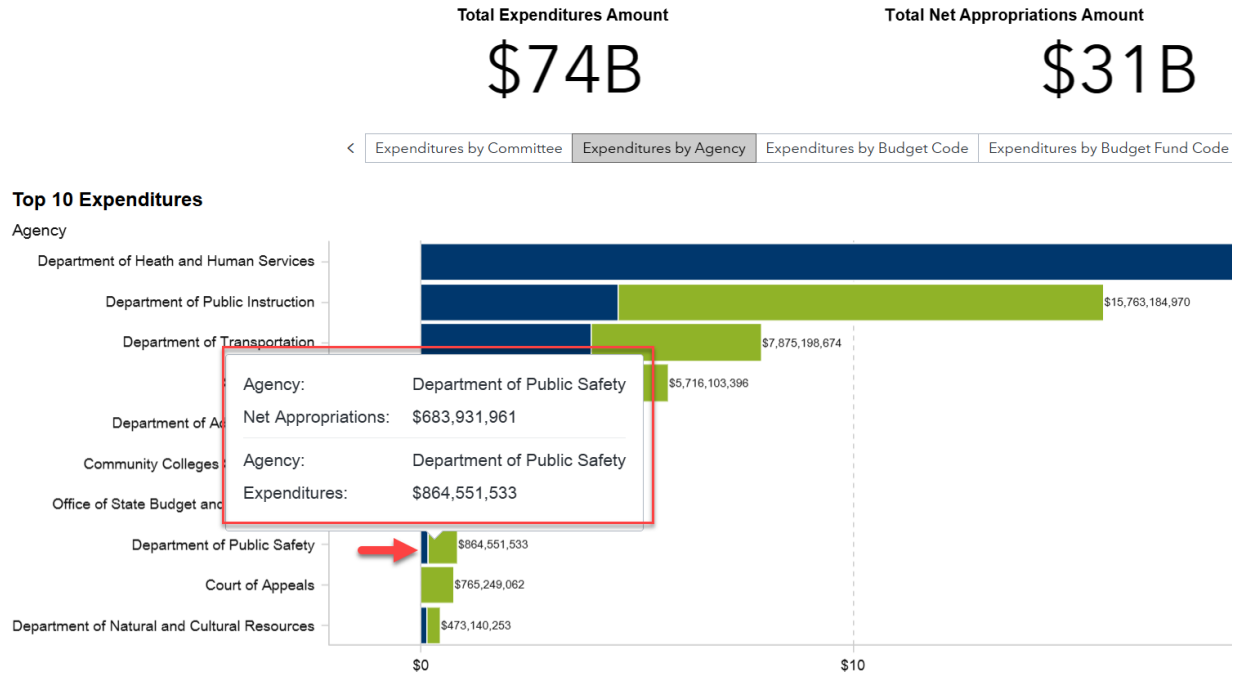
When displayed as a Stacked Bar chart, the bars represent:

- **Total Expenditures:** The combined, full length of the bar. Blue and Green portions combined
- **Total Receipts:** The portion of the Total Expenditure funded by Receipts. Blue portion of the bar.
- **Total Net Appropriations:** The portion of Total Expenditures funded by Appropriations. Green portion of the bar

Viewing the Numbers – Hover Pop-Up

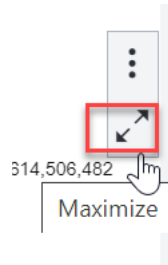
All charts provide a ‘hover’ function to view the number values behind the graphics.

As your mouse cursor passes over a segment of the bar in the chart, a pop-up is displayed to show the underlying data for that portion of the bar.

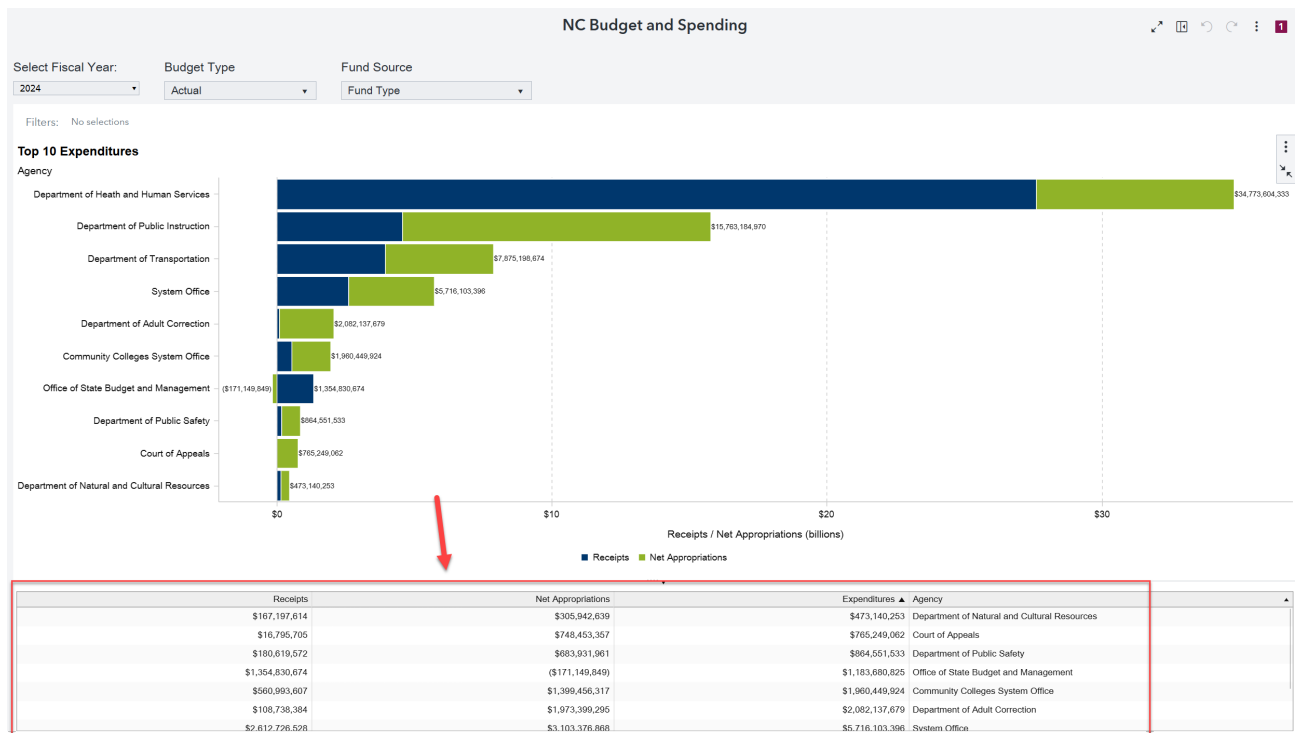


Viewing the Numbers – Maximize to view Data Table

When the full chart is selected, mouse over the chart to view two additional buttons on the right corner – the 3-dot Menu and **Maximize**.



Selecting the Maximize button opens an additional data table window at the bottom of the report so that all chart values are in view at once.



Select the same button again (“Restore”) to hide the data table and return to the original chart display.



Filtering the Report – Top Filters

At the top of the report page, there are three high-level selection filters for the overall report data:

1. Fiscal Year

- The fiscal year runs from June to the following July.
- The year displayed in the list is the ENDING year, e.g., FY 2024 = July 1, 2023 to June 30, 2024

2. Budget Type

- Actual – default setting – The represents the actual amounts spent.
- Adjusted Budget – The adjusted budget, also called the Authorized Budget.
- Budget – The original budget, also called the Certified Budget.

3. Fund Source

- Fund Type, or “All” - default setting
- General Fund
- Highway / Highway Trust Fund

When a Top Filter field is selected, the data on ALL sub-tabs automatically refreshes.

NC Budget and Spending

Select Fiscal Year:	Budget Type	Fund Source
2020 ▼	Actual ▼	Fund Type ▼

Filtering the Report – Filter List

A further drill-down into the report data can be obtained by using one of the four filter sets provided in the Filter List box:

1. Committee

- Allows for the selection of one or more specific Committees (grouping of agencies)
- Example: “Justice and Public Safety.”

2. Agency

- Allows for the selection of one or more specific Agencies, including Universities
- Example: “Department of Labor”

3. Budget Code Description

- Allows for the selection of one or more Budget Code Descriptions
- Example: “13900- INSURANCE – GENERAL FUND”

4. Budget Fund Code Description and Budget Fund Code

- Allows for the selection of one or more Budget Fund Code / Descriptions
- Example: “102481-WRC 1181 HABITAT CONSERVATION BC 14350”
- The Budget Fund Code Description includes two additional reference:
 - A reference to the legacy Fund Code (used prior to Oct 2023). In the example above, the legacy Fund Code is 1181. This is usefully for mapping data across the change of accounting systems.
 - A reference to the parent Budget Code that this Budget Fund Code lives under in the chart of account hierarchy. In the example above, the Parent Budget Code is 14350.

Note: If no filter selection is checked, then all listed choices will be returned in the report.


As with the Top Filters, when a filter in the Filter List Box is selected, the data on ALL sub-tabs automatically refreshes.

Filters – Dynamic Selections


The selections in the Filter List are dynamic (i.e., data-driven). As you select filters from the top down, the list of other available filters will adjust.

To see an example of this, select “Transportation” in the Committee filter. This will automatically limit other filters to only show values related to the Department of Transportation.


Select Filter(s) ▼

Select Committee(s) 

- Education
- General Government
- Health and Human Services
- Justice and Public Safety
- Natural and Economic Resources
- Transportation

Select Agency(s) 

- Department of Transportation

Select Budget Code(s) 

- 84210-TRANSPORTATION - HIGHWAY FUND
- 84290-TRANSPORTATION - HIGHWAY TRUST FUND

Select Budget Fund Code(s)

- 800000-DOT HF01 HF ASSETS, LIABI
- 800100-DOT TF01 HTF ASSETS, LIABILITIES, FUND BALANCE BC 84201
- 801000-DOT 0001 BOARD OF TRANSPORTATION BC 84210
- 801001-DOT 0002 PUBLIC AFFAIRS BC 84210

Filters - Breadcrumbs

As filters in the Filter List are selected, they will appear in a “breadcrumb” view as a reminder that the filter is being applied to all views of the data.

The screenshot shows the 'Explore Budget and Spending' interface. At the top, there is a breadcrumb trail: 'Justice and Public Safety x', 'Department of Justice x', and '13600-JUSTICE - GENERAL FUND x'. Below this, there are four selection sections: 'Select Committee(s)' with 'Justice and Public Safety' checked; 'Select Agency(s)' with 'Department of Justice' checked; 'Select Budget Code(s)' with '13600-JUSTICE - GENERAL FUND' checked; and 'Select Budget Fund Code(s)' with three unselected options: '101200-DOJ 1000 CONTROL FUND BC 13600', '101201-DOJ 1100 GENERAL ADMINISTRATION BC 13600', and '101202-DOJ 1200 LEGAL SERVICES BC 13600'. A red arrow points to the breadcrumb trail.

To remove a filter, click the 'X' button on the right on the breadcrumb button.

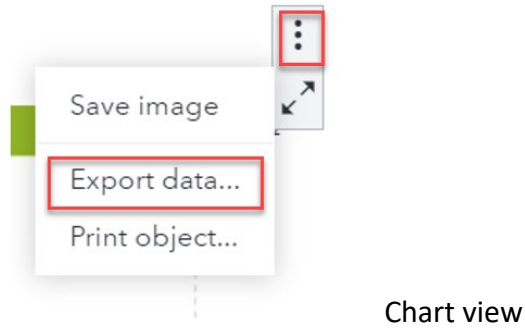
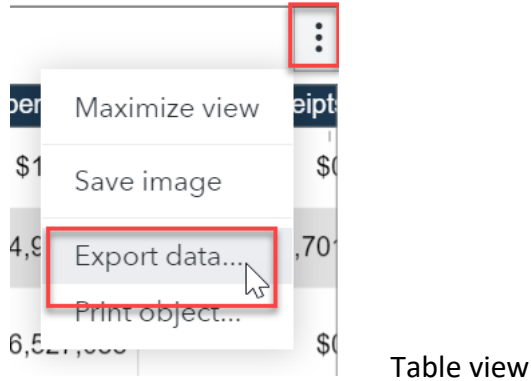
This screenshot is similar to the one above, showing the breadcrumb trail: 'Justice and Public Safety x', 'Department of Justice x', and '13600-JUSTICE - GENERAL FUND x'. A red arrow points to the 'X' button on the right side of the third breadcrumb, indicating how to remove a filter.

Exporting the Data – Selection and File Types Supported

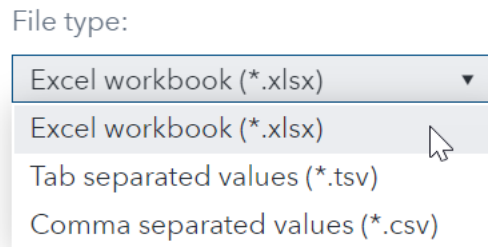
The data behind any chart or table can be exported for additional review and analysis.

When the full chart or table is selected, mouse over the chart or table to view two additional buttons on the right corner – the **3-dot Menu** and Maximize.

When selected, an “Export data...” option is provided.



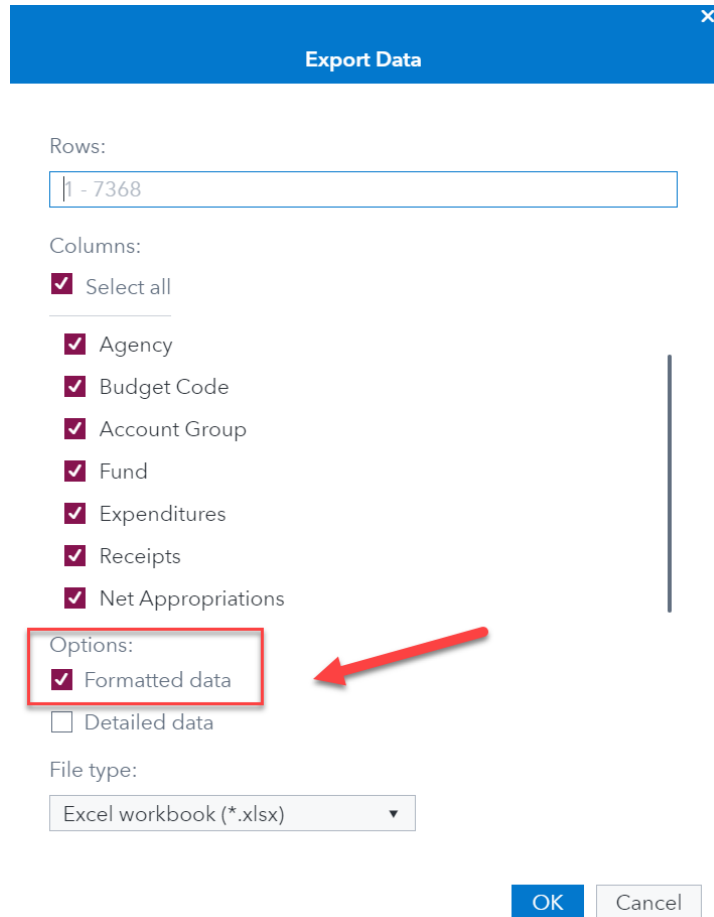
The data can be downloaded in the following File Types:



Exporting the Data – Formatted Data Option

When selecting the option to Export Data, an additional preference can be selected to indicate how the data should be presented in the downloaded file:

- **The *Formatted data* option is Checked** - Summarizes the data by rolling together individual amount level transactions. Roll-up summary is provided by Budget Code, Budget Fund Code and Account Group for each selected agency.
- **The *Formatted data* option is Unchecked** - Do Not Summarize the data, show individual amount level transactions.



The screenshot shows the 'Export Data' dialog box with the following settings:

- Rows: 1 - 7368
- Columns: Select all
- Agency
- Budget Code
- Account Group
- Fund
- Expenditures
- Receipts
- Net Appropriations
- Options: Formatted data (highlighted with a red box and a red arrow pointing to it)
- Detailed data
- File type: Excel workbook (*.xlsx)
- Buttons: OK, Cancel

Exporting the Data – Detailed Data Option

When selecting the option to Export Data, an additional preference can be selected to indicate if additional data fields should be included in the downloaded file. These additional fields are available to download but are not shown on the screen.

- **The *Detailed data* option is Checked** – Additional data fields are added to the Column list at the top of the window; all additional fields are selected by default.
- **The *Detailed data* option is Unchecked** – No additional data fields are shown or selected. The data set in the downloaded file will be the same as what is shown on the screen.

Export Data

Rows:
1 - 3357

Columns:
 Select all

- Fiscal Year Numeric
- Committee
- Fund
- Account Group
- Budget Type
- Expenditures
- Receipts

Options:
 Formatted data
 Detailed data

File type:
Excel workbook (*.xlsx)

OK Cancel

The **Budget and Spending Table sub-tab** is one of the most frequently viewed and exported datasets. The data fields provided in the data export are different when the checkbox option for “Detailed data” is unchecked (it is disabled, as its default state) or it is checked (enabled).

When the “Detailed data” option is checked (enabled), then every data column is provided. These data columns include: Fiscal Year, Committee, Agency, Budget Type, Fund Type, Budget Code Description, Budget Fund Code Description, Account Group, Expenditures, Receipts, and Net Appropriations.

When the “Detailed data” option is unchecked (disabled), every data column mentioned above is provided EXCEPT for the following three columns: Fiscal Year, Budget Type, and Fund Type.

Additional Notes about this Report

Data Set Size Warning



If the Data Set Size Warning symbol is displayed in the lower right corner of a table, it indicates that a large data set has been requested but that not all rows of the information are being shown.

Filter the data to reduce the number of rows, or select the option to Export the data, which will export the full data set.

Payee / Payments Data

Previous versions of this report included a lower level of Payee / Payment data, which has now been replaced with rollup data summaries.

Out of Scope

Special Fund Budget Codes

NC DOT Budget Codes for Ports Authority and Global TransPark (Budget Codes that start with a 0)