

State Appropriations Budget

Types of allocations and management principles

State appropriations constitute about half of the College's overall annual operating budget and fund approximately 70% of salaries in the College. These funds are generated by student tuition payments and allocations of taxpayer revenue from the State of NC. This document outlines the College's approach to allocating and managing State appropriations funds.

All State appropriations budget in the College is on source 12001.

Types of State allocations

Faculty salary lines: Most faculty salaries in the College are funded on State appropriations. Decisions to authorize new or replacement lines are made centrally by Dean's Office leadership. Further details about the faculty position authorization and search processes are available in the College's [Chair's Manual](#).

Any salary savings from leaves, research buyouts, or other releases are recouped by the Dean's Office to fund the [Instructional Budget](#). Upon termination, all State appropriations allocated for a faculty member's salary permanently revert to the Dean's Office.

Administrative appointments: Academic units and some non-academic units receive State appropriations to support faculty administrative roles (e.g., department chair). The Dean's Office provides full funding for department chair stipends and summer salary payments. Some non-academic units receive stipend and course release allocations for their director position.

In addition, most academic units receive a budget to provide stipends for other administrative roles (e.g., director of graduate studies, associate chair) to be used at the department's discretion.

Staff lines: Staffing levels and funding decisions are made collaboratively by the Dean's Office and unit. Further details about State appropriations allocations for staff roles are available on the [CAS Business Operations website](#). Any salary savings from staff positions are retained by the department to use for temporary employees, additional duties pay, or other expenses.

Non-personnel: Funds allocated for office supplies and other non-personnel operating expenses. Please ensure non-personnel expenditures charged to State appropriations are [allowable](#).

Instructional budget: Primary funding source for teaching assistant/fellows and adjunct lecturers. Allocations for teaching assistants/fellows are permanent, recurring, budget. The student allocations were set based on current program sizes and stipend levels. If your unit desires to change the cohort size or stipend level, please reach out to your division's Senior Associate Dean.

The allocations for temporary teaching resources (e.g., adjunct lecturers, overloads) are temporary and non-recurring. A formula that considers the department's teaching resources and capacity is run

each year to make these allocations. The Dean’s Office will communicate the temporary teaching allocations for the coming year to units each Spring.

Phased retiree salaries: Permanent salary funding for faculty members participating in the phased retirement program is reverted to the Dean’s Office upon entering the program to enable faster reallocation of those lines. Temporary budget is allocated to cover the salary costs each year.

Dean’s Office commitments: The Dean’s Office utilizes State appropriations to fund various commitment allocations to units. State appropriations are often used for commitments that provide salary support.

New faculty start-up: Many new faculty start-up budgets, particularly in the natural sciences, provide funding for personnel expenses. The Dean’s Office uses State appropriations to provide this support in line with the initial start-up budget spreadsheet. Any unused funds will automatically carryover each year until the start-up package expires.

Allocation type	Budget type	Expiration	Program code
Faculty salary lines	Permanent, recurring	End of fiscal year	10000/C1304
Administrative appointments	Permanent, recurring	End of fiscal year	10000
Staff lines	Permanent, recurring	End of fiscal year	10000
Non-personnel	Permanent, recurring	End of fiscal year	10000
Instructional budget	Mixed permanent and temporary	End of fiscal year	C1302
Phased retiree salaries	Temporary, recurring until termination	End of fiscal year	C1303
Dean’s Office commitments	Temporary, non-recurring	End of fiscal year	C1306/Varies
New faculty start-up	Temporary, non-recurring	End of start-up package	C3XXX/C4XXX

Budget management

Fund expiration and carryover: State appropriations generally expire at year-end (June 30th). Any unused funds automatically revert to the State of NC and are not able to be carried over except for start-up funds that automatically carryover until the package expires.

Balances are reviewed by individual program code. If the department has an overage on a particular program code at year-end, the Dean’s Office will require repayment of that deficit amount with F&A or trust funds.

Benefits budget: The Dean’s Office operates a benefit pools on State appropriations funds. Any fringe benefits charged to the State appropriations source (12001) will automatically receive budget to cover the fringe benefit expenses. Since these funds are distributed as expenses are incurred, there is no set budget for fringe benefits on State appropriations chartfield strings.

The College’s fringe pool covers all benefit expenses (e.g., health insurance, social security, retirement) and all internal campus fees charged with payroll (core data, transit fees, terminal leave).

Resources

Report Name (link)	Description
State Funds	Summary of State appropriations balance in unit
Position Salary Funding & Savings	Details about individual position salary funding and savings
Commitment Transfers	Details about commitment allocations from the Dean's Office to unit

Reach out to your unit's [assigned budget analyst](#) with any questions.