



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report

Blue Ridge Parkway in
Western North Carolina

November 2022



State of North Carolina Office of the State Controller

NELS C. ROSELAND
STATE CONTROLLER

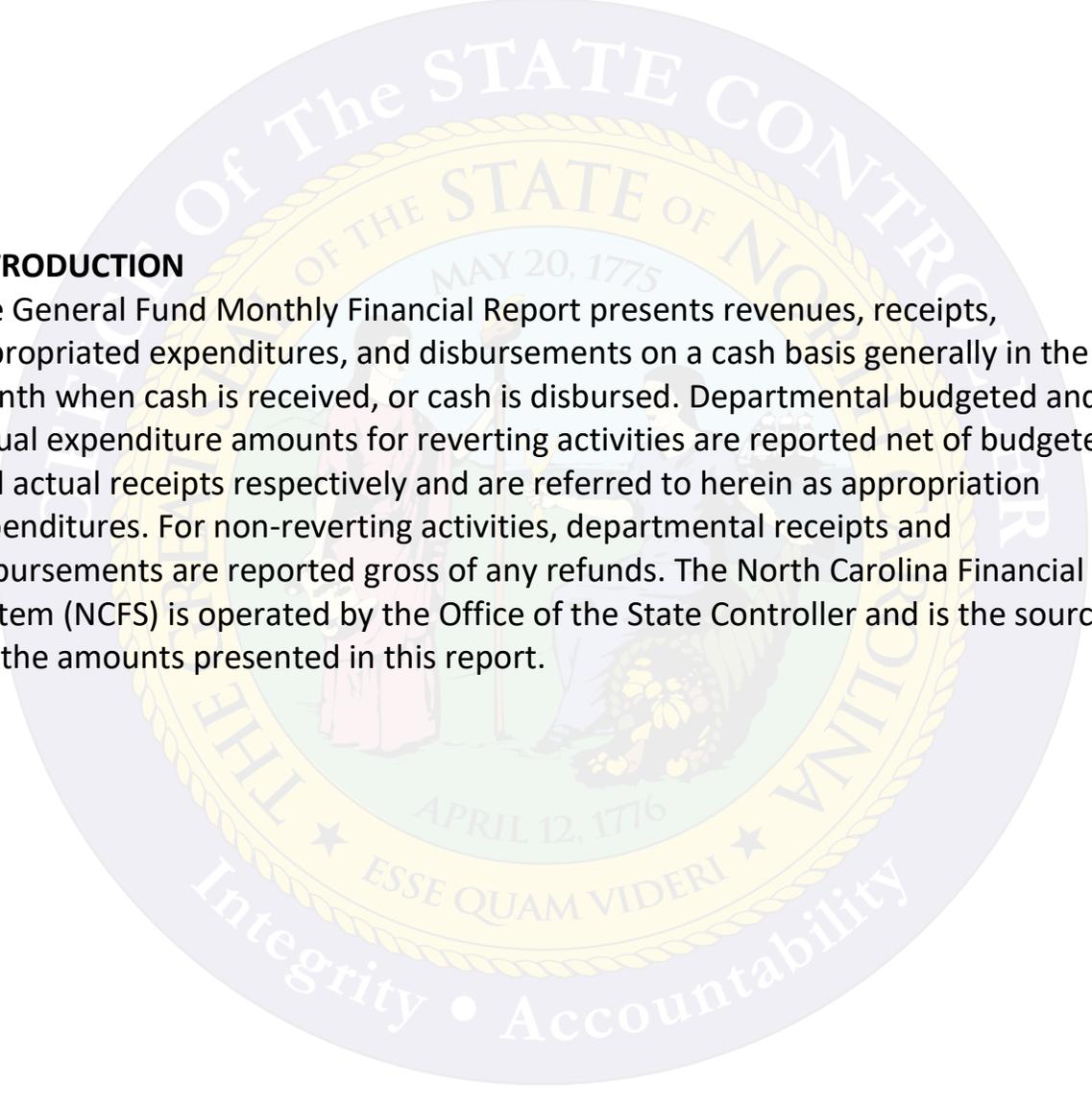
December 7, 2022

Enclosed is the General Fund Monthly Financial Report for the period ended November 30, 2022 of the 2023 State fiscal year. Pursuant to the State Budget Act, this report (unaudited) presents both General Fund reverting and non-reverting activities.

Please contact us if you have questions or if you would like more information. We are committed to providing you with the most reliable and timely financial information possible.

Sincerely,

Nels Roseland

The seal of the Office of the State Controller of North Carolina is a large, circular emblem in the background. It features a central figure of a woman in a pink dress holding a scale, with a plow and sheaves of wheat below her. The text "OFFICE OF THE STATE CONTROLLER OF THE STATE OF NORTH CAROLINA" is written around the top inner edge. The date "MAY 20, 1775" is at the top, and "APRIL 12, 1776" is at the bottom. The motto "ESSE QUAM VIDERI" is written across the bottom, flanked by two stars. Below the seal, the words "Integrity • Accountability" are written in a large, serif font.

INTRODUCTION

The General Fund Monthly Financial Report presents revenues, receipts, appropriated expenditures, and disbursements on a cash basis generally in the month when cash is received, or cash is disbursed. Departmental budgeted and actual expenditure amounts for reverting activities are reported net of budgeted and actual receipts respectively and are referred to herein as appropriation expenditures. For non-reverting activities, departmental receipts and disbursements are reported gross of any refunds. The North Carolina Financial System (NCFS) is operated by the Office of the State Controller and is the source for the amounts presented in this report.



North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Schedule of Assets, Liabilities and Fund Balance

November 30, 2022

Expressed in Millions

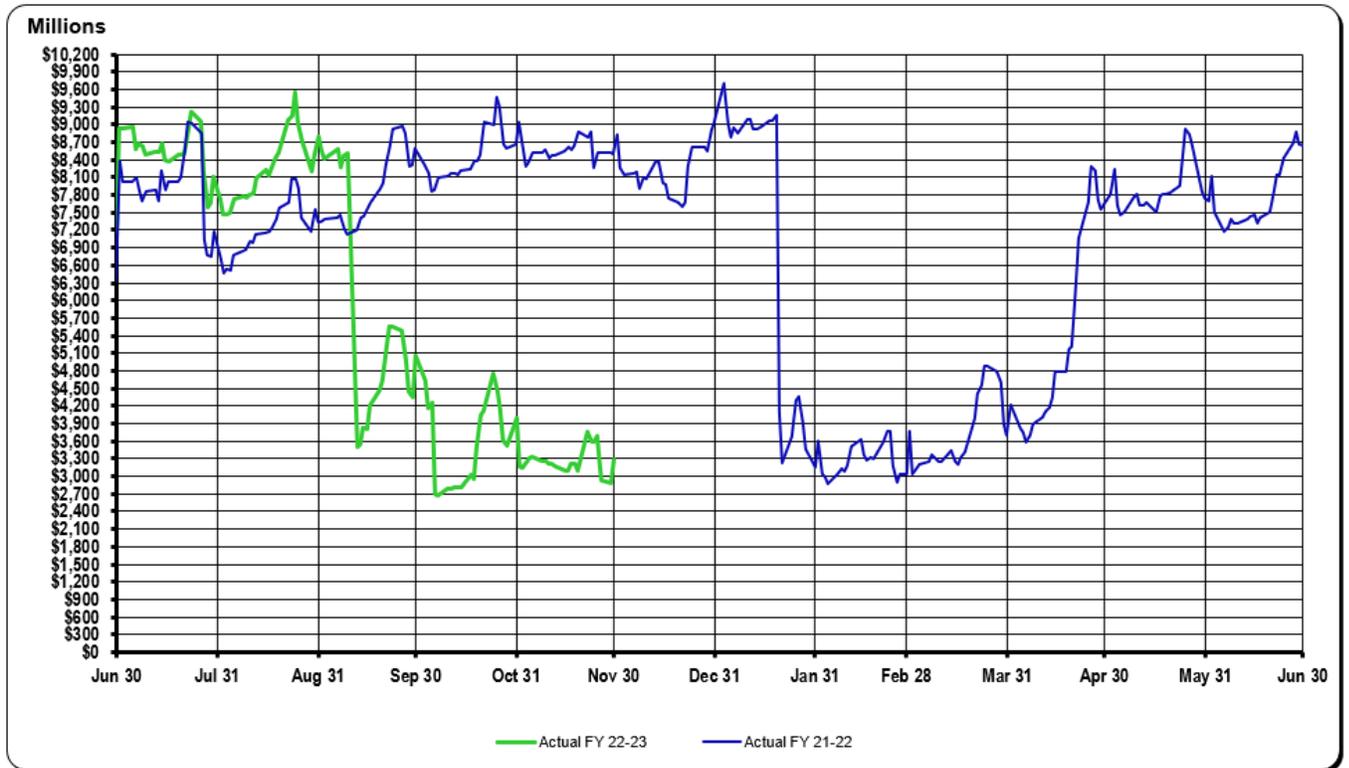
Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 22,370.1	Beverage Tax	\$ 21.0
		Sales & Use Tax	457.6
		Scrap Tire Disposal Tax	-
		Solid Waste Disposal Tax	-
		White Goods Tax	-
		Total Liabilities	\$ 478.6
		Fund Balance	
		Reserved:	
		American Recovery Plan Act Reserve	\$ 39.3
		Carry Forward Reserve	383.6
		Clean Water Drinking Water Reserve	-
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	-
		Economic Development Project Reserve	777.7
		Federal Infrastructure Match Reserve	95.3
		Housing Reserve	-
		Hurricane Florence Disaster Recovery Reserve	68.9
		Information Technology Reserve	108.9
		Local Fiscal Recovery Reserve-ARPA	-
		Local Govt Coronavirus Relief Reserve	-
		Local Project Reserve	-
		Medicaid Contingency Reserve	326.5
		Medicaid Transformation Reserve	155.6
		NC GREAT Reserve	-
		Opioid Abatement Reserve	14.0
		Public School Contingency Reserve	-
		Public School Need Based Capital Reserve	-
		Repairs and Renovations Reserve	-
		Retiree Supplement Reserve	4.0
		SCIF General Fund Reserve	250.0
		Savings Reserve	4,116.0
		Stabilization and Inflation Reserve	200.0
		State Emergency Response/Disaster Reserve	227.5
		Unfunded Liability Solvency Reserve	-

		Wilmington Harbor Enhancements Reserve	283.8
		World University Games Reserve	25.0
		Non-Reverting Departmental Funds	11,536.4
		Total Reserved	\$ 18,612.5
		Unreserved:	
		Fund Balance - July 01, 2022	\$ 7,165.7
		Transfer to Reserves	(6,889.9)
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	3,003.2
		Total Unreserved	3,279.0
		Total Fund Balance	\$ 21,891.5
Total Assets	\$ 22,370.1	Total Liabilities and Fund Balance	\$ 22,370.1

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

FISCAL YEAR TO DATE NOVEMBER 30, 2022 AND FISCAL YEAR ENDED JUNE 30, 2022

Expressed in Millions





North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Reserved and Unreserved Fund Balance

Fiscal Year-to-Date November 30, 2022 and November 30, 2021

Expressed in Millions

Fund Balance	FY 2023	FY 2022	Change	% Change
Reserved:				
American Recovery Plan Act Reserve	\$ 39.3	\$ 2,719.7	\$ (2,680.4)	(98.6%)
Carry Forward Reserve	383.6	346.7	36.9	10.6%
Clean Water Drinking Water Reserve	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-
Earthquake Disaster Recovery Reserve	-	-	-	-
Economic Development Project Reserve	777.7	-	777.7	100.0%
Federal Infrastructure Match Reserve	95.3	-	95.3	100.0%
Housing Reserve	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	68.9	83.8	(14.9)	(17.8%)
Information Technology Reserve	108.9	-	108.9	100.0%
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-
Local Project Reserve	-	-	-	-
Medicaid Contingency Reserve	326.5	50.4	276.1	547.8%
Medicaid Transformation Reserve	155.6	278.9	(123.3)	(44.2%)
NC GREAT Reserve	-	-	-	-
Opioid Abatement Reserve	14.0	-	14.0	100.0%
Public School Contingency Reserve	-	-	-	-
Public School Need Based Capital Reserve	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-
Retiree Supplement Reserve	4.0	-	4.0	100.0%
SCIF General Fund Reserve	250.0	-	250.0	100.0%
Savings Reserve	4,116.0	1,982.0	2,134.0	107.7%
Stabilization and Inflation Reserve	200.0	-	200.0	100.0%
State Emergency Response/Disaster Reserve	227.5	54.6	172.9	316.7%
Unfunded Liability Solvency Reserve	-	3.3	(3.3)	(100.0%)
Wilmington Harbor Enhancements Reserve	283.8	-	283.8	100.0%
World University Games Reserve	25.0	-	25.0	100.0%
Non-Reverting Departmental Funds	11,536.4	2,489.3	9,047.1	363.4%
Total Reserved	\$ 18,612.5	\$ 8,008.7	\$ 10,603.8	132.4%
Unreserved:				
Fund Balance - July 01	\$ 7,165.7	\$ 6,313.1	\$ 852.6	13.5%
Transfers to Reserves	(6,889.9)	-	(6,889.9)	-

Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	3,003.2	2,520.4	482.8	19.2%
Total Unreserved	\$ 3,279.0	\$ 8,833.5	\$ (5,554.5)	(62.9%)
Total Fund Balance	\$ 21,891.5	\$ 16,842.2	\$ 5,049.3	30.0%

The schedule above presents year-to-date reserved and unreserved fund balances for the current and prior fiscal years as well as the increase/decrease from the prior year.



North Carolina Financial System
Office of State Controller
General Fund Reverting – Schedule of Operations
Monthly & Fiscal Year-To-Date as of November 30, 2022
Expressed in Millions

	November		Year-To-Date		Budget		Percent of Budget Realized/Expended YTD	
							Year-To-Date	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Beg. Unreserved Fund Balance	\$ 3,999.9	\$ 9,053.5	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1		
Transfer to Reserves	-	-	-	-	-	-		
Transfer to Non-reserved Funds	-	-	-	-	-	-		
Total	\$ 3,999.9	\$ 9,053.5	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1		
Revenues								
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ 130.2	\$ 115.4	\$ 161.5	\$ 146.7	80.6%	78.7%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	1.6	2.6	10.4	22.2	116.1	100.5	9.0%	22.1%
Judicial Fees	16.7	16.1	88.6	83.9	222.8	216.6	39.8%	38.7%
Master Settlement Agreement	-	-	-	22.8	144.6	139.4	0.0%	16.4%
Other	11.4	9.6	48.0	50.7	244.2	220.3	19.7%	23.0%
Treasurer Investments	38.9	1.6	135.8	6.0	60.9	29.6	223.0%	20.3%
Total Non-Tax Revenue	\$ 68.6	\$ 29.9	\$ 413.0	\$ 301.0	\$ 950.1	\$ 853.1	43.5%	35.3%
Tax Revenues								
Beverage	\$ 47.1	\$ 46.4	\$ 225.2	\$ 217.6	\$ 552.5	\$ 453.3	40.76%	48.00%
Corporate Income	(90.3)	(62.5)	156.5	200.3	1,155.5	1,119.9	13.54%	17.89%
Estate	-	-	-	0.2	-	-	-	-
Franchise	96.2	94.5	412.3	365.4	690.9	840.0	59.68%	43.50%
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	988.1	1,038.5	5,757.2	5,733.7	15,470.9	14,308.8	37.21%	40.07%
Insurance	(25.2)	(14.6)	281.1	204.6	1,033.5	809.4	27.20%	25.28%
Mill Machinery	(0.3)	0.3	(0.3)	0.7	0.2	0.1	(150.00%)	700.00%
Other	0.1	-	0.1	-	0.3	0.4	33.33%	0.00%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	0.6	0.3	17.5	18.2	39.6	39.3	44.19%	46.31%
Real Estate Conveyance Excise	9.6	11.9	60.5	63.0	149.6	103.2	40.44%	61.05%
Sales and Use	914.8	891.9	5,301.7	4,738.4	10,183.4	9,611.3	52.06%	49.30%
Scrap Tire Disposal	2.5	2.0	7.4	6.1	6.5	6.3	113.85%	96.83%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	3.7	2.7	8.1	6.6	3.1	3.0	261.29%	220.00%
Tobacco	22.7	20.3	109.8	109.6	270.2	258.3	40.64%	42.43%
White Goods Disposal	0.5	0.5	2.4	2.2	3.6	3.5	66.67%	62.86%
Total Tax Revenues	\$ 1,970.1	\$ 2,032.2	\$ 12,339.5	\$ 11,666.6	\$ 29,559.8	\$ 27,556.8	41.74%	42.34%

Total Revenues	\$ 2,038.7	\$ 2,062.1	\$ 12,752.5	\$ 11,967.6	\$ 30,509.9	\$ 28,409.9	41.80%	42.12%
Total Availability	\$ 6,038.6	\$ 11,115.6	\$ 19,918.2	\$ 18,280.7	\$ 37,675.6	\$ 34,723.0	52.87%	52.65%
Appropriation Expenditures								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	2,735.5	2,205.3	9,800.3	9,368.8	27,902.2	26,081.0	35.12%	35.92%
Debt Service	24.1	76.8	(51.0)	78.4	-	-	-	-
Total Appropriation Expenditures	\$ 2,759.6	\$ 2,282.1	\$ 9,749.3	\$ 9,447.2	\$ 27,902.2	\$ 26,081.0	34.94%	36.22%
Unreserved Fund Balance – Before Statutory Reservations	\$ 3,279.0	\$ 8,833.5	\$ 10,168.9	\$ 8,833.5	\$ 9,773.4	\$ 8,642.0		
Reserved								
Clean Water Drinking Water Reserve	\$ -	\$ -	\$ (326.0)	\$ -	\$ -	\$ -		
Federal Infrastructure Match Reserve	-	-	(106.0)	-	-	-		
Housing Reserve	-	-	(205.0)	-	-	-		
Local Project Reserve	-	-	(80.1)	-	-	-		
Public School Need Based Capital Reserve	-	-	(100.0)	-	-	-		
Retiree Supplement Reserve	-	-	(36.0)	-	-	-		
Stabilization and Inflation Reserve	-	-	(200.0)	-	-	-		
World University Games Reserve	-	-	(25.0)	-	-	-		
American Recovery Plan Act Reserve	-	-	-	-	-	-		
Carry Forward Reserve	-	-	-	-	-	-		
Coronavirus Capital Projects Reserve	-	-	-	-	-	-		
Coronavirus Relief Reserve	-	-	-	-	-	-		
Earthquake Disaster Recovery Reserve	-	-	-	-	-	-		
Economic Development Project Reserve	-	-	(876.0)	-	-	-		
Hurricane Florence Disaster Recovery	-	-	-	-	-	-		
Information Technology Reserve	-	-	(184.0)	-	-	-		
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-		
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-		
Medicaid Contingency Reserve	-	-	(151.1)	-	-	-		
Medicaid Transformation Reserve	-	-	(246.0)	-	-	-		
NC GREAT Reserve	-	-	-	-	-	-		
Opioid Abatement Reserve	-	-	-	-	-	-		
Public School Contingency Reserve	-	-	-	-	-	-		
Repairs and Renovations Reserve	-	-	-	-	-	-		
SCIF General Fund Reserve	-	-	(2,931.3)	-	-	-		
Savings Reserve	-	-	(1,000.0)	-	-	-		
State Emergency Response/Disaster	-	-	(423.4)	-	-	-		
Unfunded Liability Solvency Reserve	-	-	-	-	-	-		
Wilmington Harbor Enhancements	-	-	-	-	-	-		
Unreserved Fund Balance	\$ 3,279.0	\$ 8,833.5	\$ 3,279.0	\$ 8,833.5	\$ 9,773.4	\$ 8,642.0		

Note that the schedule above represents net tax and non-tax collections and not gross collections. Tax revenues are presented net of refunds to taxpayers and various distributions to state and local entities based on legislation. A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

The schedule above presents monthly and year-to-date General Fund operations for the current and prior fiscal years as well as the annual budget and percent of budget realized or expended.



North Carolina Financial System

Office of State Controller

General Fund Reverting Net Tax and Non-Tax Revenues

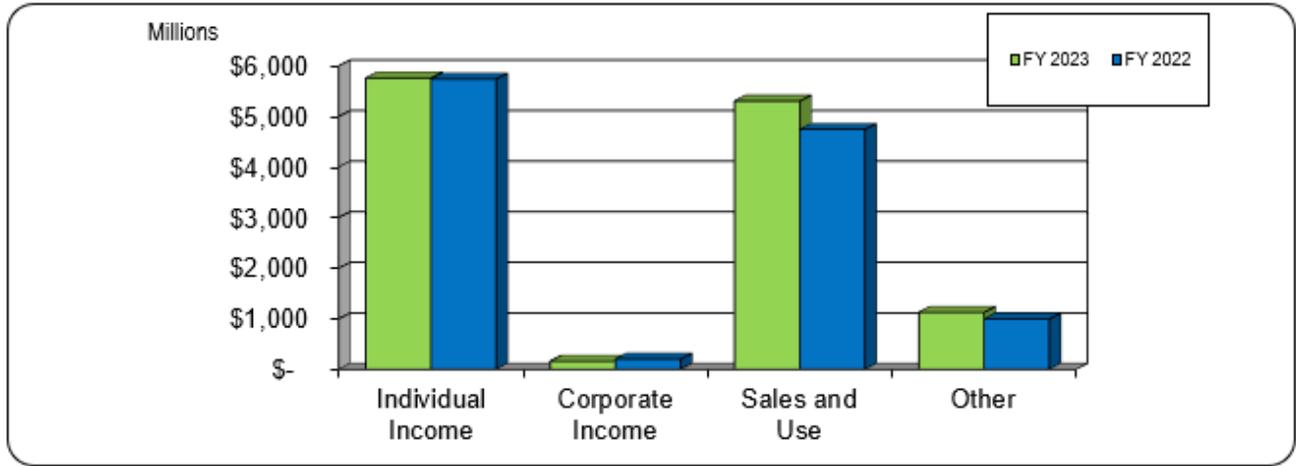
Monthly & Fiscal Year-To-Date as of November 30, 2022 and November 30, 2021

Expressed in Millions

	November				Year-To-Date Through November			
	FY 2023	FY 2022	Change	Percent of Change	FY 2023	FY 2022	Change	Percent of Change
Tax Revenues								
Beverage	\$ 47.1	\$ 46.4	\$ 0.7	1.5%	\$ 225.2	\$ 217.6	\$ 7.6	3.5%
Corporate Income	(90.3)	(62.5)	(27.8)	44.5%	156.5	200.3	(43.8)	(21.9%)
Estate	-	-	-	-	-	0.2	(0.2)	(100.0%)
Franchise	96.2	94.5	1.7	1.8%	412.3	365.4	46.9	12.8%
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	988.1	1,038.5	(50.4)	(4.9%)	5,757.2	5,733.7	23.5	0.4%
Insurance	(25.2)	(14.6)	(10.6)	72.6%	281.1	204.6	76.5	37.4%
Mill Machinery	(0.3)	0.3	(0.6)	(200.0%)	(0.3)	0.7	(1.0)	(142.9%)
Other	0.1	-	0.1	-	0.1	-	0.1	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	0.6	0.3	0.3	100.0%	17.5	18.2	(0.7)	(3.8%)
Real Estate Conveyance Excise	9.6	11.9	(2.3)	(19.3%)	60.5	63.0	(2.5)	(4.0%)
Sales and Use	914.8	891.9	22.9	2.6%	5,301.7	4,738.4	563.3	11.9%
Scrap Tire Disposal	2.5	2.0	0.5	25.0%	7.4	6.1	1.3	21.3%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	3.7	2.7	1.0	37.0%	8.1	6.6	1.5	22.7%
Tobacco	22.7	20.3	2.4	11.8%	109.8	109.6	0.2	0.2%
White Goods Disposal	0.5	0.5	-	0.0%	2.4	2.2	0.2	9.1%
Total Tax Revenues	\$ 1,970.1	\$ 2,032.2	\$ (62.1)	(3.1%)	\$ 12,339.5	\$ 11,666.6	\$ 672.9	5.8%
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ -	-	\$ 130.2	\$ 115.4	\$ 14.8	12.8%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	1.6	2.6	(1.0)	(38.5%)	10.4	22.2	(11.8)	(53.2%)
Judicial Fees	16.7	16.1	0.6	3.7%	88.6	83.9	4.7	5.6%
Master Settlement Agreement	-	-	-	-	-	22.8	(22.8)	(100.0%)
Other	11.4	9.6	1.8	18.8%	48.0	50.7	(2.7)	(5.3%)
Treasurer Investments	38.9	1.6	37.3	2,331.3%	135.8	6.0	129.8	2,163.3%
Total Non-Tax Revenue	\$ 68.6	\$ 29.9	\$ 38.7	129.4%	\$ 413.0	\$ 301.0	\$ 112.0	37.2%
Total Tax and Non-Tax Revenue	\$ 2,038.7	\$ 2,062.1	\$ (23.4)	(1.1%)	\$ 12,752.5	\$ 11,967.6	\$ 784.9	6.6%

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

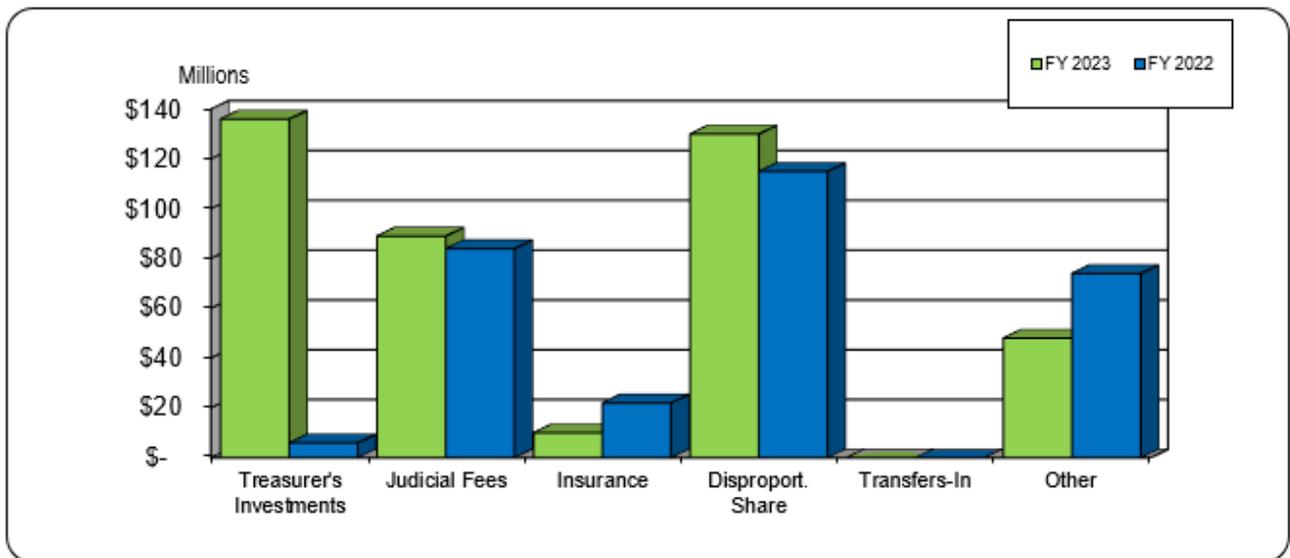
FISCAL YEAR-TO-DATE NOVEMBER 30, 2022 AND NOVEMBER 30, 2021



The graph above compares the year-to-date tax revenues for the current and prior fiscal years.

**GENERAL FUND – REVERTING
ACTUAL NON-TAX REVENUES**

FISCAL YEAR-TO-DATE NOVEMBER 30, 2022 AND NOVEMBER 30, 2021



The graph above compares the year-to-date non-tax revenues for the current and prior fiscal years.



North Carolina Financial System
Office of State Controller
General Fund - Reverting
Appropriation Expenditures
Fiscal Year-to-Date
Expressed in Millions

	Appropriation Expenditures				Percent of Total Appropriation Expenditures	
	FY 2023	FY 2022	Change	Percent Change	FY 2023	FY 2022
Capital Improvements						
Funded by General Fund	\$ -	\$ -	\$ -	-	0.0%	0.0%
Total Capital Improvements	\$ -	\$ -	\$ -	-	0.0%	0.0%
Current Operations						
Agriculture	\$ 59.0	\$ 39.0	\$ 20.0	51.3%	0.6%	0.4%
Economic Development	91.3	47.6	43.7	91.8%	0.9%	0.5%
Education	5,797.3	5,423.0	374.3	6.9%	59.5%	57.4%
Environment & Natural Resources	108.8	98.1	10.7	10.9%	1.1%	1.0%
General Government	169.4	174.1	(4.7)	(2.7%)	1.7%	1.8%
Health and Human Services	2,443.1	2,396.2	46.9	2.0%	25.1%	25.4%
Operating Reserves/Rounding	(151.5)	-	(151.5)	-	(1.6%)	0.0%
Public Safety, Correction, and Regulation	1,282.9	1,190.8	92.1	7.7%	13.2%	12.6%
Total Current Operations	\$ 9,800.3	\$ 9,368.8	\$ 431.5	4.6%	100.5%	99.2%
Debt Service						
Debt Service	\$ (51.0)	\$ 78.4	\$ (129.4)	(165.1%)	(0.5%)	0.8%
Total Debt Service	\$ (51.0)	\$ 78.4	\$ (129.4)	(165.1%)	(0.5%)	0.8%
Total Appropriation Expenditures	\$ 9,749.3	\$ 9,447.2	\$ 302.1	3.2%	100.0%	100.0%

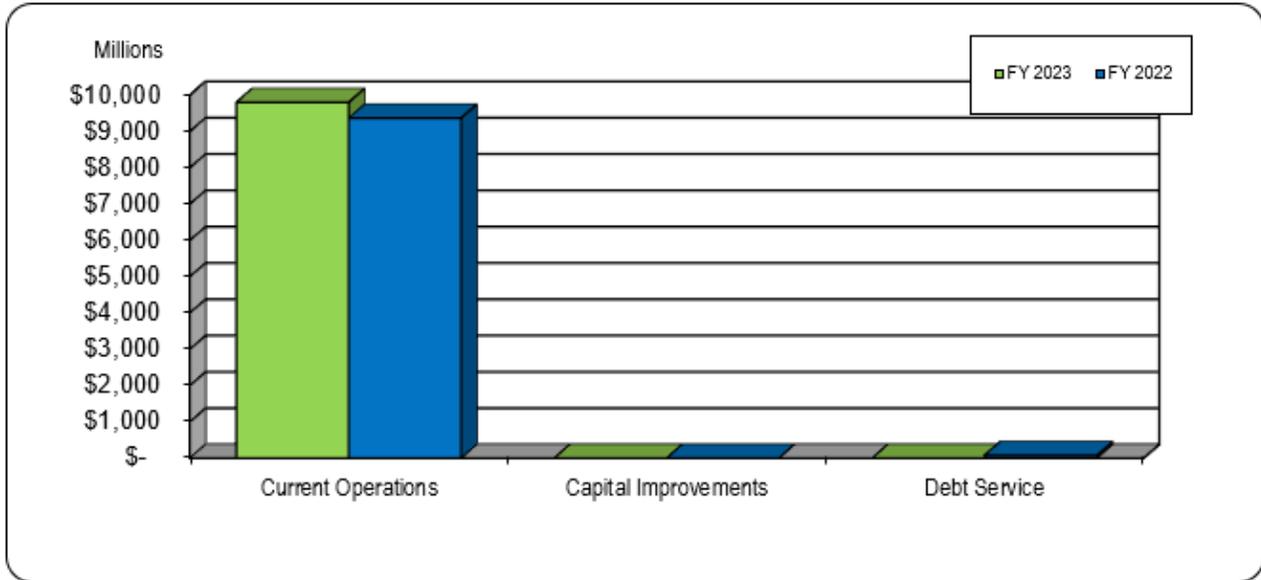
A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

The schedule above summarizes appropriation expenditures by function for the current and prior fiscal years.

GENERAL FUND – REVERTING

ACTUAL APPROPRIATION EXPENDITURES

FISCAL YEAR-TO-DATE NOVEMBER 30, 2022 AND NOVEMBER 30, 2021



The graph above compares appropriation expenditures by major category for the current and prior fiscal years.

Actual appropriation expenditures through November 2022 were more than actual appropriation expenditures through November 2021 by \$302.1 million, or 3.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through November 2022 were more than appropriation expenditures through November 2021 by \$431.5 million, or 4.6%.



North Carolina Financial System

Office of State Controller

General Fund - Reverting

Appropriation Expenditures, Budget, and Percent Expended

Monthly & Fiscal Year-To-Date as of November 30, 2022 and November 30, 2021

Expressed in Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	November		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Current Operations								
General Government								
Administration	\$ 7.0	\$ 8.4	\$ 19.9	\$ 19.0	\$ 62.1	\$ 61.2	32.0%	31.0%
Board of Elections	0.7	2.3	(2.0)	3.0	8.3	12.9	(24.1%)	23.3%
General Assembly	6.9	6.9	30.3	30.4	83.6	79.5	36.2%	38.2%
Governor's Office	0.5	0.4	2.0	2.0	6.0	5.7	33.3%	35.1%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	-	-	30.3	5.3	40.7	10.7	74.4%	49.5%
Information Technology	12.0	2.5	20.4	21.5	74.7	89.4	27.3%	24.0%
Lieutenant Governor	0.1	0.1	0.5	0.4	1.2	1.2	41.7%	33.3%
Military and Veterans Affairs	0.5	0.4	5.7	4.5	12.5	11.6	45.6%	38.8%
Office of Administrative Hearings	0.5	0.5	2.7	2.5	7.4	6.8	36.5%	36.8%
Office of State Budget	1.4	0.7	4.7	3.5	11.1	14.8	42.3%	23.6%
Office of State Budget - Special	53.8	-	(29.5)	-	15.5	31.9	(190.3%)	0.0%
Office of State Human Resources	0.8	-	4.6	-	10.1	9.3	45.5%	0.0%
Office of the State Controller	2.1	1.5	9.7	8.5	32.6	28.2	29.8%	30.1%
Revenue	11.8	8.9	40.2	41.0	115.7	110.7	34.7%	37.0%
Secretary of State	1.5	1.1	6.8	5.8	17.8	16.7	38.2%	34.7%
State Auditor	1.6	1.6	4.9	6.0	17.8	16.2	27.5%	37.0%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	0.4	3.1	1.6	4.2	5.3	5.0	30.2%	84.0%
State Treasurer-Retirement	0.7	0.1	16.6	16.4	33.2	32.9	50.0%	49.8%
Sub-Total	\$ 102.3	\$ 38.5	\$ 169.4	\$ 174.0	\$ 555.6	\$ 544.7	30.5%	31.9%
Reserve - Budget Transparency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Reserve - Compensation Increase	-	-	-	-	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-	-	-	-	-
Reserve - ERP	-	-	-	-	-	-	-	-
Reserve - Enrollment	-	-	-	-	-	-	-	-
Reserve - Eugenic Sterilization Compensation	-	-	-	-	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-	-	-	-	-
Reserve - General Fund Reverting Funds	-	-	(151.5)	-	-	-	-	-

Reserve - Golden LEAF	-	-	-	-	-	-	-	-	-
Reserve - IT Fund	-	-	-	-	-	-	-	-	-
Reserve - JDIG	-	-	-	-	-	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-	-	-	-	-	-
Reserve - NC GEAR	-	-	-	-	-	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-	-	-	-	-	-
Reserve - One NC Fund	-	-	-	-	-	-	-	-	-
Reserve - Pending Legislation	-	-	-	-	-	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-	-	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-	-	-	-	-	-
Reserve - Review of Compensation Plan	-	-	-	-	(3.5)	-	0.0%	-	-
Reserve - Salary Adjustment	-	-	-	-	21.8	-	0.0%	-	-
Reserve - Severance	-	-	-	-	-	-	-	-	-
Reserve - St Emp Comprehensive	-	-	-	-	-	-	-	-	-
Reserve - State Emergency Resp & Disaster	-	-	-	-	-	-	-	-	-
Reserve - Transfer to DOT	-	-	-	-	-	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-	-	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-	-	-	-	-	-
Reserve - Workers' Compensation	-	-	-	-	-	-	-	-	-
Reserve - Automated Fraud Detection Development	-	-	-	-	-	-	-	-	-
Reserve - Continuation/Justification	-	-	-	-	-	-	-	-	-
Reserve - Controller Fraud Detection	-	-	-	-	-	-	-	-	-
Reserve - Eliminated Positions	-	-	-	-	-	-	-	-	-
Reserve - Global Trans Park Loan Repayment	-	-	-	-	-	-	-	-	-
Reserve - Management Flexibility	-	-	-	-	-	-	-	-	-
Reserve - Medicaid Risk	-	-	-	-	-	-	-	-	-
Reserve - NC Promise Tuition Plan	-	-	-	-	-	-	-	-	-
Reserve - Retirees Premium	-	-	-	-	-	-	-	-	-
Reserve - Statewide Compensation Study	-	-	-	-	-	-	-	-	-
Reserve - Voter Information Verification Act	-	-	-	-	-	-	-	-	-
SCIF	-	-	-	-	-	-	-	-	-
Sub-Total	\$ -	\$ -	\$ (151.5)	\$ -	\$ 18.3	\$ -	(827.9%)	-	-
Total General Government	\$ 102.3	\$ 38.5	\$ 17.9	\$ 174.0	\$ 573.9	\$ 544.7	3.1%	32.0%	-
Education									
Community Colleges	\$ 129.2	\$ 112.5	\$ 456.0	\$ 421.5	\$ 1,357.6	\$ 1,316.2	33.6%	32.0%	-
Public Instruction	1,041.2	857.8	4,235.3	4,064.7	11,278.2	10,602.8	37.6%	38.3%	-
Sub-Total	\$ 1,170.4	\$ 970.3	\$ 4,691.3	\$ 4,486.2	\$ 12,635.8	\$ 11,919.0	37.1%	37.6%	-
University System									
Appalachian State University	\$ 23.2	\$ 11.5	\$ 59.9	\$ 38.6	\$ 185.5	\$ 150.3	32.3%	25.7%	-
ECU - Health Affairs	6.3	7.8	23.3	23.3	90.8	81.8	25.7%	28.5%	-
East Carolina University	24.7	13.9	55.4	48.1	265.6	237.0	20.9%	20.3%	-
Elizabeth City State University	4.6	1.3	11.2	11.0	46.9	35.8	23.9%	30.7%	-
Fayetteville State University	7.5	5.9	26.2	16.9	79.7	55.2	32.9%	30.6%	-
NCSU - Academic Affairs	34.4	30.1	107.7	104.3	510.2	443.0	21.1%	23.5%	-
NCSU - Agricultural Extension Service	3.5	3.0	17.1	16.7	44.1	41.5	38.8%	40.2%	-
NCSU - Agricultural Research	5.4	4.6	23.0	21.8	59.0	55.8	39.0%	39.1%	-

North Carolina A&T University	23.1	11.2	32.3	16.7	128.5	106.3	25.1%	15.7%
North Carolina Central University	10.8	12.1	24.2	28.1	92.8	91.0	26.1%	30.9%
North Carolina Sch of Science & Mathematics	3.3	1.9	15.6	8.8	40.9	30.4	38.1%	28.9%
UNC - Chapel Hill Academic Affairs	42.8	39.9	66.8	73.0	330.0	304.4	20.2%	24.0%
UNC - Chapel Hill Area Health Affairs	10.0	4.0	14.8	11.6	55.3	54.7	26.8%	21.2%
UNC - Chapel Hill Health Affairs	24.8	22.8	71.2	65.8	229.9	207.1	31.0%	31.8%
UNC - GA Institutional Programs and Facilities	4.0	1.0	-	1.0	63.4	272.9	0.0%	0.4%
UNC - GA Related Educational Programs	-	15.6	22.8	30.7	120.6	122.9	18.9%	25.0%
UNC- GA Aid to Private Institutions	151.8	55.3	270.6	177.2	327.0	231.6	82.8%	76.5%
University of North Carolina - General Admin	2.0	3.9	17.0	16.2	47.4	46.9	35.9%	34.5%
University of North Carolina Sch of the Arts	2.2	1.9	11.2	11.5	39.4	33.9	28.4%	33.9%
University of North Carolina at Asheville	4.8	2.6	11.2	13.1	50.5	50.6	22.2%	25.9%
University of North Carolina at Charlotte	14.1	19.7	34.6	46.7	307.8	265.8	11.2%	17.6%
University of North Carolina at Greensboro	17.5	17.4	50.4	45.0	196.5	184.1	25.6%	24.4%
University of North Carolina at Pembroke	7.1	4.3	28.2	21.4	99.5	78.3	28.3%	27.3%
University of North Carolina at Wilmington	18.1	11.1	52.4	37.8	191.3	147.9	27.4%	25.6%
Western Carolina University	13.6	13.4	45.9	39.0	152.8	133.7	30.0%	29.2%
Winston-Salem State University	5.0	4.5	13.0	12.5	70.9	65.0	18.3%	19.2%
Total University System	\$ 464.6	\$ 320.7	\$ 1,106.0	\$ 936.8	\$ 3,826.3	\$ 3,527.9	28.9%	26.6%
Total Education	\$ 1,635.0	\$ 1,291.0	\$ 5,797.3	\$ 5,423.0	\$ 16,462.1	\$ 15,446.9	35.2%	35.1%
Agriculture								
Agriculture and Consumer Services	\$ 11.8	\$ 8.9	\$ 59.0	\$ 39.0	\$ 176.6	\$ 169.8	33.4%	23.0%
Total Agriculture	\$ 11.8	\$ 8.9	\$ 59.0	\$ 39.0	\$ 176.6	\$ 169.8	33.4%	23.0%
Economic Development								
Commerce	\$ 1.2	\$ 1.0	\$ 5.1	\$ 5.3	\$ 13.8	\$ 12.3	37.0%	43.1%
Commerce-Economic Development	(0.1)	-	81.6	42.3	164.2	276.8	49.7%	15.3%
Commerce-State Aid	2.4	-	4.6	-	21.7	34.3	21.2%	0.0%
Total Economic Development	\$ 3.5	\$ 1.0	\$ 91.3	\$ 47.6	\$ 199.7	\$ 323.4	45.7%	14.7%
Environment & Natural Resources								
Environmental Quality	\$ 6.6	\$ 5.5	\$ 30.8	\$ 25.9	\$ 106.0	\$ 106.9	29.1%	24.2%
Natural and Cultural Resources	16.8	17.3	70.1	67.2	238.8	227.1	29.4%	29.6%
Roanoke Island Commission	-	-	-	0.3	-	-	-	-
Wildlife Resources	1.5	1.2	7.9	4.7	23.8	12.8	33.2%	36.7%
Total Environment & Natural Resources	\$ 24.9	\$ 24.0	\$ 108.8	\$ 98.1	\$ 368.6	\$ 346.8	29.5%	28.3%
Health and Human Services								
Aging	\$ 5.5	\$ 3.5	\$ 24.0	\$ 19.7	\$ 52.6	\$ 50.5	45.6%	39.0%
Child Development	19.6	11.5	93.2	87.4	252.0	242.7	37.0%	36.0%
Child and Family Well-Being	1.5	-	(4.8)	-	-	-	-	-
DHHS-Administration	49.6	17.5	82.4	110.8	194.5	192.2	42.4%	57.6%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	18.8	9.9	68.0	48.4	177.1	168.5	38.4%	28.7%
Health Services Regulations	(0.3)	2.4	0.2	1.7	23.2	25.0	0.9%	6.8%
Medical Assistance	499.8	478.4	1,781.1	1,772.9	4,724.3	4,030.1	37.7%	44.0%
Mental Health/DD/SAS	71.7	57.4	322.1	290.5	848.1	843.1	38.0%	34.5%
NC Health Choice	-	-	-	-	-	-	-	-
Services for the Blind and Deaf/HH	0.5	0.4	3.1	2.8	9.1	8.9	34.1%	31.5%
Social Services	4.2	8.7	56.9	48.5	227.7	219.7	25.0%	22.1%

Vocational Rehabilitation	4.0	3.5	16.9	13.5	42.2	41.7	40.0%	32.4%
Total Health and Human Services	\$ 674.9	\$ 593.2	\$ 2,443.1	\$ 2,396.2	\$ 6,550.8	\$ 5,822.4	37.3%	41.2%
Public Safety, Correction, and Regulation								
Adult Correction	\$ 100.5	\$ -	\$ 584.6	\$ -	\$ 1,923.6	\$ -	30.4%	-
Insurance	4.1	3.2	15.9	17.4	67.0	53.5	23.7%	32.5%
Insurance-GF	0.4	0.5	2.1	2.2	11.2	9.0	18.8%	24.4%
Judicial	63.8	51.0	303.2	248.1	714.1	672.4	42.5%	36.9%
Judicial-Indigent Defense	12.7	10.3	51.0	47.4	139.9	136.7	36.5%	34.7%
Justice	5.9	5.2	29.4	23.8	63.6	65.1	46.2%	36.6%
Labor	1.9	1.7	8.8	6.4	24.6	21.5	35.8%	29.8%
Public Safety	93.8	176.7	287.9	845.5	626.5	2,468.4	46.0%	34.3%
Total Public Safety, Correction, and Regulation	\$ 283.1	\$ 248.6	\$ 1,282.9	\$ 1,190.8	\$ 3,570.5	\$ 3,426.6	35.9%	34.8%
Rounding [*]		0.1		0.1				
Total Current Operations	\$ 2,735.5	\$ 2,205.3	\$ 9,800.3	\$ 9,368.8	\$ 27,902.2	\$ 26,080.6	35.1%	35.9%
Capital Improvements								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service								
Debt Service	\$ 24.1	\$ 76.8	\$ (51.0)	\$ 76.8	\$ -	\$ -	-	-
Debt Service-Federal	-	-	-	1.6	-	-	-	-
Total Debt Service	\$ 24.1	\$ 76.8	\$ (51.0)	\$ 78.4	\$ -	\$ -	-	-
Total Appropriation Expenditures	\$ 2,759.6	\$ 2,282.1	\$ 9,749.3	\$ 9,447.2	\$ 27,902.2	\$ 26,080.6	34.9%	36.2%

The schedule above presents monthly and year-to-date appropriation expenditures by major function and agency with comparison to the fiscal year budget.

[*] In disclosing the detail appropriation expenditures of 98 agencies/entities rounded to the millions of dollars, the "Rounding" category allows the most accurate presentation of individual agency and major General Fund category amounts.



North Carolina Financial System

Office of State Controller

General Fund Unreserved Cash

Schedule of Receipts and Disbursements by Function and Agency
 Monthly & Fiscal Year-To-Date as of November 30, 2022

Expressed in Thousands

	Receipts		Disbursements	
	November	Year-To-Date	November	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 6,492	\$ 55,009	\$ 18,249	\$ 114,007
Total Agriculture	\$ 6,492	\$ 55,009	\$ 18,249	\$ 114,007
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ 1,484	\$ 76,671	\$ 25,630	\$ 25,640
Debt Service-Federal	-	-	-	-
Total Debt Service	\$ 1,484	\$ 76,671	\$ 25,630	\$ 25,640
Economic Development				
Commerce	\$ 3,511	\$ 19,368	\$ 4,725	\$ 24,488
Commerce-Economic Development	60	36,110	-	117,684
Commerce-State Aid	-	63,281	2,388	67,877
Total Economic Development	\$ 3,571	\$ 118,759	\$ 7,113	\$ 210,049
Education				
Community Colleges	\$ 38,174	\$ 371,428	\$ 167,389	\$ 827,431
Public Instruction	428,858	1,815,857	1,470,078	6,051,205
UNC System	154,949	1,792,835	619,515	2,898,768
Total Education	\$ 621,981	\$ 3,980,120	\$ 2,256,982	\$ 9,777,404
Environment & Natural Resources				
Environmental Quality	\$ 5,263	\$ 42,839	\$ 11,821	\$ 73,643
Natural and Cultural Resources	4,395	53,259	21,215	123,329
Roanoke Island Commission	-	-	-	-
Wildlife Resources	5,180	37,894	6,693	45,833
Total Environment & Natural Resources	\$ 14,838	\$ 133,992	\$ 39,729	\$ 242,805
General Government				
Administration	\$ 776	\$ 9,838	\$ 7,824	\$ 29,722
Board of Elections	(5)	5,641	703	3,690
General Assembly	41	520	6,961	30,847
Governor's Office	103	769	553	2,788
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	-	30,330
Information Technology	219	7,131	12,218	27,550
Lieutenant Governor	-	5	102	512

Military and Veterans Affairs	54	1,295	581	6,942
Office of Administrative Hearings	129	556	639	3,237
Office of State Budget	172	771	1,545	5,465
Office of State Budget - Special	-	83,300	53,817	53,817
Office of State Human Resources	6	875	854	5,503
Office of the State Controller	177	1,562	2,284	11,236
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	25,000	-	25,000
Reserve - Enrollment	-	-	-	-
Reserve - Eugenic Sterilization Compensation	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
Reserve - General Fund Reverting Funds	-	151,524	-	-
Reserve - Golden LEAF	-	-	-	-
Reserve - IT Fund	-	-	-	-
Reserve - JDIG	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - One NC Fund	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-
Reserve - Review of Compensation Plan	-	-	-	-
Reserve - Salary Adjustment	-	-	-	-
Reserve - Severance	-	-	-	-
Reserve - St Emp Comprehensive	-	-	-	-
Reserve - State Emergency Resp & Disaster	-	-	-	-
Reserve - Transfer to DOT	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Workers' Compensation	-	-	-	-
Reserve-Other	-	-	-	-
Revenue	4,662	26,414	16,432	66,576
SCIF	-	-	-	-
Secretary of State	42	720	1,495	7,547
State Auditor	101	3,812	1,678	8,700
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	3,309	17,962	3,673	19,597
State Treasurer-Retirement	-	322	700	16,867
Total General Government	\$ 9,786	\$ 338,017	\$ 112,059	\$ 355,926
Health and Human Services				
Aging	\$ 6,775	\$ 36,184	\$ 12,278	\$ 60,144
Child Development	58,797	457,726	78,394	550,981
Child and Family Well-Being	39,028	119,180	40,517	114,359

DHHS-Administration	43,497	1,104,976	93,065	1,187,396
Education Services - Inactive	-	-	-	-
Health Services	27,660	233,664	46,489	301,679
Health Services Regulations	5,768	29,948	5,501	30,149
Medical Assistance	1,433,490	8,297,664	1,933,327	10,078,729
Mental Health/DD/SAS	63,558	486,935	135,206	809,068
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	2,519	13,139	3,052	16,204
Social Services	107,573	535,512	111,784	592,394
Vocational Rehabilitation	7,399	37,478	11,410	54,436
Total Health and Human Services	\$ 1,796,064	\$ 11,352,406	\$ 2,471,023	\$ 13,795,539
Public Safety, Correction, and Regulation				
Adult Correction	\$ 1	\$ 4,882	\$ 100,459	\$ 589,476
Insurance	676	6,112	4,772	22,001
Insurance-GF	762	4,324	1,183	6,436
Judicial	120	17,038	63,923	320,293
Judicial-Indigent Defense	1,049	15,948	13,706	66,929
Justice	3,690	16,891	9,568	46,337
Labor	1,329	8,509	3,271	17,300
Public Safety	24,402	592,481	118,205	880,363
Total Public Safety, Correction, and Regulation	\$ 32,029	\$ 666,185	\$ 315,087	\$ 1,949,135
Non-Tax Revenue				
Disproportionate Share	\$ -	\$ 130,175	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	-	-	-	-
License & Fees-Nontax	1,579	13,435	13	3,005
Judicial Fees	16,728	88,657	-	72
Master Settlement Agreement	-	-	-	-
ABC Board	-	-	-	-
Banking & Investment Fees	-	983	-	-
Board of Elections	10	60	11	55
CI Appropriation	-	-	-	-
DHHS	81	1,595	-	-
DPS - ABC Board	404	2,709	85	501
DWI Restoration Fees	-	-	-	-
DWI Service Fees	261	1,255	-	-
Deed Mortgage Registration Fee	579	3,202	463	2,562
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	623	2,448	491	1,869
Gas & Oil Inspection	116	1,659	-	1,192
Intra State Transfer	146	779	-	-
Miscellaneous	-	113	-	-
Parole Supervision Fees	78	387	-	-
Probation Supervision Fees	599	2,910	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	2,730	5,718	-	-

Sales Tax Refund	148	495	-	-
Secretary of State-Nontax	6,750	30,164	61	291
Treasurer Investments	38,881	135,801	-	-
Total Non-Tax Revenue	\$ 69,713	\$ 422,545	\$ 1,124	\$ 9,547
Tax Revenues				
Beverage	\$ 47,117	\$ 246,566	\$ 15	\$ 21,327
Corporate Income	(54,364)	290,657	35,900	134,119
Estate	-	-	-	-
Franchise	98,590	421,306	2,339	9,057
Freight Car Lines	4	54	-	5
Gift	-	9	-	-
Individual Income	1,091,176	6,207,966	103,075	450,768
Insurance	4,510	332,233	29,744	51,121
Mill Machinery	7	28	304	311
Miscellaneous	-	-	-	-
Severance	76	76	-	-
Piped Natural Gas	-	-	-	-
Privilege License	602	17,772	44	239
Real Estate Conveyance Excise	9,582	60,488	-	-
Sales and Use	1,548,222	7,677,255	633,388	2,375,564
Scrap Tire Disposal	2,583	12,640	43	5,290
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	3,702	14,161	7	6,090
Tobacco	23,211	125,027	560	15,218
White Goods Disposal	578	3,535	26	1,149
Total Tax Revenues	\$ 2,775,596	\$ 15,409,773	\$ 805,445	\$ 3,070,258
Total Reverting	\$ 5,331,554	\$ 32,553,477	\$ 6,052,441	\$ 29,550,310
Beginning Unreserved Cash	\$ 7,165,723			
Year-To-Date Receipts	32,553,477			
Year-To-Date Disbursements	29,550,310			
Reservations				
American Recovery Plan Act Reserve	-			
Carry Forward Reserve	-			
Clean Water Drinking Water Reserve	(325,980)			
Coronavirus Capital Projects Reserve	-			
Coronavirus Relief Reserve	-			
Earthquake Disaster Recovery Reserve	-			
Economic Development Project Reserve	(876,000)			
Federal Infrastructure Match Reserve	(106,000)			
Housing Reserve	(205,000)			
Hurricane Florence Disaster Recovery Reserve	-			
Information Technology Reserve	(184,000)			
Local Fiscal Recovery Reserve-ARPA	-			
Local Govt Coronavirus Relief Reserve	-			
Local Project Reserve	(80,115)			
Medicaid Contingency Reserve	(151,140)			

Medicaid Transformation Reserve	(246,000)			
NC GREAT Reserve	-			
Opioid Abatement Reserve	-			
Public School Contingency Reserve	-			
Public School Need Based Capital Reserve	(100,000)			
Repairs and Renovations Reserve	-			
Retiree Supplement Reserve	(35,955)			
SCIF General Fund Reserve	(2,931,306)			
Savings Reserve	(1,000,000)			
Stabilization and Inflation Reserve	(200,000)			
State Emergency Response/Disaster Reserve	(423,399)			
Unfunded Liability Solvency Reserve	-			
Wilmington Harbor Enhancements Reserve	-			
World University Games Reserve	(25,000)			
Ending Unreserved Cash	\$ 3,278,995			



North Carolina Financial System
Office of State Controller
General Fund Non-reverting Departmental Cash
Schedule of Receipts and Disbursements by Function and Agency
Monthly & Fiscal Year-to-Date as of November 30, 2022

Expressed in Thousands

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		November	Year-To-Date	November	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 127,281	\$ 201	\$ 65,401	\$ 4,199	\$ 59,438	\$ 133,244
Total Agriculture	\$ 127,281	\$ 201	\$ 65,401	\$ 4,199	\$ 59,438	\$ 133,244
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	\$ -	\$ 2,011	\$ 2,021	\$ 2,011	\$ 2,021	\$ -
Total Debt Service	\$ -	\$ 2,011	\$ 2,021	\$ 2,011	\$ 2,021	\$ -
Economic Development						
Commerce-CDBG	\$ 14,215	\$ 19	\$ 66	\$ -	\$ -	\$ 14,281
Commerce-Div of Employ Sec	34,712	9,895	62,304	10,031	61,635	35,381
Commerce-Floyd Relief	1	-	-	-	1	-
Commerce-IT Projects	969	51	1,001	23	250	1,720
Commerce-Special Revenue	339,196	289,174	409,353	322,088	405,780	342,769
Commerce-Trust	77	-	-	-	-	77
Total Economic Development	\$ 389,170	\$ 299,139	\$ 472,724	\$ 332,142	\$ 467,666	\$ 394,228
Education						
Community Colleges-IT Projects	\$ 51,736	\$ -	\$ 4,054	\$ 196	\$ 1,552	\$ 54,238
Community Colleges-Special Rev	12,978	205	8,694	2,485	6,050	15,622
Community Colleges-Trust	22,912	29	433	800	8,299	15,046
Public Instruction-IT Projects	57,955	1	37,854	121	2,316	93,493
Public Instruction-Internal Service	144,519	79	2,123	35,025	37,942	108,700
Public Instruction-Local Payroll	769	5,108	28,571	5,230	27,588	1,752
Public Instruction-Pub Sch Bldg Fund	763,628	30,568	358,508	15,336	57,485	1,064,651
Public Instruction-School Technology	16,341	159	18,483	2,436	6,478	28,346
Public Instruction-Special Revenue	23,789	7,926	12,469	205	3,571	32,687
Public Instruction-Trust	13,703	2,686	12,973	-	8,165	18,511
Total Education	\$ 1,108,330	\$ 46,761	\$ 484,162	\$ 61,834	\$ 159,446	\$ 1,433,046
Environment & Natural Resources						
Aquariums	\$ 3,589	\$ -	\$ 25	\$ 2	\$ 56	\$ 3,558
C W M T F	77,102	6,736	25,261	1,769	10,289	92,074
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	94,759	27,543	48,212	9,810	29,879	113,092
Environmental Quality-Disaster	38,434	-	60	95	1,221	37,273

Land & Water Conservation Fund	-	2,327	10,639	2,327	3,762	6,877
Natural & Cultural Res-LWS	1,523	3	2,508	-	-	4,031
Natural and Cultural Res-Int Bearing	22	20	24	4	22	24
Natural and Cultural Resources	3,872	4,554	21,012	3,206	14,191	10,693
Parks & Recreation Trust Fund	15,933	3,307	16,430	1,014	4,829	27,534
Wildlife	18,209	6,488	31,077	3,191	28,851	20,435
Total Environment & Natural Resources	\$ 254,204	\$ 50,978	\$ 155,248	\$ 21,418	\$ 93,100	\$ 316,352
General Government						
Administration	\$ 74,314	\$ 7,632	\$ 33,498	\$ 12,827	\$ 30,123	\$ 77,689
Board of Elections	2,760	55	259	87	2,901	118
DMVA - Special Revenue	15,811	20	320	-	383	15,748
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	16,064	3,765	16,610	361	3,157	29,517
Governor's Office	167,643	156,921	601,895	108,241	546,850	222,688
Governor's Office-Disaster Relief	-	544	216,600	544	216,599	1
Information Technology	36,179	5,127	12,926	3,541	12,201	36,904
NC Infrastructure Finance Corp	-	23,619	23,619	23,619	23,619	-
OSBM ECONOMIC DEVELOPMENT ADMINISTRATION (EDA-ARPA)	-	26	78	26	78	-
OSBM-ARP Homeowners Assistance Fund	246,245	308	1,118	14,156	29,550	217,813
OSBM-ARP State & Local Fiscal Recovery Fund	4,137,152	4,991	16,717	84,038	498,294	3,655,575
OSBM-Covid 19 Recovery Act	40,986	-	6,885	-	47,841	30
OSBM-Earthquake Disaster Recovery	11,633	12	57	450	3,863	7,827
OSBM-Emergency Rental Assistance	149,122	33,165	33,622	-	58,964	123,780
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	8,191	11	38	-	-	8,229
OSBM-SCIF	1,661,845	-	2,681,306	191,220	755,174	3,587,977
OSBM-Tropical Storm Fred DR	35,506	3	5,168	1,641	7,053	33,621
Office of Administrative Hearings	2,236	53	219	3	14	2,441
Payroll Imprest Fund	-	1,231,952	6,304,212	1,231,952	6,304,212	-
Revenue-E 911 Fee	3,356	1,324	6,433	1,051	7,222	2,567
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	47,906	3,240	21,251	3,480	15,915	53,242
Revenue-Tax Distribution	14,746	482,834	2,635,301	482,786	2,647,768	2,279
Revenue-Tax Transfer Fees	5,651	228	1,400	516	1,375	5,676
State Controller	47,392	14,796	58,298	15,718	38,018	67,672
State Treasurer	7,243	622	3,660	351	1,763	9,140
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	5,500	4,826	29,434	5,793	28,625	6,309
Total General Government	\$ 6,738,557	\$ 1,976,074	\$ 12,710,924	\$ 2,182,401	\$ 11,281,562	\$ 8,167,919
Health and Human Services						
Aging	\$ 58	\$ -	\$ 240	\$ -	\$ 240	\$ 58
Child Development	-	-	-	-	-	-

Child and Family Well-Being	-	15,350	48,691	15,350	48,691	-
DHHS-Administration	111,977	4,792	68,236	14,643	41,753	138,460
Health Services	62,751	338	34,815	1,471	37,076	60,490
Health Services Regulations	38,465	62	843	199	1,822	37,486
Medical Assistance	515,306	9,148	123,770	25,940	120,591	518,485
Mental Health/DD/SAS	450	-	5	-	-	455
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	10,721	109	9,394	1,578	8,344	11,771
Vocational Rehabilitation	-	-	-	-	-	-
Total Health and Human Services	\$ 739,728	\$ 29,799	\$ 285,994	\$ 59,181	\$ 258,517	\$ 767,205
Public Safety, Correction, and Regulation						
Adult Correction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	6,085	3	747	28	3,497	3,335
Labor	-	-	1,500	-	750	750
Office of the Courts	5,790	5,043	7,189	2,803	4,309	8,670
Public Safety	256,740	64,149	601,117	90,277	546,203	311,654
Total Public Safety, Correction, and Regulation	\$ 268,615	\$ 69,195	\$ 610,553	\$ 93,108	\$ 554,759	\$ 324,409
Total Non-reverting	\$ 9,625,885	\$ 2,474,158	\$ 14,787,027	\$ 2,756,294	\$ 12,876,509	\$ 11,536,403

GLOSSARY

American Recovery Plan Act Reserve (Senate Bill 172, Session Law 2021-25) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the American Rescue Plan Act, P.L. 117-2, which provides additional relief to address the continued impact of COVID-19.

Appropriation Expenditures – The net of expenditures and receipts of reverting funds.

Beverage Taxes Payable (Chapter 105, Article 2C) – Excise taxes collected on the sale of beer and wine that are payable annually to counties and cities within 60 days after March 31 of each year.

Budget (Appropriation Expenditures) – Total appropriation expenditures as enacted by legislation and detail adjustments by the Office of State Budget and Management.

Budget (Revenues) – Total revenues as enacted by legislation and forecasted detail by the Office of State Budget and Management.

Carryforward Reserve – Session Law 2014-10, Section 6.7 directed a review of current practices to improve budgeting of the General Fund. An implemented recommendation from this review was the process of transferring carryforward funds to a cash reserve at year end. This process is for State agencies only. No university funds are included.

Clean Water and Drinking Water Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(p)) – Established as a reserve in the General Fund. This Reserve shall make funds available to the Department of Environmental Quality (Department) to use for clean water and drinking water projects. Funds in excess of the amounts needed for the projects listed in subsection (e) of Section 12.9 may be used by the Department for other water and sewer infrastructure projects eligible for funding from the Drinking Water Reserve or Wastewater Reserve and subject to the applicable directives set forth in Section 12.9.

Coronavirus Capital Projects Reserve (Senate Bill 172, Session Law 2021-25, Section 2.3) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the American Rescue Plan Act, P.L. 117-2, for capital projects allowed under federal law.

Coronavirus Relief Reserve (House Bill 1043, Session Law 220-4) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the Coronavirus Relief Fund created under the CARES Act, P.L. 116-136, to mitigate the impact of the COVID-19 outbreak in North Carolina.

Disbursements – Funds withdrawn from an agency budget code as recorded in cash management control system.

Disproportionate Share Reserve (House Bill 1473, Section 10.39, Session Law 2007-323) – Federal share of disproportionate share payments received from state hospitals not appropriated by the General Assembly.

Earthquake Disaster Recovery Reserve (House Bill 1105, Session Law 2020-97) – Established as a reserve in the General Fund. Funds appropriated to provide necessary and appropriate relief and assistance from the effects of earthquakes.

Economic Development Project Reserve (Senate Bill 105, Session Law 2021-180) – Established as a reserve in the General Fund to make funds available for expenditures associated with economic development projects meeting or exceeding high-yield project metrics.

Federal Infrastructure Match Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(m)) – Established as a reserve in the General Fund. This Reserve shall make funds available to State agencies and departments to use for State match requirements when procuring federal aid made available under the federal Infrastructure Investment and Jobs Act (P.L. 117-58).

Housing Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(k)) – Established as a reserve in the General Fund. This Reserve shall make funds available upon appropriation for the Workforce Housing Loan Program in accordance with Section 29.1 of S.L. 2022-74 and the Dare County Affordable Housing Project in accordance with Section 24.1 of S.L. 2022-74.

Hurricane Florence Disaster Recovery Reserve (Senate Bill 3, Session Law 2018-136) – Established as a reserve in the General Fund. The purpose is to maintain funds reserved for disaster recovery in relation to Hurricane Florence.

Information Technology Reserve (Senate Bill 105, Session Law 2021-180) – Established as a reserve in the General Fund to make funds available for information technology project expenditures.

Local Fiscal Recovery Reserve (ARPA) (Senate Bill 172, Session Law 2021-25) – Established as a reserve in the General Fund to maintain federal funds received from the Coronavirus Local Fiscal Recovery Fund, pursuant to the authorization set forth in the Social Security Act.

Local Government Coronavirus Relief Reserve (House Bill 1043, Session Law 220-4) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the Coronavirus Relief Fund created under the CARES Act, P.L. 116-136, to mitigate the impact of the COVID-19 outbreak on local governments in North Carolina.

Local Project Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(l)) – Established as a reserve in the General Fund that shall make funds available for local project expenditures.

Medicaid Contingency Reserve (Senate Bill 744, Section 12H.38, Session Law 2014-100) – Funds shall be used only for budget shortfalls in the Medicaid Program.

Medicaid Transformation Fund (House Bill 97, Section 12H.29, Session Law 2015-241) – Established as a special fund to provide funds for converting from a fee-for-service payment system to a capitated payment system.

NC GREAT Reserve (House Bill 387, Session Law 2019-230) – The Growing Rural Economies with Access to Technology (GREAT) program was established to fund the terrestrial deployment of broadband within unserved areas of economically distressed counties. The NC GREAT Reserve was established as a reserve in the General Fund to provide funding for the program.

Non-reverting – Represents General Fund activities for which unexpended appropriations do not lapse at fiscal year-end and generally are not re-appropriated for a different purpose, function or activity.

Opioid Abatement Reserve (Senate Bill 105, Session Law 2021-180) – Established as a reserve in the General Fund to maintain funds received by the State as a beneficiary of the final consent judgment resolving the case, *State of North Carolina, ex rel. Joshua H. Stein, Plaintiff v. McKinsey and Company, Inc.*, and any other funds received by the State as a result of the settlement.

Public School Contingency Reserve (House Bill 103, Session Law 2022-74, Section 4.5) – Established as a reserve in the General Fund. This reserve shall make funds available to the Department of Public Instruction to provide sufficient State net General Fund appropriations and necessary budget authority to close out the 2021-2022 fiscal year. Unexpended funds in the Reserve shall revert at the end of the 2021-2022 fiscal year closeout process.

Public School Needs-Based Capital Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(o)) – Established as a reserve in the General Fund to make funds available to the Department of Public Instruction (Department). The Department awards grants from the Needs-Based Public School Capital Fund to counties to assist with their critical public school building capital needs.

Receipts – Funds deposited to an agency budget code as certified in the cash management control system.

Repairs and Renovations Reserve Account (G.S. 143C-4-3) – Established as a reserve in the General Fund which can be used only for the repair and renovation of State facilities and related infrastructure that are supported from the General Fund.

Reserved – Designates the portion of fund balance which has been set aside by the legislature for a specific purpose and is generally unavailable to finance appropriation expenditures.

Retiree Supplement Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(n)) – Established as a reserve in the General Fund. This Reserve shall make funds available to provide a one percent (1%) retiree supplement for retirees of the Teachers' and State Employees' Retirement System, the Consolidated Judicial Retirement System, and the Legislative Retirement System.

Reverting – Designates General Fund activities for which unexpended appropriations lapse at fiscal year-end and may be re-appropriated for the same or a different purpose, function or activity.

Sales and Use Taxes Payable (Chapter 105, Subchapter VIII) – Local Sales and Use Taxes collected and payable.

Savings Reserve Account (G.S. 143C-4-2) – Established as a reserve in the General Fund and is a component of the unappropriated General Fund balance. Account established to maintain sufficient reserves to address unanticipated events and circumstances such as natural disaster, economic downturns, threats to public safety, health and welfare, and other emergencies. Account also established with a goal to maintain a balance equal to or greater than eight percent of the prior year's General Fund operating budget.

Scrap Tire Disposal Taxes Payable (Chapter 105, Article 5B) – Additional sales and use taxes collected on new tire sales payable quarterly to counties (70%), the General Fund (30%).

Stabilization and Inflation Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(q)) – Established as a reserve in the General Fund. This Reserve shall make, only upon an act of appropriation by the General Assembly, funds available to be used for costs associated with inflation and other measures necessary to stabilize the State economy.

State Capital and Infrastructure Fund (SCIF) Reserve (G.S. 143C-4-3.1) – Established as a reserve in the General Fund to reserve an unappropriated balance to transfer funds to the State Capital and Infrastructure Fund (Fund) upon appropriation by the General Assembly. The Fund was established to address the ongoing capital and infrastructure needs of the State.

State Emergency Response/Disaster Relief Reserve (Senate Bill 7, Session Law 2005-1) – Funds appropriated to provide necessary and appropriate relief and assistance from the effects of natural disasters.

Tax and Non-Tax Revenues – Presented in this report net of refunds to taxpayers and various distributions to state and local entities.

Unfunded Liability Solvency Reserve (House Bill 651, Session Law 2018-30) – Established as a reserve in the General Fund. The funds in the Reserve shall be used only for transfers to the Health Benefit Fund or the Retirement System for the purpose of reducing the unfunded liabilities of those two funds.

Unreserved – Resources available to finance appropriation expenditures.

White Goods Disposal Taxes Payable (Chapter 105, Article 5C) – Additional sales and uses taxes collected on sales of new large appliances such as refrigerators, ranges, water heaters, etc, that are payable quarterly to counties (72%) and the General Fund (28%).

Wilmington Harbor Enhancement Reserve (Senate Bill 105, Session Law 2021-180) – Established as a reserve in the General Fund to make funds available for expenditures associated with the Wilmington Harbor Enhancement project.

World University Games Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(j)) – Established as a reserve in the General Fund. This Reserve shall make funds available to support the State of North Carolina as a host of the 2027 World University Games upon an act of appropriation by the General Assembly. Funds in the reserve that have not been appropriated by June 30, 2026 shall revert to the General Fund and the World University Games Reserve shall be eliminated.