



State of North Carolina
Office of the State Controller

General Fund

Monthly Financial Report

Raleigh, NC
Michael Euliss - OSC

July 2022



State of North Carolina Office of the State Controller

NELS C. ROSELAND
STATE CONTROLLER

September 30, 2022

Enclosed is the General Fund Monthly Financial Report for the period ended July 31, 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 C. 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 holding a scale and a sword, surrounded by the text "OFFICE OF THE STATE CONTROLLER OF THE STATE OF NORTH CAROLINA". 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 motto, the words "Integrity • Accountability" are written in a larger 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

July 31, 2022
Expressed in Millions

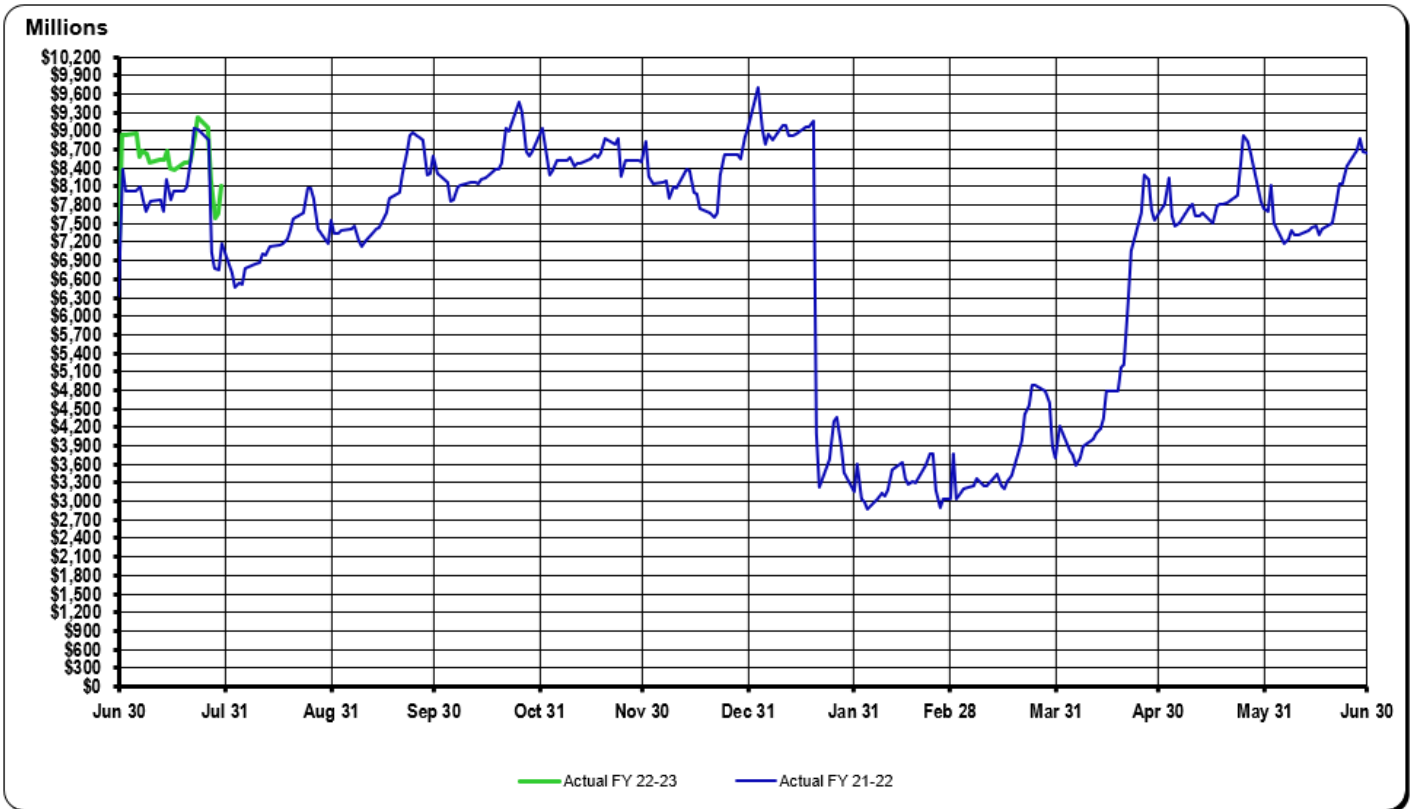
Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 23,058.4	Beverage Tax	\$ 4.6
		Sales & Use Tax	440.6
		Scrap Tire Disposal Tax	4.7
		Solid Waste Disposal Tax	4.8
		White Goods Tax	0.9
		Total Liabilities	\$ 455.6
		Fund Balance	
		Reserved:	
		American Recovery Plan Act Reserve	\$ -
		Carry Forward Reserve	935.1
		Clean Water Drinking Water Reserve	-
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	-
		Economic Development Project Reserve	203.0
		Federal Infrastructure Match Reserve	-
		Housing Reserve	-
		Hurricane Florence Disaster Recovery Reserve	72.4
		Information Technology Reserve	-
		Local Fiscal Recovery Reserve-ARPA	-
		Local Govt Coronavirus Relief Reserve	-
		Local Project Reserve	-
		Medicaid Contingency Reserve	175.4
		Medicaid Transformation Reserve	21.5
		NC GREAT Reserve	-
		Opioid Abatement Reserve	4.4
		Public School Contingency Reserve	151.5
		Public School Need Based Capital Reserve	-
		Repairs and Renovations Reserve	-
		Retiree Supplement Reserve	-
		SCIF General Fund Reserve	-
		Savings Reserve	3,116.0
		Stabilization and Inflation Reserve	-
		State Emergency Response/Disaster Reserve	20.6
		Unfunded Liability Solvency Reserve	40.0
		Wilmington Harbor Enhancements Reserve	283.8

		World University Games Reserve	-
		Non-Reverting Departmental Funds	9,480.7
		Total Reserved	\$ 14,504.4
		Unreserved:	-
		Fund Balance - July 01, 2022	\$ 7,165.7
		Transfer to Reserves	-
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	932.7
		Total Unreserved	\$ 8,098.4
		Total Fund Balance	\$ 22,602.8
Total Assets	\$ 23,058.4	Total Liabilities and Fund Balance	\$ 23,058.4

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

FISCAL YEAR-TO-DATE JULY 31, 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 July 31, 2022 and July 31, 2021

Expressed in Millions

Fund Balance	FY 2023	FY 2022	Change	% Change
Reserved:				
American Recovery Plan Act Reserve	\$ -	\$ 2,719.7	\$ (2,719.7)	(100.0%)
Carry Forward Reserve	935.1	698.8	236.3	33.8%
Clean Water Drinking Water Reserve	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-
Earthquake Disaster Recovery Reserve	-	15.3	(15.3)	(100.0%)
Economic Development Project Reserve	203.0	-	203.0	-
Federal Infrastructure Match Reserve	-	-	-	-
Housing Reserve	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	72.4	86.9	(14.5)	(16.7%)
Information Technology Reserve	-	-	-	-
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-
Local Project Reserve	-	-	-	-
Medicaid Contingency Reserve	175.4	50.4	125.0	248.2%
Medicaid Transformation Reserve	21.5	278.9	(257.4)	(92.3%)
NC GREAT Reserve	-	-	-	-
Opioid Abatement Reserve	4.4	-	4.4	-
Public School Contingency Reserve	151.5	-	151.5	-
Public School Need Based Capital Reserve	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-
Retiree Supplement Reserve	-	-	-	-
SCIF General Fund Reserve	-	-	-	-
Savings Reserve	3,116.0	1,982.0	1,134.0	57.2%
Stabilization and Inflation Reserve	-	-	-	-
State Emergency Response/Disaster Reserve	20.6	59.5	(38.9)	(65.3%)
Unfunded Liability Solvency Reserve	40.0	-	40.0	-
Wilmington Harbor Enhancements Reserve	283.8	-	283.8	-
World University Games Reserve	-	-	-	-
Non-Reverting Departmental Funds	9,480.7	2,726.3	6,754.3	247.7%
Total Reserved	\$ 14,504.4	\$ 8,617.7	\$ 5,886.6	68.3%
	-	-	-	
Unreserved:				
Fund Balance - July 01	\$ 7,165.7	\$ 6,313.1	\$ 852.7	13.5%
Transfers to Reserves	-	-	-	-

Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	932.7	862.2	70.5	0.1
Total Unreserved	\$ 8,098.4	\$ 7,175.3	\$ 923.1	12.9%
Total Fund Balance	\$ 22,602.8	\$ 15,793.0	\$ 6,809.7	43.1%

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 July 31, 2022
Expressed in Millions

							Percent of Budget Realized/Expended YTD	
	July		Year-To-Date		Budget		Year-To-Date	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Beg. Unreserved Fund Balance	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-
Transfer to Non-reserved Funds	-	-	-	-	-	-	-	-
Total	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1	-	-
Revenues								
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ -	\$ -	\$ 161.5	\$ 146.7	0.0%	0.0%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	2.3	2.0	2.3	2.0	116.1	100.5	2.0%	2.0%
Judicial Fees	16.1	17.0	16.1	17.0	222.8	216.6	7.2%	7.8%
Master Settlement Agreement	-	-	-	-	144.6	139.4	0.0%	0.0%
Other	7.7	8.8	7.7	8.8	244.2	220.3	3.2%	4.0%
Treasurer Investments	9.5	(7.3)	9.5	(7.3)	60.9	29.6	15.6%	(24.5%)
Total Non-Tax Revenue	\$ 35.6	\$ 20.5	\$ 35.6	\$ 20.5	\$ 950.1	\$ 853.1	3.7%	2.4%
Tax Revenues								
Beverage	\$ 45.3	\$ 41.2	\$ 45.3	\$ 41.2	\$ 552.5	\$ 453.3	8.2%	9.1%
Corporate Income	15.5	33.5	15.5	33.5	1,155.5	1,119.9	1.3%	3.0%
Estate	-	0.2	-	0.2	-	-	-	-
Franchise	45.7	31.7	45.7	31.7	690.9	840.0	6.6%	3.8%
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	906.5	917.0	906.5	917.0	15,470.9	14,308.8	5.9%	6.4%
Insurance	19.5	13.7	19.5	13.7	1,033.5	809.4	1.9%	1.7%
Mill Machinery	-	0.2	-	0.2	0.2	0.1	(1.2%)	190.8%
Other	-	-	-	-	0.3	0.4	0.0%	0.0%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	8.8	10.0	8.8	10.0	39.6	39.3	22.3%	25.6%
Real Estate Conveyance Excise	14.8	12.9	14.8	12.9	149.6	103.2	9.9%	12.5%
Sales and Use	1,516.7	1,404.3	1,516.7	1,404.3	10,183.4	9,611.3	14.9%	14.6%
Scrap Tire Disposal	2.5	2.3	2.5	2.3	6.5	6.3	38.4%	36.5%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	3.6	4.2	3.6	4.2	3.1	3.0	114.9%	140.1%
Tobacco	21.8	22.8	21.8	22.8	270.2	258.3	8.1%	8.8%
White Goods Disposal	0.7	0.8	0.7	0.8	3.6	3.5	20.5%	22.1%

Total Tax Revenues	\$ 2,601.4	\$ 2,494.8	\$ 2,601.4	\$ 2,494.8	\$ 29,559.8	\$ 27,556.8	8.8%	9.1%
Total Revenues	\$ 2,637.0	\$ 2,515.3	\$ 2,637.0	\$ 2,515.3	\$ 30,509.9	\$ 28,409.9	8.6%	8.9%
Total Availability	\$ 9,802.7	\$ 8,828.4	\$ 9,802.7	\$ 8,828.4	\$ 37,675.6	\$ 34,723.0	26.0%	25.4%
Appropriation Expenditures								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	1,704.2	1,651.4	1,704.2	1,651.4	27,902.2	26,081.0	6.1%	6.3%
Debt Service	-	1.6	-	1.6	-	-	-	-
Total Appropriation Expenditures	\$ 1,704.2	\$ 1,653.0	\$ 1,704.2	\$ 1,653.0	\$ 27,902.2	\$ 26,081.0	6.1%	6.3%
Unreserved Fund Balance – Before Statutory Reservations	\$ 8,098.5	\$ 7,175.4	\$ 8,098.5	\$ 7,175.4	\$ 9,773.4	\$ 8,642.0	-	-
Reserved								
Clean Water Drinking Water Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Federal Infrastructure Match Reserve	-	-	-	-	-	-	-	-
Housing Reserve	-	-	-	-	-	-	-	-
Local Project Reserve	-	-	-	-	-	-	-	-
Public School Need Based Capital Reserve	-	-	-	-	-	-	-	-
Retiree Supplement Reserve	-	-	-	-	-	-	-	-
Stabilization and Inflation Reserve	-	-	-	-	-	-	-	-
World University Games Reserve	-	-	-	-	-	-	-	-
American Recovery Plan Act Reserve	-	-	-	-	-	-	-	-
Carry Forward Reserve	-	-	-	-	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-	-	-	-	-
Earthquake Disaster Recovery Reserve	-	-	-	-	-	-	-	-
Economic Development Project Reserve	-	-	-	-	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-	-	-
Information Technology Reserve	-	-	-	-	-	-	-	-
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-	-	-
Medicaid Contingency Reserve	-	-	-	-	-	-	-	-
Medicaid Transformation Reserve	-	-	-	-	-	-	-	-
NC GREAT Reserve	-	-	-	-	-	-	-	-
Opioid Abatement Reserve	-	-	-	-	-	-	-	-
Public School Contingency Reserve	-	-	-	-	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-	-	-	-	-
SCIF General Fund Reserve	-	-	-	-	-	-	-	-
Savings Reserve	-	-	-	-	-	-	-	-
State Emergency Response/Disaster Reserve	-	-	-	-	-	-	-	-
Unfunded Liability Solvency Reserve	-	-	-	-	-	-	-	-
Wilmington Harbor Enhancements Reserve	-	-	-	-	-	-	-	-
Unreserved Fund Balance	\$ 8,098.5	\$ 7,175.4	\$ 8,098.5	\$ 7,175.4	\$ 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.

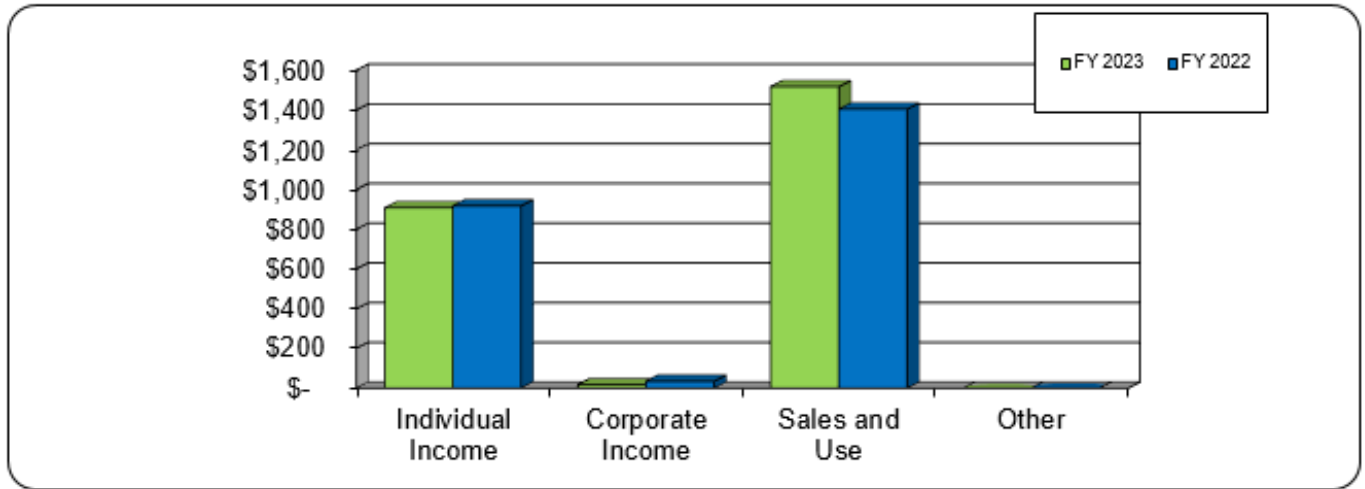


North Carolina Financial System
Office of State Controller
General Fund Reverting Net Tax and Non-Tax Revenues
Monthly & Fiscal Year-To-Date as of July 31, 2022 and July 31, 2021
Expressed in Millions

	July				Year-To-Date Through July			
	FY 2023	FY 2022	Change	Percent of Change	FY 2023	FY 2022	Change	Percent of Change
Tax Revenues								
Beverage	\$ 45.3	\$ 41.2	\$ 4.0	9.7%	\$ 45.3	\$ 41.2	\$ 4.0	9.7%
Corporate Income	15.5	33.5	(18.0)	(53.9%)	15.5	33.5	(18.0)	(53.9%)
Estate	0.0	0.2	(0.2)	(100.1%)	0.0	0.2	(0.2)	(100.1%)
Franchise	45.7	31.7	14.0	44.1%	45.7	31.7	14.0	44.1%
Freight Car Lines	0.0	0.0	0.0	2,632.4%	0.0	0.0	0.0	2,632.4%
Gift	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Individual Income	906.5	917.0	(10.5)	(1.1%)	906.5	917.0	(10.5)	(1.1%)
Insurance	19.5	13.7	5.8	42.6%	19.5	13.7	5.8	42.6%
Mill Machinery	0.0	0.2	(0.2)	(101.3%)	0.0	0.2	(0.2)	(101.3%)
Other	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Piped Natural Gas	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Privilege License	8.8	10.0	(1.2)	(12.3%)	8.8	10.0	(1.2)	(12.3%)
Real Estate Conveyance Excise	14.8	12.9	1.9	14.9%	14.8	12.9	1.9	14.9%
Sales and Use	1,516.7	1,404.3	112.4	8.0%	1,516.7	1,404.3	112.4	8.0%
Scrap Tire Disposal	2.5	2.3	0.2	8.6%	2.5	2.3	0.2	8.6%
Soft Drinks Tax - Inactive	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Solid Waste	3.6	4.2	(0.6)	(15.3%)	3.6	4.2	(0.6)	(15.3%)
Tobacco	21.8	22.8	(0.9)	(4.1%)	21.8	22.8	(0.9)	(4.1%)
White Goods Disposal	0.7	0.8	0.0	(4.9%)	0.7	0.8	0.0	(4.9%)
Total Tax Revenues	\$ 2,601.4	\$ 2,494.8	\$ 106.7	4.3%	\$ 2,601.4	\$ 2,494.8	\$ 106.7	4.3%
Non-Tax Revenue								
Disproportionate Share	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Highway Fund Transfer In	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Insurance-Nontax	2.3	2.0	0.2	12.1%	2.3	2.0	0.2	12.1%
Judicial Fees	16.1	17.0	(0.9)	(5.4%)	16.1	17.0	(0.9)	(5.4%)
Master Settlement Agreement	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Other	7.7	8.8	(1.1)	(12.1%)	7.7	8.8	(1.1)	(12.1%)
Treasurer Investments	9.5	(7.3)	16.8	(231.0%)	9.5	(7.3)	16.8	(231.0%)
Total Non-Tax Revenue	\$ 35.6	\$ 20.5	\$ 15.0	73.4%	\$ 35.6	\$ 20.5	\$ 15.0	73.4%
Total Tax and Non-Tax Revenue	\$ 2,637.0	\$ 2,515.3	\$ 121.7	4.8%	\$ 2,637.0	\$ 2,515.3	\$ 121.7	4.8%

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

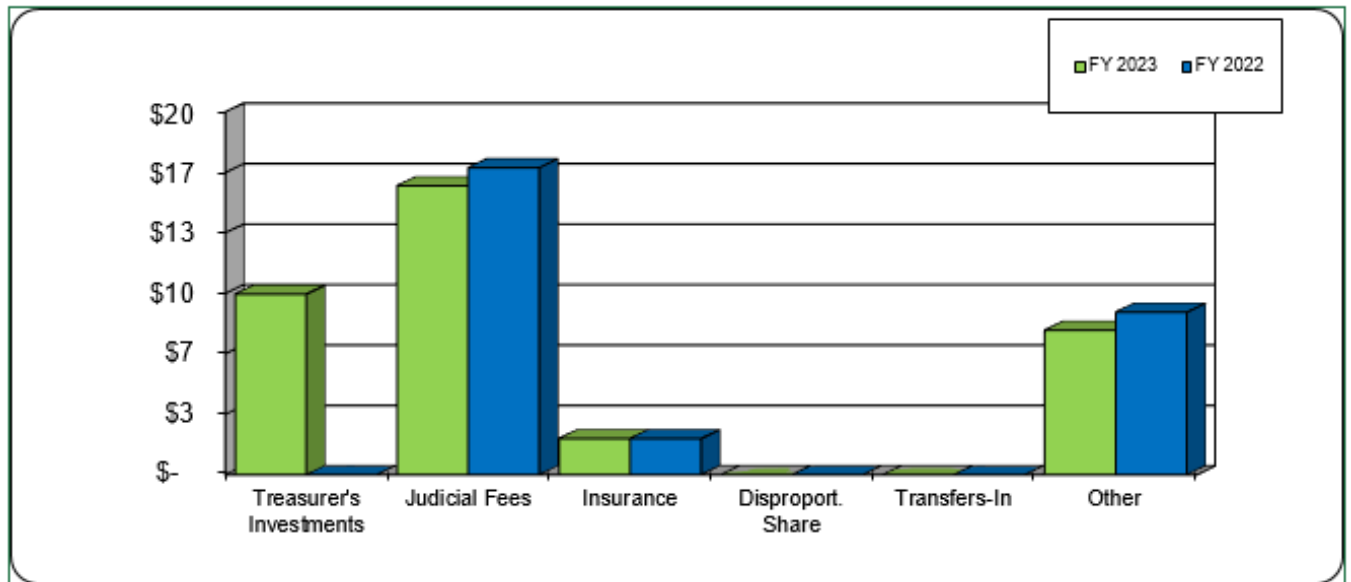
FISCAL YEAR-TO-DATE JULY 31, 2022 AND JULY 31, 2021



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 JULY 31, 2022 AND JULY 31, 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 July 31, 2022 and July 31, 2021

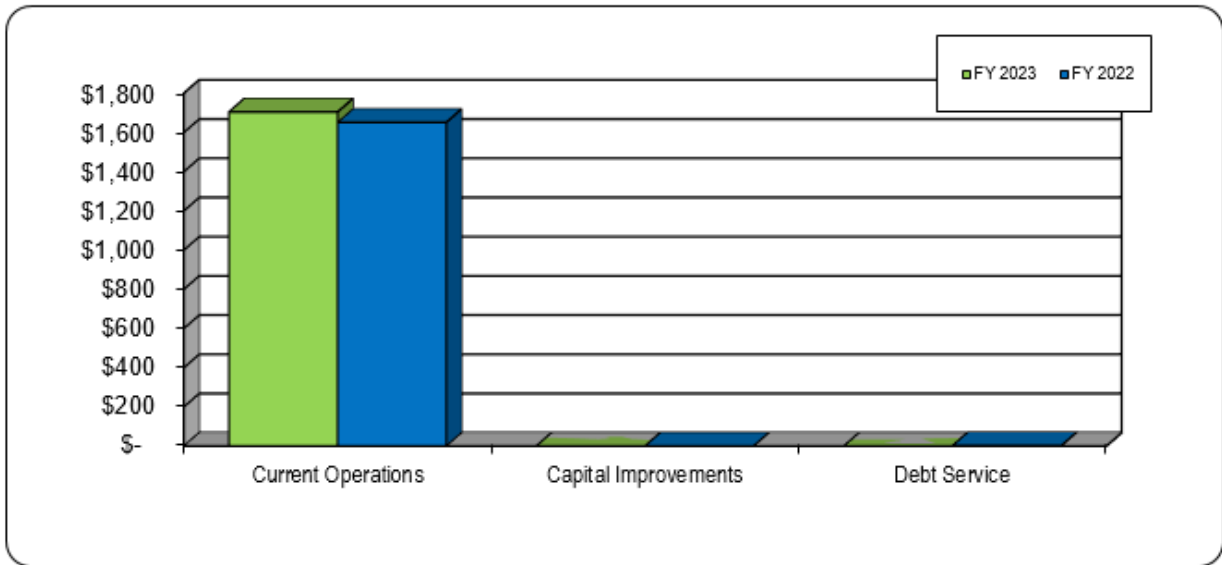
Expressed in Millions

	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	\$ 10.6	\$ 10.3	\$ 0.4	3.6%	0.6%	0.6%
Economic Development	16.5	38.9	(22.3)	(57.5%)	1.0%	2.4%
Education	439.4	861.9	(422.6)	(49.0%)	25.8%	52.1%
Environment & Natural Resources	17.3	21.0	(3.7)	(17.8%)	1.0%	1.3%
General Government	39.5	36.4	3.0	8.3%	2.3%	2.2%
Health and Human Services	910.6	437.1	473.5	108.3%	53.4%	26.4%
Operating Reserves/Rounding	0.0	0.0	0.0	-	0.0%	0.0%
Public Safety, Correction, and Regulation	270.3	245.8	24.5	10.0%	15.9%	14.9%
Total Current Operations	\$ 1,704.2	\$ 1,651.4	\$ 52.8	3.2%	100.0%	99.9%
Debt Service						
Debt Service	\$ -	\$ 1.6	\$ (1.6)	(100.0%)	0.0%	0.1%
Total Debt Service	\$ -	\$ 1.6	\$ (1.6)	(100.0%)	0.0%	0.1%
Total Appropriation Expenditures	\$ 1,704.2	\$ 1,653.0	\$ 51.2	3.1%	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 JULY 31, 2022 AND JULY 31, 2021



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

Actual appropriation expenditures through July 2022 were more than actual appropriation expenditures through July 2021 by \$51.2 million, or 3.1%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through July 2022 were more than appropriation expenditures through July 2021 by \$52.8 million, or 3.2%.



North Carolina Financial System

Office of State Controller

General Fund - Reverting

Appropriation Expenditures, Budget, and Percent Expended

Monthly & Fiscal Year-To-Date as of July 31, 2022 and July 31, 2021

Expressed in Millions

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

	Appropriation Expenditures						Percent of Budget Expended	
	July		Year-To-Date		Budget		Year-To-Date	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Current Operations								
General Government								
Administration	\$ 4.7	\$ 4.9	\$ 4.7	\$ 4.9	\$ 62.2	\$ 61.2	7.6%	8.0%
Board of Elections	1.1	0.6	1.1	0.6	8.3	12.9	13.3%	4.4%
General Assembly	4.4	5.3	4.4	5.3	83.6	79.5	5.3%	6.6%
Governor's Office	0.5	0.4	0.5	0.4	6.0	5.7	8.1%	7.2%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	-	-	-	-	40.7	10.7	0.0%	0.0%
Information Technology	4.8	2.7	4.8	2.7	74.5	89.4	6.5%	3.0%
Lieutenant Governor	0.1	0.1	0.1	0.1	1.2	1.2	8.4%	6.3%
Military and Veterans Affairs	0.6	0.6	0.6	0.6	12.5	11.6	4.8%	5.2%
Office of Administrative Hearings	0.5	0.5	0.5	0.5	7.4	6.8	7.2%	7.7%
Office of State Budget	0.8	0.7	0.8	0.7	11.2	14.8	7.3%	4.5%
Office of State Budget - Special	-	-	-	-	15.5	31.9	0.0%	0.0%
Office of State Human Resources	0.6	-	0.6	-	10.1	9.3	6.1%	0.0%
Office of the State Controller	2.1	1.9	2.1	1.9	32.6	28.2	6.5%	6.6%
Revenue	8.7	7.8	8.7	7.8	115.8	110.7	7.5%	7.0%
Secretary of State	1.1	1.1	1.1	1.1	17.8	16.7	6.1%	6.6%
State Auditor	1.3	1.8	1.3	1.8	17.8	16.2	7.2%	11.2%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	0.2	0.6	0.2	0.6	5.3	5.0	4.5%	12.3%
State Treasurer-Retirement	7.8	7.6	7.8	7.6	33.3	32.9	23.4%	23.1%
Sub-Total	\$ 39.3	\$ 36.6	\$ 39.3	\$ 36.6	\$ 555.8	\$ 544.7	7.1%	6.7%
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	-	-	-	-	-	-	-	-
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	-	-	-	-	21.7	-	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	\$ -	\$ -	\$ -	\$ -	\$ 18.2	\$ -	0.0%	-	-
Total General Government	\$ 39.3	\$ 36.6	\$ 39.3	\$ 36.6	\$ 574.0	\$ 544.7	6.9%	6.7%	-
Education									
Community Colleges	\$ 133.7	\$ 97.4	\$ 133.7	\$ 97.4	\$ 1,357.6	\$ 1,316.2	9.8%	7.4%	-
Public Instruction	350.2	619.2	350.2	619.2	11,278.2	10,602.8	3.1%	5.8%	-
Sub-Total	\$ 483.9	\$ 716.6	\$ 483.9	\$ 716.6	\$12,635.8	\$ 11,919.0	3.8%	6.0%	-
University System									
Appalachian State University	\$ 1.5	\$ (6.0)	\$ 1.5	\$ (6.0)	\$ 164.7	\$ 150.3	0.9%	(4.0%)	-
ECU - Health Affairs	2.2	(0.1)	2.2	(0.1)	86.5	81.8	2.5%	(0.1%)	-
East Carolina University	(9.0)	(6.8)	(9.0)	(6.8)	249.1	237.0	(3.6%)	(2.9%)	-
Elizabeth City State University	1.2	0.9	1.2	0.9	43.2	35.8	2.9%	2.5%	-
Fayetteville State University	7.8	1.8	7.8	1.8	63.2	55.2	12.3%	3.3%	-
NCSU - Academic Affairs	(55.5)	(37.2)	(55.5)	(37.2)	468.6	443.0	(11.8%)	(8.4%)	-
NCSU - Agricultural Extension Service	2.1	3.7	2.1	3.7	42.4	41.5	4.9%	8.9%	-
NCSU - Agricultural Research	2.8	4.7	2.8	4.7	56.9	55.8	4.9%	8.4%	-
North Carolina A&T University	11.6	8.8	11.6	8.8	116.1	106.3	10.0%	8.2%	-
North Carolina Central University	9.9	9.6	9.9	9.6	85.7	91.0	11.5%	10.5%	-
North Carolina Sch of Science & Mathematics	3.2	0.6	3.2	0.6	36.7	30.4	8.7%	1.9%	-
UNC - Chapel Hill Academic Affairs	(22.2)	13.1	(22.2)	13.1	296.8	304.4	(7.5%)	4.3%	-
UNC - Chapel Hill Area Health Affairs	(0.6)	-	(0.6)	-	54.9	54.7	(1.0%)	(0.0%)	-
UNC - Chapel Hill Health Affairs	10.3	15.9	10.3	15.9	221.8	207.1	4.6%	7.7%	-

UNC - GA Institutional Programs and Facilities	-	-	-	-	306.3	272.9	0.0%	0.0%
UNC - GA Related Educational Programs	(0.5)	12.3	(0.5)	12.3	120.5	122.9	(0.4%)	10.0%
UNC- GA Aid to Private Institutions	(23.1)	94.5	(23.1)	94.5	327.0	231.6	(7.1%)	40.8%
University of North Carolina - General Admin	0.9	2.1	0.9	2.1	45.9	46.9	2.0%	4.4%
University of North Carolina Sch of the Arts	(0.2)	(0.7)	(0.2)	(0.7)	37.8	33.9	(0.5%)	(2.0%)
University of North Carolina at Asheville	5.6	3.2	5.6	3.2	48.3	50.6	11.7%	6.3%
University of North Carolina at Charlotte	(28.0)	8.8	(28.0)	8.8	285.9	265.8	(9.8%)	3.3%
University of North Carolina at Greensboro	4.0	0.5	4.0	0.5	185.1	184.1	2.2%	0.3%
University of North Carolina at Pembroke	(0.2)	(0.4)	(0.2)	(0.4)	93.4	78.3	(0.2%)	(0.5%)
University of North Carolina at Wilmington	13.8	12.2	13.8	12.2	177.1	147.9	7.8%	8.3%
Western Carolina University	12.5	(0.6)	12.5	(0.6)	146.3	133.7	8.5%	(0.5%)
Winston-Salem State University	5.3	4.6	5.3	4.6	65.8	65.0	8.1%	7.0%
Total University System	\$ (44.6)	\$ 145.5	\$ (44.6)	\$ 145.5	\$ 3,826.0	\$ 3,527.9	(1.2%)	4.1%
Total Education	\$ 439.3	\$ 862.1	\$ 439.3	\$ 862.1	\$16,461.8	\$ 15,446.9	2.7%	5.6%
Agriculture								
Agriculture and Consumer Services	\$ 10.6	\$ 10.3	\$ 10.6	\$ 10.3	\$ 176.8	\$ 169.8	6.0%	6.0%
Total Agriculture	\$ 10.6	\$ 10.3	\$ 10.6	\$ 10.3	\$ 176.8	\$ 169.8	6.0%	6.0%
Economic Development								
Commerce	\$ 1.1	\$ 1.3	\$ 1.1	\$ 1.3	\$ 13.8	\$ 12.3	7.7%	10.5%
Commerce-Economic Development	15.5	37.6	15.5	37.6	164.1	276.8	9.4%	13.6%
Commerce-State Aid	-	-	-	-	21.7	34.3	0.0%	0.0%
Total Economic Development	\$ 16.6	\$ 38.9	\$ 16.6	\$ 38.9	\$ 199.6	\$ 323.4	8.3%	12.0%
Environment & Natural Resources								
Environmental Quality	\$ 10.3	\$ 10.4	\$ 10.3	\$ 10.4	\$ 106.0	\$ 106.9	9.7%	9.7%
Natural and Cultural Resources	6.3	9.5	6.3	9.5	238.8	227.1	2.6%	4.2%
Roanoke Island Commission	-	0.1	-	0.1	-	-	-	-
Wildlife Resources	0.7	0.9	0.7	0.9	23.8	12.9	3.1%	7.4%
Total Environment & Natural Resources	\$ 17.3	\$ 20.9	\$ 17.3	\$ 20.9	\$ 368.6	\$ 346.9	4.7%	6.1%
Health and Human Services								
Aging	\$ 10.2	\$ 7.7	\$ 10.2	\$ 7.7	\$ 52.6	\$ 50.5	19.4%	15.3%
Child Development	27.3	21.8	27.3	21.8	252.0	242.7	10.8%	9.0%
Child and Family Well-Being	4.8	-	4.8	-	-	-	-	-
DHHS-Administration	24.4	30.3	24.4	30.3	194.5	192.2	12.6%	15.8%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	20.0	9.2	20.0	9.2	177.1	168.5	11.3%	5.5%
Health Services Regulations	(0.7)	(1.5)	(0.7)	(1.5)	23.2	25.0	(2.8%)	(5.8%)
Medical Assistance	733.1	269.3	733.1	269.3	4,724.3	4,030.1	15.5%	6.7%
Mental Health/DD/SAS	106.7	104.2	106.7	104.2	848.1	843.1	12.6%	12.4%
NC Health Choice	(34.5)	-	(34.5)	-	-	-	-	-
Services for the Blind and Deaf/HH	0.8	1.1	0.8	1.1	9.1	8.9	8.7%	12.2%
Social Services	13.9	(8.1)	13.9	(8.1)	227.7	219.7	6.1%	(3.7%)
Vocational Rehabilitation	4.6	3.1	4.6	3.1	42.2	41.7	10.8%	7.3%
Total Health and Human Services	\$ 910.6	\$ 437.1	\$ 910.6	\$ 437.1	\$ 6,550.8	\$ 5,822.4	13.9%	7.5%
Public Safety, Correction, and Regulation								
Adult Correction	\$ -	\$ -	\$ -	\$ -	\$ 1,917.2	\$ -	0.0%	-
Insurance	3.3	2.5	3.3	2.5	67.0	53.5	4.9%	4.6%
Insurance-GF	0.8	0.8	0.8	0.8	11.1	9.0	7.5%	8.9%
Judicial	66.9	50.9	66.9	50.9	714.1	672.4	9.4%	7.6%
Judicial-Indigent Defense	13.1	9.9	13.1	9.9	139.9	136.7	9.3%	7.2%
Justice	3.5	5.4	3.5	5.4	63.6	65.1	5.5%	8.2%

Labor	1.5	1.6	1.5	1.6	24.6	21.4	6.0%	7.4%
Public Safety	181.2	174.8	181.2	174.8	632.9	2,468.4	28.6%	7.1%
Total Public Safety, Correction, and Regulation	\$ 270.3	\$ 245.9	\$ 270.3	\$ 245.9	\$ 3,570.4	\$ 3,426.5	7.6%	7.2%
Total Current Operations	\$ 1,704.0	\$1,651.8	\$1,704.0	\$1,651.8	\$27,902.0	\$ 26,080.6	6.1%	6.3%
Capital Improvements								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service-Federal	-	1.6	-	1.6	-	-	-	-
Total Debt Service	\$ -	\$ 1.6	\$ -	\$ 1.6	\$ -	\$ -	-	-
Total Appropriation Expenditures	\$ 1,704.0	\$1,653.4	\$1,704.0	\$1,653.4	\$27,902.0	\$ 26,080.6	6.1%	6.3%

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



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 July 31, 2022

Expressed in Thousands

	Receipts		Disbursements	
	July	Year-To-Date	July	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 12,812	\$ 12,812	\$ 23,446	\$ 23,446
Total Agriculture	\$ 12,812	\$ 12,812	\$ 23,446	\$ 23,446
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ -	\$ -	\$ -	\$ -
Debt Service-Federal	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -
Economic Development				
Commerce	\$ 3,255	\$ 3,255	\$ 4,323	\$ 4,323
Commerce-Economic Development	-	-	15,458	15,458
Commerce-State Aid	-	-	-	-
Total Economic Development	\$ 3,255	\$ 3,255	\$ 19,780	\$ 19,780
Education				
Community Colleges	\$ 36,104	\$ 36,104	\$ 169,780	\$ 169,780
Public Instruction	154,677	154,677	504,881	504,881
UNC System	428,797	428,797	384,284	384,284
Total Education	\$ 619,578	\$ 619,578	\$ 1,058,945	\$ 1,058,945
Environment & Natural Resources				
Environmental Quality	\$ 2,339	\$ 2,339	\$ 12,629	\$ 12,629
Natural and Cultural Resources	12,957	12,957	19,217	19,217
Roanoke Island Commission	-	-	-	-
Wildlife Resources	7,390	7,390	8,121	8,121
Total Environment & Natural Resources	\$ 22,686	\$ 22,686	\$ 39,967	\$ 39,967
General Government				
Administration	\$ 441	\$ 441	\$ 5,186	\$ 5,186
Board of Elections	19	19	1,118	1,118
General Assembly	39	39	4,475	4,475
Governor's Office	74	74	557	557
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	-	-
Information Technology	225	225	5,067	5,067
Lieutenant Governor	-	-	103	103
Military and Veterans Affairs	-	-	596	596
Office of Administrative Hearings	76	76	615	615
Office of State Budget	146	146	959	959
Office of State Budget - Special	-	-	-	-
Office of State Human Resources	33	33	653	653

Office of the State Controller	-	-	2,104	2,104
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	-	-	-
Reserve - Enrollment	-	-	-	-
Reserve - Eugenic Sterlization Compensation	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
Reserve - General Fund Reverting Funds	-	-	-	-
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	3,371	3,371	12,089	12,089
SCIF	-	-	-	-
Secretary of State	128	128	1,209	1,209
State Auditor	329	329	1,614	1,614
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	3,384	3,384	3,619	3,619
State Treasurer-Retirement	-	-	7,783	7,783
Total General Government	\$ 8,265	\$ 8,265	\$ 47,747	\$ 47,747
Health and Human Services				
Aging	\$ 6,009	\$ 6,009	\$ 16,190	\$ 16,190
Child Development	171,681	171,681	198,984	198,984
Child and Family Well-Being	-	-	4,787	4,787
DHHS-Administration	305,036	305,036	329,473	329,473
Education Services - Inactive	-	-	-	-
Health Services	54,994	54,994	74,953	74,953
Health Services Regulations	7,055	7,055	6,402	6,402
Medical Assistance	1,371,034	1,371,034	2,104,088	2,104,088
Mental Health/DD/SAS	30,056	30,056	136,753	136,753
NC Health Choice	34,477	34,477	-	-
Services for the Blind and Deaf/HH	2,028	2,028	2,825	2,825
Social Services	112,633	112,633	126,560	126,560
Vocational Rehabilitation	7,032	7,032	11,585	11,585

Total Health and Human Services	\$ 2,102,035	\$ 2,102,035	\$ 3,012,600	\$ 3,012,600
Public Safety, Correction, and Regulation				
Adult Correction	\$ -	\$ -	\$ -	\$ -
Insurance	688	688	3,959	3,959
Insurance-GF	604	604	1,428	1,428
Judicial	155	155	67,090	67,090
Judicial-Indigent Defense	778	778	13,851	13,851
Justice	4,251	4,251	7,763	7,763
Labor	1,431	1,431	2,920	2,920
Public Safety	22,858	22,858	204,056	204,056
Total Public Safety, Correction, and Regulation	\$ 30,765	\$ 30,765	\$ 301,067	\$ 301,067
Non-Tax Revenue				
Disproportionate Share	\$ -	\$ -	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	-	-	-	-
License & Fees-Nontax	2,823	2,823	547	547
Judicial Fees	16,065	16,065	-	-
Master Settlement Agreement	-	-	-	-
ABC Board	-	-	-	-
Banking & Investment Fees	-	-	-	-
Board of Elections	17	17	1	1
CI Appropriation	-	-	-	-
DHHS	599	599	-	-
DPS - ABC Board	536	536	87	87
DWI Restoration Fees	-	-	-	-
DWI Service Fees	240	240	-	-
Deed Mortgage Registration Fee	721	721	577	577
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	352	352	-	-
Gas & Oil Inspection	-	-	-	-
Intra State Transfer	-	-	-	-
Miscellaneous	-	-	-	-
Parole Supervision Fees	74	74	-	-
Probation Supervision Fees	542	542	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	-	-	-	-
Sales Tax Refund	42	42	-	-
Secretary of State-Nontax	5,325	5,325	76	76
Treasurer Investments	9,515	9,515	-	-
Total Non-Tax Revenue	\$ 36,851	\$ 36,851	\$ 1,288	\$ 1,288
Tax Revenues				
Beverage	\$ 49,901	\$ 49,901	\$ 4,640	\$ 4,640
Corporate Income	25,747	25,747	10,294	10,294
Estate	-	-	-	-
Franchise	48,070	48,070	2,416	2,416
Freight Car Lines	3	3	-	-
Gift	-	-	-	-
Individual Income	996,424	996,424	89,964	89,964
Insurance	19,533	19,533	26	26
Mill Machinery	4	4	6	6
Miscellaneous	-	-	-	-

Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	8,836	8,836	25	25
Real Estate Conveyance Excise	14,767	14,767	-	-
Sales and Use	1,565,244	1,565,244	48,525	48,525
Scrap Tire Disposal	2,531	2,531	36	36
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	3,569	3,569	8	8
Tobacco	25,745	25,745	3,901	3,901
White Goods Disposal	768	768	32	32
Total Tax Revenues	\$ 2,761,142	\$ 2,761,142	\$ 159,873	\$ 159,873
Total Reverting	\$ 5,597,389	\$ 5,597,389	\$ 4,664,713	\$ 4,664,713
Beginning Unreserved Cash	\$ 7,165,723			
Year-To-Date Receipts	5,597,392			
Year-To-Date Disbursements	4,664,713			
Reservations				
American Recovery Plan Act Reserve	-			
Carry Forward Reserve	-			
Clean Water Drinking Water Reserve	-			
Coronavirus Capital Projects Reserve	-			
Coronavirus Relief Reserve	-			
Earthquake Disaster Recovery Reserve	-			
Economic Development Project Reserve	-			
Federal Infrastructure Match Reserve	-			
Housing Reserve	-			
Hurricane Florence Disaster Recovery Reserve	-			
Information Technology Reserve	-			
Local Fiscal Recovery Reserve-ARPA	-			
Local Govt Coronavirus Relief Reserve	-			
Local Project Reserve	-			
Medicaid Contingency Reserve	-			
Medicaid Transformation Reserve	-			
NC GREAT Reserve	-			
Opioid Abatement Reserve	-			
Public School Contingency Reserve	-			
Public School Need Based Capital Reserve	-			
Repairs and Renovations Reserve	-			
Retiree Supplement Reserve	-			
SCIF General Fund Reserve	-			
Savings Reserve	-			
Stabilization and Inflation Reserve	-			
State Emergency Response/Disaster Reserve	-			
Unfunded Liability Solvency Reserve	-			
Wilmington Harbor Enhancements Reserve	-			
World University Games Reserve	-			
Ending Unreserved Cash	\$ 8,098,402			



North Carolina Financial System
Office of State Controller
General Fund Non-reverting Departmental Cash
Schedule of Receipts and Disbursements by Function
Monthly & Fiscal Year-to-Date as of July 31, 2022
Expressed in Thousands

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		July	Year-To-Date	July	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 127,281	\$ 7,848	\$ 7,848	\$ 9,138	\$ 9,138	\$ 125,991
Total Agriculture	\$ 127,281	\$ 7,848	\$ 7,848	\$ 9,138	\$ 9,138	\$ 125,991
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	-	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development						
Commerce-CDBG	\$ 14,215	\$ 7	\$ 7	\$ -	\$ -	\$ 14,223
Commerce-Div of Employ Sec	34,712	11,392	11,392	10,548	10,548	35,556
Commerce-Floyd Relief	1	-	-	-	-	1
Commerce-IT Projects	969	-	-	-	-	969
Commerce-Special Revenue	339,196	13,885	13,885	15,240	15,240	337,842
Commerce-Trust	77	-	-	-	-	77
Total Economic Development	\$ 389,170	\$ 25,284	\$ 25,284	\$ 25,788	\$ 25,788	\$ 388,668
Education						
Community Colleges-IT Projects	\$ 51,736	\$ -	\$ -	\$ 302	\$ 302	\$ 51,434
Community Colleges-Special Rev	12,978	252	252	180	180	13,049
Community Colleges-Trust	22,912	15	15	17	17	22,910
Public Instruction-IT Projects	57,955	-	-	102	102	57,853
Public Instruction-Internal Service	144,519	151	151	1,479	1,479	143,190
Public Instruction-Local Payroll	769	5,499	5,499	5,702	5,702	565
Public Instruction-Pub Sch Bldg Fund	763,628	400	400	376	376	763,651
Public Instruction-School Technology	16,341	40	40	75	75	16,306
Public Instruction-Special Revenue	23,789	1,195	1,195	49	49	24,935
Public Instruction-Trust	13,703	299	299	-	-	14,001
Total Education	\$ 1,108,330	\$ 7,851	\$ 7,851	\$ 8,282	\$ 8,282	\$ 1,107,894
Environment & Natural Resources						
Aquariums	\$ 3,589	\$ -	\$ -	\$ 19	\$ 19	\$ 3,571
C W M T F	77,102	502	502	952	952	76,653
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	94,759	2,850	2,850	1,377	1,377	96,232
Environmental Quality-Disaster	38,434	1	1	83	83	38,352
Land & Water Conservation Fund	-	1,000	1,000	-	-	1,000

Natural & Cultural Res-LWS	1,523	1	1	-	-	1,524
Natural and Cultural Res-Int Bearing	22	1	1	5	5	18
Natural and Cultural Resources	3,872	647	647	162	162	4,357
Parks & Recreation Trust Fund	15,933	160	160	1,126	1,126	14,967
Wildlife	18,209	4,080	4,080	9,840	9,840	12,449
Total Environment & Natural Resources	\$ 254,204	\$ 9,242	\$ 9,242	\$ 13,564	\$ 13,564	\$ 249,884
General Government						
Administration	\$ 74,314	\$ 4,148	\$ 4,148	\$ 2,234	\$ 2,234	\$ 76,227
Board of Elections	2,760	17	17	319	319	2,457
DMVA - Special Revenue	15,811	8	8	25	25	15,794
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	16,064	1	1	405	405	15,660
Governor's Office	167,643	8,081	8,081	4,058	4,058	171,666
Governor's Office-Disaster Relief	-	-	-	-	-	-
Information Technology	36,179	270	270	1,758	1,758	34,691
NC Infrastructure Finance Corp	-	-	-	-	-	-
OSBM ECONOMIC DEVELOPMENT ADMINISTRATION (EDA-ARPA)	-	-	-	-	-	-
OSBM-ARP Homeowners Assistance Fund	246,245	127	127	15,127	15,127	231,245
OSBM-ARP State & Local Fiscal Recovery Fund	4,137,152	746	746	37,081	37,081	4,100,818
OSBM-Covid 19 Recovery Act	40,986	2,356	2,356	-	-	43,342
OSBM-Earthquake Disaster Recovery	11,633	6	6	1,046	1,046	10,594
OSBM-Emergency Rental Assistance	149,122	80	80	10,266	10,266	138,935
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	8,191	4	4	-	-	8,195
OSBM-SCIF	1,661,845	-	-	37,766	37,766	1,624,080
OSBM-Tropical Storm Fred DR	35,506	-	-	1,490	1,490	34,015
Office of Administrative Hearings	2,236	-	-	4	4	2,232
Payroll Imprest Fund	-	1,241,855	1,241,855	1,241,855	1,241,855	-
Revenue-E 911 Fee	3,356	1,361	1,361	1,766	1,766	2,951
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	47,906	6,107	6,107	2,931	2,931	51,081
Revenue-Tax Distribution	14,746	446,638	446,638	446,637	446,637	14,746
Revenue-Tax Transfer Fees	5,651	228	228	20	20	5,859
State Controller	47,392	1,344	1,344	3,238	3,238	45,498
State Treasurer	7,243	683	683	384	384	7,542
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	5,500	6,833	6,833	5,621	5,621	6,712
Total General Government	\$ 6,738,557	\$ 1,720,893	\$ 1,720,893	\$ 1,814,031	\$ 1,814,031	\$ 6,645,416
Health and Human Services						
Aging	\$ 58	\$ 30	\$ 30	\$ 30	\$ 30	\$ 58
Child Development	-	-	-	-	-	-

Child and Family Well-Being	-	-	-	-	-	-
DHHS-Administration	111,977	3,549	3,549	4,579	4,579	110,947
Health Services	62,751	19,147	19,147	18,932	18,932	62,967
Health Services Regulations	38,465	3	3	498	498	37,970
Medical Assistance	515,306	6,907	6,907	40,187	40,187	482,026
Mental Health/DD/SAS	450	-	-	-	-	450
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	10,721	44	44	1,704	1,704	9,061
Vocational Rehabilitation	-	-	-	-	-	-
Total Health and Human Services	\$ 739,728	\$ 29,680	\$ 29,680	\$ 65,930	\$ 65,930	\$ 703,479
Public Safety, Correction, and Regulation						
Adult Correction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	6,085	-	-	2,628	2,628	3,457
Labor	-	-	-	-	-	-
Office of the Courts	5,790	58	58	484	484	5,364
Public Safety	256,740	23,867	23,867	30,069	30,069	250,537
Total Public Safety, Correction, and Regulation	\$ 268,615	\$ 23,925	\$ 23,925	\$ 33,181	\$ 33,181	\$ 259,358
Total Non-reverting	\$ 9,625,885	\$ 1,824,723	\$ 1,824,723	\$ 1,969,914	\$ 1,969,914	\$ 9,480,690

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.