



State of North Carolina  
Office of the State Controller

# General Fund Monthly Financial Report

Johnnie Mercers Pier  
Wrightsville Beach, NC

June 2023



## State of North Carolina Office of the State Controller

**NELS C. ROSELAND  
STATE CONTROLLER**

August 30, 2023

Enclosed is the General Fund Monthly Financial Report for the period ended June 30, 2023 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 holding a scale and a sword, with a plow and sheaf of wheat below. The text around the seal includes "OFFICE OF THE STATE CONTROLLER OF THE STATE OF NORTH CAROLINA", "MAY 20, 1775", "APRIL 12, 1776", and the motto "ESSE QUAM VIDERI". At the bottom, it says "Integrity • Accountability".

## **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**

**June 30, 2023**

*Expressed in Millions*

Assets		Liabilities and Fund Balance	
<b>Deposits with State Treasurer:</b>		<b>Liabilities</b>	
Cash and Investments	25,326.2	Beverage Tax	\$ -
		Sales & Use Tax	894.7
		Scrap Tire Disposal Tax	5.1
		Solid Waste Disposal Tax	5.6
		White Goods Tax	0.8
		<b>Total Liabilities</b>	<b>\$ 906.2</b>
		<b>Fund Balance</b>	
		<b>Reserved:</b>	
		American Recovery Plan Act Reserve	\$ 103.1
		Carry Forward Reserve	662.7
		Clean Water Drinking Water Reserve	-
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	-
		Economic Development Project Reserve	601.9
		Federal Infrastructure Match Reserve	95.3
		Housing Reserve	-
		Hurricane Florence Disaster Recovery Reserve	59.9
		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	0.8
		Public School Contingency Reserve	-
		Public School Need Based Capital Reserve	-
		Repairs and Renovations Reserve	-
		Retiree Supplement Reserve	-
		SCIF General Fund Reserve	-
		Savings Reserve	4,750.0
		Stabilization and Inflation Reserve	1,000.0
		State Emergency Response/Disaster Reserve	873.5
		Unfunded Liability Solvency Reserve	-
		Wilmington Harbor Enhancements Reserve	283.8
		World University Games Reserve	25.0
		Non-Reverting Departmental Funds	10,523.9
		<b>Total Reserved</b>	<b>\$ 19,570.9</b>
		<b>Unreserved:</b>	

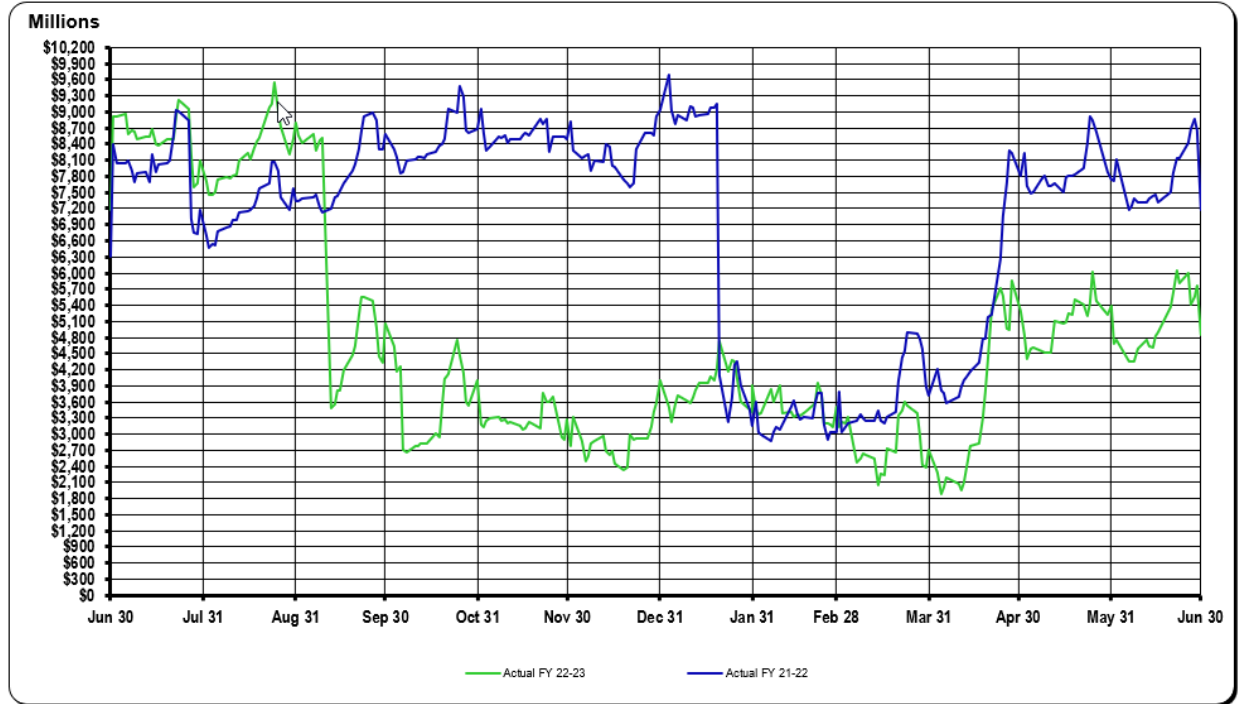
		Fund Balance - July 01, 2022	\$ 7,165.7
		Transfer to Reserves	(9,096.6)
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	6,780.1
		<b>Total Unreserved</b>	4,849.2
		<b>Total Fund Balance</b>	\$ 24,420.1
<b>Total Assets</b>	<b>\$ 25,326.2</b>	<b>Total Liabilities and Fund Balance</b>	<b>\$ 25,326.3</b>



**GENERAL FUND – REVERTING  
UNRESERVED FUND BALANCE**

FISCAL YEAR TO DATE JUNE 30, 2023 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 June 30, 2023 and June 30, 2022**

*Expressed in Millions*

Fund Balance	FY 2023	FY 2022	Change	% Change
<b>Reserved:</b>				
American Recovery Plan Act Reserve	\$ 103.1	\$ -	\$ 103.1	-
Carry Forward Reserve	662.7	935.1	(272.4)	(29.1%)
Clean Water Drinking Water Reserve	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-
Earthquake Disaster Recovery Reserve	-	-	-	-
Economic Development Project Reserve	601.9	203.0	398.9	196.5%
Federal Infrastructure Match Reserve	95.3	-	95.3	-
Housing Reserve	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	59.9	73.0	(13.1)	(17.9%)
Information Technology Reserve	108.9	-	108.9	-
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-
Local Project Reserve	-	-	-	-
Medicaid Contingency Reserve	326.5	175.4	151.1	86.1%
Medicaid Transformation Reserve	155.6	21.5	134.1	623.7%
NC GREAT Reserve	-	-	-	-
Opioid Abatement Reserve	0.8	4.4	(3.6)	-
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	4,750.0	3,116.0	1,634.0	52.4%
Stabilization and Inflation Reserve	1,000.0	-	1,000.0	100.0%
State Emergency Response/Disaster Reserve	873.5	20.6	852.9	4,140.3%
Unfunded Liability Solvency Reserve	-	40.0	(40.0)	(100.0%)
Wilmington Harbor Enhancements Reserve	283.8	283.8	-	0.0%
World University Games Reserve	25.0	-	25.0	100.0%
Non-Reverting Departmental Funds	10,523.9	9,625.8	898.1	9.3%
<b>Total Reserved</b>	<b>\$ 19,570.9</b>	<b>\$ 14,650.1</b>	<b>\$ 4,920.8</b>	<b>33.6%</b>
<b>Unreserved:</b>				
Fund Balance - July 01	\$ 7,165.7	\$ 6,313.1	\$ 852.6	13.5%
Transfers to Reserves	(9,096.6)	(6,562.6)	(2,534.0)	38.6%
Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	6,780.1	7,415.2	(635.1)	(8.6%)
<b>Total Unreserved</b>	<b>\$ 4,849.2</b>	<b>\$ 7,165.7</b>	<b>\$ (2,316.5)</b>	<b>(32.3%)</b>
<b>Total Fund Balance</b>	<b>\$ 24,420.1</b>	<b>\$ 21,815.8</b>	<b>\$ 2,604.3</b>	<b>10.20%</b>

*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 June 30, 2023**

*Expressed in Millions*

							Percent of Budget Realized/Expended YTD	
	June		Year-To-Date		Budget		Year-To-Date	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
<b>Beg. Unreserved Fund Balance</b>	\$ 5,382.2	\$ 8,113.9	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-
Transfer to Non-reserved Funds	-	-	-	-	-	-	-	-
<b>Total</b>	\$ 5,382.2	\$ 8,113.9	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1	-	-
<b>Revenues</b>								
<b>Non-Tax Revenue</b>								
Disproportionate Share	\$ 31.4	\$ 51.9	\$ 161.5	\$ 167.4	\$ 161.5	\$ 146.7	100.02%	114.08%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	15.3	13.5	86.7	110.8	116.1	100.5	74.63%	110.21%
Judicial Fees	17.9	18.3	214.5	207.7	222.8	216.6	96.29%	95.87%
Master Settlement Agreement	-	-	139.1	176.9	144.6	139.4	96.22%	126.90%
Other	25.6	24.0	270.4	251.1	244.2	220.3	110.75%	113.98%
Treasurer Investments	76.5	32.0	480.2	59.9	60.9	29.6	788.50%	202.47%
<b>Total Non-Tax Revenue</b>	\$ 166.7	\$ 139.7	\$ 1,352.4	\$ 973.8	\$ 950.1	\$ 853.1	142.35%	114.14%
<b>Tax Revenues</b>								
Beverage	\$ 52.0	\$ 41.6	\$ 544.7	\$ 521.2	\$ 552.5	\$ 453.3	98.58%	114.98%
Corporate Income	308.3	313.6	1,635.0	1,625.8	1,155.5	1,119.9	141.49%	145.18%
Estate	-	-	-	0.2	-	-	-	-
Franchise	18.9	17.4	848.0	888.3	690.9	840.0	122.73%	105.75%
Freight Car Lines	-	-	0.3	0.3	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,552.7	1,390.5	16,762.5	17,567.6	15,470.9	14,308.8	108.35%	122.77%
Insurance	291.5	225.3	1,148.1	972.3	1,033.5	809.4	111.09%	120.13%
Mill Machinery	0.3	-	-	1.3	0.2	0.1	0.38%	1,276.93%
Other	-	0.2	0.3	0.2	0.3	0.4	84.26%	39.46%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	4.3	5.1	39.1	38.4	39.6	39.3	98.73%	97.70%
Real Estate Conveyance Excise	9.2	14.1	119.2	152.8	149.6	103.2	79.71%	148.09%
Sales and Use	413.4	355.8	10,801.2	10,200.7	10,183.4	9,611.3	106.07%	106.13%
Scrap Tire Disposal	(2.6)	(2.5)	8.5	7.5	6.5	6.3	131.33%	118.97%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(5.5)	(4.8)	3.2	3.0	3.1	3.0	103.26%	98.59%
Tobacco	24.9	20.9	268.9	251.6	270.2	258.3	99.52%	97.39%
White Goods Disposal	-	(0.2)	4.0	3.9	3.6	3.5	111.60%	111.40%
<b>Total Tax Revenues</b>	\$ 2,667.4	\$ 2,377.0	\$ 32,183.0	\$ 32,235.1	\$ 29,559.8	\$ 27,556.8	108.87%	116.98%
<b>Total Revenues</b>	\$ 2,834.1	\$ 2,516.7	\$ 33,535.4	\$ 33,208.9	\$ 30,509.9	\$ 28,409.9	109.92%	116.89%
<b>Total Availability</b>	\$ 8,216.3	\$ 10,630.6	\$ 40,701.1	\$ 39,522.0	\$ 37,675.6	\$ 34,723.0	108.03%	113.82%
<b>Appropriation Expenditures</b>								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	2,996.2	2,939.6	26,755.3	25,793.4	27,928.4	26,081.0	95.80%	98.90%



Debt Service	370.6	298.4	-	-	-	-	-	-
<b>Total Appropriation Expenditures</b>	<b>\$ 3,366.8</b>	<b>\$ 3,238.0</b>	<b>\$ 26,755.3</b>	<b>\$ 25,793.4</b>	<b>\$ 27,928.4</b>	<b>\$ 26,081.0</b>	<b>95.80%</b>	<b>98.90%</b>
<b>Unreserved Fund Balance – Before Statutory Reservations</b>	<b>\$ 4,849.2</b>	<b>\$ 7,392.6</b>	<b>\$ 13,945.8</b>	<b>\$ 13,728.6</b>	<b>\$ 9,747.2</b>	<b>\$ 8,642.0</b>	-	-
<b>Reserved</b>								
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	-	-	(1,000.0)	-	-	-	-	-
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)	(338.0)	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-	-	-
Information Technology Reserve	-	-	(184.0)	(109.7)	-	-	-	-
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-	-	-
Medicaid Contingency Reserve	-	-	(151.1)	(125.0)	-	-	-	-
Medicaid Transformation Reserve	-	-	(246.0)	(215.8)	-	-	-	-
NC GREAT Reserve	-	-	-	(15.0)	-	-	-	-
Opioid Abatement Reserve	-	-	-	-	-	-	-	-
Public School Contingency Reserve	-	(227.0)	-	(227.0)	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-	-	-	-	-
SCIF General Fund Reserve	-	-	(3,182.2)	(3,649.3)	-	-	-	-
Savings Reserve	-	-	(1,634.0)	(1,134.0)	-	-	-	-
State Emergency Response/Disaster Reserve	-	-	(945.2)	(425.0)	-	-	-	-
Unfunded Liability Solvency Reserve	-	-	-	(40.0)	-	-	-	-
Wilmington Harbor Enhancements Reserve	-	-	-	(283.8)	-	-	-	-
<b>Unreserved Fund Balance</b>	<b>\$ 4,849.2</b>	<b>\$ 7,165.6</b>	<b>\$ 4,849.2</b>	<b>\$ 7,166.0</b>	<b>\$ 9,747.2</b>	<b>\$ 8,642.0</b>	-	-

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 June 30, 2023 and June 30, 2022**

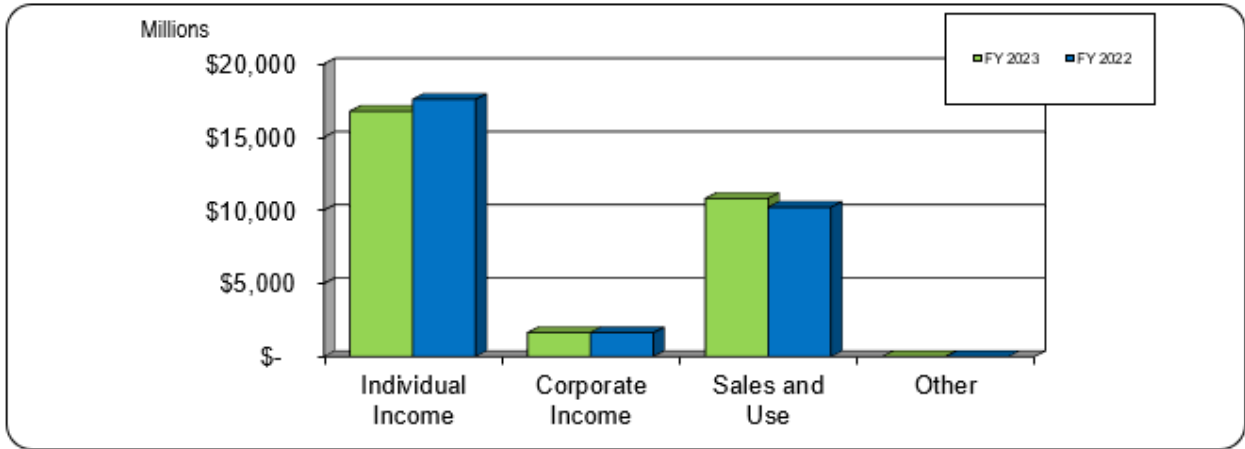
*Expressed in Millions*

	June				Year-To-Date Through June			
	FY 2023	FY 2022	Change	Percent of Change	FY 2023	FY 2022	Change	Percent of Change
<b>Tax Revenues</b>								
Beverage	\$ 52.0	\$ 41.6	\$ 10.4	25.0%	\$ 544.7	\$ 521.2	\$ 23.5	4.5%
Corporate Income	308.3	313.6	(5.3)	(1.7%)	1,635.0	1,625.8	9.2	0.6%
Estate	-	-	-	-	-	0.2	(0.2)	(100.0%)
Franchise	18.9	17.4	1.5	8.6%	848.0	888.3	(40.3)	(4.5%)
Freight Car Lines	-	-	-	-	0.3	0.3	-	0.3
Gift	-	-	-	-	-	-	-	-
Individual Income	1,552.7	1,390.5	162.2	11.7%	16,762.5	17,567.6	(805.1)	(4.6%)
Insurance	291.5	225.3	66.2	29.4%	1,148.1	972.3	175.8	18.1%
Mill Machinery	0.3	-	0.3	-	-	1.3	(1.3)	(100.0%)
Other	-	0.2	(0.2)	-	0.3	0.2	0.1	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	4.3	5.1	(0.8)	(15.7%)	39.1	38.4	0.7	1.8%
Real Estate Conveyance Excise	9.2	14.1	(4.9)	(34.8%)	119.2	152.8	(33.6)	(22.0%)
Sales and Use	413.4	355.8	57.6	16.2%	10,801.2	10,200.7	600.5	5.9%
Scrap Tire Disposal	(2.6)	(2.5)	(0.1)	4.0%	8.5	7.5	1.0	13.3%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(5.5)	(4.8)	(0.7)	14.6%	3.2	3.0	0.2	6.7%
Tobacco	24.9	20.9	4.0	19.1%	268.9	251.6	17.3	6.9%
White Goods Disposal	-	(0.2)	0.2	(100.0%)	4.0	3.9	0.1	2.6%
<b>Total Tax Revenues</b>	<b>\$ 2,667.4</b>	<b>\$ 2,377.0</b>	<b>\$ 290.4</b>	<b>12.2%</b>	<b>\$ 32,183.0</b>	<b>\$ 32,235.1</b>	<b>\$ (52.1)</b>	<b>(0.2%)</b>
<b>Non-Tax Revenue</b>								
Disproportionate Share	\$ 31.40	\$ 51.90	\$ (20.50)	-	\$ 161.5	\$ 167.4	\$ (5.9)	(3.5%)
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	15.3	13.5	1.8	13.3%	86.7	110.8	(24.1)	(21.8%)
Judicial Fees	17.9	18.3	(0.4)	(2.2%)	214.5	207.7	6.8	3.3%
Master Settlement Agreement	-	-	-	-	139.1	176.9	(37.8)	(21.4%)
Other	25.6	24.0	1.6	6.7%	270.4	251.1	19.3	7.7%
Treasurer Investments	76.5	32.0	44.5	139.1%	480.2	59.9	420.3	701.7%
<b>Total Non-Tax Revenue</b>	<b>\$ 166.7</b>	<b>\$ 139.7</b>	<b>\$ 27.0</b>	<b>19.3%</b>	<b>\$ 1,352.4</b>	<b>\$ 973.8</b>	<b>\$ 378.6</b>	<b>38.9%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 2,834.1</b>	<b>\$ 2,516.7</b>	<b>\$ 317.4</b>	<b>12.6%</b>	<b>\$ 33,535.4</b>	<b>\$ 33,208.9</b>	<b>\$ 326.5</b>	<b>1.0%</b>

**GENERAL FUND – REVERTING**

**ACTUAL TAX REVENUES**

FISCAL YEAR-TO-DATE JUNE 30, 2023 AND JUNE 30, 2022

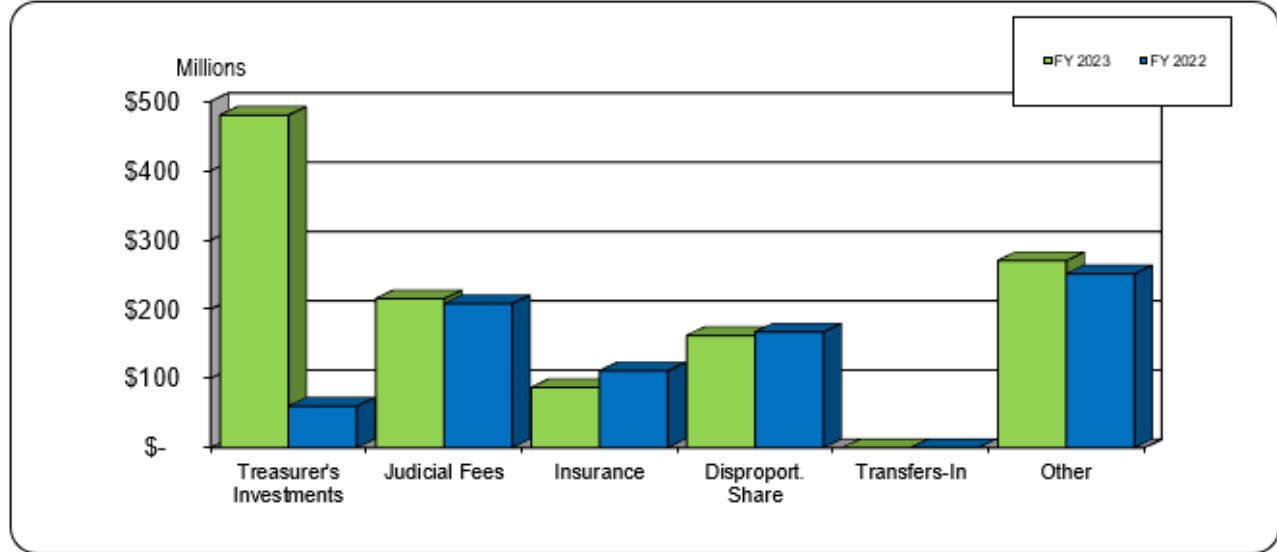


The graph above compares the year-to-date tax revenues for the current and prior fiscal years.

**GENERAL FUND – REVERTING**

**ACTUAL NON-TAX REVENUES**

FISCAL YEAR-TO-DATE JUNE 30, 2023 AND JUNE 30, 2022



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



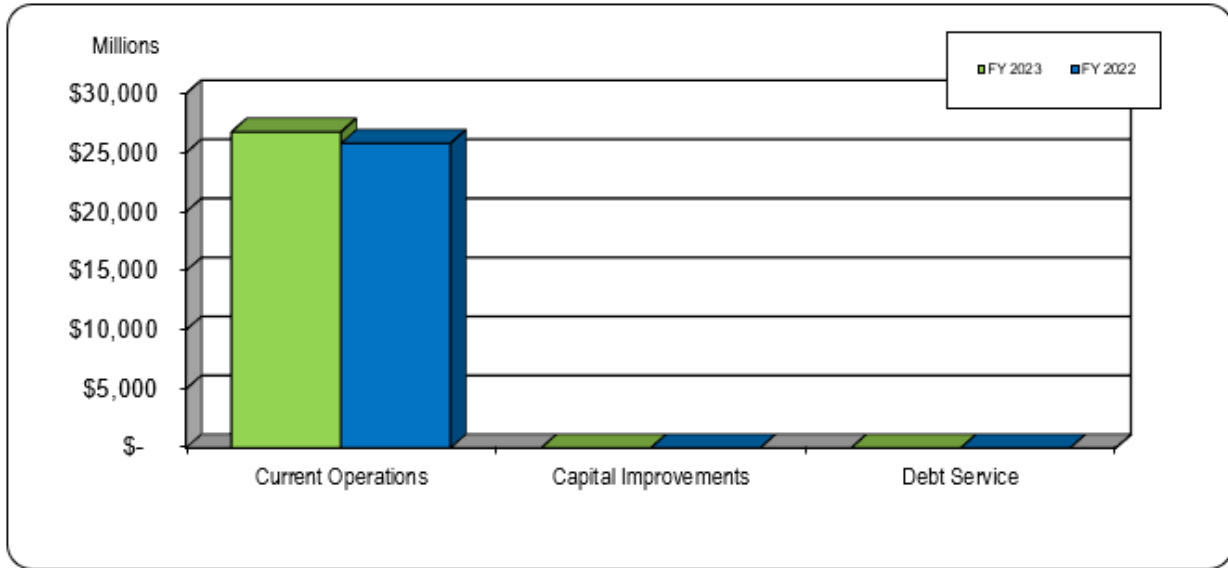
**North Carolina Financial System**  
**Office of State Controller**  
**General Fund - Reverting**  
**Appropriation Expenditures**  
**Fiscal Year-to-Date**  
*Expressed in Millions*

	Appropriation Expenditures		Change	Percent Change	Percent of Total Appropriation Expenditures	
	FY 2023	FY 2022			FY 2023	FY 2022
<b>Capital Improvements</b>						
Funded by General Fund	\$ -	\$ -	\$ -	-	0.0%	0.0%
<b>Total Capital Improvements</b>	\$ -	\$ -	\$ -	-	0.0%	0.0%
<b>Current Operations</b>						
Agriculture	\$ 163.8	\$ 160.3	\$ 3.5	2.2%	0.6%	0.6%
Economic Development	199.2	323.4	(124.2)	(38.4%)	0.7%	1.3%
Education	16,083.2	15,387.0	696.2	4.5%	60.1%	59.7%
Environment & Natural Resources	367.5	344.3	23.2	6.7%	1.4%	1.3%
General Government	547.0	537.3	9.7	1.8%	2.0%	2.1%
Health and Human Services	6,264.9	5,709.7	555.2	9.7%	23.4%	22.1%
Operating Reserves/Rounding	(308.8)	(10.6)	(298.2)	-	(1.2%)	(0.0%)
Public Safety, Correction, and Regulation	3,438.6	3,342.2	96.4	2.9%	12.9%	13.0%
<b>Total Current Operations</b>	\$ 26,755.3	\$ 25,793.6	\$ 961.8	3.7%	100.0%	100.0%
<b>Debt Service</b>						
Debt Service	\$ -	\$ -	\$ -	0.0%	0.0%	0.0%
<b>Total Debt Service</b>	\$ -	\$ -	\$ -	0.0%	0.0%	0.0%
<b>Total Appropriation Expenditures</b>	\$ 26,755.3	\$ 25,793.6	\$ 961.8	3.7%	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 JUNE 30, 2023 AND JUNE 30, 2022



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

Actual appropriation expenditures through June 2023 were more than actual appropriation expenditures through June 2022 by \$961.8 million, or 3.7%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through June 2023 were more than appropriation expenditures through June 2022 by \$961.8 million, or 3.7%.





Reserve - Review of Compensation Plan	-	21.1	-	-	-	17.6	-	-	-
Reserve - Salary Adjustment	-	(21.1)	-	-	24.2	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	\$ (157.3)	\$ (10.6)	\$ (308.8)	\$ (10.6)	\$ 24.2	\$ 17.6	-	-	-
<b>Total General Government</b>	\$ (80.4)	\$ 58.6	\$ 238.3	\$ 526.8	\$ 580.0	\$ 562.3	41.1%	93.7%	
<b>Education</b>									
Community Colleges	\$ 182.0	\$ 197.8	\$ 1,353.3	\$ 1,307.9	\$ 1,358.4	\$ 1,316.4	99.6%	99.4%	
Public Instruction	552.5	575.1	10,916.6	10,587.2	11,277.8	10,602.4	96.8%	99.9%	
<b>Sub-Total</b>	\$ 734.5	\$ 772.9	\$ 12,269.9	\$ 11,895.1	\$ 12,636.2	\$ 11,918.8	97.1%	99.8%	
<b>University System</b>									
Appalachian State University	\$ 40.9	\$ 38.4	\$ 187.2	\$ 167.3	\$ 187.2	\$ 167.3	100.0%	100.0%	
ECU - Health Affairs	26.2	21.8	90.8	87.1	90.8	87.1	100.0%	100.0%	
East Carolina University	74.4	77.6	265.0	242.1	265.0	248.7	100.0%	97.3%	
Elizabeth City State University	10.4	7.0	48.0	42.6	48.0	42.6	100.0%	100.0%	
Fayetteville State University	12.5	11.8	82.7	63.9	82.9	64.4	99.8%	99.2%	
NCSU - Academic Affairs	112.4	111.8	513.0	476.9	513.0	476.9	100.0%	100.0%	
NCSU - Agricultural Extension Service	3.5	4.7	44.1	42.6	44.1	42.6	100.0%	100.0%	
NCSU - Agricultural Research	7.4	8.1	59.2	58.5	59.2	58.5	100.0%	100.0%	
North Carolina A&T University	21.3	53.9	126.5	114.3	128.2	114.3	98.7%	100.0%	
North Carolina Central University	21.6	18.0	94.0	90.7	94.0	90.7	100.0%	100.0%	
North Carolina Sch of Science & Mathematics	5.6	7.0	41.2	33.2	41.2	33.2	100.0%	100.0%	
UNC - Chapel Hill Academic Affairs	105.6	110.1	327.4	317.6	327.4	317.6	100.0%	100.0%	
UNC - Chapel Hill Area Health Affairs	10.0	16.4	55.4	55.0	55.4	55.0	100.0%	100.0%	
UNC - Chapel Hill Health Affairs	52.6	51.7	233.0	215.0	233.0	215.0	100.0%	100.0%	
UNC - GA Institutional Programs and Facilities	26.2	-	43.2	17.0	52.8	27.3	81.8%	62.3%	
UNC - GA Related Educational Programs	(0.1)	0.3	124.3	126.8	124.8	127.5	99.6%	99.5%	
UNC- GA Aid to Private Institutions	(10.1)	1.4	303.9	224.4	322.4	227.0	94.3%	98.9%	
University of North Carolina - General Admin	7.8	8.8	51.4	50.3	51.4	50.3	100.0%	100.0%	
University of North Carolina Sch of the Arts	7.6	6.3	39.6	37.2	39.6	37.2	100.0%	100.0%	
University of North Carolina at Asheville	9.3	16.1	51.0	52.2	51.0	52.2	100.0%	100.0%	
University of North Carolina at Charlotte	103.1	111.0	310.6	292.4	310.6	292.4	100.0%	100.0%	
University of North Carolina at Greensboro	54.3	42.7	198.8	189.2	198.8	189.2	100.0%	100.0%	
University of North Carolina at Pembroke	21.3	23.4	101.8	96.5	102.2	96.5	99.6%	100.0%	
University of North Carolina at Wilmington	43.4	45.0	192.6	181.3	192.6	181.3	100.0%	100.0%	
Western Carolina University	35.3	34.7	157.3	150.9	157.3	150.9	100.0%	100.0%	
Winston-Salem State University	21.2	27.0	71.8	67.0	71.8	67.0	100.0%	100.0%	
<b>Total University System</b>	\$ 823.7	\$ 855.0	\$ 3,813.8	\$ 3,492.0	\$ 3,844.7	\$ 3,512.7	99.2%	99.4%	
<b>Total Education</b>	\$ 1,558.2	\$ 1,627.9	\$ 16,083.7	\$ 15,387.1	\$ 16,480.9	\$ 15,431.5	97.6%	99.7%	

<b>Agriculture</b>									
Agriculture and Consumer Services	\$ 17.7	\$ 38.4	\$ 163.8	\$ 160.3	\$ 176.6	\$ 169.6	92.8%	94.5%	
<b>Total Agriculture</b>	\$ 17.7	\$ 38.4	\$ 163.8	\$ 160.3	\$ 176.6	\$ 169.6	92.8%	94.5%	
<b>Economic Development</b>									
Commerce	\$ 1.9	\$ 3.1	\$ 13.3	\$ 12.3	\$ 13.8	\$ 12.3	96.4%	100.0%	
Commerce-Economic Development	-	0.3	164.1	276.8	164.1	276.8	100.0%	100.0%	
Commerce-State Aid	3.5	5.9	21.7	34.3	21.7	34.3	100.0%	100.0%	
<b>Total Economic Development</b>	\$ 5.4	\$ 9.3	\$ 199.1	\$ 323.4	\$ 199.6	\$ 323.4	99.7%	100.0%	
<b>Environment &amp; Natural Resources</b>									
Environmental Quality	\$ 6.2	\$ 11.2	\$ 105.7	\$ 104.7	\$ 106.1	\$ 107.0	99.6%	97.9%	
Natural and Cultural Resources	27.9	30.1	238.4	226.8	238.8	226.8	99.8%	100.0%	
Roanoke Island Commission	-	-	-	-	-	-	-	-	
Wildlife Resources	8.4	2.4	23.4	12.8	23.7	12.8	98.7%	100.0%	
<b>Total Environment &amp; Natural Resources</b>	\$ 42.5	\$ 43.7	\$ 367.5	\$ 344.3	\$ 368.6	\$ 346.6	99.7%	99.3%	
<b>Health and Human Services</b>									
Aging	\$ 0.9	\$ 2.0	\$ 49.8	\$ 48.0	\$ 52.6	\$ 50.5	94.7%	95.0%	
Child Development	27.0	32.8	215.4	229.7	251.9	242.7	85.5%	94.6%	
Child and Family Well-Being	22.6	-	(4.2)	-	-	-	-	-	
DHHS-Administration	170.3	113.4	194.4	195.3	197.2	197.1	98.6%	99.1%	
Education Services - Inactive	-	-	-	-	-	-	-	-	
Health Services	1.7	23.9	160.5	166.1	173.9	168.0	92.3%	98.9%	
Health Services Regulations	3.5	10.6	15.1	24.6	23.2	25.0	65.1%	98.4%	
Medical Assistance	698.8	342.2	4,605.7	3,990.2	4,724.7	4,039.6	97.5%	98.8%	
Mental Health/DD/SAS	39.1	141.9	805.1	809.7	845.5	829.0	95.2%	97.7%	
NC Health Choice	-	-	-	-	-	-	-	-	
Services for the Blind and Deaf/HH	(0.4)	1.1	8.2	7.7	9.1	8.9	90.1%	86.5%	
Social Services	48.6	53.3	177.9	203.6	227.5	218.3	78.2%	93.3%	
Vocational Rehabilitation	3.6	5.6	37.0	34.7	42.6	41.6	86.9%	83.4%	
<b>Total Health and Human Services</b>	\$ 1,015.7	\$ 726.8	\$ 6,264.9	\$ 5,709.6	\$ 6,548.2	\$ 5,820.7	95.7%	98.1%	
<b>Public Safety, Correction, and Regulation</b>									
Adult Correction	\$ 251.3	\$ -	\$ 1,819.5	\$ -	\$ 1,924.4	\$ -	0.0%	-	
Insurance	3.6	4.5	58.5	50.6	67.0	53.5	87.3%	94.6%	
Insurance-GF	2.1	6.2	11.0	8.8	11.2	9.0	98.2%	97.8%	
Judicial	65.5	66.4	718.2	673.6	718.2	673.7	100.0%	100.0%	
Judicial-Indigent Defense	19.1	23.0	137.3	133.9	140.4	136.7	97.8%	98.0%	
Justice	5.1	7.0	63.5	65.0	63.5	65.0	100.0%	100.0%	
Labor	4.0	2.8	23.5	20.6	24.7	21.4	95.1%	96.3%	
Public Safety	86.1	325.3	607.1	2,389.7	625.3	2,467.9	97.1%	96.8%	
<b>Total Public Safety, Correction, and Regulation</b>	\$ 436.8	\$ 435.2	\$ 3,438.6	\$ 3,342.2	\$ 3,574.7	\$ 3,427.2	96.2%	97.5%	
<b>Rounding [*]</b>	\$ 0.3		\$ (0.6)						
<b>Total Current Operations</b>	\$ 2,996.2	\$ 2,939.9	\$ 26,755.3	\$ 25,793.7	\$ 27,928.6	\$ 26,081.3	95.8%	98.9%	
<b>Capital Improvements</b>									
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
<b>Total Capital Improvements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
<b>Debt Service</b>									
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
Debt Service-Federal	370.6	-	-	-	-	-	-	-	
<b>Total Debt Service</b>	\$ 370.6	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
<b>Total Appropriation Expenditures</b>	\$ 3,366.8	\$ 2,939.9	\$ 26,755.3	\$ 25,793.7	\$ 27,928.6	\$ 26,081.3	95.8%	98.9%	

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 June 30, 2023

*Expressed in Thousands*

	Receipts		Disbursements	
	June	Year-To-Date	June	Year-To-Date
<b>Agriculture</b>				
Agriculture and Consumer Services	\$ 13,142	\$ 114,165	\$ 30,876	\$ 277,934
<b>Total Agriculture</b>	\$ 13,142	\$ 114,165	\$ 30,876	\$ 277,934
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Improvement</b>	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>				
Debt Service	\$ -	\$ 647,018	\$ 371,863	\$ 647,018
Debt Service-Federal	-	-	-	-
<b>Total Debt Service</b>	\$ -	\$ 647,018	\$ 371,863	\$ 647,018
<b>Economic Development</b>				
Commerce	\$ 3,540	\$ 47,297	\$ 5,484	\$ 60,616
Commerce-Economic Development	-	56,920	-	221,068
Commerce-State Aid	-	63,281	3,519	84,987
<b>Total Economic Development</b>	\$ 3,540	\$ 167,498	\$ 9,003	\$ 366,671
<b>Education</b>				
Community Colleges	\$ 156,604	\$ 842,686	\$ 338,597	\$ 2,195,952
Public Instruction	668,868	4,938,653	1,221,361	15,855,209
UNC System	320,387	3,530,002	1,144,173	7,343,354
<b>Total Education</b>	\$ 1,145,859	\$ 9,311,341	\$ 2,704,131	\$ 25,394,515
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 17,350	\$ 101,586	\$ 23,589	\$ 207,238
Natural and Cultural Resources	10,122	88,556	38,057	326,990
Roanoke Island Commission	-	-	-	-
Wildlife Resources	7,354	93,972	15,722	117,359
<b>Total Environment &amp; Natural Resources</b>	\$ 34,826	\$ 284,114	\$ 77,368	\$ 651,587
<b>General Government</b>				
Administration	\$ 1,708	\$ 18,723	\$ 9,473	\$ 80,700
Board of Elections	239	7,405	5,881	15,609
General Assembly	90	1,030	14,943	84,629
Governor's Office	96	1,472	749	7,373
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	-	40,660
Information Technology	27	9,041	15,126	83,435
Lieutenant Governor	-	5	101	1,209
Military and Veterans Affairs	78	1,399	1,552	13,099
Office of Administrative Hearings	313	1,111	719	7,748
Office of State Budget	49	1,709	1,157	12,736
Office of State Budget - Special	8	83,309	-	98,817
Office of State Human Resources	1	1,329	1,249	11,421
Office of the State Controller	324	3,315	5,650	34,924
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-

Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	25,000	-	25,000
Reserve - Enrollment	-	-	-	-
Reserve - Eugenic Sterlization Compensation	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
Reserve - General Fund Reverting Funds	157,251	308,776	-	-
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	5,833	61,105	24,598	176,793
SCIF	-	-	-	-
Secretary of State	55	1,305	1,894	19,097
State Auditor	598	8,821	2,582	22,225
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	4,489	46,168	5,048	50,560
State Treasurer-Retirement	-	579	-	33,834
<b>Total General Government</b>	<b>\$ 171,159</b>	<b>\$ 581,602</b>	<b>\$ 90,722</b>	<b>\$ 819,869</b>
<b>Health and Human Services</b>				
Aging	\$ 13,603	\$ 97,354	\$ 14,542	\$ 147,117
Child Development	60,380	993,877	87,355	1,209,326
Child and Family Well-Being	71,053	479,646	93,664	475,488
DHHS-Administration	105,654	1,600,892	275,983	1,795,304
Education Services - Inactive	-	-	-	-
Health Services	61,608	493,701	63,267	654,156
Health Services Regulations	4,034	56,101	7,564	71,158
Medical Assistance	1,718,177	19,540,004	2,417,000	24,145,717
Mental Health/DD/SAS	111,857	972,104	151,002	1,777,217
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	3,873	32,891	3,479	41,074
Social Services	110,957	1,326,133	159,528	1,504,007
Vocational Rehabilitation	15,534	112,242	19,162	149,222
<b>Total Health and Human Services</b>	<b>\$ 2,276,730</b>	<b>\$ 25,704,945</b>	<b>\$ 3,292,546</b>	<b>\$ 31,969,786</b>
<b>Public Safety, Correction, and Regulation</b>				
Adult Correction	\$ 26,371	\$ 52,195	\$ 277,625	\$ 1,871,669
Insurance	4,406	39,528	7,996	98,057
Insurance-GF	1,998	13,624	4,052	24,651
Judicial	431	21,017	65,980	739,187



Judicial-Indigent Defense	1,712	28,018	20,844	165,286
Justice	5,697	45,662	10,777	109,198
Labor	1,735	19,347	5,753	42,854
Public Safety	43,844	929,323	129,966	1,536,398
<b>Total Public Safety, Correction, and Regulation</b>	<b>\$ 86,194</b>	<b>\$ 1,148,714</b>	<b>\$ 522,993</b>	<b>\$ 4,587,300</b>
<b>Non-Tax Revenue</b>				
Disproportionate Share	\$ 31,365	\$ 161,540	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	12,662	19,237	-	-
License & Fees-Nontax	2,680	77,621	67	10,206
Judicial Fees	17,951	214,761	99	225
Master Settlement Agreement	-	156,628	-	17,500
ABC Board	-	-	-	-
Banking & Investment Fees	2,214	5,308	-	-
Board of Elections	14	150	19	150
CI Appropriation	-	-	-	-
DHHS	437	4,159	-	36
DPS - ABC Board	877	28,364	-	913
DWI Restoration Fees	-	-	-	-
DWI Service Fees	249	3,080	-	-
Deed Mortgage Registration Fee	599	6,906	479	5,525
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	434	6,563	1,064	6,563
Gas & Oil Inspection	275	2,633	-	1,192
Intra State Transfer	2,133	4,292	-	-
Miscellaneous	7,500	7,614	-	-
Parole Supervision Fees	89	932	-	-
Probation Supervision Fees	667	7,281	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	1,481	15,199	-	-
Sales Tax Refund	754	1,567	-	-
Secretary of State-Nontax	9,600	191,848	116	1,080
Treasurer Investments	76,546	512,724	-	32,525
<b>Total Non-Tax Revenue</b>	<b>\$ 168,527</b>	<b>\$ 1,428,407</b>	<b>\$ 1,844</b>	<b>\$ 75,915</b>
<b>Tax Revenues</b>				
Beverage	\$ 51,983	\$ 588,932	\$ 28	\$ 44,256
Corporate Income	330,809	1,862,543	22,544	227,589
Estate	-	-	-	-
Franchise	21,620	881,315	2,712	33,362
Freight Car Lines	1	299	-	5
Gift	-	9	-	-
Individual Income	1,638,531	18,791,605	85,863	2,029,148
Insurance	310,920	1,255,721	19,420	107,602
Mill Machinery	278	313	-	313
Miscellaneous	28	28	-	-
Severance	-	225	-	-
Piped Natural Gas	-	-	-	-
Privilege License	4,321	39,699	55	601
Real Estate Conveyance Excise	9,195	119,247	-	-
Sales and Use	1,578,312	18,221,850	1,164,885	7,420,670
Scrap Tire Disposal	2,526	29,070	5,137	20,534
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	111	26,649	5,574	23,448
Tobacco	24,901	286,739	11	17,831

White Goods Disposal	698	7,707	809	3,690
<b>Total Tax Revenues</b>	\$ 3,974,234	\$ 42,111,951	\$ 1,307,038	\$ 9,929,049
<b>Total Reverting</b>	\$ 7,874,211	\$ 81,499,755	\$ 8,408,384	\$ 74,719,644
Beginning Unreserved Cash	\$ 7,165,723			
Year-To-Date Receipts	81,499,752			
Year-To-Date Disbursements	74,719,645			
<b>Reservations</b>				
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	(3,182,206)			
Savings Reserve	(1,634,007)			
Stabilization and Inflation Reserve	(1,000,000)			
State Emergency Response/Disaster Reserve	(945,199)			
Unfunded Liability Solvency Reserve	-			
Wilmington Harbor Enhancements Reserve	-			
World University Games Reserve	(25,000)			
<b>Ending Unreserved Cash</b>	\$ 4,849,228			



**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 June 30, 2023**

*Expressed in Thousands*

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		June	Year-To-Date	June	Year-To-Date	
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 127,281	\$ 5,232	\$ 85,730	\$ 12,610	\$ 105,502	\$ 107,509
<b>Total Agriculture</b>	\$ 127,281	\$ 5,232	\$ 85,730	\$ 12,610	\$ 105,502	\$ 107,509
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	340,564	430,253	340,564	430,253	-
<b>Total Debt Service</b>	\$ -	\$ 340,564	\$ 430,253	\$ 340,564	\$ 430,253	\$ -
<b>Economic Development</b>						
Commerce-CDBG	\$ 14,215	\$ 41	\$ 285	\$ -	\$ -	\$ 14,500
Commerce-Div of Employ Sec	34,712	9,858	142,912	10,626	129,853	47,771
Commerce-Floyd Relief	1	-	-	-	1	-
Commerce-IT Projects	969	292	1,468	16	754	1,683
Commerce-Special Revenue	339,196	10,207	761,440	51,711	649,618	451,018
Commerce-Trust	77	-	-	-	-	77
<b>Total Economic Development</b>	\$ 389,170	\$ 20,398	\$ 906,105	\$ 62,353	\$ 780,226	\$ 515,049
<b>Education</b>						
Community Colleges-IT Projects	\$ 51,736	\$ -	\$ 4,054	\$ 112	\$ 4,468	\$ 51,322
Community Colleges-Special Rev	12,978	26,316	64,524	40,514	65,026	12,476
Community Colleges-Trust	22,912	31	2,506	1,310	17,396	8,022
Public Instruction-IT Projects	57,955	-	37,859	5,214	14,215	81,599
Public Instruction-Internal Service	144,519	1,608	115,134	32,632	99,730	159,923
Public Instruction-Local Payroll	769	5,236	67,954	5,082	66,718	2,005
Public Instruction-Pub Sch Bldg Fund	763,628	26,134	608,592	24,658	192,423	1,179,797
Public Instruction-School Technology	16,341	290	20,175	1,621	19,274	17,242
Public Instruction-Special Revenue	23,789	1,406	22,091	5,336	17,046	28,834
Public Instruction-Trust	13,703	4,482	24,377	1,866	20,048	18,032
<b>Total Education</b>	\$ 1,108,330	\$ 65,503	\$ 967,266	\$ 118,345	\$ 516,344	\$ 1,559,252
<b>Environment &amp; Natural Resources</b>						
Aquariums	\$ 3,589	\$ 3,188	\$ 3,213	\$ 1,701	\$ 1,798	\$ 5,004
C W M T F	77,102	516	51,336	1,847	27,197	101,241
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	94,759	4,540	96,998	9,244	108,096	83,661
Environmental Quality-Disaster	38,434	7	123	694	3,140	35,417
Land & Water Conservation Fund	-	1,113	20,584	1,222	7,249	13,335
Natural & Cultural Res-LWS	1,523	11	2,709	1,463	1,602	2,630
Natural and Cultural Res-Int Bearing	22	1	47	3	47	22
Natural and Cultural Resources	3,872	225	32,601	581	26,720	9,753
Parks & Recreation Trust Fund	15,933	4,195	41,824	749	25,715	32,042
Wildlife	18,209	6,735	66,863	5,444	66,181	18,891
<b>Total Environment &amp; Natural Resources</b>	\$ 254,204	\$ 20,531	\$ 316,298	\$ 22,948	\$ 267,745	\$ 302,757
<b>General Government</b>						

Administration	\$ 74,314	\$ 6,035	\$ 92,697	\$ 4,505	\$ 83,563	\$ 83,448
Board of Elections	2,760	3,686	4,338	266	3,638	3,460
DMVA - Special Revenue	15,811	96	604	83	467	15,948
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	16,064	7,055	26,959	438	6,188	36,835
Governor's Office	167,643	88,908	1,313,826	99,082	1,321,677	159,792
Governor's Office-Disaster Relief	-	125,282	342,350	125,283	342,350	-
Information Technology	36,179	9,500	63,473	8,509	51,007	48,645
NC Infrastructure Finance Corp	-	28,788	214,254	28,788	214,254	-
OSBM ECONOMIC DEVELOPMENT ADMINISTRATION (EDA-ARPA)	-	315	517	315	517	-
OSBM-ARP Homeowners Assistance Fund	246,245	264	3,360	45,297	200,750	48,855
OSBM-ARP State & Local Fiscal Recovery Fund	4,137,152	9,781	71,179	77,137	810,388	3,397,943
OSBM-Covid 19 Recovery Act	40,986	385	7,473	381	48,455	4
OSBM-Earthquake Disaster Recovery	11,633	11	142	323	8,305	3,470
OSBM-Emergency Rental Assistance	149,122	353	37,108	6,064	101,447	84,783
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	8,191	24	1,285	-	-	9,476
OSBM-SCIF	1,661,845	15,376	3,276,151	12,925	1,834,335	3,103,661
OSBM-Tropical Storm Fred DR	35,506	-	5,170	721	14,736	25,940
Office of Administrative Hearings	2,236	-	269	5	26	2,479
Payroll Imprest Fund	-	1,470,289	15,180,973	1,470,289	15,180,973	-
Revenue-E 911 Fee	3,356	1,263	15,054	1,324	15,981	2,429
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	47,906	4,167	51,775	3,746	39,509	60,172
Revenue-Tax Distribution	14,746	619,730	6,477,658	618,483	6,488,115	4,289
Revenue-Tax Transfer Fees	5,651	311	3,838	1,664	3,766	5,723
State Controller	47,392	1,974	68,980	3,105	53,319	63,053
State Treasurer	7,243	778	9,339	3,640	9,466	7,116
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	5,500	7,347	71,469	5,896	71,353	5,616
<b>Total General Government</b>	<b>\$ 6,738,557</b>	<b>\$ 2,401,718</b>	<b>\$ 27,340,241</b>	<b>\$ 2,518,269</b>	<b>\$ 26,904,585</b>	<b>\$ 7,174,213</b>
<b>Health and Human Services</b>						
Aging	\$ 58	\$ -	\$ 240	\$ 27	\$ 267	\$ 31
Child Development	-	10,000	10,000	8,522	8,522	1,478
Child and Family Well-Being	-	18,924	170,770	20,272	170,770	-
DHHS-Administration	111,977	56,678	156,993	15,084	100,550	168,420
Health Services	62,751	528	37,547	2,568	48,268	52,030
Health Services Regulations	38,465	611	4,820	134	3,964	39,321
Medical Assistance	515,306	31,864	205,853	48,315	324,613	396,546
Mental Health/DD/SAS	450	350	355	350	436	369
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	10,721	4,313	22,486	3,631	22,882	10,325
Vocational Rehabilitation	-	-	-	-	-	-
<b>Total Health and Human Services</b>	<b>\$ 739,728</b>	<b>\$ 123,268</b>	<b>\$ 609,064</b>	<b>\$ 98,903</b>	<b>\$ 680,272</b>	<b>\$ 668,520</b>
<b>Public Safety, Correction, and Regulation</b>						
Adult Correction	\$ -	\$ 3,853	\$ 69,489	\$ 20,581	\$ 35,156	\$ 34,333
Insurance	6,085	417	9,225	6,188	10,486	4,824
Labor	-	-	1,500	-	1,500	-
Office of the Courts	5,790	926	16,733	2,931	16,398	6,125

Public Safety	256,740	67,626	1,050,486	68,520	1,155,883	151,343
<b>Total Public Safety, Correction, and Regulation</b>	\$ 268,615	\$ 72,822	\$ 1,147,433	\$ 98,220	\$ 1,219,423	\$ 196,625
<b>Total Non-reverting</b>	<b>\$ 9,625,885</b>	<b>\$ 3,050,036</b>	<b>\$ 31,802,390</b>	<b>\$ 3,272,212</b>	<b>\$ 30,904,350</b>	<b>\$ 10,523,925</b>



## 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.