



State of North Carolina  
Office of the State Controller

# General Fund Monthly Financial Report

Sunset on Daniel Farm  
Julie Joyner - Middlesex, NC

September 2022



## State of North Carolina Office of the State Controller

**NELS C. ROSELAND**  
**STATE CONTROLLER**

October 17, 2022

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

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

Sincerely,

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

## **INTRODUCTION**

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



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

**September 30, 2022**

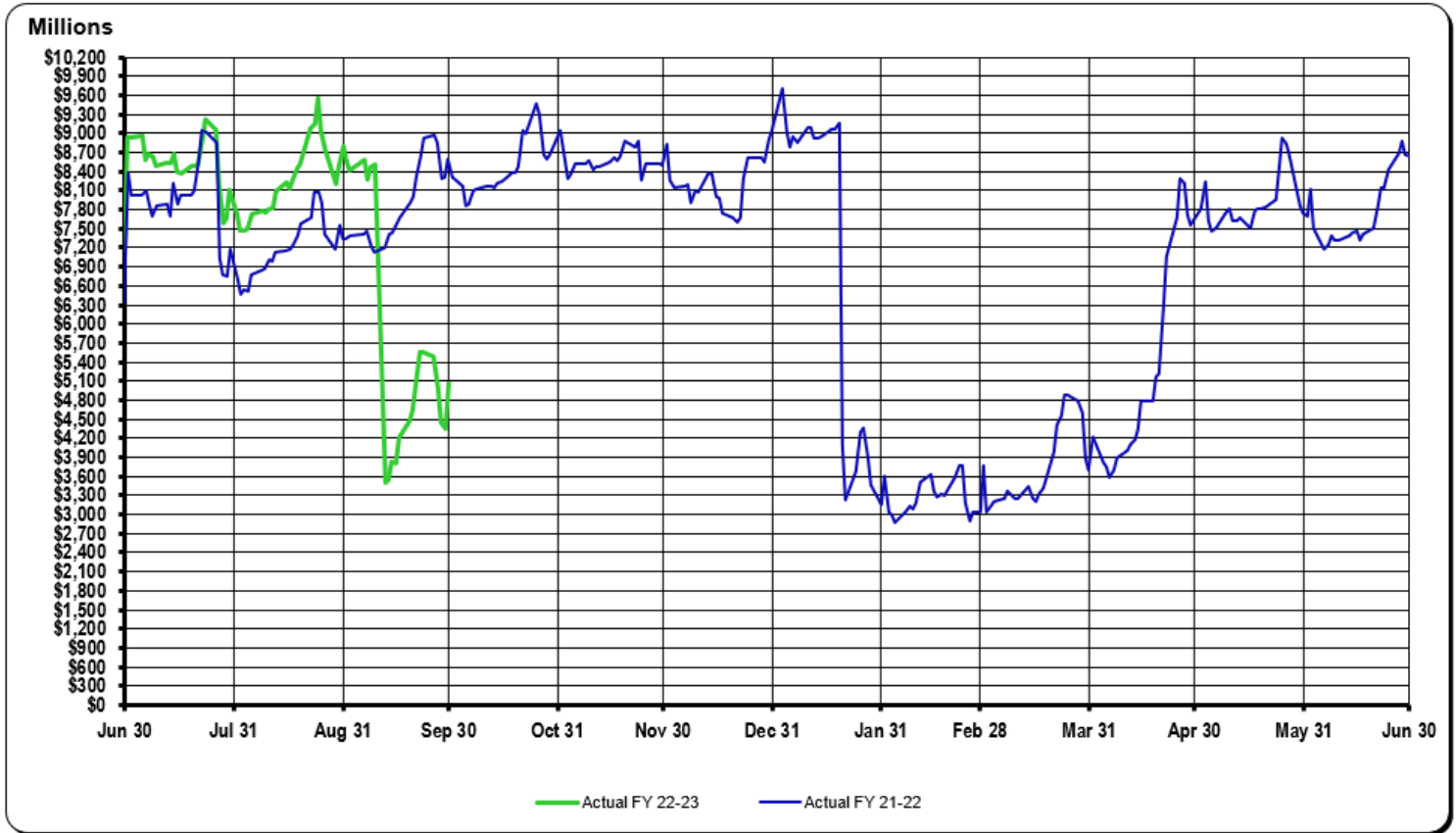
*Expressed in Millions*

Assets		Liabilities and Fund Balance	
<b>Deposits with State Treasurer:</b>		<b>Liabilities</b>	
Cash and Investments	\$ 23,632.6	Beverage Tax	\$ 4.6
		Sales & Use Tax	\$ 459.8
		Scrap Tire Disposal Tax	0.0
		Solid Waste Disposal Tax	0.0
		White Goods Tax	0.0
		<b>Total Liabilities</b>	<b>\$ 464.4</b>
		<b>Fund Balance</b>	
		<b>Reserved:</b>	
		American Recovery Plan Act Reserve	\$ -
		Carry Forward Reserve	415.5
		Clean Water Drinking Water Reserve	326.0
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	-
		Economic Development Project Reserve	1,066.6
		Federal Infrastructure Match Reserve	10.7
		Housing Reserve	35.0
		Hurricane Florence Disaster Recovery Reserve	69.4
		Information Technology Reserve	8.4
		Local Fiscal Recovery Reserve-ARPA	-
		Local Govt Coronavirus Relief Reserve	-
		Local Project Reserve	2.3
		Medicaid Contingency Reserve	175.4
		Medicaid Transformation Reserve	133.4
		NC GREAT Reserve	-
		Opioid Abatement Reserve	9.3
		Public School Contingency Reserve	-
		Public School Need Based Capital Reserve	100.0
		Repairs and Renovations Reserve	-
		Retiree Supplement Reserve	36.0
		SCIF General Fund Reserve	-
		Savings Reserve	3,616.0
		Stabilization and Inflation Reserve	-
		State Emergency Response/Disaster Reserve	28.0
		Unfunded Liability Solvency Reserve	40.0
		Wilmington Harbor Enhancements Reserve	283.8
		World University Games Reserve	-
		Non-Reverting Departmental Funds	11,751.4
		<b>Total Reserved</b>	<b>\$ 18,107.2</b>
		<b>Unreserved:</b>	
		Fund Balance - July 01, 2022	\$ 7,165.7
		Transfer to Reserves	(5,223.3)
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	3,118.6
		<b>Total Unreserved</b>	<b>\$ 5,061.0</b>
		<b>Total Fund Balance</b>	<b>\$ 23,168.2</b>
<b>Total Assets</b>	<b>\$ 23,632.6</b>	<b>Total Liabilities and Fund Balance</b>	<b>\$ 23,632.6</b>

**GENERAL FUND – REVERTING  
UNRESERVED FUND BALANCE**

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

*Expressed in Millions*





# North Carolina Financial System

## Office of State Controller

### General Fund – Reverting and Non-Reverting

### Reserved and Unreserved Fund Balance

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

*Expressed in Millions*

Fund Balance	FY 2023	FY 2022	Change	% Change
<b>Reserved:</b>				
American Recovery Plan Act Reserve	\$ -	\$ 2,719.7	\$ (2,719.7)	(100.0%)
Carry Forward Reserve	415.5	397.1	18.5	33.2%
Clean Water Drinking Water Reserve	326.0	-	326.0	-
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-
Earthquake Disaster Recovery Reserve	-	15.3	(15.3)	(100.0%)
Economic Development Project Reserve	1,066.6	-	1,066.6	-
Federal Infrastructure Match Reserve	10.7	-	10.7	-
Housing Reserve	35.0	-	35.0	-
Hurricane Florence Disaster Recovery Reserve	69.4	85.8	(16.3)	(17.6%)
Information Technology Reserve	8.4	-	8.4	-
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-
Local Project Reserve	2.3	-	2.3	-
Medicaid Contingency Reserve	175.4	50.4	125.0	248.2%
Medicaid Transformation Reserve	133.4	278.9	(145.5)	(92.3%)
NC GREAT Reserve	-	-	-	-
Opioid Abatement Reserve	9.3	-	9.3	-
Public School Contingency Reserve	-	-	-	-
Public School Need Based Capital Reserve	100.0	-	100.0	-
Repairs and Renovations Reserve	-	-	-	-
Retiree Supplement Reserve	36.0	-	36.0	-
SCIF General Fund Reserve	-	-	-	-
Savings Reserve	3,616.0	1,982.0	1,634.0	57.2%
Stabilization and Inflation Reserve	-	-	-	-
State Emergency Response/Disaster Reserve	28.0	56.3	(28.3)	(64.3%)
Unfunded Liability Solvency Reserve	40.0	-	40.0	-
Wilmington Harbor Enhancements Reserve	283.8	-	283.8	-
World University Games Reserve	-	-	-	-
Non-Reverting Departmental Funds	11,751.4	2,431.7	9,319.8	276.4%
<b>Total Reserved</b>	<b>\$ 18,107.2</b>	<b>\$ 8,017.2</b>	<b>\$ 10,090.3</b>	<b>70.7%</b>
	-	-	-	
<b>Unreserved:</b>				
Fund Balance - July 01	\$ 7,165.7	\$ 6,313.1	\$ 852.7	13.5%
Transfers to Reserves	(5,223.3)	-	(5,223.3)	-
Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	3,118.6	2,283.2	835.4	0.3
<b>Total Unreserved</b>	<b>\$ 5,061.0</b>	<b>\$ 8,596.3</b>	<b>\$ (3,535.3)</b>	<b>16.2%</b>
<b>Total Fund Balance</b>	<b>\$ 23,168.2</b>	<b>\$ 16,613.5</b>	<b>\$ 6,555.0</b>	<b>44.3%</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 September 30, 2022**

*Expressed in Millions*

							Percent of Budget Realized/Expended YTD	
	September		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>	\$ 8,788.3	\$ 7,564.4	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-
Transfer to Non-reserved Funds	-	-	-	-	-	-	-	-
<b>Total</b>	\$ 8,788.3	\$ 7,564.4	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1	-	-
<b>Revenues</b>								
<b>Non-Tax Revenue</b>								
Disproportionate Share	\$ -	\$ -	\$ -	\$ -	\$ 161.5	\$ 146.7	0.0%	0.0%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	2.2	3.0	6.8	7.9	116.1	100.5	3.9%	4.9%
Judicial Fees	17.3	17.2	53.5	51.5	222.8	216.6	16.3%	15.9%
Master Settlement Agreement	-	22.8	-	22.8	144.6	139.4	0.0%	0.0%
Other	9.2	10.1	29.1	29.3	244.2	220.3	8.1%	8.7%
Treasurer Investments	28.8	1.6	63.7	0.5	60.9	29.6	57.2%	(3.6%)
<b>Total Non-Tax Revenue</b>	\$ 57.5	\$ 54.7	\$ 153.1	\$ 112.0	\$ 950.1	\$ 853.1	10.0%	6.7%
<b>Tax Revenues</b>								
Beverage	\$ 51.4	\$ 45.4	\$ 145.7	\$ 135.0	\$ 552.5	\$ 453.3	17.1%	19.8%
Corporate Income	336.9	308.9	361.6	360.4	1,155.5	1,119.9	2.1%	4.6%
Estate	-	-	-	0.2	-	-	-	-
Franchise	45.4	27.4	114.5	85.3	690.9	840.0	10.0%	6.9%
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,553.7	1,455.7	3,501.5	3,404.0	15,470.9	14,308.8	12.6%	13.6%
Insurance	9.7	1.7	15.8	3.8	1,033.5	809.4	0.6%	0.3%
Mill Machinery	-	-	-	0.2	0.2	0.1	(0.8%)	179.3%
Other	-	-	-	-	0.3	0.4	0.0%	0.0%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	0.3	0.3	10.0	10.7	39.6	39.3	24.3%	26.7%
Real Estate Conveyance Excise	13.6	12.0	40.0	38.1	149.6	103.2	17.7%	25.3%
Sales and Use	899.7	749.0	3,388.3	2,983.8	10,183.4	9,611.3	24.4%	23.3%
Scrap Tire Disposal	2.7	2.0	7.1	6.3	6.5	6.3	67.7%	67.9%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	-	-	6.0	6.0	3.1	3.0	193.6%	201.8%
Tobacco	16.8	22.1	63.8	68.4	270.2	258.3	17.4%	17.9%
White Goods Disposal	0.7	0.6	2.2	2.1	3.6	3.5	41.8%	41.9%
<b>Total Tax Revenues</b>	\$ 2,930.9	\$ 2,625.1	\$ 7,656.5	\$ 7,104.3	\$ 29,559.8	\$ 27,556.8	16.0%	16.3%
<b>Total Revenues</b>	\$ 2,988.4	\$ 2,679.8	\$ 7,809.6	\$ 7,216.3	\$ 30,509.9	\$ 28,409.9	15.8%	16.0%
<b>Total Availability</b>	\$ 11,776.7	\$ 10,244.2	\$ 14,975.3	\$ 13,529.4	\$ 37,675.6	\$ 34,723.0	31.8%	31.2%
<b>Appropriation Expenditures</b>								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	1,492.6	1,647.8	4,691.0	4,931.6	27,902.2	26,081.0	11.5%	12.6%

Debt Service	-	-	-	1.6	-	-	-	-
<b>Total Appropriation Expenditures</b>	\$ 1,492.6	\$ 1,647.8	\$ 4,691.0	\$ 4,933.2	\$ 27,902.2	\$ 26,081.0	11.5%	12.6%
<b>Unreserved Fund Balance – Before Statutory Reservations</b>	\$ 10,284.1	\$ 8,596.4	\$ 10,284.3	\$ 8,596.2	\$ 9,773.4	\$ 8,642.0	-	-
<b>Reserved</b>								
Clean Water Drinking Water Reserve	(326.0)	-	(326.0)	-	-	-	-	-
Federal Infrastructure Match Reserve	(10.7)	-	(10.7)	-	-	-	-	-
Housing Reserve	(205.0)	-	(205.0)	-	-	-	-	-
Local Project Reserve	(80.1)	-	(80.1)	-	-	-	-	-
Public School Need Based Capital Reserve	(100.0)	-	(100.0)	-	-	-	-	-
Retiree Supplement Reserve	(36.0)	-	(36.0)	-	-	-	-	-
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	(874.0)	-	(874.0)	-	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-	-	-
Information Technology Reserve	(75.1)	-	(75.1)	-	-	-	-	-
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-	-	-
Medicaid Contingency Reserve	-	-	-	-	-	-	-	-
Medicaid Transformation Reserve	(111.9)	-	(111.9)	-	-	-	-	-
NC GREAT Reserve	-	-	-	-	-	-	-	-
Opioid Abatement Reserve	-	-	-	-	-	-	-	-
Public School Contingency Reserve	-	-	-	-	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-	-	-	-	-
SCIF General Fund Reserve	(2,681.3)	-	(2,681.3)	-	-	-	-	-
Savings Reserve	(500.0)	-	(500.0)	-	-	-	-	-
State Emergency Response/Disaster Reserve	(223.4)	-	(223.4)	-	-	-	-	-
Unfunded Liability Solvency Reserve	-	-	-	-	-	-	-	-
Wilmington Harbor Enhancements Reserve	-	-	-	-	-	-	-	-
<b>Unreserved Fund Balance</b>	\$ 5,061.0	\$ 8,596.3	\$ 5,061.0	\$ 8,596.3	\$ 9,773.4	\$ 8,642.0	-	-





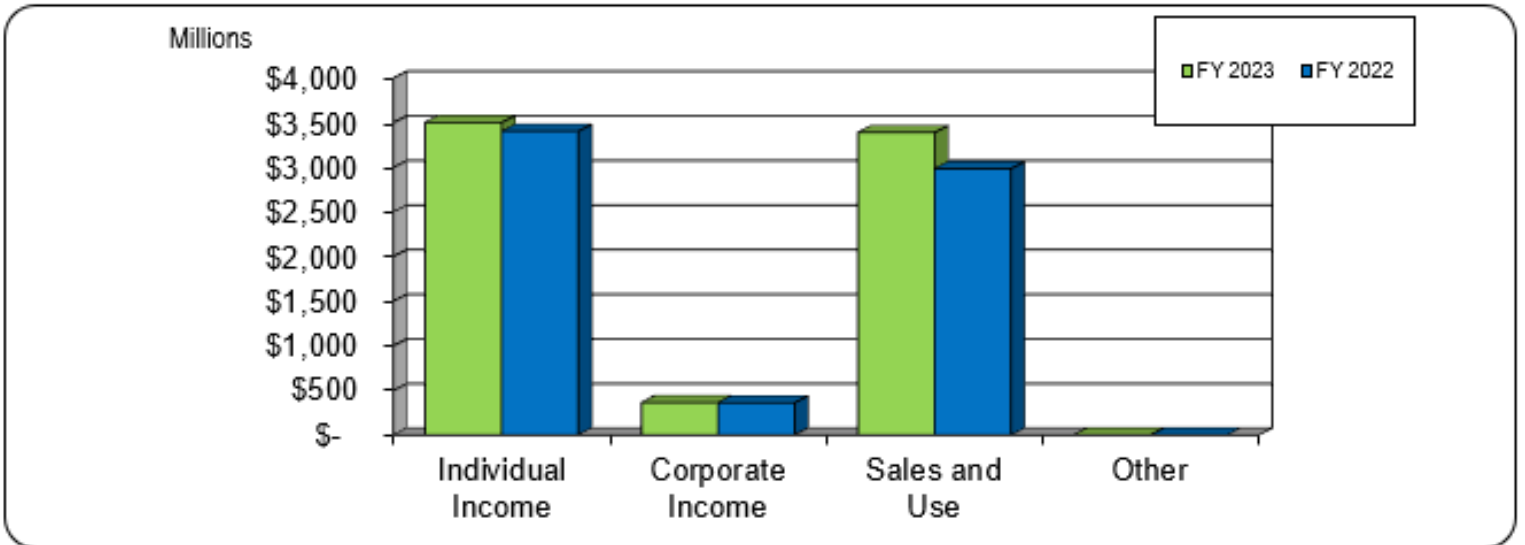
**North Carolina Financial System**  
**Office of State Controller**  
**General Fund Reverting Net Tax and Non-Tax Revenues**  
 Monthly & Fiscal Year-To-Date as of September 30, 2022 and September 30, 2021

*Expressed in Millions*

	September				Year-To-Date Through September			
	FY 2023	FY 2022	Change	Percent of Change	FY 2023	FY 2022	Change	Percent of Change
<b>Tax Revenues</b>								
Beverage	\$ 51.4	\$ 45.4	\$ 6.1	9.7%	\$ 145.7	\$ 135.0	\$ 10.6	5.1%
Corporate Income	336.9	308.9	28.0	(53.9%)	361.6	360.4	1.2	(52.0%)
Estate	0.0	0.0	0.0	(100.1%)	0.0	0.2	(0.2)	(100.1%)
Franchise	45.4	27.4	17.9	44.1%	114.5	85.3	29.2	19.4%
Freight Car Lines	0.0	0.0	0.0	2,632.4%	0.0	0.0	0.0	15,836.2%
Gift	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Individual Income	1,553.7	1,455.7	98.0	(1.1%)	3,501.5	3,404.0	97.5	-
Insurance	9.7	1.7	8.0	42.6%	15.8	3.8	12.0	192.9%
Mill Machinery	0.0	0.0	0.0	(101.3%)	0.0	0.2	(0.2)	(100.9%)
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	0.3	0.3	0.1	(12.3%)	10.0	10.7	(0.8)	(8.4%)
Real Estate Conveyance Excise	13.6	12.0	1.6	14.9%	40.0	38.1	1.9	1.1%
Sales and Use	899.7	749.0	150.8	8.0%	3,388.3	2,983.8	404.6	11.4%
Scrap Tire Disposal	2.7	2.0	0.8	8.6%	7.1	6.3	0.9	2.9%
Soft Drinks Tax - Inactive	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Solid Waste	0.0	0.0	0.0	(15.3%)	6.0	6.0	(0.1)	(0.9%)
Tobacco	16.8	22.1	(5.3)	(4.1%)	63.8	68.4	(4.6)	1.5%
White Goods Disposal	0.7	0.6	0.0	(4.9%)	2.2	2.1	0.1	2.5%
<b>Total Tax Revenues</b>	<b>\$ 2,930.9</b>	<b>\$ 2,625.1</b>	<b>\$ 306.0</b>	<b>4.3%</b>	<b>\$ 7,656.5</b>	<b>\$ 7,104.3</b>	<b>\$ 552.1</b>	<b>5.5%</b>
<b>Non-Tax Revenue</b>								
Disproportionate Share	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Highway Fund Transfer In	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Insurance-Nontax	2.2	3.0	(0.7)	12.1%	6.8	7.9	(1.1)	(7.9%)
Judicial Fees	17.3	17.2	0.1	(5.4%)	53.5	51.5	2.0	5.5%
Master Settlement Agreement	0.0	22.8	(22.8)	-	0.0	22.8	(22.8)	-
Other	9.2	10.1	(0.8)	(12.1%)	29.1	29.3	(0.2)	3.1%
Treasurer Investments	28.8	1.6	27.2	(231.0%)	63.7	0.5	63.1	(3,334.8%)
<b>Total Non-Tax Revenue</b>	<b>\$ 57.5</b>	<b>\$ 54.7</b>	<b>\$ 3.0</b>	<b>73.4%</b>	<b>\$ 153.1</b>	<b>\$ 112.0</b>	<b>\$ 41.0</b>	<b>66.2%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 2,988.4</b>	<b>\$ 2,679.8</b>	<b>\$ 309.0</b>	<b>4.8%</b>	<b>\$ 7,809.6</b>	<b>\$ 7,216.3</b>	<b>\$ 593.1</b>	<b>6.3%</b>

**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

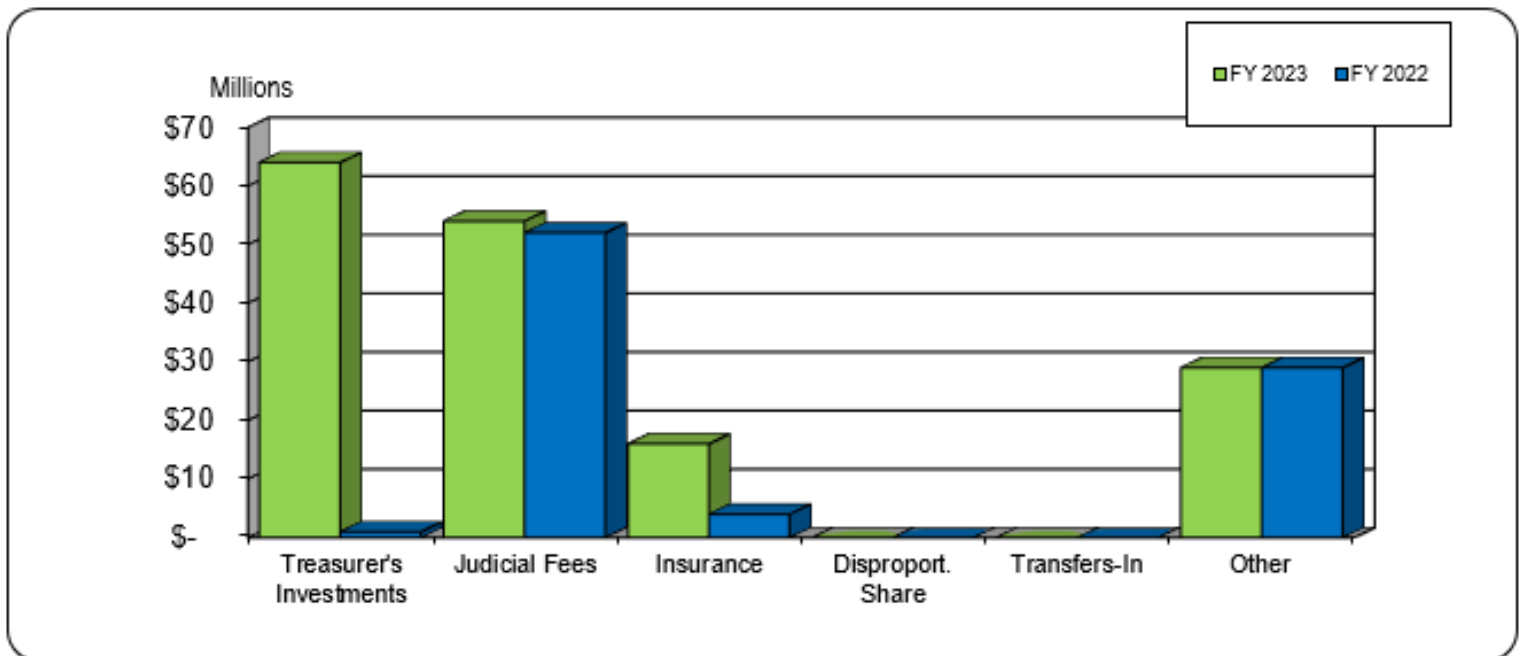
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2022 AND SEPTEMBER 30, 2021



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

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

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



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



**North Carolina Financial  
Office of State Controller  
General Fund - Reverting  
Appropriation Expenditures**

**Fiscal Year-to-Date September 30, 2022 and September 30, 2021**

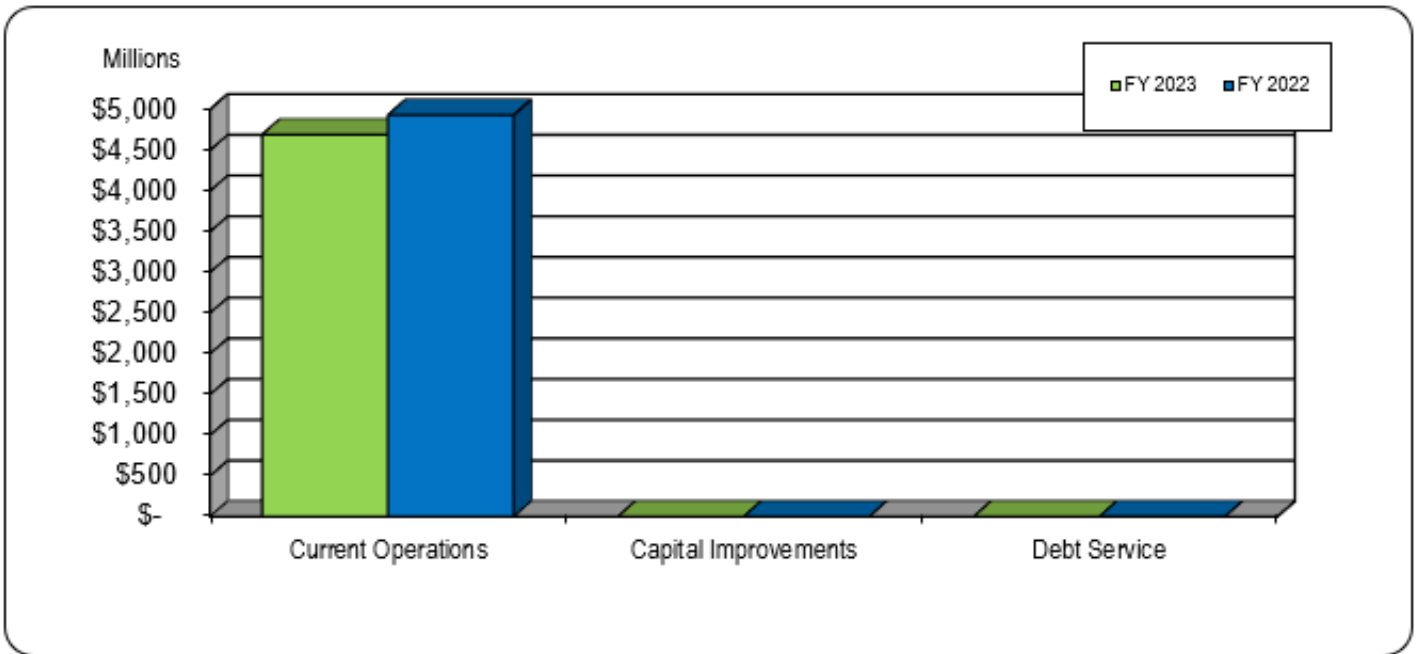
*Expressed in Millions*

	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	\$ 34.6	\$ 22.2	\$ 12.4	3.6%	0.4%	0.4%
Economic Development	43.1	39.8	3.3	(57.5%)	0.4%	1.2%
Education	2,751.3	2,845.1	(93.9)	(49.0%)	52.0%	54.2%
Environment & Natural Resources	46.9	48.4	(1.5)	(17.8%)	0.3%	0.6%
General Government	56.4	85.9	(29.5)	8.3%	1.6%	1.8%
Health and Human Services	1,215.7	1,210.6	5.1	108.3%	35.9%	27.9%
Operating Reserves/Rounding	(176.5)	0.0	(176.5)	-	(4.7%)	0.0%
Public Safety, Correction, and Regulation	719.5	679.5	40.0	10.0%	14.2%	13.9%
<b>Total Current Operations</b>	\$ 4,691.0	\$ 4,931.5	\$ (240.6)	3.2%	100.0%	100.0%
<b>Debt Service</b>						
Debt Service	\$ -	\$ 1.6	\$ (1.6)	(100.0%)	0.0%	0.0%
<b>Total Debt Service</b>	\$ -	\$ 1.6	\$ (1.6)	(100.0%)	0.0%	0.0%
<b>Total Appropriation Expenditures</b>	\$ 4,691.0	\$ 4,933.1	\$ (242.2)	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 SEPTEMBER 30, 2022 AND SEPTEMBER 30, 2021



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

Actual appropriation expenditures through September 2022 were less than actual appropriation expenditures through September 2021 by \$242.2 million, or 3.1%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through September 2022 were less than appropriation expenditures through September 2021 by \$240.6 million, or 3.2%.



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)	-	-	-	-
Reserve - Salary Adjustment	-	-	-	-	21.7	-	-	-	-
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>	\$ (25.0)	\$ -	\$ (176.5)	\$ -	\$ 18.2	\$ -	-	-	-
<b>Total General Government</b>	\$ (18.4)	\$ 26.0	\$ (120.0)	\$ 85.9	\$ 574.0	\$ 544.7	(20.5%)	11.0%	
<b>Education</b>									
Community Colleges	\$ 81.3	\$ 66.7	\$ 204.9	\$ 201.2	\$ 1,357.6	\$ 1,316.2	9.1%	10.2%	
Public Instruction	924.1	786.3	2,248.0	2,282.9	11,278.2	10,602.8	11.7%	14.1%	
<b>Sub-Total</b>	\$ 1,005.4	\$ 853.0	\$2,452.9	\$2,484.1	\$ 12,635.8	\$ 11,919.0	11.5%	13.7%	
<b>University System</b>									
Appalachian State University	\$ 9.1	\$ 18.2	\$ 22.7	\$ 18.4	\$ 164.7	\$ 150.3	-	0.2%	
ECU - Health Affairs	4.2	5.7	10.2	10.0	86.5	81.8	-	5.2%	
East Carolina University	(32.7)	(10.6)	7.8	1.1	249.1	237.0	-	4.9%	
Elizabeth City State University	3.6	2.6	7.2	8.3	43.2	35.8	-	15.8%	
Fayetteville State University	7.5	1.5	13.0	6.4	63.2	55.2	-	8.8%	
NCSU - Academic Affairs	54.2	45.1	16.2	24.2	468.6	443.0	-	(4.7%)	
NCSU - Agricultural Extension Service	3.8	3.1	9.5	9.7	42.4	41.5	-	15.9%	
NCSU - Agricultural Research	4.9	4.7	12.4	12.4	56.9	55.8	-	13.8%	
North Carolina A&T University	19.4	4.1	5.6	(12.8)	116.1	106.3	-	(16.0%)	
North Carolina Central University	(16.7)	(3.8)	5.3	1.4	85.7	91.0	-	5.7%	
North Carolina Sch of Science & Mathematics	3.9	0.8	9.2	4.1	36.7	30.4	-	10.8%	
UNC - Chapel Hill Academic Affairs	50.0	53.4	(12.3)	25.7	296.8	304.4	-	(9.1%)	
UNC - Chapel Hill Area Health Affairs	1.4	2.0	1.9	3.9	54.9	54.7	-	3.5%	
UNC - Chapel Hill Health Affairs	(5.2)	2.3	27.4	25.3	221.8	207.1	-	11.1%	

UNC - GA Institutional Programs and Facilities	-	-	-	-	306.3	272.9	-	0.0%
UNC - GA Related Educational Programs	(5.5)	1.8	19.0	14.9	120.5	122.9	-	10.7%
UNC- GA Aid to Private Institutions	(0.5)	3.7	118.3	120.6	327.0	231.6	-	50.4%
University of North Carolina - General Admin	2.5	4.2	8.8	9.4	45.9	46.9	-	11.1%
University of North Carolina Sch of the Arts	6.7	9.0	7.9	8.4	37.8	33.9	-	(2.0%)
University of North Carolina at Asheville	3.9	10.1	0.2	6.1	48.3	50.6	-	(7.8%)
University of North Carolina at Charlotte	(52.3)	40.2	(55.8)	17.6	285.9	265.8	-	(8.5%)
University of North Carolina at Greensboro	(1.1)	(3.8)	16.2	10.4	185.1	184.1	-	7.7%
University of North Carolina at Pembroke	8.1	10.2	11.3	10.1	93.4	78.3	-	(0.2%)
University of North Carolina at Wilmington	9.3	9.0	20.3	19.8	177.1	147.9	-	7.3%
Western Carolina University	8.3	7.4	20.0	14.2	146.3	133.7	-	5.1%
Winston-Salem State University	(4.8)	(9.2)	(4.0)	(8.4)	65.8	65.0	-	1.3%
<b>Total University System</b>	\$ 82.0	\$ 211.7	\$ 298.3	\$ 361.2	\$ 3,826.0	\$ 3,527.9	-	4.2%
<b>Total Education</b>	\$ 1,087.4	\$ 1,064.7	\$ 2,751.2	\$ 2,845.3	\$ 16,461.8	\$ 15,446.9	13.2%	11.5%
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 23.1	\$ 10.3	\$ 34.6	\$ 22.2	\$ 176.8	\$ 169.8	6.5%	7.0%
<b>Total Agriculture</b>	\$ 23.1	\$ 10.3	\$ 34.6	\$ 22.2	\$ 176.8	\$ 169.8	6.5%	7.0%
<b>Economic Development</b>								
Commerce	\$ 2.0	\$ 0.4	\$ 2.8	\$ 2.3	\$ 13.8	\$ 12.3	5.2%	15.4%
Commerce-Economic Development	25.7	-	40.8	37.6	164.1	276.8	9.2%	13.6%
Commerce-State Aid	3.0	-	(0.4)	-	21.7	34.3	(16.0%)	0.0%
<b>Total Economic Development</b>	\$ 30.7	\$ 0.4	\$ 43.2	\$ 39.9	\$ 199.6	\$ 323.4	6.2%	12.2%
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ 6.8	\$ 8.6	\$ 12.3	\$ 15.3	\$ 106.0	\$ 106.9	-	6.2%
Natural and Cultural Resources	26.3	17.6	29.6	30.1	238.8	227.1	1.4%	5.5%
Roanoke Island Commission	-	-	-	0.1	-	-	-	-
Wildlife Resources	4.1	1.0	5.0	3.0	23.8	12.9	3.6%	15.3%
<b>Total Environment &amp; Natural Resources</b>	\$ 37.2	\$ 27.2	\$ 46.9	\$ 48.5	\$ 368.6	\$ 346.9	3.7%	6.1%
<b>Health and Human Services</b>								
Aging	\$ 2.2	\$ (3.1)	\$ 13.3	\$ 12.1	\$ 52.6	\$ 50.5	-	30.1%
Child Development	14.5	27.8	48.8	55.8	252.0	242.7	13.6%	11.6%
Child and Family Well-Being	1.9	-	(2.2)	-	-	-	-	-
DHHS-Administration	(87.5)	40.2	(66.9)	92.7	194.5	192.2	11.1%	27.3%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	5.9	17.2	30.5	37.3	177.1	168.5	13.8%	11.9%
Health Services Regulations	0.6	1.6	(0.1)	(3.4)	23.2	25.0	(3.0%)	(20.0%)
Medical Assistance	59.7	149.6	966.7	775.7	4,724.3	4,030.1	-	15.5%
Mental Health/DD/SAS	55.4	47.9	187.5	197.3	848.1	843.1	15.3%	17.7%
NC Health Choice	-	-	-	-	-	-	-	-
Services for the Blind and Deaf/HH	1.0	0.4	2.0	1.8	9.1	8.9	-	15.3%
Social Services	8.6	9.4	25.5	31.5	227.7	219.7	7.4%	10.1%
Vocational Rehabilitation	5.0	4.1	10.6	9.8	42.2	41.7	13.2%	13.6%
<b>Total Health and Human Services</b>	\$ 67.3	\$ 295.1	\$ 1,215.7	\$ 1,210.6	\$ 6,550.8	\$ 5,822.4	64.6%	15.7%
<b>Public Safety, Correction, and Regulation</b>								
Adult Correction	\$ -	\$ -	\$ -	\$ -	\$ 1,917.2	\$ -	-	-
Insurance	(0.3)	3.0	6.4	8.4	67.0	53.5	10.0%	10.1%
Insurance-GF	(0.3)	-	1.0	1.0	11.1	9.0	12.3%	11.7%
Judicial	60.4	44.1	171.4	143.4	714.1	672.4	15.6%	14.8%
Judicial-Indigent Defense	11.1	10.3	25.6	25.4	139.9	136.7	10.4%	11.1%
Justice	6.6	1.3	14.1	11.8	63.6	65.1	11.8%	16.0%

Labor	1.4	1.5	3.5	3.2	24.6	21.4	8.8%	7.7%
Public Safety	186.4	164.1	497.4	486.4	632.9	2,468.4	-	13.1%
<b>Total Public Safety, Correction, and Regulation</b>	\$ 265.3	\$ 224.3	\$ 719.4	\$ 679.6	\$ 3,570.4	\$ 3,426.5	44.6%	13.3%
<b>Total Current Operations</b>	\$ 1,492.6	\$ 1,648.0	\$ 4,691.0	\$ 4,932.0	\$ 27,902.0	\$ 26,080.6	19.3%	12.6%
<b>Capital Improvements</b>								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Capital Improvements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Debt Service</b>								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service-Federal	-	-	-	1.6	-	-	-	-
<b>Total Debt Service</b>	\$ -	\$ -	\$ -	\$ 1.6	\$ -	\$ -	-	-
<b>Total Appropriation Expenditures</b>	\$ 1,492.6	\$ 1,648.0	\$ 4,691.0	\$ 4,933.6	\$ 27,902.0	\$ 26,080.6	19.3%	12.6%





# 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 September 30, 2022

*Expressed in Thousands*

	Receipts		Disbursements	
	September	Year-To-Date	September	Year-To-Date
<b>Agriculture</b>				
Agriculture and Consumer Services	\$ 6,243	\$ 37,639	\$ 29,373	\$ 72,263
<b>Total Agriculture</b>	\$ 6,243	\$ 37,639	\$ 29,373	\$ 72,263
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Improvement</b>	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>				
Debt Service	\$ 7	\$ 7	\$ 7	\$ 7
Debt Service-Federal	-	-	-	-
<b>Total Debt Service</b>	\$ 7	\$ 7	\$ 7	\$ 7
<b>Economic Development</b>				
Commerce	\$ 2,427	\$ 12,485	\$ 4,476	\$ 15,252
Commerce-Economic Development	10,375	10,675	36,034	51,492
Commerce-State Aid	2,425	63,281	5,462	62,843
<b>Total Economic Development</b>	\$ 15,227	\$ 86,441	\$ 45,972	\$ 129,587
<b>Education</b>				
Community Colleges	\$ 78,434	\$ 275,265	\$ 159,770	\$ 480,190
Public Instruction	476,092	969,963	1,400,164	3,217,965
UNC System	482,592	1,462,829	564,621	1,761,148
<b>Total Education</b>	\$ 1,037,118	\$ 2,708,057	\$ 2,124,555	\$ 5,459,303
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 12,222	\$ 31,201	\$ 19,011	\$ 43,512
Natural and Cultural Resources	7,009	44,005	33,345	73,637
Roanoke Island Commission	-	-	-	-
Wildlife Resources	5,992	23,676	10,135	28,677
<b>Total Environment &amp; Natural Resources</b>	\$ 25,223	\$ 98,882	\$ 62,491	\$ 145,826
<b>General Government</b>				
Administration	\$ 2,104	\$ 7,969	\$ 6,073	\$ 16,161
Board of Elections	31	5,564	667	2,372
General Assembly	48	125	5,097	16,035
Governor's Office	128	568	537	1,650
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	25,165	25,165
Information Technology	3,811	6,829	4,853	11,382
Lieutenant Governor	-	-	100	310
Military and Veterans Affairs	-	1,211	4,583	5,797
Office of Administrative Hearings	2	319	626	1,857
Office of State Budget	53	475	1,007	2,917
Office of State Budget - Special	48,300	48,300	-	-
Office of State Human Resources	580	835	698	3,653
Office of the State Controller	455	976	2,289	6,739
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	-	151,524	-	-
Reserve - Golden LEAF	-	-	-	-
Reserve - IT Fund	-	-	-	-
Reserve - JDIG	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - One NC Fund	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-
Reserve - Review of Compensation Plan	-	-	-	-
Reserve - Salary Adjustment	-	-	-	-
Reserve - Severance	-	-	-	-
Reserve - St Emp Comprehensive	-	-	-	-
Reserve - State Emergency Resp & Disaster	-	-	-	-
Reserve - Transfer to DOT	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Workers' Compensation	-	-	-	-
Reserve-Other	-	-	-	-
Revenue	5,124	17,126	12,536	37,720
SCIF	-	-	-	-
Secretary of State	76	569	1,368	4,094
State Auditor	2,291	3,917	1,740	5,095
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	2,218	9,453	3,934	11,546
State Treasurer-Retirement	-	322	600	8,483
<b>Total General Government</b>	<b>\$ 90,221</b>	<b>\$ 281,082</b>	<b>\$ 71,873</b>	<b>\$ 160,976</b>
<b>Health and Human Services</b>				
Aging	\$ 10,052	\$ 24,730	\$ 12,277	\$ 38,008
Child Development	53,129	269,322	67,555	318,088
Child and Family Well-Being	24,852	39,101	26,781	36,897
DHHS-Administration	633,929	1,041,615	546,395	974,752
Education Services - Inactive	-	-	-	-
Health Services	44,591	175,165	50,520	205,639
Health Services Regulations	4,790	19,965	5,407	19,894
Medical Assistance	1,768,094	4,918,848	1,827,756	5,885,515
Mental Health/DD/SAS	64,179	190,645	119,539	378,165
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	2,520	7,333	3,512	9,317
Social Services	92,214	334,474	100,820	359,999
Vocational Rehabilitation	6,938	23,187	11,931	33,768
<b>Total Health and Human Services</b>	<b>\$ 2,705,288</b>	<b>\$ 7,044,385</b>	<b>\$ 2,772,493</b>	<b>\$ 8,260,042</b>
<b>Public Safety, Correction, and Regulation</b>				
Adult Correction	\$ -	\$ -	\$ -	\$ -
Insurance	4,043	5,155	3,772	11,576
Insurance-GF	1,557	2,900	1,243	3,948
Judicial	178	13,981	60,516	185,385
Judicial-Indigent Defense	1,092	13,656	12,154	39,233
Justice	1,989	10,118	8,601	24,219

Labor	1,734	5,912	3,098	9,441
Public Safety	37,491	147,748	223,833	645,167
<b>Total Public Safety, Correction, and Regulation</b>	<b>\$ 48,084</b>	<b>\$ 199,470</b>	<b>\$ 313,217</b>	<b>\$ 918,969</b>
<b>Non-Tax Revenue</b>				
Disproportionate Share	\$ -	\$ -	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	-	-	-	-
License & Fees-Nontax	2,822	9,090	590	2,312
Judicial Fees	17,268	53,604	1	72
Master Settlement Agreement	-	-	-	-
ABC Board	-	-	-	-
Banking & Investment Fees	-	234	-	-
Board of Elections	9	44	17	35
CI Appropriation	-	-	-	-
DHHS	-	1,043	-	-
DPS - ABC Board	530	1,914	133	287
DWI Restoration Fees	-	-	-	-
DWI Service Fees	227	749	-	-
Deed Mortgage Registration Fee	680	2,022	544	1,618
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	387	1,361	612	990
Gas & Oil Inspection	125	1,542	-	-
Intra State Transfer	226	443	-	-
Miscellaneous	-	-	-	-
Parole Supervision Fees	69	230	-	-
Probation Supervision Fees	548	1,752	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	1,584	2,988	-	-
Sales Tax Refund	141	258	-	-
Secretary of State-Nontax	6,072	17,597	53	181
Treasurer Investments	28,839	63,672	-	-
<b>Total Non-Tax Revenue</b>	<b>\$ 59,527</b>	<b>\$ 158,543</b>	<b>\$ 1,950</b>	<b>\$ 5,495</b>
<b>Tax Revenues</b>				
Beverage	\$ 51,559	\$ 150,500	\$ 122	\$ 4,816
Corporate Income	361,723	406,565	24,828	44,961
Estate	-	-	1	1
Franchise	47,464	120,313	2,080	5,849
Freight Car Lines	4	43	5	5
Gift	-	-	-	-
Individual Income	1,620,320	3,738,554	66,613	237,031
Insurance	11,200	37,086	1,518	21,261
Mill Machinery	16	20	1	7
Miscellaneous	-	-	-	-
Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	417	10,108	79	154
Real Estate Conveyance Excise	13,607	40,014	-	-
Sales and Use	1,543,117	4,608,745	643,414	1,220,404
Scrap Tire Disposal	2,813	7,326	72	185
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	(1)	6,824	15	839
Tobacco	20,773	77,414	3,944	13,595
White Goods Disposal	699	2,268	37	102
<b>Total Tax Revenues</b>	<b>\$ 3,673,711</b>	<b>\$ 9,205,780</b>	<b>\$ 742,729</b>	<b>\$ 1,549,210</b>
<b>Total Reverting</b>	<b>\$ 7,660,649</b>	<b>\$ 19,820,286</b>	<b>\$ 6,164,660</b>	<b>\$ 16,701,678</b>

Beginning Unreserved Cash	\$	7,165,723		
Year-To-Date Receipts		19,820,285		
Year-To-Date Disbursements		16,701,679		
<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		(874,000)		
Federal Infrastructure Match Reserve		(10,671)		
Housing Reserve		(205,000)		
Hurricane Florence Disaster Recovery Reserve		-		
Information Technology Reserve		(75,057)		
Local Fiscal Recovery Reserve-ARPA		-		
Local Govt Coronavirus Relief Reserve		-		
Local Project Reserve		(80,115)		
Medicaid Contingency Reserve		-		
Medicaid Transformation Reserve		(111,856)		
NC GREAT Reserve		-		
Opioid Abatement Reserve		-		
Public School Contingency Reserve		-		
Public School Need Based Capital Reserve		(100,000)		
Repairs and Renovations Reserve		-		
Retiree Supplement Reserve		(35,955)		
SCIF General Fund Reserve		(2,681,306)		
Savings Reserve		(500,000)		
Stabilization and Inflation Reserve		-		
State Emergency Response/Disaster Reserve		(223,399)		
Unfunded Liability Solvency Reserve		-		
Wilmington Harbor Enhancements Reserve		-		
World University Games Reserve		-		
<b>Ending Unreserved Cash</b>	\$	5,060,990		



**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 September 30, 2022

*Expressed in Thousands*

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		September	Year-To-Date	September	Year-To-Date	
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 127,281	\$ 49,595	\$ 57,454	\$ 33,609	\$ 51,811	\$ 132,924
<b>Total Agriculture</b>	\$ 127,281	\$ 49,595	\$ 57,454	\$ 33,609	\$ 51,811	\$ 132,924
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	7	7	7	7	-
<b>Total Debt Service</b>	\$ -	\$ 7	\$ 7	\$ 7	\$ 7	\$ -
<b>Economic Development</b>						
Commerce-CDBG	\$ 14,215	\$ 13	\$ 32	\$ -	\$ -	\$ 14,247
Commerce-Div of Employ Sec	34,712	16,590	42,111	19,019	41,379	35,445
Commerce-Floyd Relief	1	-	-	-	1	-
Commerce-IT Projects	969	-	-	144	163	806
Commerce-Special Revenue	339,196	41,292	67,682	15,463	47,689	359,189
Commerce-Trust	77	-	-	-	-	77
<b>Total Economic Development</b>	\$ 389,170	\$ 57,895	\$ 109,825	\$ 34,626	\$ 89,232	\$ 409,764
<b>Education</b>						
Community Colleges-IT Projects	\$ 51,736	\$ 4	\$ 4	\$ 226	\$ 994	\$ 50,745
Community Colleges-Special Rev	12,978	604	7,139	262	1,733	18,384
Community Colleges-Trust	22,912	22	381	6,221	6,367	16,926
Public Instruction-IT Projects	57,955	37,852	37,852	1,787	2,029	93,778
Public Instruction-Internal Service	144,519	381	961	317	2,918	142,562
Public Instruction-Local Payroll	769	6,413	18,499	5,710	17,234	2,034
Public Instruction-Pub Sch Bldg Fund	763,628	28,715	61,332	9,605	34,212	790,748
Public Instruction-School Technology	16,341	100	210	750	3,343	13,208
Public Instruction-Special Revenue	23,789	800	3,840	88	3,029	24,601
Public Instruction-Trust	13,703	1,222	2,686	2,165	2,165	14,224
<b>Total Education</b>	\$ 1,108,330	\$ 76,113	\$ 132,904	\$ 27,131	\$ 74,024	\$ 1,167,210
<b>Environment &amp; Natural Resources</b>						
Aquariums	\$ 3,589	\$ -	\$ 25	\$ 22	\$ 40	\$ 3,574
C W M T F	77,102	14,071	15,071	3,836	5,443	86,730
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	94,759	11,826	14,730	3,030	10,631	98,859
Environmental Quality-Disaster	38,434	-	9	91	853	37,590
Land & Water Conservation Fund	-	-	8,313	674	969	7,343
Natural & Cultural Res-LWS	1,523	1	3	-	-	1,526
Natural and Cultural Res-Int Bearing	22	-	3	4	15	10
Natural and Cultural Resources	3,872	14,370	15,424	6,049	7,484	11,812
Parks & Recreation Trust Fund	15,933	4,210	9,850	2,123	3,508	22,275
Wildlife	18,209	9,055	20,036	3,750	17,765	20,480
<b>Total Environment &amp; Natural Resources</b>	\$ 254,204	\$ 53,533	\$ 83,464	\$ 19,579	\$ 46,708	\$ 290,960

<b>General Government</b>						
Administration	\$ 74,314	\$ 7,481	\$ 22,070	\$ 8,323	\$ 11,599	\$ 84,785
Board of Elections	2,760	81	180	2,153	2,710	230
DMVA - Special Revenue	15,811	264	283	358	383	15,711
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	16,064	2	1,074	259	1,334	15,804
Governor's Office	167,643	91,619	196,176	94,211	180,657	183,163
Governor's Office-Disaster Relief	-	216,055	216,056	216,055	216,055	1
Information Technology	36,179	2,198	2,984	3,960	6,720	32,443
NC Infrastructure Finance Corp	-	-	-	-	-	-
OSBM ECONOMIC DEVELOPMENT ADMINISTRATION (EDA-ARPA)	-	-	52	-	52	-
OSBM-ARP Homeowners Assistance Fund	246,245	218	559	268	15,395	231,409
OSBM-ARP State & Local Fiscal Recovery Fund	4,137,152	3,970	7,392	268,106	338,780	3,805,765
OSBM-Covid 19 Recovery Act	40,986	2,634	6,668	47,614	47,614	41
OSBM-Earthquake Disaster Recovery	11,633	10	24	785	2,534	9,124
OSBM-Emergency Rental Assistance	149,122	127	315	9,343	25,315	124,122
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	8,191	8	18	-	-	8,209
OSBM-SCIF	1,661,845	2,681,306	2,681,306	86,889	287,439	4,055,713
OSBM-Tropical Storm Fred DR	35,506	163	166	2,270	4,344	31,328
Office of Administrative Hearings	2,236	-	56	4	12	2,280
Payroll Imprest Fund	-	1,363,279	3,918,142	1,365,942	3,920,804	(2,663)
Revenue-E 911 Fee	3,356	1,051	3,773	1,394	4,830	2,300
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	47,906	4,483	14,462	3,289	9,304	53,064
Revenue-Tax Distribution	14,746	775,203	1,688,718	788,476	1,701,266	2,198
Revenue-Tax Transfer Fees	5,651	325	851	245	859	5,643
State Controller	47,392	1,700	4,640	6,054	9,872	42,159
State Treasurer	7,243	591	1,656	303	945	7,954
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	5,500	5,959	18,425	5,642	17,612	6,313
<b>Total General Government</b>	<b>\$ 6,738,557</b>	<b>\$ 5,158,727</b>	<b>\$ 8,786,046</b>	<b>\$ 2,911,943</b>	<b>\$ 6,806,435</b>	<b>\$ 8,718,172</b>
<b>Health and Human Services</b>						
Aging	\$ 58	\$ 60	\$ 150	\$ 60	\$ 150	\$ 58
Child Development	-	-	-	-	-	-
Child and Family Well-Being	-	17,202	17,202	17,202	17,202	-
DHHS-Administration	111,977	8,006	15,242	3,603	14,846	112,373
Health Services	62,751	475	34,282	886	34,431	62,602
Health Services Regulations	38,465	416	589	429	1,148	37,906
Medical Assistance	515,306	7,417	31,856	11,765	69,189	477,973
Mental Health/DD/SAS	450	-	-	-	-	450
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	10,721	8,719	8,955	1,563	4,992	14,683
Vocational Rehabilitation	-	-	-	-	-	-
<b>Total Health and Human Services</b>	<b>\$ 739,728</b>	<b>\$ 42,295</b>	<b>\$ 108,276</b>	<b>\$ 35,508</b>	<b>\$ 141,958</b>	<b>\$ 706,045</b>
<b>Public Safety, Correction, and Regulation</b>						
Adult Correction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	6,085	-	249	195	3,156	3,178

Labor	-	-	-	-	-	-
Office of the Courts	5,790	474	649	95	674	5,765
Public Safety	256,740	380,400	456,183	301,146	395,513	317,410
<b>Total Public Safety, Correction, and Regulation</b>	\$ 268,615	\$ 380,874	\$ 457,081	\$ 301,436	\$ 399,343	\$ 326,353
<b>Total Non-reverting</b>	\$ 9,625,885	\$ 5,819,039	\$ 9,735,057	\$ 3,363,839	\$ 7,609,518	\$ 11,751,428

## 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.