



State of North Carolina  
Office of the State Controller

# General Fund Monthly Financial Report

Indian Beach, NC  
Gordon Duncan

October 2022



## State of North Carolina Office of the State Controller

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

November 8, 2022

Enclosed is the General Fund Monthly Financial Report for the period ended October 31, 2022 of the 2023 State fiscal year. Pursuant to the State Budget Act, this report (unaudited) presents both General Fund reverting and non-reverting activities.

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

Sincerely,

Nels C. Roseland

The seal of the Office of the State Controller of North Carolina is a large, circular emblem in the background. It features a central figure holding a scale and a sword, surrounded by the text "OFFICE OF THE STATE CONTROLLER OF THE STATE OF NORTH CAROLINA". The date "MAY 20, 1775" is at the top and "APRIL 12, 1776" is at the bottom. The motto "ESSE QUAM VIDERI" is written across the bottom, flanked by two stars. Below the 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

**October 31, 2022**

*Expressed in Millions*

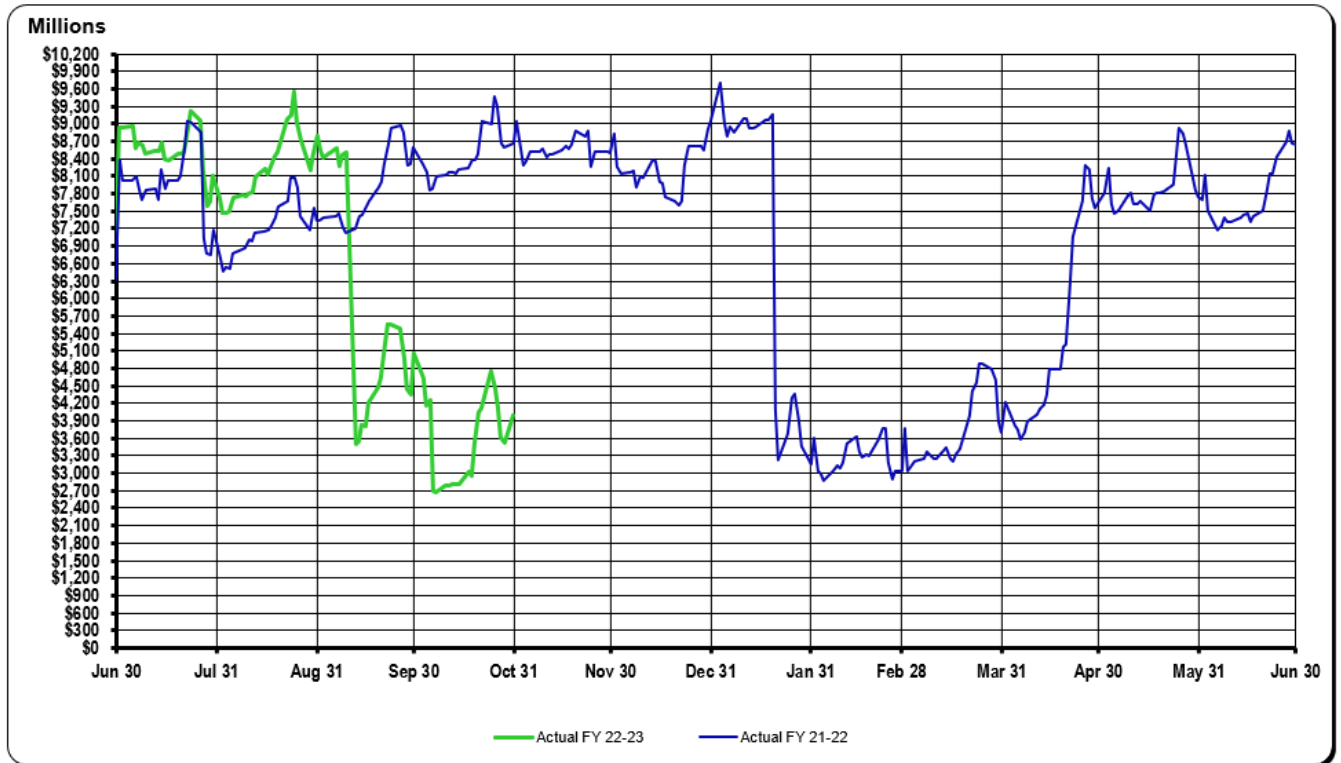
Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 23,654.3	Beverage Tax	\$ 21.0
		Sales & Use Tax	469.6
		Scrap Tire Disposal Tax	5.0
		Solid Waste Disposal Tax	5.2
		White Goods Tax	1.0
		<b>Total Liabilities</b>	<b>\$ 501.8</b>
		Fund Balance	
		Reserved:	
		American Recovery Plan Act Reserve	\$ 39.3
		Carry Forward Reserve	383.7
		Clean Water Drinking Water Reserve	-
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	-
		Economic Development Project Reserve	1,043.3
		Federal Infrastructure Match Reserve	95.3
		Housing Reserve	-
		Hurricane Florence Disaster Recovery Reserve	69.3
		Information Technology Reserve	109.0
		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	9.3
		Public School Contingency Reserve	-
		Public School Need Based Capital Reserve	-
		Repairs and Renovations Reserve	-
		Retiree Supplement Reserve	-
		SCIF General Fund Reserve	250.0
		Savings Reserve	4,116.0
		Stabilization and Inflation Reserve	200.0
		State Emergency Response/Disaster Reserve	228.0
		Unfunded Liability Solvency Reserve	-

		Wilmington Harbor Enhancements Reserve	283.8
		World University Games Reserve	25.0
		Non-Reverting Departmental Funds	11,818.5
		<b>Total Reserved</b>	<b>\$ 19,152.6</b>
		<b>Unreserved:</b>	
		Fund Balance - July 01, 2022	\$ 7,165.7
		Transfer to Reserves	(6,889.9)
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	3,724.1
		<b>Total Unreserved</b>	<b>\$ 3,999.9</b>
		<b>Total Fund Balance</b>	<b>\$ 23,152.5</b>
<b>Total Assets</b>	<b>\$ 23,654.3</b>	<b>Total Liabilities and Fund Balance</b>	<b>\$ 23,654.3</b>

**GENERAL FUND – REVERTING  
UNRESERVED FUND BALANCE**

FISCAL YEAR TO DATE OCTOBER 31, 2022 AND FISCAL YEAR ENDED JUNE 30, 2022

*Expressed in Millions*





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

Fiscal Year-to-Date October 31, 2022 and October 31, 2021

*Expressed in Millions*

Fund Balance	FY 2023	FY 2022	Change	% Change
<b>Reserved:</b>				
American Recovery Plan Act Reserve	\$ 39.3	\$ 2,719.7	\$ (2,680.4)	(98.6%)
Carry Forward Reserve	383.7	350.2	33.5	9.6%
Clean Water Drinking Water Reserve	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-
Earthquake Disaster Recovery Reserve	-	15.3	(15.3)	(100.0%)
Economic Development Project Reserve	1,043.3	-	1,043.3	100.0%
Federal Infrastructure Match Reserve	95.3	-	95.3	100.0%
Housing Reserve	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	69.3	85.5	(16.2)	(18.9%)
Information Technology Reserve	109.0	-	109.0	100.0%
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-
Local Project Reserve	-	-	-	-
Medicaid Contingency Reserve	326.5	50.4	276.1	547.8%
Medicaid Transformation Reserve	155.6	278.9	(123.3)	(44.2%)
NC GREAT Reserve	-	-	-	-
Opioid Abatement Reserve	9.3	-	9.3	100.0%
Public School Contingency Reserve	-	-	-	-
Public School Need Based Capital Reserve	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-
Retiree Supplement Reserve	-	-	-	-
SCIF General Fund Reserve	250.0	-	250.0	100.0%
Savings Reserve	4,116.0	1,982.0	2,134.0	107.7%
Stabilization and Inflation Reserve	200.0	-	200.0	100.0%
State Emergency Response/Disaster Reserve	228.0	55.8	172.2	308.6%
Unfunded Liability Solvency Reserve	-	3.3	(3.3)	(100.0%)
Wilmington Harbor Enhancements Reserve	283.8	-	283.8	100.0%
World University Games Reserve	25.0	-	25.0	100.0%
Non-Reverting Departmental Funds	11,818.5	2,559.5	9,259.0	361.8%
<b>Total Reserved</b>	<b>\$ 19,152.6</b>	<b>\$ 8,100.6</b>	<b>\$ 11,052.0</b>	<b>136.4%</b>
<b>Unreserved:</b>				
Fund Balance - July 01	\$ 7,165.7	\$ 6,313.1	\$ 852.6	13.5%
Transfers to Reserves	(6,889.9)	-	(6,889.9)	-

Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	3,724.1	2,740.5	983.6	35.9%
<b>Total Unreserved</b>	\$ 3,999.9	\$ 9,053.6	\$ (5,053.7)	(55.8%)
<b>Total Fund Balance</b>	\$ 23,152.5	\$ 17,154.2	\$ 5,998.3	35.0%

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





**North Carolina Financial System**  
**Office of State Controller**  
**General Fund Reverting – Schedule of Operations**  
**Monthly & Fiscal Year-To-Date as of October 31, 2022**  
*Expressed in Millions*

							Percent of Budget Realized/Expended YTD	
	October		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>	\$ 5,061.0	\$ 8,596.3	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1		
Transfer to Reserves	-	-	-	-	-	-		
Transfer to Non-reserved Funds	-	-	-	-	-	-		
<b>Total</b>	\$ 5,061.0	\$ 8,596.3	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1		
<b>Revenues</b>								
<b>Non-Tax Revenue</b>								
Disproportionate Share	\$ 130.2	\$ 115.4	\$ 130.2	\$ 115.4	\$ 161.5	\$ 146.7	80.6%	78.7%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	2.1	11.8	8.9	19.7	116.1	100.5	7.7%	19.6%
Judicial Fees	18.3	16.3	71.9	67.8	222.8	216.6	32.3%	31.3%
Master Settlement Agreement	-	-	-	22.8	144.6	139.4	0.0%	16.4%
Other	7.5	11.8	36.6	41.1	244.2	220.3	15.0%	18.7%
Treasurer Investments	33.2	3.8	96.9	4.4	60.9	29.6	159.1%	14.9%
<b>Total Non-Tax Revenue</b>	\$ 191.3	\$ 159.1	\$ 344.5	\$ 271.2	\$ 950.1	\$ 853.1	36.3%	31.8%
<b>Tax Revenues</b>								
Beverage	\$ 32.5	\$ 36.2	\$ 178.1	\$ 171.2	\$ 552.5	\$ 453.3	32.2%	37.8%
Corporate Income	(114.8)	(97.6)	246.8	262.8	1,155.5	1,119.9	21.4%	23.5%
Estate	-	-	-	0.2	-	-	-	-
Franchise	201.5	185.6	316.0	270.8	690.9	840.0	45.7%	32.2%
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,267.6	1,291.3	4,769.1	4,695.3	15,470.9	14,308.8	30.8%	32.8%
Insurance	290.5	215.4	306.3	219.2	1,033.5	809.4	29.6%	27.1%
Mill Machinery	-	0.2	-	0.4	0.2	0.1	0.0%	400.0%
Other	-	-	-	-	0.3	0.4	0.0%	0.0%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	7.0	7.1	17.0	17.9	39.6	39.3	42.9%	45.5%
Real Estate Conveyance Excise	10.9	12.9	50.9	51.1	149.6	103.2	34.0%	49.5%
Sales and Use	998.5	862.7	4,386.9	3,846.5	10,183.4	9,611.3	43.1%	40.0%
Scrap Tire Disposal	(2.3)	(2.2)	4.8	4.1	6.5	6.3	73.8%	65.1%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(1.6)	(2.1)	4.4	4.0	3.1	3.0	141.9%	133.3%
Tobacco	23.3	20.9	87.2	89.3	270.2	258.3	32.3%	34.6%
White Goods Disposal	(0.3)	(0.5)	1.8	1.7	3.6	3.5	50.0%	48.6%
<b>Total Tax Revenues</b>	\$ 2,712.8	\$ 2,529.9	\$ 10,369.3	\$ 9,634.5	\$ 29,559.8	\$ 27,556.8	35.1%	35.0%
<b>Total Revenues</b>	\$ 2,904.1	\$ 2,689.0	\$ 10,713.8	\$ 9,905.7	\$ 30,509.9	\$ 28,409.9	35.1%	34.9%
<b>Total Availability</b>	\$ 7,965.1	\$ 11,285.3	\$ 17,879.5	\$ 16,218.8	\$ 37,675.6	\$ 34,723.0	47.5%	46.7%

<b>Appropriation Expenditures</b>								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	2,373.9	2,231.8	7,064.9	7,163.5	27,902.2	26,081.0	25.3%	27.5%
Debt Service	(75.2)	-	(75.2)	1.6	-	-	-	-
<b>Total Appropriation Expenditures</b>	<b>\$ 2,298.7</b>	<b>\$ 2,231.8</b>	<b>\$ 6,989.7</b>	<b>\$ 7,165.1</b>	<b>\$ 27,902.2</b>	<b>\$ 26,081.0</b>	<b>25.1%</b>	<b>27.5%</b>
<b>Unreserved Fund Balance – Before Statutory Reservations</b>	<b>\$ 5,666.4</b>	<b>\$ 9,053.5</b>	<b>\$ 10,889.8</b>	<b>\$ 9,053.7</b>	<b>\$ 9,773.4</b>	<b>\$ 8,642.0</b>		
<b>Reserved</b>								
Clean Water Drinking Water Reserve	\$ -	\$ -	\$ (326.0)	\$ -	\$ -	\$ -		
Federal Infrastructure Match Reserve	(95.3)	-	(106.0)	-	-	-		
Housing Reserve	-	-	(205.0)	-	-	-		
Local Project Reserve	-	-	(80.1)	-	-	-		
Public School Need Based Capital Reserve	-	-	(100.0)	-	-	-		
Retiree Supplement Reserve	-	-	(36.0)	-	-	-		
Stabilization and Inflation Reserve	(200.0)	-	(200.0)	-	-	-		
World University Games Reserve	(25.0)	-	(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	(2.0)	-	(876.0)	-	-	-		
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-		
Information Technology Reserve	(109.0)	-	(184.0)	-	-	-		
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-		
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-		
Medicaid Contingency Reserve	(151.1)	-	(151.1)	-	-	-		
Medicaid Transformation Reserve	(134.1)	-	(246.0)	-	-	-		
NC GREAT Reserve	-	-	-	-	-	-		
Opioid Abatement Reserve	-	-	-	-	-	-		
Public School Contingency Reserve	-	-	-	-	-	-		
Repairs and Renovations Reserve	-	-	-	-	-	-		
SCIF General Fund Reserve	(250.0)	-	(2,931.3)	-	-	-		
Savings Reserve	(500.0)	-	(1,000.0)	-	-	-		
State Emergency Response/Disaster Reserve	(200.0)	-	(423.4)	-	-	-		
Unfunded Liability Solvency Reserve	-	-	-	-	-	-		
Wilmington Harbor Enhancements Reserve	-	-	-	-	-	-		
<b>Unreserved Fund Balance</b>	<b>\$ 3,999.9</b>	<b>\$ 9,053.5</b>	<b>\$ 3,999.9</b>	<b>\$ 9,053.7</b>	<b>\$ 9,773.4</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

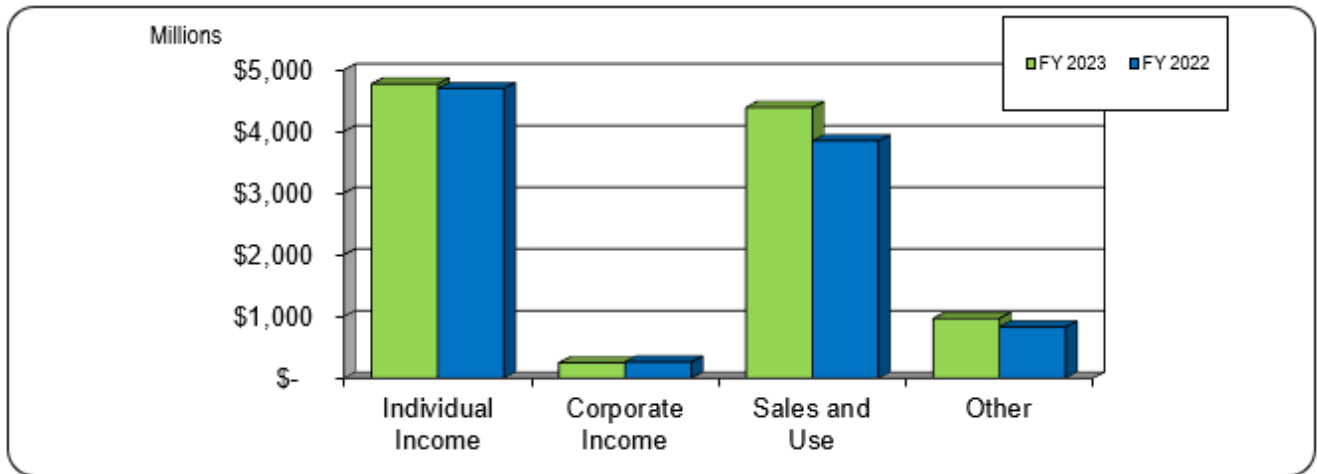
Monthly & Fiscal Year-To-Date as of October 31, 2022 and October 31, 2021

*Expressed in Millions*

	October				Year-To-Date Through October			
	FY 2023	FY 2022	Change	Percent of Change	FY 2023	FY 2022	Change	Percent of Change
<b>Tax Revenues</b>								
Beverage	\$ 32.5	\$ 36.2	\$ (3.7)	(10.2%)	\$ 178.1	\$ 171.2	\$ 6.9	4.0%
Corporate Income	(114.8)	(97.6)	(17.2)	17.6%	246.8	262.8	(16.0)	(6.1%)
Estate	-	-	-	-	-	0.2	(0.2)	(100.0%)
Franchise	201.5	185.6	15.9	8.6%	316.0	270.8	45.2	16.7%
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,267.6	1,291.3	(23.7)	(1.8%)	4,769.1	4,695.3	73.8	1.6%
Insurance	290.5	215.4	75.1	34.9%	306.3	219.2	87.1	39.7%
Mill Machinery	-	0.2	(0.2)	-	-	0.4	(0.4)	(100.0%)
Other	-	-	-	-	-	-	-	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	7.0	7.1	(0.1)	(1.4%)	17.0	17.9	(0.9)	(5.0%)
Real Estate Conveyance Excise	10.9	12.9	(2.0)	(15.5%)	50.9	51.1	(0.2)	(0.4%)
Sales and Use	998.5	862.7	135.8	15.7%	4,386.9	3,846.5	540.4	14.0%
Scrap Tire Disposal	(2.3)	(2.2)	(0.1)	4.5%	4.8	4.1	0.7	17.1%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(1.6)	(2.1)	0.5	(23.8%)	4.4	4.0	0.4	10.0%
Tobacco	23.3	20.9	2.4	11.5%	87.2	89.3	(2.1)	(2.4%)
White Goods Disposal	(0.3)	(0.5)	0.2	(40.0%)	1.8	1.7	0.1	5.9%
<b>Total Tax Revenues</b>	<b>\$ 2,712.8</b>	<b>\$ 2,529.9</b>	<b>\$ 182.9</b>	<b>7.2%</b>	<b>\$ 10,369.3</b>	<b>\$ 9,634.5</b>	<b>\$ 734.8</b>	<b>7.6%</b>
<b>Non-Tax Revenue</b>								
Disproportionate Share	\$ 130.2	\$ 115.4	\$ 14.8	12.8%	\$ 130.2	\$ 115.4	\$ 14.8	12.8%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	2.1	11.8	(9.7)	(82.2%)	8.9	19.7	(10.8)	(54.8%)
Judicial Fees	18.3	16.3	2.0	12.3%	71.9	67.8	4.1	6.0%
Master Settlement Agreement	-	-	-	-	-	22.8	(22.8)	(100.0%)
Other	7.5	11.8	(4.3)	(36.4%)	36.6	41.1	(4.5)	(10.9%)
Treasurer Investments	33.2	3.8	29.4	773.7%	96.9	4.4	92.5	2,102.3%
<b>Total Non-Tax Revenue</b>	<b>\$ 191.3</b>	<b>\$ 159.1</b>	<b>\$ 32.2</b>	<b>20.2%</b>	<b>\$ 344.5</b>	<b>\$ 271.2</b>	<b>\$ 73.3</b>	<b>27.0%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 2,904.1</b>	<b>\$ 2,689.0</b>	<b>\$ 215.1</b>	<b>8.0%</b>	<b>\$ 10,713.8</b>	<b>\$ 9,905.7</b>	<b>\$ 808.1</b>	<b>8.2%</b>

**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

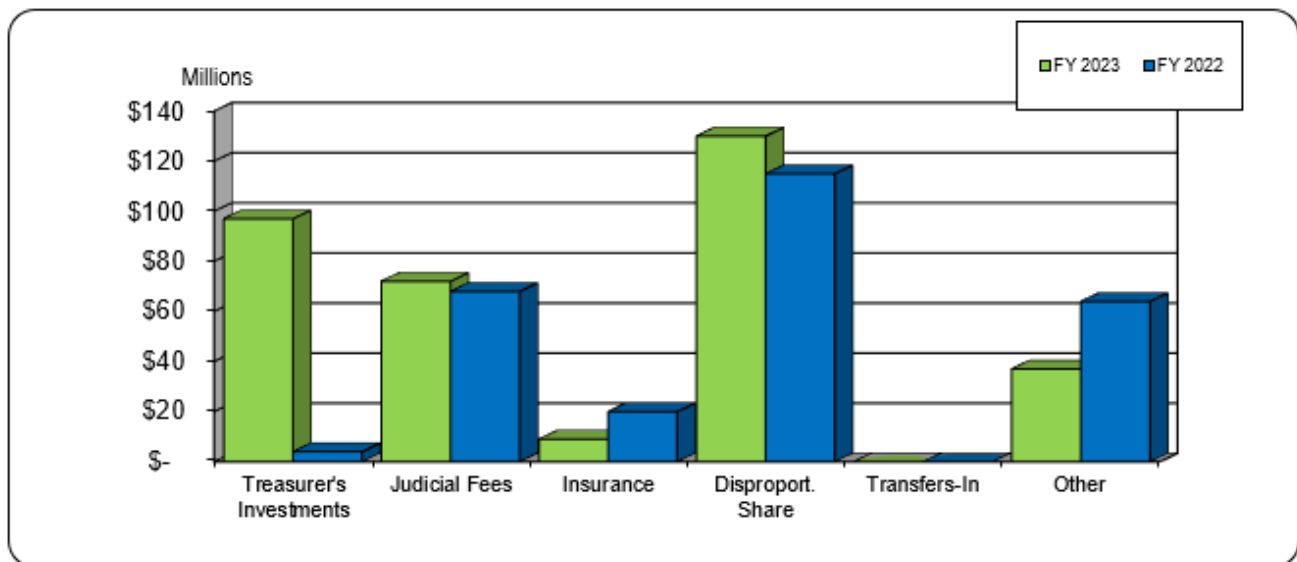
FISCAL YEAR-TO-DATE OCTOBER 31, 2022 AND OCTOBER 31, 2021



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

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

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



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



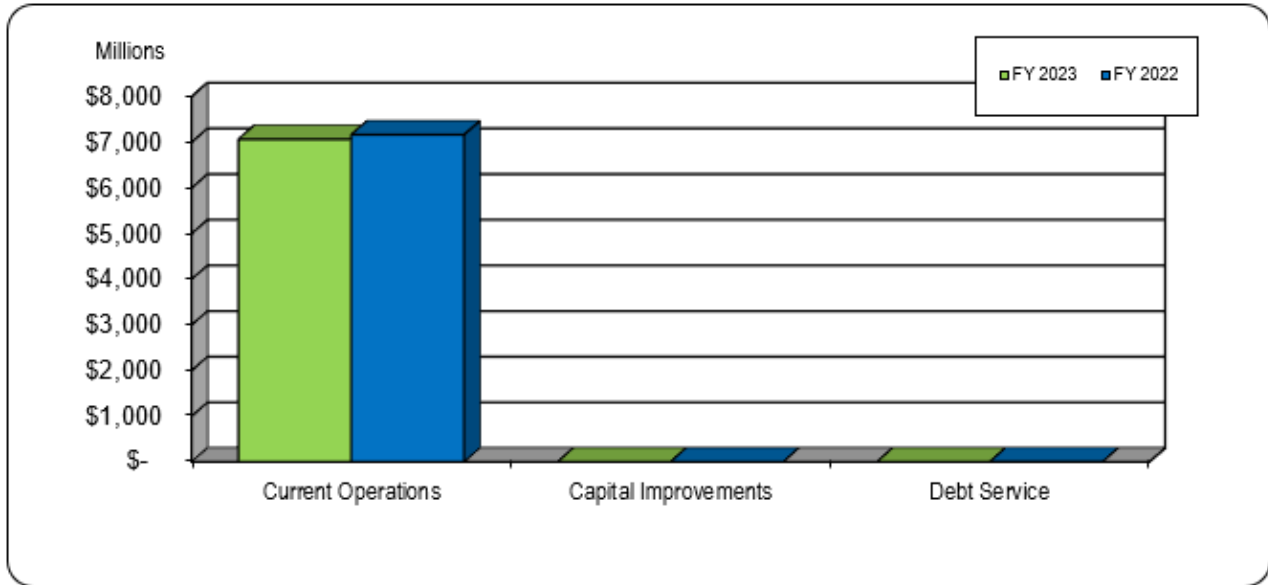
**North Carolina Financial System**  
**Office of State Controller**  
**General Fund - Reverting**  
**Appropriation Expenditures**  
**Fiscal Year-to-Date**  
*Expressed in Millions*

	Appropriation Expenditures				Percent of Total Appropriation Expenditures	
	FY 2023	FY 2022	Change	Percent Change	FY 2023	FY 2022
<b>Capital Improvements</b>						
Funded by General Fund	\$ -	\$ -	\$ -	-	-	-
<b>Total Capital Improvements</b>	\$ -	\$ -	\$ -	-	-	-
<b>Current Operations</b>						
Agriculture	\$ 47.2	\$ 30.1	\$ 17.1	56.8%	0.7%	0.4%
Economic Development	87.7	46.5	41.2	88.6%	1.3%	0.6%
Education	4,162.3	4,132.0	30.3	0.7%	59.5%	57.7%
Environment & Natural Resources	83.9	74.1	9.8	13.2%	1.2%	1.0%
General Government	67.2	135.6	(68.4)	(50.4%)	1.0%	1.9%
Health and Human Services	1,768.2	1,803.0	(34.8)	(1.9%)	25.3%	25.2%
Operating Reserves/Rounding	(151.5)	-	(151.5)	-	(2.2%)	0.0%
Public Safety, Correction, and Regulation	999.9	942.2	57.7	6.1%	14.3%	13.1%
<b>Total Current Operations</b>	\$ 7,064.9	\$ 7,163.5	\$ (98.6)	(1.4%)	101.1%	100.0%
<b>Debt Service</b>						
Debt Service	\$ (75.2)	\$ 1.6	\$ (76.8)	(4,800.0%)	(1.1%)	0.0%
<b>Total Debt Service</b>	\$ (75.2)	\$ 1.6	\$ (76.8)	(4,800.0%)	(1.1%)	0.0%
<b>Total Appropriation Expenditures</b>	\$ 6,989.7	\$ 7,165.1	\$ (175.4)	(2.4%)	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 OCTOBER 31, 2022 AND OCTOBER 31, 2021



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

Actual appropriation expenditures through October 2022 were less than actual appropriation expenditures through October 2021 by \$175.4 million, or 2.4%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through October 2022 were less than appropriation expenditures through October 2021 by \$98.6 million, or 1.4%.



Reserve - Future Benefit Needs	-	-	-	-	-	-	-	-	-
Reserve - General Fund Reverting Funds	-	-	(151.5)	-	-	-	-	-	-
Reserve - Golden LEAF	-	-	-	-	-	-	-	-	-
Reserve - IT Fund	-	-	-	-	-	-	-	-	-
Reserve - JDIG	-	-	-	-	-	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-	-	-	-	-	-
Reserve - NC GEAR	-	-	-	-	-	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-	-	-	-	-	-
Reserve - One NC Fund	-	-	-	-	-	-	-	-	-
Reserve - Pending Legislation	-	-	-	-	-	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-	-	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-	-	-	-	-	-
Reserve - Review of Compensation Plan	-	-	-	-	(3.5)	-	0.0%	-	-
Reserve - Salary Adjustment	-	-	-	-	21.8	-	0.0%	-	-
Reserve - Severance	-	-	-	-	-	-	-	-	-
Reserve - St Emp Comprehensive	-	-	-	-	-	-	-	-	-
Reserve - State Emergency Resp & Disaster	-	-	-	-	-	-	-	-	-
Reserve - Transfer to DOT	-	-	-	-	-	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-	-	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-	-	-	-	-	-
Reserve - Workers' Compensation	-	-	-	-	-	-	-	-	-
Reserve - Automated Fraud Detection Development	-	-	-	-	-	-	-	-	-
Reserve - Continuation/Justification	-	-	-	-	-	-	-	-	-
Reserve - Controller Fraud Detection	-	-	-	-	-	-	-	-	-
Reserve - Eliminated Positions	-	-	-	-	-	-	-	-	-
Reserve - Global Trans Park Loan Repayment	-	-	-	-	-	-	-	-	-
Reserve - Management Flexibility	-	-	-	-	-	-	-	-	-
Reserve - Medicaid Risk	-	-	-	-	-	-	-	-	-
Reserve - NC Promise Tuition Plan	-	-	-	-	-	-	-	-	-
Reserve - Retirees Premium	-	-	-	-	-	-	-	-	-
Reserve - Statewide Compensation Study	-	-	-	-	-	-	-	-	-
Reserve - Voter Information Verification Act	-	-	-	-	-	-	-	-	-
SCIF	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	\$ 25.0	\$ -	\$ (151.5)	\$ -	\$ 18.3	\$ -	(827.9%)	-	-
<b>Total General Government</b>	\$ 35.7	\$ 49.7	\$ (84.4)	\$ 135.5	\$ 574.0	\$ 544.7	(14.7%)	24.9%	-
<b>Education</b>									
Community Colleges	\$ 121.9	\$ 107.7	\$ 326.8	\$ 309.0	\$ 1,357.6	\$ 1,316.2	24.1%	23.5%	-
Public Instruction	946.1	924.1	3,194.1	3,207.0	11,278.2	10,602.8	28.3%	30.2%	-
<b>Sub-Total</b>	\$ 1,068.0	\$ 1,031.8	\$ 3,520.9	\$ 3,516.0	\$ 12,635.8	\$ 11,919.0	27.9%	29.5%	-
<b>University System</b>									
Appalachian State University	\$ 14.0	\$ 8.7	\$ 36.7	\$ 27.1	\$ 173.6	\$ 150.3	21.1%	18.0%	-
ECU - Health Affairs	6.8	5.5	17.0	15.5	87.3	81.8	19.5%	18.9%	-
East Carolina University	22.9	33.2	30.7	34.2	252.5	237.0	12.2%	14.4%	-
Elizabeth City State University	(0.7)	1.5	6.6	9.7	45.5	35.8	14.5%	27.1%	-
Fayetteville State University	5.7	4.6	18.6	11.0	76.8	55.2	24.2%	19.9%	-
NCSU - Academic Affairs	57.1	50.0	73.3	74.2	483.1	443.0	15.2%	16.7%	-





Services for the Blind and Deaf/HH	0.5	0.6	2.5	2.4	9.1	8.9	27.5%	27.0%
Social Services	27.1	8.3	52.7	39.8	227.7	219.7	23.1%	18.1%
Vocational Rehabilitation	2.4	0.2	12.9	9.9	42.2	41.7	30.6%	23.7%
<b>Total Health and Human Services</b>	<b>\$ 552.5</b>	<b>\$ 592.4</b>	<b>\$ 1,768.3</b>	<b>\$ 1,803.0</b>	<b>\$ 6,550.8</b>	<b>\$ 5,822.4</b>	<b>27.0%</b>	<b>31.0%</b>
<b>Public Safety, Correction, and Regulation</b>								
Adult Correction	\$ 484.1	\$ -	\$ 484.1	\$ -	\$ 1,922.9	\$ -	25.2%	-
Insurance	5.4	5.9	11.8	14.2	67.1	53.5	17.6%	26.5%
Insurance-GF	0.6	0.6	1.7	1.7	11.1	9.0	15.3%	18.9%
Judicial	68.0	53.7	239.5	197.1	714.1	672.4	33.5%	29.3%
Judicial-Indigent Defense	12.8	11.7	38.3	37.2	139.9	136.7	27.4%	27.2%
Justice	9.5	6.9	23.6	18.6	63.6	65.1	37.1%	28.6%
Labor	3.3	1.5	6.8	4.7	24.6	21.4	27.6%	22.0%
Public Safety	(303.3)	182.4	194.1	668.7	627.2	2,468.4	30.9%	27.1%
<b>Total Public Safety, Correction, and Regulation</b>	<b>\$ 280.4</b>	<b>\$ 262.7</b>	<b>\$ 999.9</b>	<b>\$ 942.2</b>	<b>\$ 3,570.5</b>	<b>\$ 3,426.5</b>	<b>28.0%</b>	<b>27.5%</b>
<b>Rounding [*]</b>	0.1				0.1			
<b>Total Current Operations</b>	<b>\$ 2,373.9</b>	<b>\$ 2,231.9</b>	<b>\$ 7,064.9</b>	<b>\$ 7,163.5</b>	<b>\$ 27,902.2</b>	<b>\$ 26,080.6</b>	<b>25.3%</b>	<b>27.5%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Capital Improvements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>								
Debt Service	\$ (75.2)	\$ -	\$ (75.2)	\$ -	\$ -	\$ -	-	-
Debt Service-Federal	-	-	-	1.6	-	-	-	-
<b>Total Debt Service</b>	<b>\$ (75.2)</b>	<b>\$ -</b>	<b>\$ (75.2)</b>	<b>\$ 1.6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 2,298.7</b>	<b>\$ 2,231.9</b>	<b>\$ 6,989.7</b>	<b>\$ 7,165.1</b>	<b>\$ 27,902.2</b>	<b>\$ 26,080.6</b>	<b>25.1%</b>	<b>27.5%</b>

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 October 31, 2022

*Expressed in Thousands*

	Receipts		Disbursements	
	October	Year-To-Date	October	Year-To-Date
<b>Agriculture</b>				
Agriculture and Consumer Services	\$ 10,878	\$ 48,517	\$ 23,496	\$ 95,758
<b>Total Agriculture</b>	\$ 10,878	\$ 48,517	\$ 23,496	\$ 95,758
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Improvement</b>	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>				
Debt Service	\$ 75,180	\$ 75,187	\$ 3	\$ 10
Debt Service-Federal	-	-	-	-
<b>Total Debt Service</b>	\$ 75,180	\$ 75,187	\$ 3	\$ 10
<b>Economic Development</b>				
Commerce	\$ 3,372	\$ 15,857	\$ 4,511	\$ 19,763
Commerce-Economic Development	25,375	36,050	66,192	117,684
Commerce-State Aid	-	63,281	2,646	65,489
<b>Total Economic Development</b>	\$ 28,747	\$ 115,188	\$ 73,349	\$ 202,936
<b>Education</b>				
Community Colleges	\$ 57,989	\$ 333,254	\$ 179,853	\$ 660,042
Public Instruction	417,036	1,386,999	1,363,161	4,581,127
UNC System	175,058	1,637,887	518,105	2,279,253
<b>Total Education</b>	\$ 650,083	\$ 3,358,140	\$ 2,061,119	\$ 7,520,422
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 6,375	\$ 37,576	\$ 18,309	\$ 61,822
Natural and Cultural Resources	4,859	48,864	28,478	102,114
Roanoke Island Commission	-	-	-	-
Wildlife Resources	9,037	32,714	10,463	39,139
<b>Total Environment &amp; Natural Resources</b>	\$ 20,271	\$ 119,154	\$ 57,250	\$ 203,075
<b>General Government</b>				
Administration	\$ 1,093	\$ 9,062	\$ 5,738	\$ 21,898
Board of Elections	81	5,646	615	2,987
General Assembly	354	479	7,850	23,885
Governor's Office	98	666	585	2,235
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	5,165	30,330
Information Technology	83	6,912	3,951	15,333
Lieutenant Governor	5	5	101	411

Military and Veterans Affairs	30	1,241	563	6,360
Office of Administrative Hearings	107	426	741	2,598
Office of State Budget	124	599	1,002	3,919
Office of State Budget - Special	35,000	83,300	-	-
Office of State Human Resources	35	870	996	4,649
Office of the State Controller	409	1,385	2,213	8,952
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	25,000	25,000	25,000
Reserve - Enrollment	-	-	-	-
Reserve - Eugenic Sterilization Compensation	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
Reserve - General Fund Reverting Funds	-	151,524	-	-
Reserve - Golden LEAF	-	-	-	-
Reserve - IT Fund	-	-	-	-
Reserve - JDIG	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - One NC Fund	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-
Reserve - Review of Compensation Plan	-	-	-	-
Reserve - Salary Adjustment	-	-	-	-
Reserve - Severance	-	-	-	-
Reserve - St Emp Comprehensive	-	-	-	-
Reserve - State Emergency Resp & Disaster	-	-	-	-
Reserve - Transfer to DOT	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Workers' Compensation	-	-	-	-
Reserve-Other	-	-	-	-
Revenue	4,626	21,752	12,424	50,144
SCIF	-	-	-	-
Secretary of State	109	678	1,958	6,052
State Auditor	(206)	3,711	1,927	7,022
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	5,200	14,653	4,378	15,924
State Treasurer-Retirement	-	322	7,683	16,167
<b>Total General Government</b>	<b>\$ 47,148</b>	<b>\$ 328,231</b>	<b>\$ 82,890</b>	<b>\$ 243,866</b>
<b>Health and Human Services</b>				
Aging	\$ 4,679	\$ 29,409	\$ 9,858	\$ 47,866
Child Development	129,607	398,929	154,499	472,588
Child and Family Well-Being	41,051	80,152	36,945	73,841

DHHS-Administration	19,864	1,061,479	119,578	1,094,330
Education Services - Inactive	-	-	-	-
Health Services	30,839	206,003	49,551	255,190
Health Services Regulations	4,215	24,180	4,754	24,648
Medical Assistance	1,945,326	6,864,174	2,259,887	8,145,402
Mental Health/DD/SAS	232,732	423,377	295,697	673,861
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	3,287	10,620	3,834	13,151
Social Services	93,465	427,939	120,611	480,610
Vocational Rehabilitation	6,891	30,079	9,258	43,026
<b>Total Health and Human Services</b>	<b>\$ 2,511,956</b>	<b>\$ 9,556,341</b>	<b>\$ 3,064,472</b>	<b>\$ 11,324,513</b>
<b>Public Safety, Correction, and Regulation</b>				
Adult Correction	\$ 4,882	\$ 4,882	\$ 489,017	\$ 489,017
Insurance	281	5,436	5,653	17,229
Insurance-GF	662	3,562	1,305	5,253
Judicial	2,937	16,919	70,985	256,370
Judicial-Indigent Defense	1,244	14,899	13,989	53,222
Justice	3,084	13,202	12,551	36,770
Labor	1,268	7,180	4,589	14,029
Public Safety	420,330	568,078	116,991	762,158
<b>Total Public Safety, Correction, and Regulation</b>	<b>\$ 434,688</b>	<b>\$ 634,158</b>	<b>\$ 715,080</b>	<b>\$ 1,634,048</b>
<b>Non-Tax Revenue</b>				
Disproportionate Share	\$ 130,175	\$ 130,175	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	-	-	-	-
License & Fees-Nontax	2,765	11,856	681	2,992
Judicial Fees	18,325	71,929	-	72
Master Settlement Agreement	-	-	-	-
ABC Board	-	-	-	-
Banking & Investment Fees	749	983	-	-
Board of Elections	6	50	10	45
CI Appropriation	-	-	-	-
DHHS	471	1,514	-	-
DPS - ABC Board	391	2,305	130	416
DWI Restoration Fees	-	-	-	-
DWI Service Fees	246	995	-	-
Deed Mortgage Registration Fee	601	2,623	480	2,098
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	465	1,826	388	1,377
Gas & Oil Inspection	-	1,542	1,192	1,192
Intra State Transfer	189	633	-	-
Miscellaneous	113	113	-	-
Parole Supervision Fees	79	309	-	-
Probation Supervision Fees	559	2,311	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	-	2,988	-	-

Sales Tax Refund	89	347	-	-
Secretary of State-Nontax	5,818	23,415	49	230
Treasurer Investments	33,248	96,919	-	-
<b>Total Non-Tax Revenue</b>	<b>\$ 194,289</b>	<b>\$ 352,833</b>	<b>\$ 2,930</b>	<b>\$ 8,422</b>
<b>Tax Revenues</b>				
Beverage	\$ 48,949	\$ 199,449	\$ 16,496	\$ 21,313
Corporate Income	(61,544)	345,022	53,257	98,218
Estate	-	-	(1)	-
Franchise	202,403	322,716	869	6,718
Freight Car Lines	7	50	-	5
Gift	9	9	-	-
Individual Income	1,378,235	5,116,790	110,662	347,693
Insurance	290,637	327,723	116	21,377
Mill Machinery	1	21	-	7
Miscellaneous	-	-	-	-
Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	7,062	17,170	41	195
Real Estate Conveyance Excise	10,891	50,905	-	-
Sales and Use	1,520,288	6,129,033	521,771	1,742,176
Scrap Tire Disposal	2,731	10,057	5,062	5,247
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	3,635	10,459	5,243	6,083
Tobacco	24,402	101,815	1,063	14,657
White Goods Disposal	689	2,957	1,021	1,123
<b>Total Tax Revenues</b>	<b>\$ 3,428,395</b>	<b>\$ 12,634,176</b>	<b>\$ 715,600</b>	<b>\$ 2,264,812</b>
<b>Total Reverting</b>	<b>\$ 7,401,635</b>	<b>\$ 27,221,925</b>	<b>\$ 6,796,189</b>	<b>\$ 23,497,862</b>
Beginning Unreserved Cash	\$ 7,165,723			
Year-To-Date Receipts	27,221,923			
Year-To-Date Disbursements	23,497,868			
<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	(2,931,306)		
Savings Reserve	(1,000,000)		
Stabilization and Inflation Reserve	(200,000)		
State Emergency Response/Disaster Reserve	(423,399)		
Unfunded Liability Solvency Reserve	-		
Wilmington Harbor Enhancements Reserve	-		
World University Games Reserve	(25,000)		
<b>Ending Unreserved Cash</b>	<b>\$ 3,999,883</b>		



# 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 October 31, 2022

*Expressed in Thousands*

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		October	Year-To-Date	October	Year-To-Date	
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 127,281	\$ 7,746	\$ 65,200	\$ 3,428	\$ 55,239	\$ 137,242
<b>Total Agriculture</b>	\$ 127,281	\$ 7,746	\$ 65,200	\$ 3,428	\$ 55,239	\$ 137,242
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	3	10	3	10	-
<b>Total Debt Service</b>	\$ -	\$ 3	\$ 10	\$ 3	\$ 10	\$ -
<b>Economic Development</b>						
Commerce-CDBG	\$ 14,215	\$ 15	\$ 47	\$ -	\$ -	\$ 14,262
Commerce-Div of Employ Sec	34,712	10,297	52,409	10,225	51,604	35,517
Commerce-Floyd Relief	1	-	-	-	1	-
Commerce-IT Projects	969	950	950	64	227	1,692
Commerce-Special Revenue	339,196	52,498	120,180	36,003	83,691	375,685
Commerce-Trust	77	-	-	-	-	77
<b>Total Economic Development</b>	\$ 389,170	\$ 63,760	\$ 173,586	\$ 46,292	\$ 135,523	\$ 427,233
<b>Education</b>						
Community Colleges-IT Projects	\$ 51,736	\$ 4,050	\$ 4,054	\$ 361	\$ 1,355	\$ 54,435
Community Colleges-Special Rev	12,978	1,349	8,488	1,832	3,565	17,901
Community Colleges-Trust	22,912	22	404	1,132	7,499	15,817
Public Instruction-IT Projects	57,955	1	37,853	166	2,195	93,613
Public Instruction-Internal Service	144,519	1,084	2,045	-	2,918	143,646
Public Instruction-Local Payroll	769	4,964	23,463	5,124	22,358	1,874
Public Instruction-Pub Sch Bldg Fund	763,628	266,608	327,941	7,937	42,149	1,049,420
Public Instruction-School Technology	16,341	18,114	18,324	698	4,041	30,624
Public Instruction-Special Revenue	23,789	703	4,543	337	3,366	24,966
Public Instruction-Trust	13,703	7,601	10,287	6,000	8,165	15,825
<b>Total Education</b>	\$ 1,108,330	\$ 304,496	\$ 437,402	\$ 23,587	\$ 97,611	\$ 1,448,121
<b>Environment &amp; Natural Resources</b>						
Aquariums	\$ 3,589	\$ -	\$ 25	\$ 13	\$ 54	\$ 3,560
C W M T F	77,102	3,454	18,525	3,077	8,520	87,107
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	94,759	5,939	20,669	9,438	20,069	95,359
Environmental Quality-Disaster	38,434	51	60	273	1,126	37,368



Land & Water Conservation Fund	-	-	8,313	466	1,435	6,878
Natural & Cultural Res-LWS	1,523	2,502	2,505	-	-	4,028
Natural and Cultural Res-Int Bearing	22	-	3	3	18	7
Natural and Cultural Resources	3,872	1,034	16,458	3,501	10,985	9,345
Parks & Recreation Trust Fund	15,933	3,273	13,123	308	3,815	25,241
Wildlife	18,209	4,553	24,589	7,895	25,660	17,138
<b>Total Environment &amp; Natural Resources</b>	<b>\$ 254,204</b>	<b>\$ 20,806</b>	<b>\$ 104,270</b>	<b>\$ 24,974</b>	<b>\$ 71,682</b>	<b>\$ 286,792</b>
<b>General Government</b>						
Administration	\$ 74,314	\$ 3,797	\$ 25,867	\$ 5,697	\$ 17,296	\$ 82,885
Board of Elections	2,760	24	204	105	2,815	149
DMVA - Special Revenue	15,811	16	300	-	383	15,728
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	16,064	11,771	12,845	1,463	2,796	26,113
Governor's Office	167,643	248,798	444,975	257,952	438,609	174,009
Governor's Office-Disaster Relief	-	-	216,056	-	216,055	1
Information Technology	36,179	4,816	7,799	1,940	8,660	35,318
NC Infrastructure Finance Corp	-	-	-	-	-	-
OSBM ECONOMIC DEVELOPMENT ADMINISTRATION (EDA-ARPA)	-	-	52	-	52	-
OSBM-ARP Homeowners Assistance Fund	246,245	252	811	-	15,395	231,661
OSBM-ARP State & Local Fiscal Recovery Fund	4,137,152	4,333	11,726	75,476	414,256	3,734,622
OSBM-Covid 19 Recovery Act	40,986	216	6,885	228	47,841	30
OSBM-Earthquake Disaster Recovery	11,633	22	46	879	3,413	8,266
OSBM-Emergency Rental Assistance	149,122	143	458	33,649	58,964	90,616
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	8,191	9	27	-	-	8,218
OSBM-SCIF	1,661,845	-	2,681,306	276,515	563,954	3,779,197
OSBM-Tropical Storm Fred DR	35,506	5,000	5,166	1,068	5,412	35,260
Office of Administrative Hearings	2,236	110	166	(1)	11	2,391
Payroll Imprest Fund	-	1,154,119	5,072,260	1,151,456	5,072,260	-
Revenue-E 911 Fee	3,356	1,335	5,108	1,342	6,172	2,292
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	47,906	3,549	18,011	3,132	12,436	53,481
Revenue-Tax Distribution	14,746	463,749	2,152,467	463,715	2,164,982	2,231
Revenue-Tax Transfer Fees	5,651	321	1,171	1	859	5,963
State Controller	47,392	38,862	43,502	12,428	22,300	68,594
State Treasurer	7,243	1,382	3,038	468	1,412	8,869
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	5,500	6,182	24,607	5,220	22,831	7,276
<b>Total General Government</b>	<b>\$ 6,738,557</b>	<b>\$ 1,948,806</b>	<b>\$ 10,734,853</b>	<b>\$ 2,292,733</b>	<b>\$ 9,099,164</b>	<b>\$ 8,374,246</b>
<b>Health and Human Services</b>						
Aging	\$ 58	\$ 90	\$ 240	\$ 90	\$ 240	\$ 58
Child Development	-	-	-	-	-	-
Child and Family Well-Being	-	16,140	33,341	16,140	33,341	-

DHHS-Administration	111,977	48,203	63,444	12,264	27,110	148,311
Health Services	62,751	195	34,477	1,173	35,604	61,624
Health Services Regulations	38,465	192	781	475	1,623	37,623
Medical Assistance	515,306	82,766	114,622	25,462	94,651	535,277
Mental Health/DD/SAS	450	5	5	-	-	455
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	10,721	330	9,285	1,773	6,765	13,241
Vocational Rehabilitation	-	-	-	-	-	-
<b>Total Health and Human Services</b>	<b>\$ 739,728</b>	<b>\$ 147,921</b>	<b>\$ 256,195</b>	<b>\$ 57,377</b>	<b>\$ 199,334</b>	<b>\$ 796,589</b>
<b>Public Safety, Correction, and Regulation</b>						
Adult Correction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	6,085	495	744	313	3,469	3,360
Labor	-	1,500	1,500	750	750	750
Office of the Courts	5,790	1,497	2,146	831	1,506	6,430
Public Safety	256,740	80,784	536,967	60,412	455,925	337,782
<b>Total Public Safety, Correction, and Regulation</b>	<b>\$ 268,615</b>	<b>\$ 84,276</b>	<b>\$ 541,357</b>	<b>\$ 62,306</b>	<b>\$ 461,650</b>	<b>\$ 348,322</b>
<b>Total Non-reverting</b>	<b>\$ 9,625,885</b>	<b>\$ 2,577,814</b>	<b>\$ 12,312,873</b>	<b>\$ 2,510,700</b>	<b>\$ 10,120,213</b>	<b>\$ 11,818,545</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.