



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report

Cape Fear River
Lillington, NC

January 2023



State of North Carolina Office of the State Controller

NELS C. ROSELAND
STATE CONTROLLER

February 8, 2023

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

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

Sincerely,

Nels Roseland

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

INTRODUCTION

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



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

January 31, 2023

Expressed in Millions

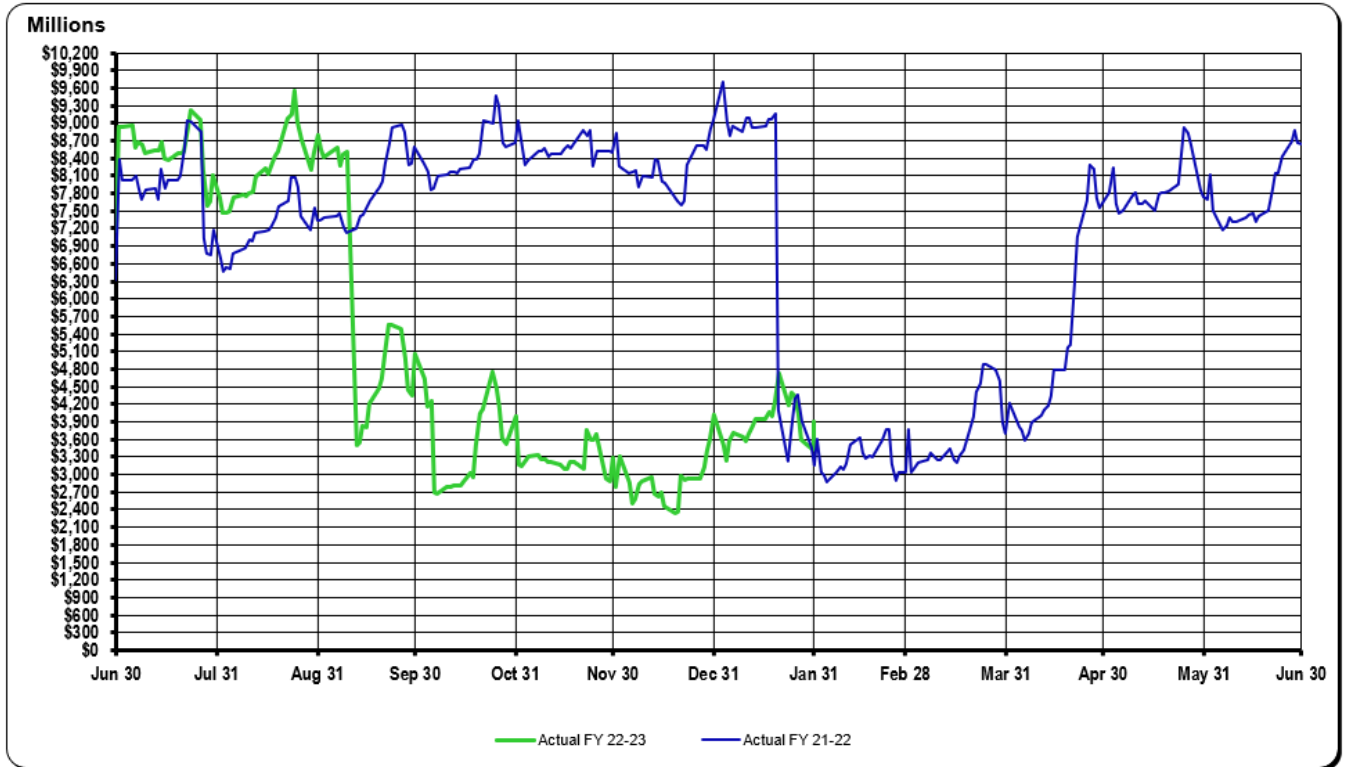
Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 23,634.1	Beverage Tax	\$ 31.3
		Sales & Use Tax	433.8
		Scrap Tire Disposal Tax	5.3
		Solid Waste Disposal Tax	6.3
		White Goods Tax	0.8
		Total Liabilities	\$ 477.5
		Fund Balance	
		Reserved:	
		American Recovery Plan Act Reserve	\$ 54.1
		Carry Forward Reserve	349.0
		Clean Water Drinking Water Reserve	-
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	-
		Economic Development Project Reserve	642.3
		Federal Infrastructure Match Reserve	95.3
		Housing Reserve	-
		Hurricane Florence Disaster Recovery Reserve	68.6
		Information Technology Reserve	108.9
		Local Fiscal Recovery Reserve-ARPA	-
		Local Govt Coronavirus Relief Reserve	-
		Local Project Reserve	-
		Medicaid Contingency Reserve	326.5
		Medicaid Transformation Reserve	155.6
		NC GREAT Reserve	-
		Opioid Abatement Reserve	14.0
		Public School Contingency Reserve	-
		Public School Need Based Capital Reserve	-
		Repairs and Renovations Reserve	-
		Retiree Supplement Reserve	-
		SCIF General Fund Reserve	-
		Savings Reserve	4,416.0
		Stabilization and Inflation Reserve	400.0
		State Emergency Response/Disaster Reserve	477.1
		Unfunded Liability Solvency Reserve	-

		Wilmington Harbor Enhancements Reserve	283.8
		World University Games Reserve	25.0
		Non-Reverting Departmental Funds	11,840.7
		Total Reserved	\$ 19,256.9
		Unreserved:	
		Fund Balance - July 01, 2022	\$ 7,165.7
		Transfer to Reserves	(7,890.8)
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	4,624.8
		Total Unreserved	\$ 3,899.7
		Total Fund Balance	\$ 23,156.6
Total Assets	\$ 23,634.1	Total Liabilities and Fund Balance	\$ 23,634.1

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

FISCAL YEAR TO DATE JANUARY 31, 2023 AND FISCAL YEAR ENDED JUNE 30, 2022

Expressed in Millions





North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Reserved and Unreserved Fund Balance
Fiscal Year-to-Date January 31, 2023 and January 31, 2022

Expressed in Millions

Fund Balance	FY 2023	FY 2022	Change	% Change
Reserved:				
American Recovery Plan Act Reserve	\$ 54.1	\$ -	\$ 54.1	100.0%
Carry Forward Reserve	349.0	315.6	33.4	10.6%
Clean Water Drinking Water Reserve	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-
Earthquake Disaster Recovery Reserve	-	-	-	-
Economic Development Project Reserve	642.3	338.0	304.3	90.0%
Federal Infrastructure Match Reserve	95.3	-	95.3	100.0%
Housing Reserve	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	68.6	82.7	(14.1)	(17.0%)
Information Technology Reserve	108.9	102.2	6.7	6.6%
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-
Local Project Reserve	-	-	-	-
Medicaid Contingency Reserve	326.5	175.4	151.1	86.1%
Medicaid Transformation Reserve	155.6	63.9	91.7	143.5%
NC GREAT Reserve	-	15.0	(15.0)	(100.0%)
Opioid Abatement Reserve	14.0	-	14.0	100.0%
Public School Contingency Reserve	-	-	-	-
Public School Need Based Capital Reserve	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-
Retiree Supplement Reserve	-	-	-	-
SCIF General Fund Reserve	-	-	-	-
Savings Reserve	4,416.0	3,116.0	1,300.0	41.7%
Stabilization and Inflation Reserve	400.0	-	400.0	100.0%
State Emergency Response/Disaster Reserve	477.1	21.0	456.1	2,171.9%
Unfunded Liability Solvency Reserve	-	43.3	(43.3)	(100.0%)
Wilmington Harbor Enhancements Reserve	283.8	283.8	-	0.0%
World University Games Reserve	25.0	-	25.0	100.0%
Non-Reverting Departmental Funds	11,840.7	10,238.9	1,601.8	15.6%
Total Reserved	\$ 19,256.9	\$ 14,795.8	\$ 4,461.1	30.2%
Unreserved:				
Fund Balance - July 01	\$ 7,165.7	\$ 6,313.1	\$ 852.6	13.5%
Transfers to Reserves	(7,890.8)	(6,335.6)	(1,555.2)	24.5%

Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	4,624.8	3,620.1	1,004.7	27.8%
Total Unreserved	\$ 3,899.7	\$ 3,597.6	\$ 302.1	8.4%
Total Fund Balance	\$ 23,156.6	\$ 18,393.4	\$ 4,763.2	25.9%

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 January 31, 2023
Expressed in Millions

							Percent of Budget Realized/Expended YTD	
	January		Year-To-Date		Budget		Year-To-Date	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Beg. Unreserved Fund Balance	\$ 4,008.9	\$ 9,702.4	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1		
Transfer to Reserves	-	-	-	-	-	-		
Transfer to Non-reserved Funds	-	-	-	-	-	-		
Total	\$ 4,008.9	\$ 9,702.4	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1		
Revenues								
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ 130.2	\$ 115.4	\$ 161.5	\$ 146.7	80.6%	78.7%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	3.3	15.1	21.9	39.3	116.1	100.5	18.9%	39.1%
Judicial Fees	17.5	13.9	122.8	114.5	222.8	216.6	55.1%	52.9%
Master Settlement Agreement	-	-	-	22.8	144.6	139.4	0.0%	16.4%
Other	58.9	46.4	117.0	107.0	244.2	220.3	47.9%	48.6%
Treasurer Investments	45.2	3.5	225.3	9.5	60.9	29.6	370.0%	32.1%
Total Non-Tax Revenue	\$ 124.9	\$ 78.9	\$ 617.2	\$ 408.5	\$ 950.1	\$ 853.1	65.0%	47.9%
Tax Revenues								
Beverage	\$ 52.0	\$ 57.9	\$ 326.3	\$ 322.4	\$ 552.5	\$ 453.3	59.1%	71.1%
Corporate Income	137.1	66.7	661.8	556.6	1,155.5	1,119.9	57.3%	49.7%
Estate	-	-	-	0.2	-	-	-	-
Franchise	19.4	16.8	474.8	432.9	690.9	840.0	68.7%	51.5%
Freight Car Lines	-	-	0.1	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,999.0	1,567.0	9,192.9	8,801.3	15,470.9	14,308.8	59.4%	61.5%
Insurance	0.5	13.6	281.8	218.9	1,033.5	809.4	27.3%	27.0%
Mill Machinery	-	-	(0.3)	0.7	0.2	0.1	(150.0%)	700.0%
Other	0.1	-	0.2	-	0.3	0.4	66.7%	0.0%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	6.7	6.3	24.5	25.5	39.6	39.3	61.9%	64.9%
Real Estate Conveyance Excise	9.9	17.1	79.4	93.5	149.6	103.2	53.1%	90.6%
Sales and Use	1,202.9	1,060.4	7,283.9	6,658.0	10,183.4	9,611.3	71.5%	69.3%
Scrap Tire Disposal	(2.6)	(2.3)	6.8	5.9	6.5	6.3	104.6%	93.7%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(2.2)	(2.7)	5.8	4.3	3.1	3.0	187.1%	143.3%
Tobacco	25.9	21.5	153.5	152.7	270.2	258.3	56.8%	59.1%
White Goods Disposal	(0.2)	(0.4)	2.8	2.5	3.6	3.5	77.8%	71.4%
Total Tax Revenues	\$ 3,448.5	\$ 2,821.9	\$ 18,494.3	\$ 17,275.4	\$ 29,559.8	\$ 27,556.8	62.6%	62.7%
Total Revenues	\$ 3,573.4	\$ 2,900.8	\$ 19,111.5	\$ 17,683.9	\$ 30,509.9	\$ 28,409.9	62.6%	62.2%

Total Availability	\$ 7,582.3	\$ 12,603.2	\$ 26,277.2	\$ 23,997.0	\$ 37,675.6	\$ 34,723.0	69.7%	69.1%
Appropriation Expenditures								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	2,681.7	2,670.0	14,488.3	13,930.1	27,902.2	26,081.0	51.9%	53.4%
Debt Service	-	-	(1.6)	133.7	-	-	-	-
Total Appropriation Expenditures	\$ 2,681.7	\$ 2,670.0	\$ 14,486.7	\$ 14,063.8	\$ 27,902.2	\$ 26,081.0	51.9%	53.9%
Unreserved Fund Balance – Before Statutory Reservations	\$ 4,900.6	\$ 9,933.2	\$ 11,790.5	\$ 9,933.2	\$ 9,773.4	\$ 8,642.0		
Reserved								
Clean Water Drinking Water Reserve	\$ -	\$ -	\$ (326.0)	\$ -	\$ -	\$ -		
Federal Infrastructure Match Reserve	-	-	(106.0)	-	-	-		
Housing Reserve	-	-	(205.0)	-	-	-		
Local Project Reserve	-	-	(80.1)	-	-	-		
Public School Need Based Capital Reserve	-	-	(100.0)	-	-	-		
Retiree Supplement Reserve	-	-	(36.0)	-	-	-		
Stabilization and Inflation Reserve	(200.0)	-	(400.0)	-	-	-		
World University Games Reserve	-	-	(25.0)	-	-	-		
American Recovery Plan Act Reserve	-	-	-	-	-	-		
Carry Forward Reserve	-	-	-	-	-	-		
Coronavirus Capital Projects Reserve	-	-	-	-	-	-		
Coronavirus Relief Reserve	-	-	-	-	-	-		
Earthquake Disaster Recovery Reserve	-	-	-	-	-	-		
Economic Development Project Reserve	-	(338.0)	(876.0)	(338.0)	-	-		
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-		
Information Technology Reserve	-	(109.7)	(184.0)	(109.7)	-	-		
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-		
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-		
Medicaid Contingency Reserve	-	(125.0)	(151.1)	(125.0)	-	-		
Medicaid Transformation Reserve	-	(215.8)	(246.0)	(215.8)	-	-		
NC GREAT Reserve	-	(15.0)	-	(15.0)	-	-		
Opioid Abatement Reserve	-	-	-	-	-	-		
Public School Contingency Reserve	-	-	-	-	-	-		
Repairs and Renovations Reserve	-	-	-	-	-	-		
SCIF General Fund Reserve	(250.9)	(3,649.3)	(3,182.2)	(3,649.3)	-	-		
Savings Reserve	(300.0)	(1,134.0)	(1,300.0)	(1,134.0)	-	-		
State Emergency Response/Disaster Reserve	(250.0)	(425.0)	(673.4)	(425.0)	-	-		
Unfunded Liability Solvency Reserve	-	(40.0)	-	(40.0)	-	-		
Wilmington Harbor Enhancements Reserve	-	(283.8)	-	(283.8)	-	-		
Unreserved Fund Balance	\$ 3,899.7	\$ 3,597.6	\$ 3,899.7	\$ 3,597.6	\$ 9,773.4	\$ 8,642.0		

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

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



North Carolina Financial System

Office of State Controller

General Fund Reverting Net Tax and Non-Tax Revenues

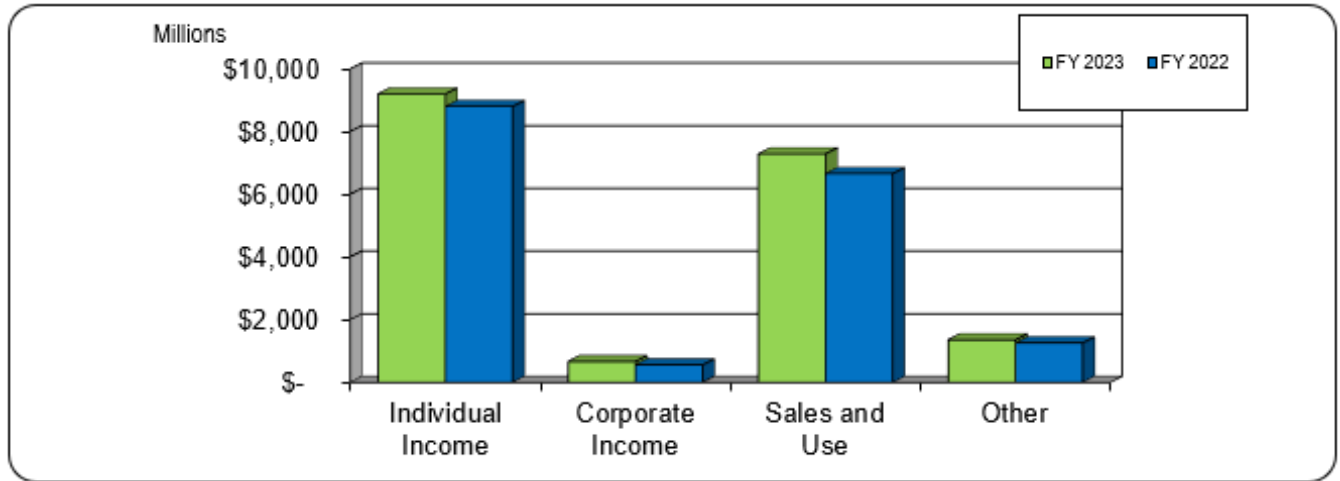
Monthly & Fiscal Year-To-Date as of January 31, 2023 and January 31, 2022

Expressed in Millions

	January				Year-To-Date Through January			
	FY 2023	FY 2022	Change	Percent of Change	FY 2023	FY 2022	Change	Percent of Change
Tax Revenues								
Beverage	\$ 52.0	\$ 57.9	\$ (5.9)	(10.2%)	\$ 326.3	\$ 322.4	\$ 3.9	1.2%
Corporate Income	137.1	66.7	70.4	105.5%	661.8	556.6	105.2	18.9%
Estate	-	-	-	-	-	0.2	(0.2)	(100.0%)
Franchise	19.4	16.8	2.6	15.5%	474.8	432.9	41.9	9.7%
Freight Car Lines	-	-	-	-	0.1	-	0.1	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,999.0	1,567.0	432.0	27.6%	9,192.9	8,801.3	391.6	4.4%
Insurance	0.5	13.6	(13.1)	(96.3%)	281.8	218.9	62.9	28.7%
Mill Machinery	-	-	-	-	(0.3)	0.7	(1.0)	(142.9%)
Other	0.1	-	0.1	-	0.2	-	0.2	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	6.7	6.3	0.4	6.3%	24.5	25.5	(1.0)	(3.9%)
Real Estate Conveyance Excise	9.9	17.1	(7.2)	(42.1%)	79.4	93.5	(14.1)	(15.1%)
Sales and Use	1,202.9	1,060.4	142.5	13.4%	7,283.9	6,657.9	626.0	9.4%
Scrap Tire Disposal	(2.6)	(2.3)	(0.3)	13.0%	6.8	5.8	1.0	17.2%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(2.2)	(2.7)	0.5	(18.5%)	5.8	4.3	1.5	34.9%
Tobacco	25.9	21.5	4.4	20.5%	153.5	152.6	0.9	0.6%
White Goods Disposal	(0.2)	(0.4)	0.2	(50.0%)	2.8	2.5	0.3	12.0%
Total Tax Revenues	\$ 3,448.5	\$ 2,821.9	\$ 626.6	22.2%	\$ 18,494.3	\$ 17,275.1	\$ 1,219.2	7.1%
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ -	-	\$ 130.2	\$ 115.4	\$ 14.8	12.8%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	3.3	15.1	(11.8)	(78.1%)	21.9	39.3	(17.4)	(44.3%)
Judicial Fees	17.5	13.9	3.6	25.9%	122.8	114.5	8.3	7.2%
Master Settlement Agreement	-	-	-	-	-	22.8	(22.8)	(100.0%)
Other	58.9	46.4	12.5	26.9%	117.0	107.0	10.0	9.3%
Treasurer Investments	45.2	3.5	41.7	1,191.4%	225.3	9.5	215.8	2,271.6%
Total Non-Tax Revenue	\$ 124.9	\$ 78.9	\$ 46.0	58.3%	\$ 617.2	\$ 408.5	\$ 208.7	51.1%
Total Tax and Non-Tax Revenue	\$ 3,573.4	\$ 2,900.8	\$ 672.6	23.2%	\$ 19,111.5	\$ 17,683.6	\$ 1,427.9	8.1%

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

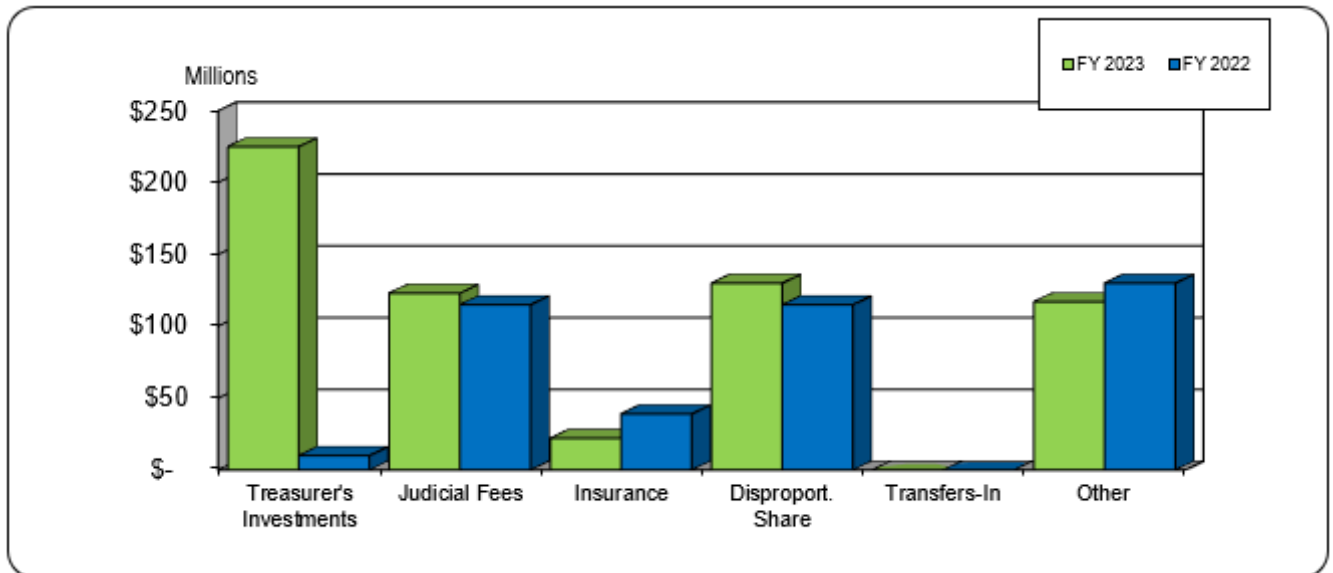
FISCAL YEAR-TO-DATE JANUARY 31, 2023 AND JANUARY 31, 2022



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

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

FISCAL YEAR-TO-DATE JANUARY 31, 2023 AND JANUARY 31, 2022



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



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

Fiscal Year-to-Date January 31, 2023 and January 31, 2022

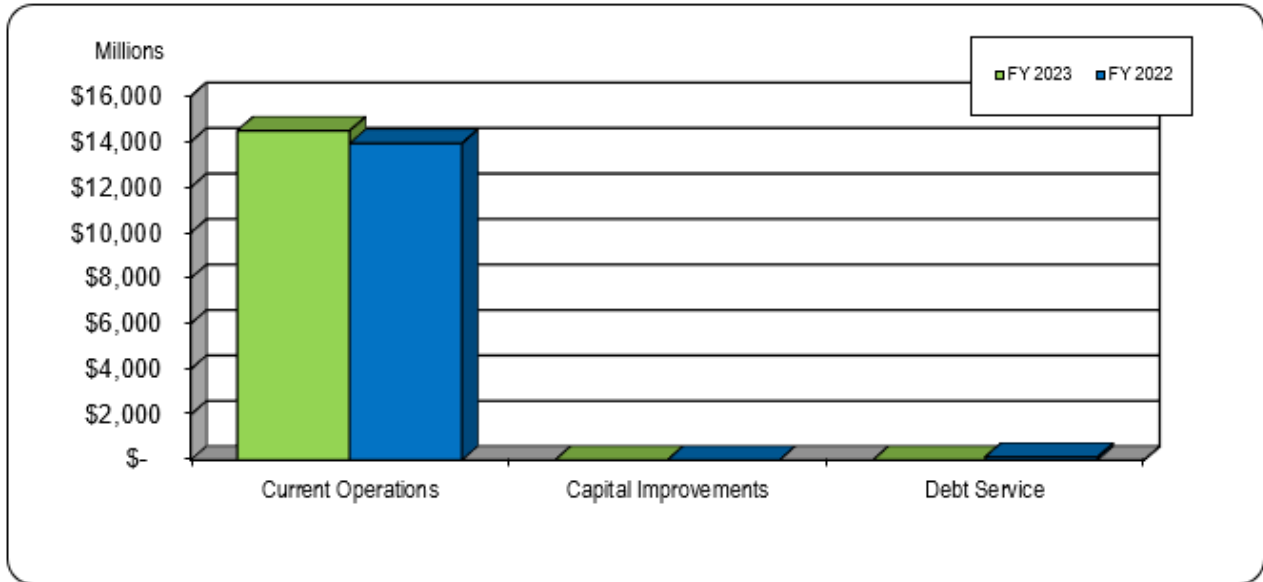
Expressed in Millions

	Appropriation Expenditures		Change	Percent Change	Percent of Total Appropriation Expenditures	
	FY 2023	FY 2022			FY 2023	FY 2022
Capital Improvements						
Funded by General Fund	\$ -	\$ -	\$ -	-	0.0%	0.0%
Total Capital Improvements	\$ -	\$ -	\$ -	-	0.0%	0.0%
Current Operations						
Agriculture	\$ 85.9	\$ 67.6	\$ 18.3	27.1%	0.6%	0.5%
Economic Development	138.7	133.5	5.2	3.9%	1.0%	0.9%
Education	8,610.7	8,440.3	170.4	2.0%	59.4%	60.0%
Environment & Natural Resources	188.6	153.4	35.2	22.9%	1.3%	1.1%
General Government	280.6	282.5	(1.9)	(0.7%)	1.9%	2.0%
Health and Human Services	3,494.9	3,042.6	452.3	14.9%	24.1%	21.6%
Operating Reserves/Rounding	(151.5)	-	(151.5)	-	(1.0%)	0.0%
Public Safety, Correction, and Regulation	1,840.4	1,810.3	30.1	1.7%	12.7%	12.9%
Total Current Operations	\$ 14,488.3	\$ 13,930.2	\$ 558.1	4.0%	100.0%	99.0%
Debt Service						
Debt Service	\$ (1.6)	\$ 133.7	\$ (135.3)	(101.2%)	(0.0%)	1.0%
Total Debt Service	\$ (1.6)	\$ 133.7	\$ (135.3)	(101.2%)	(0.0%)	1.0%
Total Appropriation Expenditures	\$ 14,486.7	\$ 14,063.9	\$ 422.8	3.0%	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 JANUARY 31, 2023 AND JANUARY 31, 2022



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

Actual appropriation expenditures through January 2023 were more than actual appropriation expenditures through January 2022 by \$422.8 million, or 3.0%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through January 2023 were more than appropriation expenditures through January 2022 by \$558.1 million, or 4.0%.



North Carolina Financial System

Office of State Controller

General Fund - Reverting

Appropriation Expenditures, Budget, and Percent Expended
 Monthly & Fiscal Year-To-Date as of January 31, 2023 and January 31, 2022

Expressed in Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	January		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Current Operations								
General Government								
Administration	\$ 8.6	\$ 8.1	\$ 34.3	\$ 31.5	\$ 62.1	\$ 61.2	55.2%	51.5%
Board of Elections	0.7	0.8	(0.3)	4.6	8.3	12.9	(3.6%)	35.7%
General Assembly	6.1	6.7	42.7	43.3	83.6	79.5	51.1%	54.5%
Governor's Office	0.6	0.6	3.1	3.1	6.0	5.7	51.7%	54.4%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	5.1	2.7	35.5	8.0	40.7	10.7	87.2%	74.8%
Information Technology	12.6	30.7	45.0	54.1	74.7	89.4	60.2%	60.5%
Lieutenant Governor	0.1	0.1	0.7	0.6	1.2	1.2	58.3%	50.0%
Military and Veterans Affairs	0.9	0.6	7.1	5.8	12.5	11.6	56.8%	50.0%
Office of Administrative Hearings	0.6	0.5	3.8	3.5	7.5	6.8	50.7%	51.5%
Office of State Budget	0.9	0.7	6.3	4.9	11.2	14.8	56.3%	33.1%
Office of State Budget - Special	10.0	-	(19.5)	-	15.5	31.9	(125.8%)	0.0%
Office of State Human Resources	0.9	0.1	6.1	0.1	10.1	9.3	60.4%	1.1%
Office of the State Controller	2.1	2.9	14.4	13.5	32.6	28.2	44.2%	47.9%
Revenue	10.7	15.7	58.2	62.8	115.7	110.7	50.3%	56.7%
Secretary of State	1.3	1.4	9.4	8.6	17.8	16.7	52.8%	51.5%
State Auditor	0.7	1.7	6.9	8.3	17.7	16.2	39.0%	51.2%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	0.2	3.1	2.2	5.1	5.3	5.0	41.5%	102.0%
State Treasurer-Retirement	8.0	7.8	24.6	24.7	33.3	32.9	73.9%	75.1%
Sub-Total	\$ 70.1	\$ 84.2	\$ 280.5	\$ 282.5	\$ 555.8	\$ 544.7	50.5%	51.9%
Reserve - Budget Transparency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Reserve - Compensation Increase	-	-	-	-	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-	-	-	-	-
Reserve - ERP	-	-	-	-	-	-	-	-
Reserve - Enrollment	-	-	-	-	-	-	-	-
Reserve - Eugenic Sterilization Compensation	-	-	-	-	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-	-	-	-	-
Reserve - General Fund Reverting Funds	-	-	(151.5)	-	-	-	-	-

Reserve - Golden LEAF	-	-	-	-	-	-	-	-	-
Reserve - IT Fund	-	-	-	-	-	-	-	-	-
Reserve - JDIG	-	-	-	-	-	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-	-	-	-	-	-
Reserve - NC GEAR	-	-	-	-	-	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-	-	-	-	-	-
Reserve - One NC Fund	-	-	-	-	-	-	-	-	-
Reserve - Pending Legislation	-	-	-	-	-	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-	-	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-	-	-	-	-	-
Reserve - Review of Compensation Plan	-	-	-	-	-	-	-	-	-
Reserve - Salary Adjustment	-	-	-	-	25.6	-	0.0%	-	-
Reserve - Severance	-	-	-	-	-	-	-	-	-
Reserve - St Emp Comprehensive	-	-	-	-	-	-	-	-	-
Reserve - State Emergency Resp & Disaster	-	-	-	-	-	-	-	-	-
Reserve - Transfer to DOT	-	-	-	-	-	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-	-	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-	-	-	-	-	-
Reserve - Workers' Compensation	-	-	-	-	-	-	-	-	-
Reserve - Automated Fraud Detection Development	-	-	-	-	-	-	-	-	-
Reserve - Continuation/Justification	-	-	-	-	-	-	-	-	-
Reserve - Controller Fraud Detection	-	-	-	-	-	-	-	-	-
Reserve - Eliminated Positions	-	-	-	-	-	-	-	-	-
Reserve - Global Trans Park Loan Repayment	-	-	-	-	-	-	-	-	-
Reserve - Management Flexibility	-	-	-	-	-	-	-	-	-
Reserve - Medicaid Risk	-	-	-	-	-	-	-	-	-
Reserve - NC Promise Tuition Plan	-	-	-	-	-	-	-	-	-
Reserve - Retirees Premium	-	-	-	-	-	-	-	-	-
Reserve - Statewide Compensation Study	-	-	-	-	-	-	-	-	-
Reserve - Voter Information Verification Act	-	-	-	-	-	-	-	-	-
SCIF	-	-	-	-	-	-	-	-	-
Sub-Total	\$ -	\$ -	\$ (151.5)	\$ -	\$ 25.6	\$ -	(591.8%)	-	-
Total General Government	\$ 70.1	\$ 84.2	\$ 129.0	\$ 282.5	\$ 581.4	\$ 544.7	22.2%	51.9%	-
Education									
Community Colleges	\$ 107.3	\$ 125.7	\$ 687.6	\$ 674.0	\$ 1,358.4	\$ 1,316.2	50.6%	51.2%	-
Public Instruction	1,083.7	1,329.7	6,291.3	6,433.9	11,277.8	10,602.8	55.8%	60.7%	-
Sub-Total	\$ 1,191.0	\$ 1,455.4	\$ 6,978.9	\$ 7,107.9	\$ 12,636.2	\$ 11,919.0	55.2%	59.6%	-
University System									
Appalachian State University	\$ 18.4	\$ (8.6)	\$ 100.0	\$ 68.7	\$ 187.1	\$ 150.6	53.4%	45.6%	-
ECU - Health Affairs	5.9	6.6	35.4	36.6	90.7	81.8	39.0%	44.7%	-
East Carolina University	61.3	30.8	138.2	104.0	265.2	237.6	52.1%	43.8%	-
Elizabeth City State University	1.5	2.1	18.5	17.8	47.2	35.9	39.2%	49.6%	-
Fayetteville State University	5.3	5.3	39.1	30.0	80.6	55.4	48.5%	54.2%	-
NCSU - Academic Affairs	34.0	31.1	146.9	145.3	513.4	443.3	28.6%	32.8%	-
NCSU - Agricultural Extension Service	3.6	3.7	24.5	24.3	44.4	41.5	55.2%	58.6%	-
NCSU - Agricultural Research	4.2	4.9	31.9	31.5	59.2	55.8	53.9%	56.5%	-

North Carolina A&T University	24.2	(25.5)	59.0	11.3	129.6	106.3	45.5%	10.6%
North Carolina Central University	2.2	(1.8)	39.0	40.0	94.0	91.0	41.5%	44.0%
North Carolina Sch of Science & Mathematics	3.1	2.7	22.0	14.2	41.2	30.4	53.4%	46.7%
UNC - Chapel Hill Academic Affairs	(35.2)	1.6	63.8	63.6	329.6	304.7	19.4%	20.9%
UNC - Chapel Hill Area Health Affairs	3.1	4.1	20.9	20.6	55.3	54.7	37.8%	37.7%
UNC - Chapel Hill Health Affairs	18.4	(15.1)	114.4	73.7	231.5	207.5	49.4%	35.5%
UNC - GA Institutional Programs and Facilities	-	-	0.9	1.0	37.4	268.5	2.4%	0.4%
UNC - GA Related Educational Programs	-	0.2	32.4	31.0	124.8	122.9	26.0%	25.2%
UNC- GA Aid to Private Institutions	-	3.1	287.0	185.5	322.4	231.6	89.0%	80.1%
University of North Carolina - General Admin	5.7	3.5	28.8	23.7	48.4	48.2	59.5%	49.2%
University of North Carolina Sch of the Arts	1.9	3.3	16.0	17.6	39.5	34.0	40.5%	51.8%
University of North Carolina at Asheville	(6.2)	(6.5)	10.4	12.3	50.8	50.6	20.5%	24.3%
University of North Carolina at Charlotte	66.1	79.4	110.7	123.4	310.3	266.1	35.7%	46.4%
University of North Carolina at Greensboro	14.9	19.0	79.9	80.6	198.5	184.1	40.3%	43.8%
University of North Carolina at Pembroke	4.5	5.3	39.4	33.2	100.4	78.3	39.2%	42.4%
University of North Carolina at Wilmington	12.8	7.6	84.0	61.1	192.4	147.9	43.7%	41.3%
Western Carolina University	6.9	7.5	63.2	56.8	153.7	133.8	41.1%	42.5%
Winston-Salem State University	3.1	4.1	25.8	24.6	71.4	65.5	36.1%	37.6%
Total University System	\$ 259.7	\$ 168.4	\$ 1,632.1	\$ 1,332.4	\$ 3,819.0	\$ 3,528.0	42.7%	37.8%
Total Education	\$ 1,450.7	\$ 1,623.8	\$ 8,611.0	\$ 8,440.3	\$ 16,455.2	\$ 15,447.0	52.3%	54.6%
Agriculture								
Agriculture and Consumer Services	\$ 16.6	\$ 3.5	\$ 85.9	\$ 67.6	\$ 176.6	\$ 169.8	48.6%	39.8%
Total Agriculture	\$ 16.6	\$ 3.5	\$ 85.9	\$ 67.6	\$ 176.6	\$ 169.8	48.6%	39.8%
Economic Development								
Commerce	\$ 1.4	\$ 1.1	\$ 7.0	\$ 8.7	\$ 13.8	\$ 12.3	50.7%	70.7%
Commerce-Economic Development	40.8	37.5	122.9	112.7	164.1	276.8	74.9%	40.7%
Commerce-State Aid	2.2	3.5	8.8	12.1	21.7	34.3	40.6%	35.3%
Total Economic Development	\$ 44.4	\$ 42.1	\$ 138.7	\$ 133.5	\$ 199.6	\$ 323.4	69.5%	41.3%
Environment & Natural Resources								
Environmental Quality	\$ 26.1	\$ 10.0	\$ 62.4	\$ 43.0	\$ 106.1	\$ 106.9	58.8%	40.2%
Natural and Cultural Resources	17.0	18.8	116.1	105.8	238.8	227.1	48.6%	46.6%
Roanoke Island Commission	-	(0.3)	-	-	-	-	-	-
Wildlife Resources	1.6	(1.7)	10.1	4.6	23.7	12.9	42.6%	35.7%
Total Environment & Natural Resources	\$ 44.7	\$ 26.8	\$ 188.6	\$ 153.4	\$ 368.6	\$ 346.9	51.2%	44.2%
Health and Human Services								
Aging	\$ 5.4	\$ 4.4	\$ 32.3	\$ 28.2	\$ 52.6	\$ 50.5	61.4%	55.8%
Child Development	3.7	2.7	100.8	97.2	251.9	242.7	40.0%	40.0%
Child and Family Well-Being	4.4	-	(1.9)	-	-	-	-	-
DHHS-Administration	(6.2)	4.5	92.3	66.4	197.3	193.9	46.8%	34.2%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	17.5	12.5	97.3	89.3	173.9	168.0	56.0%	53.2%
Health Services Regulations	(1.3)	0.6	1.9	2.3	23.2	25.0	8.2%	9.2%
Medical Assistance	630.4	517.8	2,579.7	2,303.9	4,724.7	4,030.1	54.6%	57.2%
Mental Health/DD/SAS	71.9	81.0	474.0	414.8	843.3	843.1	56.2%	49.2%
NC Health Choice	-	-	-	-	-	-	-	-
Services for the Blind and Deaf/HH	(0.3)	0.3	5.5	4.6	9.1	8.9	60.4%	51.7%
Social Services	14.8	(44.2)	92.0	17.7	227.5	218.4	40.4%	8.1%

Vocational Rehabilitation	6.4	2.1	20.8	18.2	42.6	41.7	48.8%	43.6%
Total Health and Human Services	\$ 746.7	\$ 581.7	\$ 3,494.7	\$ 3,042.6	\$ 6,546.1	\$ 5,822.3	53.4%	52.3%
Public Safety, Correction, and Regulation								
Adult Correction	\$ 166.3	\$ -	\$ 977.8	\$ -	\$ 1,924.4	\$ -	50.8%	-
Insurance	36.9	11.7	29.6	32.0	67.0	53.5	44.2%	59.8%
Insurance-GF	0.6	0.6	2.0	2.8	11.2	9.0	17.9%	31.1%
Judicial	58.8	62.4	418.9	373.0	718.2	672.4	58.3%	55.5%
Judicial-Indigent Defense	12.2	11.0	75.3	69.8	140.4	136.7	53.6%	51.1%
Justice	4.4	8.1	38.0	34.3	63.5	65.1	59.8%	52.7%
Labor	1.7	1.9	13.0	10.5	24.7	21.4	52.6%	49.1%
Public Safety	27.6	212.2	285.8	1,287.9	625.3	2,468.4	45.7%	52.2%
Total Public Safety, Correction, and Regulation	\$ 308.5	\$ 307.9	\$ 1,840.4	\$ 1,810.3	\$ 3,574.7	\$ 3,426.5	51.5%	52.8%
Total Current Operations	\$ 2,681.7	\$ 2,670.0	\$ 14,488.3	\$ 13,930.2	\$ 27,902.2	\$ 26,080.6	51.9%	53.4%
Capital Improvements								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service								
Debt Service	\$ -	\$ -	\$ (1.6)	\$ 132.0	\$ -	\$ -	-	-
Debt Service-Federal	-	-	-	1.6	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ (1.6)	\$ 133.6	\$ -	\$ -	-	-
Total Appropriation Expenditures	\$ 2,681.7	\$ 2,670.0	\$ 14,486.7	\$ 14,063.8	\$ 27,902.2	\$ 26,080.6	51.9%	53.9%

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



North Carolina Financial System

Office of State Controller

General Fund Unreserved Cash

Schedule of Receipts and Disbursements by Function and Agency

Monthly & Fiscal Year-To-Date as of January 31, 2023

Expressed in Thousands

	Receipts		Disbursements	
	January	Year-To-Date	January	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 9,159	\$ 73,335	\$ 25,781	\$ 159,203
Total Agriculture	\$ 9,159	\$ 73,335	\$ 25,781	\$ 159,203
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ -	\$ 76,777	\$ -	\$ 75,187
Debt Service-Federal	-	-	-	-
Total Debt Service	\$ -	\$ 76,777	\$ -	\$ 75,187
Economic Development				
Commerce	\$ 2,844	\$ 27,682	\$ 4,251	\$ 34,696
Commerce-Economic Development	10,375	46,485	51,192	169,376
Commerce-State Aid	-	63,281	2,161	72,084
Total Economic Development	\$ 13,219	\$ 137,448	\$ 57,604	\$ 276,156
Education				
Community Colleges	\$ 54,503	\$ 472,973	\$ 161,764	\$ 1,160,597
Public Instruction	405,253	2,646,150	1,488,987	8,937,408
UNC System	295,218	2,345,141	554,925	3,976,972
Total Education	\$ 754,974	\$ 5,464,264	\$ 2,205,676	\$ 14,074,977
Environment & Natural Resources				
Environmental Quality	\$ 8,733	\$ 57,885	\$ 34,837	\$ 120,256
Natural and Cultural Resources	3,512	59,908	20,559	176,069
Roanoke Island Commission	-	-	-	-
Wildlife Resources	8,468	53,788	10,015	63,900
Total Environment & Natural Resources	\$ 20,713	\$ 171,581	\$ 65,411	\$ 360,225
General Government				
Administration	\$ 522	\$ 11,124	\$ 9,089	\$ 45,387
Board of Elections	2	5,642	695	5,333
General Assembly	36	594	6,138	43,302
Governor's Office	56	923	639	3,989
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	5,165	35,495
Information Technology	151	8,053	12,810	53,066
Lieutenant Governor	-	5	101	711

Military and Veterans Affairs	2	1,300	900	8,372
Office of Administrative Hearings	77	717	663	4,535
Office of State Budget	67	1,076	942	7,426
Office of State Budget - Special	-	83,300	10,000	63,817
Office of State Human Resources	1	884	873	6,964
Office of the State Controller	350	2,084	2,442	16,507
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	25,000	-	25,000
Reserve - Enrollment	-	-	-	-
Reserve - Eugenic Sterilization Compensation	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
Reserve - General Fund Reverting Funds	-	151,524	-	-
Reserve - Golden LEAF	-	-	-	-
Reserve - IT Fund	-	-	-	-
Reserve - JDIG	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - One NC Fund	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-
Reserve - Review of Compensation Plan	-	-	-	-
Reserve - Salary Adjustment	-	-	-	-
Reserve - Severance	-	-	-	-
Reserve - St Emp Comprehensive	-	-	-	-
Reserve - State Emergency Resp & Disaster	-	-	-	-
Reserve - Transfer to DOT	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Workers' Compensation	-	-	-	-
Reserve-Other	-	-	-	-
Revenue	4,481	35,833	15,218	94,078
SCIF	-	-	-	-
Secretary of State	35	922	1,344	10,340
State Auditor	1,072	5,400	1,736	12,288
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	3,423	25,069	3,657	27,276
State Treasurer-Retirement	-	322	7,983	24,950
Total General Government	\$ 10,275	\$ 359,772	\$ 80,395	\$ 488,836
Health and Human Services				
Aging	\$ 4,863	\$ 49,679	\$ 10,246	\$ 81,980
Child Development	151,148	679,522	154,848	780,360
Child and Family Well-Being	40,514	200,899	44,899	198,985

DHHS-Administration	60,045	1,236,451	53,891	1,328,789
Education Services - Inactive	-	-	-	-
Health Services	29,441	299,513	46,970	396,836
Health Services Regulations	6,516	38,569	5,221	40,499
Medical Assistance	1,575,171	11,342,480	2,205,578	13,922,188
Mental Health/DD/SAS	67,396	608,692	139,313	1,082,731
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	3,546	18,374	3,240	23,899
Social Services	124,966	743,465	139,728	835,457
Vocational Rehabilitation	7,997	59,053	14,358	79,842
Total Health and Human Services	\$ 2,071,603	\$ 15,276,697	\$ 2,818,292	\$ 18,771,566
Public Safety, Correction, and Regulation				
Adult Correction	\$ 711	\$ 5,609	\$ 167,031	\$ 983,453
Insurance	144	34,129	37,079	63,703
Insurance-GF	612	6,882	1,250	8,895
Judicial	1,279	18,470	60,052	437,351
Judicial-Indigent Defense	970	17,658	13,163	93,000
Justice	4,223	27,115	8,615	65,153
Labor	1,413	11,215	3,058	24,195
Public Safety	47,349	787,130	74,962	1,072,914
Total Public Safety, Correction, and Regulation	\$ 56,701	\$ 908,208	\$ 365,210	\$ 2,748,664
Non-Tax Revenue				
Disproportionate Share	\$ -	\$ 130,175	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	-	6,575	-	-
License & Fees-Nontax	3,684	19,385	422	4,028
Judicial Fees	17,582	122,915	52	124
Master Settlement Agreement	-	-	-	-
ABC Board	-	-	-	-
Banking & Investment Fees	304	1,650	-	-
Board of Elections	9	74	10	65
CI Appropriation	-	-	-	-
DHHS	242	1,837	-	-
DPS - ABC Board	507	3,650	104	726
DWI Restoration Fees	-	-	-	-
DWI Service Fees	221	1,707	-	-
Deed Mortgage Registration Fee	521	4,246	417	3,397
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	595	3,458	426	2,875
Gas & Oil Inspection	114	1,891	-	1,192
Intra State Transfer	116	1,023	-	-
Miscellaneous	-	113	-	-
Parole Supervision Fees	73	531	-	-
Probation Supervision Fees	517	3,982	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-

Sales & Use	1,219	8,534	-	-
Sales Tax Refund	38	600	-	-
Secretary of State-Nontax	55,471	92,406	57	404
Treasurer Investments	45,247	225,314	-	-
Total Non-Tax Revenue	\$ 126,460	\$ 630,066	\$ 1,488	\$ 12,811
Tax Revenues				
Beverage	\$ 62,452	\$ 358,123	\$ 10,393	\$ 31,730
Corporate Income	151,427	822,879	14,312	161,100
Estate	-	-	-	-
Franchise	20,554	486,363	1,187	11,589
Freight Car Lines	3	60	-	5
Gift	-	9	-	-
Individual Income	2,056,891	9,767,797	57,900	574,897
Insurance	653	333,210	124	51,389
Mill Machinery	15	43	-	312
Miscellaneous	-	-	-	-
Severance	82	158	-	-
Piped Natural Gas	-	-	-	-
Privilege License	6,737	24,890	77	358
Real Estate Conveyance Excise	9,861	79,372	-	-
Sales and Use	1,715,379	10,890,926	512,507	3,606,998
Scrap Tire Disposal	2,693	17,451	5,319	10,646
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	4,133	18,293	6,294	12,521
Tobacco	25,961	171,144	77	17,681
White Goods Disposal	674	4,837	869	2,054
Total Tax Revenues	\$ 4,057,515	\$ 22,975,555	\$ 609,059	\$ 4,481,280
Total Reverting	\$ 7,120,619	\$ 46,073,703	\$ 6,228,916	\$ 41,448,905
Beginning Unreserved Cash	\$ 7,165,723			
Year-To-Date Receipts	46,073,703			
Year-To-Date Disbursements	41,448,905			
Reservations				
American Recovery Plan Act Reserve	-			
Carry Forward Reserve	-			
Clean Water Drinking Water Reserve	(325,980)			
Coronavirus Capital Projects Reserve	-			
Coronavirus Relief Reserve	-			
Earthquake Disaster Recovery Reserve	-			
Economic Development Project Reserve	(876,000)			
Federal Infrastructure Match Reserve	(106,000)			
Housing Reserve	(205,000)			
Hurricane Florence Disaster Recovery Reserve	-			
Information Technology Reserve	(184,000)			
Local Fiscal Recovery Reserve-ARPA	-			
Local Govt Coronavirus Relief Reserve	-			
Local Project Reserve	(80,115)			

Medicaid Contingency Reserve	(151,140)			
Medicaid Transformation Reserve	(246,000)			
NC GREAT Reserve	-			
Opioid Abatement Reserve	-			
Public School Contingency Reserve	-			
Public School Need Based Capital Reserve	(100,000)			
Repairs and Renovations Reserve	-			
Retiree Supplement Reserve	(35,955)			
SCIF General Fund Reserve	(3,182,206)			
Savings Reserve	(1,300,000)			
Stabilization and Inflation Reserve	(400,000)			
State Emergency Response/Disaster Reserve	(673,399)			
Unfunded Liability Solvency Reserve	-			
Wilmington Harbor Enhancements Reserve	-			
World University Games Reserve	(25,000)			
Ending Unreserved Cash	\$ 3,899,726			



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 January 31, 2023

Expressed in Thousands

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		January	Year-To-Date	January	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 127,281	\$ 3,338	\$ 70,298	\$ 4,551	\$ 69,281	\$ 128,298
Total Agriculture	\$ 127,281	\$ 3,338	\$ 70,298	\$ 4,551	\$ 69,281	\$ 128,298
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	-	48,205	-	48,205	-
Total Debt Service	\$ -	\$ -	\$ 48,205	\$ -	\$ 48,205	\$ -
Economic Development						
Commerce-CDBG	\$ 14,215	\$ 26	\$ 113	\$ -	\$ -	\$ 14,328
Commerce-Div of Employ Sec	34,712	11,869	81,036	9,506	77,893	37,855
Commerce-Floyd Relief	1	-	-	-	1	-
Commerce-IT Projects	969	25	1,176	17	267	1,878
Commerce-Special Revenue	339,196	52,901	602,097	35,829	483,945	457,348
Commerce-Trust	77	-	-	-	-	77
Total Economic Development	\$ 389,170	\$ 64,821	\$ 684,422	\$ 45,352	\$ 562,106	\$ 511,486
Education						
Community Colleges-IT Projects	\$ 51,736	\$ -	\$ 4,054	\$ 334	\$ 2,809	\$ 52,981
Community Colleges-Special Rev	12,978	996	12,264	5,610	15,217	10,025
Community Colleges-Trust	22,912	584	1,039	972	9,373	14,578
Public Instruction-IT Projects	57,955	1	37,859	6,196	8,598	87,216
Public Instruction-Internal Service	144,519	98,311	100,627	20,438	58,587	186,559
Public Instruction-Local Payroll	769	5,400	39,397	5,271	38,053	2,113
Public Instruction-Pub Sch Bldg Fund	763,628	48,552	440,342	14,699	85,055	1,118,915
Public Instruction-School Technology	16,341	213	18,879	2,873	10,283	24,937
Public Instruction-Special Revenue	23,789	3,232	16,548	5,328	9,009	31,328
Public Instruction-Trust	13,703	2,756	15,755	-	8,165	21,293
Total Education	\$ 1,108,330	\$ 160,045	\$ 686,764	\$ 61,721	\$ 245,149	\$ 1,549,945
Environment & Natural Resources						
Aquariums	\$ 3,589	\$ -	\$ 25	\$ 13	\$ 69	\$ 3,545
C W M T F	77,102	537	31,202	2,961	16,416	91,888
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	94,759	1,888	50,114	6,714	38,590	106,283
Environmental Quality-Disaster	38,434	-	60	113	1,584	36,910
Land & Water Conservation Fund	-	7,313	19,470	2	5,372	14,098

Natural & Cultural Res-LWS	1,523	7	2,522	-	-	4,045
Natural and Cultural Res-Int Bearing	22	10	41	2	27	36
Natural and Cultural Resources	3,872	1,081	25,340	1,547	18,524	10,688
Parks & Recreation Trust Fund	15,933	126	21,683	2,821	8,880	28,736
Wildlife	18,209	3,603	38,141	6,662	40,652	15,698
Total Environment & Natural Resources	\$ 254,204	\$ 14,565	\$ 188,598	\$ 20,835	\$ 130,114	\$ 312,688
General Government						
Administration	\$ 74,314	\$ 4,035	\$ 43,041	\$ 4,997	\$ 44,456	\$ 72,899
Board of Elections	2,760	13	365	103	2,987	138
DMVA - Special Revenue	15,811	27	370	-	383	15,798
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	16,064	3,204	19,841	95	3,627	32,278
Governor's Office	167,643	133,015	830,912	128,606	801,268	197,287
Governor's Office-Disaster Relief	-	390	216,990	390	216,989	1
Information Technology	36,179	11,278	33,930	2,882	16,774	53,335
NC Infrastructure Finance Corp	-	-	26,982	-	26,982	-
OSBM ECONOMIC DEVELOPMENT ADMINISTRATION (EDA-ARPA)	-	-	78	-	78	-
OSBM-ARP Homeowners Assistance Fund	246,245	378	1,821	43,813	92,780	155,286
OSBM-ARP State & Local Fiscal Recovery Fund	4,137,152	6,647	28,839	46,162	561,149	3,604,842
OSBM-Covid 19 Recovery Act	40,986	30	7,087	214	48,055	18
OSBM-Earthquake Disaster Recovery	11,633	13	82	1,101	5,918	5,797
OSBM-Emergency Rental Assistance	149,122	636	35,797	13,036	76,206	108,713
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	8,191	15	65	-	-	8,256
OSBM-SCIF	1,661,845	500,900	3,182,206	144,507	970,480	3,873,571
OSBM-Tropical Storm Fred DR	35,506	-	5,168	1,130	9,742	30,932
Office of Administrative Hearings	2,236	-	219	2	19	2,436
Payroll Imprest Fund	-	1,122,589	8,723,910	1,122,589	8,723,910	-
Revenue-E 911 Fee	3,356	1,502	9,045	1,325	9,884	2,517
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	47,906	3,906	30,673	3,349	22,364	56,215
Revenue-Tax Distribution	14,746	445,304	3,663,476	444,544	3,675,183	3,039
Revenue-Tax Transfer Fees	5,651	281	1,926	231	1,652	5,925
State Controller	47,392	1,287	61,734	3,050	43,366	65,760
State Treasurer	7,243	840	5,156	219	2,471	9,928
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	5,500	6,935	42,677	5,790	41,407	6,770
Total General Government	\$ 6,738,557	\$ 2,243,225	\$ 16,972,390	\$ 1,968,135	\$ 15,398,130	\$ 8,312,817
Health and Human Services						
Aging	\$ 58	\$ -	\$ 240	\$ -	\$ 240	\$ 58
Child Development	-	-	-	-	-	-
Child and Family Well-Being	-	18,242	82,719	18,242	82,719	-

DHHS-Administration	111,977	4,656	77,337	10,193	56,658	132,656
Health Services	62,751	425	35,577	1,247	39,343	58,985
Health Services Regulations	38,465	-	1,247	414	2,509	37,203
Medical Assistance	515,306	8,716	145,748	37,710	170,160	490,894
Mental Health/DD/SAS	450	-	5	-	-	455
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	10,721	1,588	11,080	3,028	12,801	9,000
Vocational Rehabilitation	-	-	-	-	-	-
Total Health and Human Services	\$ 739,728	\$ 33,627	\$ 353,953	\$ 70,834	\$ 364,430	\$ 729,251
Public Safety, Correction, and Regulation						
Adult Correction	\$ -	\$ 47,921	\$ 47,921	\$ 13,898	\$ 13,898	\$ 34,023
Insurance	6,085	241	1,067	336	3,848	3,304
Labor	-	-	1,500	375	1,125	375
Office of the Courts	5,790	1,244	8,445	2,972	7,451	6,784
Public Safety	256,740	67,235	692,656	116,347	697,713	251,683
Total Public Safety, Correction, and Regulation	\$ 268,615	\$ 116,641	\$ 751,589	\$ 133,928	\$ 724,035	\$ 296,169
Total Non-reverting	\$ 9,625,885	\$ 2,636,262	\$ 19,756,219	\$ 2,305,356	\$ 17,541,450	\$ 11,840,654

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.