



State of North Carolina  
Office of the State Controller

# General Fund Monthly Financial Report

Blue Ridge Mountains  
Buncombe County

August 2025



# Office of the State Controller

## OFFICIAL MEMORANDUM

October 1, 2025

Enclosed is the General Fund Monthly Financial Report for the period ended August 31, 2025 of the 2026 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 shield with a plow, a sheaf of wheat, and a bundle of cotton. Above the shield is a banner with the date "MAY 20, 1775". Below the shield is another banner with the date "APRIL 12, 1776". The outer ring of the seal contains the text "OFFICE OF THE STATE CONTROLLER OF NORTH CAROLINA" at the top and "Integrity • Accountability" at the bottom. The words "OF THE STATE CONTROLLER" are also visible in the upper part of the seal.

## **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

### NC General Fund – Reverting and Non-Reverting

### Schedule of Assets, Liabilities and Fund Balance Report

**August 31, 2025**

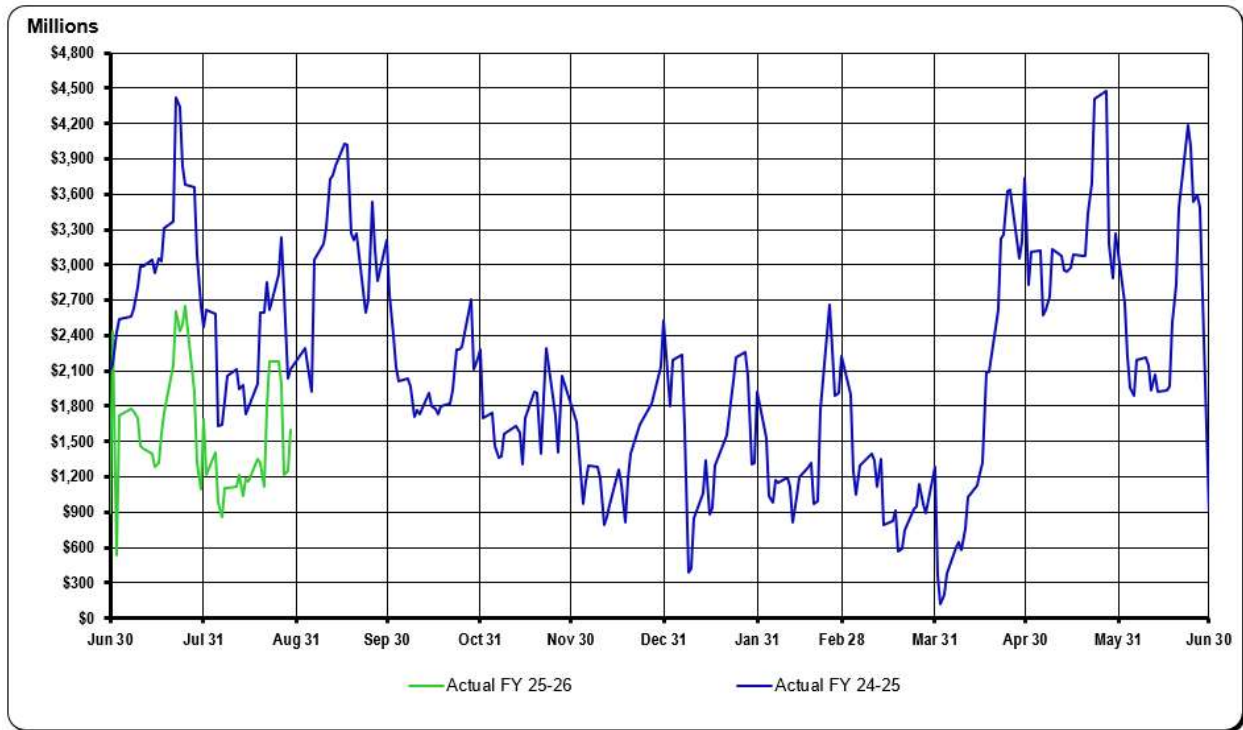
*Expressed in Millions*

Assets		Liabilities and Fund Balance	
<b>Deposits with State Treasurer:</b>		<b>Liabilities</b>	
Cash and Investments	\$ 21,786.6	Beverage Tax	\$ 11.2
		Sales & Use Tax	1,028.1
		Scrap Tire Disposal Tax	-
		Solid Waste Disposal Tax	-
		White Goods Tax	-
		<b>Total Liabilities</b>	\$ 1,039.3
		<b>Fund Balance</b>	
		<b>Reserved:</b>	
		American Recovery Plan Act Reserve	\$ 65.7
		Carry Forward Reserve	471.2
		Clean Water Drinking Water Reserve	-
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	-
		Economic Development Project Reserve	701.4
		Education Reserve	-
		Federal Infrastructure Match Reserve	50.2
		Housing Reserve	-
		Hurricane Florence Disaster Recovery Reserve	-
		Information Technology Reserve	335.5
		Local Fiscal Recovery Reserve-ARPA	-
		Local Govt Coronavirus Relief Reserve	-
		Local Project Reserve	-
		Medicaid Contingency Reserve	500.0
		Medicaid Transformation Reserve	-
		NC GREAT Reserve	-
		NC Innovation Reserve	-
		Opioid Abatement Reserve	58.9
		Public School Contingency Reserve	-
		Public School Need Based Capital Reserve	-
		Reg Economic Dev Reserve	-
		Repairs and Renovations Reserve	-
		Retiree Supplement Reserve	-
		SCIF General Fund Reserve	-
		Savings Reserve	3,622.5
		Stabilization and Inflation Reserve	1,000.0
		State Emergency Response/Disaster Reserve	109.0
		Transportation Reserve	-
		Unfunded Liability Solvency Reserve	-
		Wilmington Harbor Enhancements Reserve	283.8

		World University Games Reserve	-
		Non-Reverting Departmental Funds	11,955.5
		<b>Total Reserved</b>	<b>\$ 19,153.7</b>
		<b>Unreserved:</b>	
		Fund Balance - July 01, 2025	<b>\$ 891.0</b>
		Transfer to Reserves	-
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	702.6
		<b>Total Unreserved</b>	<b>\$ 1,593.6</b>
		<b>Total Fund Balance</b>	<b>\$ 20,747.3</b>
<b>Total Assets</b>	<b>\$ 21,786.6</b>	<b>Total Liabilities and Fund Balance</b>	<b>\$ 21,786.6</b>

**GENERAL FUND – REVERTING  
UNRESERVED FUND BALANCE**

FISCAL YEAR TO DATE AUGUST 30, 2025 AND FISCAL YEAR ENDED JUNE 30, 2025



*Expressed in Millions*



# North Carolina Financial System

## Office of State Controller

NC General Fund – Reverting and Non-Reverting

### Reserved and Unreserved Fund Balance Report

Fiscal Year-to-Date August 31, 2025 and August 31, 2024

*Expressed in Millions*

Fund Balance	FY 2026	FY 2025	Change	% Change
<b>Reserved:</b>				
American Recovery Plan Act Reserve	\$ 65.7	\$ 17.3	\$ 48.4	279.8%
Carry Forward Reserve	471.2	669.6	(198.4)	(29.6%)
Clean Water Drinking Water Reserve	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-
Earthquake Disaster Recovery Reserve	-	-	-	-
Economic Development Project Reserve	701.4	735.8	(34.4)	(4.7%)
Education Reserve	-	-	-	-
Federal Infrastructure Match Reserve	50.2	121.8	(71.6)	(58.8%)
Housing Reserve	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	-	27.6	(27.6)	(100.0%)
Information Technology Reserve	335.5	410.3	(74.8)	(18.2%)
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-
Local Project Reserve	-	-	-	-
Medicaid Contingency Reserve	500.0	726.5	(226.5)	(31.2%)
Medicaid Transformation Reserve	-	60.6	(60.6)	(100.0%)
NC GREAT Reserve	-	-	-	-
NC Innovation Reserve	-	-	-	-
Opioid Abatement Reserve	58.9	48.6	10.3	21.2%
Public School Contingency Reserve	-	-	-	-
Public School Need Based Capital Reserve	-	-	-	-
Reg Economic Dev Reserve	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-
Retiree Supplement Reserve	-	-	-	-
SCIF General Fund Reserve	-	-	-	-
Savings Reserve	3,622.5	4,750.0	(1,127.5)	(23.7%)
Stabilization and Inflation Reserve	1,000.0	1,000.0	-	0.0%
State Emergency Response/Disaster Reserve	109.0	732.9	(623.9)	(85.1%)
Transportation Reserve	-	-	-	-
Unfunded Liability Solvency Reserve	-	-	-	-
Wilmington Harbor Enhancements Reserve	283.8	283.8	-	0.0%
World University Games Reserve	-	-	-	-
Non-Reverting Departmental Funds	11,955.5	11,449.9	505.6	4.4%
<b>Total Reserved</b>	<b>\$ 19,153.7</b>	<b>\$ 21,034.7</b>	<b>\$ (1,881.0)</b>	<b>(8.9%)</b>
<b>Unreserved:</b>				
Fund Balance - July 01	\$ 891.0	\$ 2,103.7	\$ (1,212.7)	(57.6%)
Transfers to Reserves	-	(600.0)	600.0	-
Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	702.6	1,051.2	(348.6)	(33.2%)
<b>Total Unreserved</b>	<b>\$ 1,593.6</b>	<b>\$ 2,554.9</b>	<b>\$ (961.3)</b>	<b>(37.6%)</b>
<b>Total Fund Balance</b>	<b>\$ 20,747.3</b>	<b>\$ 23,589.6</b>	<b>\$ (2,842.3)</b>	<b>(12.0%)</b>



**North Carolina Financial System**  
**Office of State Controller**  
**NC General Fund Reverting – Schedule of Operations Report**  
**Monthly & Fiscal Year-To-Date as of August 31, 2025**  
*Expressed in Millions*

							Percent of Budget Realized/Expended YTD	
	August		Year-To-Date		Budget		Year-To-Date	
	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025
<b>Beg. Unreserved Fund Balance</b>	\$ 1,691.2	\$ 3,122.4	\$ 891.0	\$ 2,103.7	\$ 891.0	\$ 2,103.7	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-
Transfer to Non-reserved Funds	-	-	-	-	-	-	-	-
<b>Total</b>	\$ 1,691.2	\$ 3,122.4	\$ 891.0	\$ 2,103.7	\$ 891.0	\$ 2,103.7	-	-
<b>Revenues</b>								
<b>Non-Tax Revenue</b>								
Disproportionate Share	\$ -	\$ -	\$ -	\$ -	\$ 88.4	\$ 88.4	0.0%	0.0%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	2.7	2.5	4.1	3.7	125.9	125.9	3.3%	2.9%
Judicial Fees	17.7	18.8	35.1	35.4	218.0	218.0	16.1%	16.2%
Master Settlement Agreement	-	-	-	-	128.1	128.1	0.0%	0.0%
Other	10.8	10.5	21.5	19.7	262.7	262.7	8.2%	7.5%
Treasurer Investments	65.4	75.4	116.3	135.0	657.8	657.8	17.7%	20.5%
<b>Total Non-Tax Revenue</b>	\$ 96.6	\$ 107.2	\$ 177.0	\$ 193.8	\$ 1,480.9	\$ 1,480.9	12.0%	13.1%
<b>Tax Revenues</b>								
Beverage	\$ 40.5	\$ 42.1	\$ 88.6	\$ 91.2	\$ 583.2	\$ 583.2	15.2%	15.6%
Corporate Income	6.5	21.2	18.2	58.1	1,636.9	1,636.9	1.1%	3.5%
Estate	-	-	-	-	-	-	-	-
Franchise	18.5	16.8	58.8	35.1	744.3	744.3	7.9%	4.7%
Freight Car Lines	-	-	-	-	0.3	0.3	0.0%	0.0%
Gift	-	-	-	-	-	-	-	-
Individual Income	1,056.4	1,056.6	2,196.0	2,043.7	16,280.8	16,280.8	13.5%	12.6%
Insurance	37.9	(17.9)	65.4	13.7	1,395.0	1,395.0	4.7%	1.0%
Mill Machinery	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	0.8	4.5	7.8	12.6	31.8	31.8	24.5%	39.6%
Real Estate Conveyance Excise	11.4	9.8	23.0	19.5	114.3	114.3	20.1%	17.1%
Sales and Use	1,024.8	914.5	2,637.8	2,536.2	10,776.3	10,776.3	24.5%	23.5%
Scrap Tire Disposal	2.6	2.5	5.5	5.1	8.0	8.0	68.8%	63.8%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	2.9	2.9	6.7	6.5	3.2	3.2	209.4%	203.1%
Sports Wagering	0.1	9.9	10.5	11.5	28.1	28.1	37.4%	-
Tobacco	21.8	23.0	42.7	43.8	278.2	278.2	15.3%	15.7%
White Goods Disposal	0.8	0.8	1.9	1.6	4.3	4.3	44.2%	37.2%
<b>Total Tax Revenues</b>	\$ 2,225.0	\$ 2,086.7	\$ 5,162.9	\$ 4,878.6	\$ 31,884.7	\$ 31,884.7	16.2%	15.3%
<b>Total Revenues</b>	\$ 2,321.6	\$ 2,193.9	\$ 5,339.9	\$ 5,072.4	\$ 33,365.6	\$ 33,365.6	16.0%	15.2%
<b>Total Availability</b>	\$ 4,012.8	\$ 5,316.3	\$ 6,230.9	\$ 7,176.1	\$ 34,256.6	\$ 35,469.3	18.2%	20.2%
<b>Appropriation Expenditures</b>								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-



Current Operations	2,419.2	2,162.5	4,637.3	4,022.3	31,869.6	31,715.6	14.6%	12.7%
Debt Service	-	-	-	-	-	-	-	-
<b>Total Appropriation Expenditures</b>	<b>\$ 2,419.2</b>	<b>\$ 2,162.5</b>	<b>\$ 4,637.3</b>	<b>\$ 4,022.3</b>	<b>\$ 31,869.6</b>	<b>\$ 31,715.6</b>	<b>14.6%</b>	<b>12.7%</b>
<b>Unreserved Fund Balance – Before Statutory Reservations</b>	<b>\$ 1,593.6</b>	<b>\$ 3,153.8</b>	<b>\$ 1,593.6</b>	<b>\$ 3,153.8</b>	<b>\$ 2,387.0</b>	<b>\$ 3,753.7</b>	-	-
<b>Reserved</b>								
Education Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
American Recovery Plan Act Reserve	-	-	-	-	-	-	-	-
Carry Forward Reserve	-	-	-	-	-	-	-	-
Clean Water Drinking Water Reserve	-	-	-	-	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-	-	-	-	-
Earthquake Disaster Recovery Reserve	-	-	-	-	-	-	-	-
Economic Development Project Reserve	-	-	-	-	-	-	-	-
Federal Infrastructure Match Reserve	-	-	-	-	-	-	-	-
Housing Reserve	-	(45.0)	-	(45.0)	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-	-	-
Information Technology Reserve	-	-	-	-	-	-	-	-
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-	-	-
Local Project Reserve	-	-	-	-	-	-	-	-
Medicaid Contingency Reserve	-	-	-	-	-	-	-	-
Medicaid Transformation Reserve	-	-	-	-	-	-	-	-
NC GREAT Reserve	-	-	-	-	-	-	-	-
NC Innovation Reserve	-	(250.0)	-	(250.0)	-	-	-	-
Opioid Abatement Reserve	-	-	-	-	-	-	-	-
Public School Contingency Reserve	-	-	-	-	-	-	-	-
Public School Need Based Capital Reserve	-	-	-	-	-	-	-	-
Reg Economic Dev Reserve	-	-	-	-	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-	-	-	-	-
Retiree Supplement Reserve	-	-	-	-	-	-	-	-
SCIF General Fund Reserve	-	(193.0)	-	(193.0)	-	-	-	-
Savings Reserve	-	-	-	-	-	-	-	-
Stabilization and Inflation Reserve	-	-	-	-	-	-	-	-
State Emergency Response/Disaster Reserve	-	(12.0)	-	(12.0)	-	-	-	-
Transportation Reserve	-	(100.0)	-	(100.0)	-	-	-	-
Unfunded Liability Solvency Reserve	-	-	-	-	-	-	-	-
Wilmington Harbor Enhancements Reserve	-	-	-	-	-	-	-	-
World University Games Reserve	-	-	-	-	-	-	-	-
<b>Unreserved Fund Balance</b>	<b>\$ 1,593.6</b>	<b>\$ 2,553.8</b>	<b>\$ 1,593.6</b>	<b>\$ 2,553.8</b>	<b>\$ 2,387.0</b>	<b>\$ 3,753.7</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

### NC General Fund Reverting Net Tax and Non-Tax Revenues Report

Monthly & Fiscal Year-To-Date as of August 31, 2025 and August 31, 2024

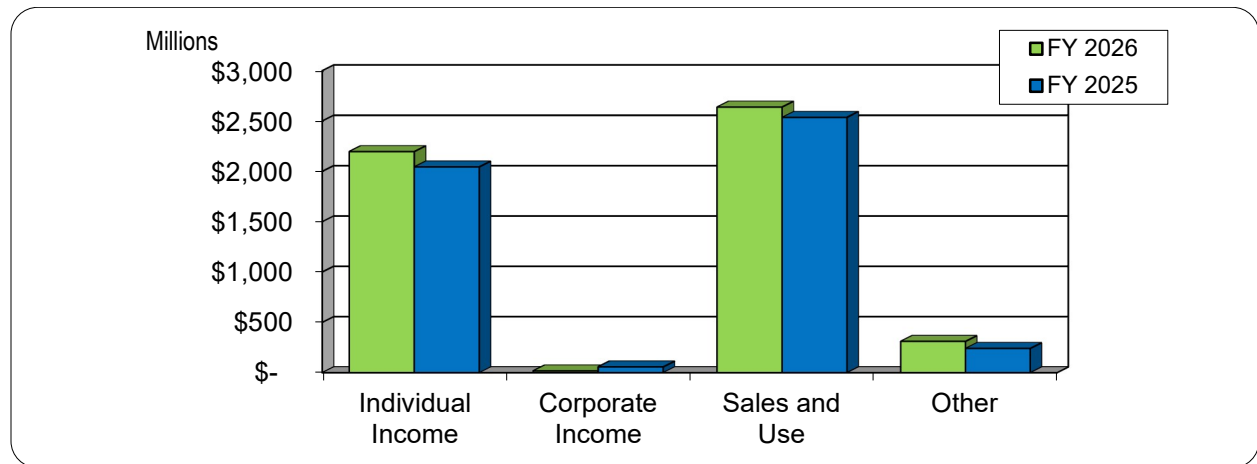
*Expressed in Millions*

	August				Year-To-Date Through August			
	FY 2026	FY 2025	Change	Percent of Change	FY 2026	FY 2025	Change	Percent of Change
<b>Tax Revenues</b>								
Beverage	\$ 40.5	\$ 42.1	\$ (1.6)	(3.8%)	\$ 88.6	\$ 91.2	\$ (2.6)	(2.9%)
Corporate Income	6.5	21.2	(14.7)	(69.3%)	18.2	58.1	(39.9)	(68.7%)
Estate	-	-	-	-	-	-	-	-
Franchise	18.5	16.8	1.7	10.1%	58.8	35.1	23.7	67.5%
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,056.4	1,056.6	(0.2)	(0.0%)	2,196.0	2,043.7	152.3	7.5%
Insurance	37.9	(17.9)	55.8	(311.7%)	65.4	13.7	51.7	377.4%
Mill Machinery	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	0.8	4.5	(3.7)	(82.2%)	7.8	12.6	(4.8)	(38.1%)
Real Estate Conveyance Excise	11.4	9.8	1.6	16.3%	23.0	19.5	3.5	17.9%
Sales and Use	1,024.8	914.5	110.3	12.1%	2,637.8	2,536.2	101.6	4.0%
Scrap Tire Disposal	2.6	2.5	0.1	4.0%	5.5	5.1	0.4	7.8%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	2.9	2.9	-	0.0%	6.7	6.5	0.2	3.1%
Sports Wagering	0.1	9.9	(9.8)	(99.0%)	10.5	11.5	(1.0)	(8.7%)
Tobacco	21.8	23.0	(1.2)	(5.2%)	42.7	43.8	(1.1)	(2.5%)
White Goods Disposal	0.8	0.8	-	0.0%	1.9	1.6	0.3	18.8%
<b>Total Tax Revenues</b>	\$ 2,225.0	\$ 2,086.7	\$ 138.3	6.6%	\$ 5,162.9	\$ 4,878.6	\$ 284.3	5.8%
<b>Non-Tax Revenue</b>								
Disproportionate Share	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	2.7	2.5	0.2	8.0%	4.1	3.7	0.4	10.8%
Judicial Fees	17.7	18.8	(1.1)	(5.9%)	35.1	35.4	(0.3)	(0.8%)
Master Settlement Agreement	-	-	-	-	-	-	-	-
Other	10.8	10.5	0.3	2.9%	21.5	19.7	1.8	9.1%
Treasurer Investments	65.4	75.4	(10.0)	(13.3%)	116.3	134.9	(18.6)	(13.8%)
<b>Total Non-Tax Revenue</b>	96.6	107.2	(10.6)	(0.1)	177.0	193.7	(16.7)	(8.6%)
<b>Total Tax and Non-Tax Revenue</b>	\$ 2,321.6	\$ 2,193.9	\$ 127.7	5.8%	\$ 5,339.9	\$ 5,072.3	\$ 267.6	5.3%

## GENERAL FUND – REVERTING

### ACTUAL TAX REVENUES

FISCAL YEAR-TO-DATE AUGUST 30, 2025 AND AUGUST 30, 2024

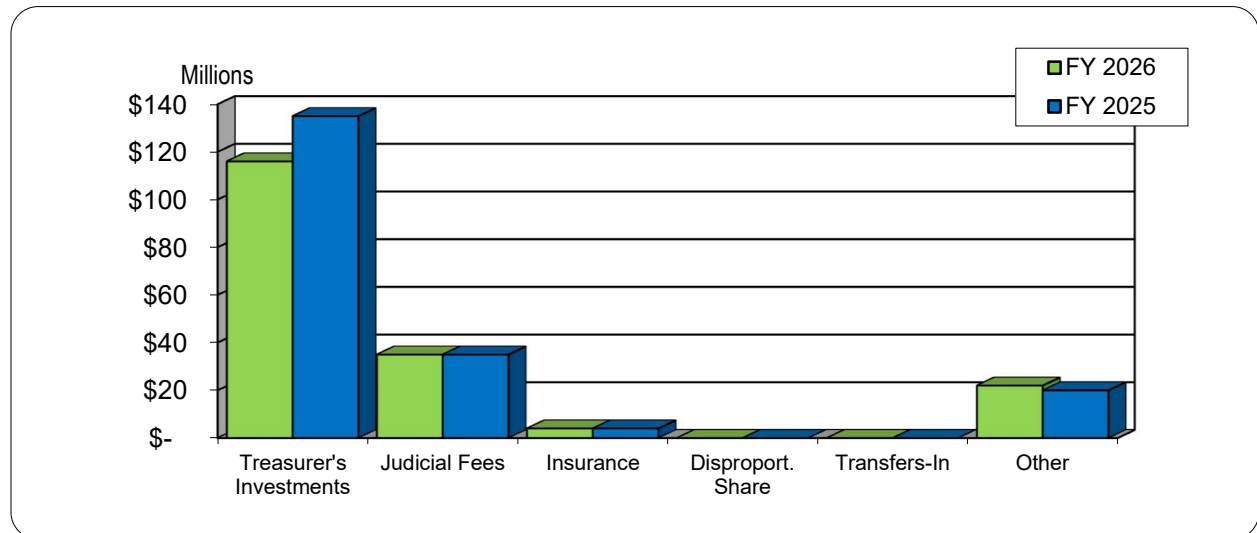


The graph above compares the year-to-date tax revenues for the current and prior fiscal years.

## GENERAL FUND – REVERTING

### ACTUAL NON-TAX REVENUES

FISCAL YEAR-TO-DATE AUGUST 30, 2025 AND AUGUST 30, 2024



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**  
**NC General Fund - Reverting**  
**Appropriation Expenditures Report**  
**Fiscal Year-to-Date**  
*Expressed in Millions*

	Appropriation Expenditures				Percent of Total Appropriation Expenditures	
	FY 2026 (as of period end)	FY 2025 (as of period end)	Change	Percent Change	FY 2026	FY 2025
<b>Capital Improvements</b>						
Funded by General Fund	\$ -	\$ -	\$ -	-	0.0%	0.0%
<b>Total Capital Improvements</b>	\$ -	\$ -	\$ -	-	0.0%	0.0%
<b>Current Operations</b>						
Agriculture	\$ 20.0	\$ 30.6	\$ (10.6)	(34.6%)	0.4%	0.8%
Economic Development	7.4	(241.9)	249.3	(103.1%)	0.2%	(6.0%)
Education	2,157.8	1,967.8	190.0	9.7%	46.5%	48.9%
Environment & Natural Resources	67.9	74.2	(6.3)	(8.5%)	1.5%	1.8%
General Government	31.8	78.8	(47.0)	(59.6%)	0.7%	2.0%
Health and Human Services	1,589.1	1,421.6	167.5	11.8%	34.3%	35.3%
Operating Reserves/Rounding	-	-	-	-	0.0%	0.0%
Public Safety, Correction, and Regulation	763.3	691.1	72.2	10.4%	16.5%	17.2%
<b>Total Current Operations</b>	4,637.3	4,022.2	615.1	15.3%	100.0%	100.0%
<b>Debt Service</b>						
Debt Service	\$ -	\$ -	\$ -	-	0.0%	0.0%
<b>Total Debt Service</b>	\$ -	\$ -	\$ -	-	0.0%	0.0%
<b>Total Appropriation Expenditures</b>	<b>\$ 4,637.3</b>	<b>\$ 4,022.2</b>	<b>\$ 615.1</b>	<b>15.3%</b>	<b>100.0%</b>	<b>100.0%</b>

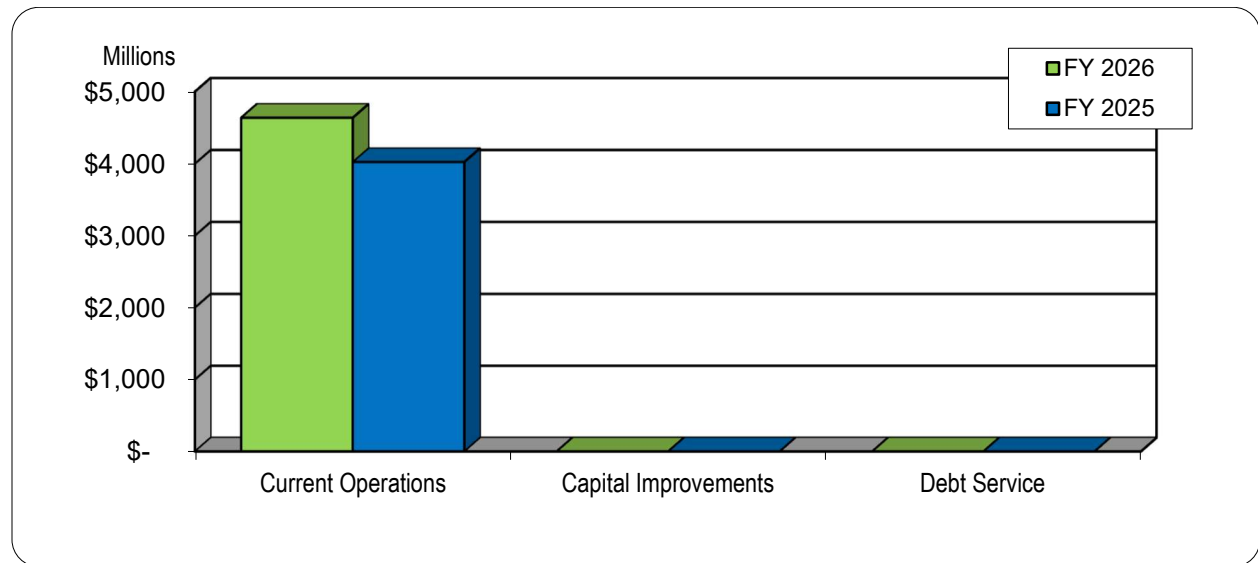
A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

*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 AUGUST 30, 2025 AND AUGUST 30, 2024



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

Actual appropriation expenditures through August 2025 were greater than actual appropriation expenditures through August 2024 by \$615.1 million, or 15.3%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through August 2025 were greater than appropriation expenditures through August 2024 by \$615.1 million, or 15.3%.





# North Carolina Financial System

## Office of State Controller

### NC General Fund - Reverting

#### Appropriation Expenditures, Budget, and Percent Expended Report

Monthly & Fiscal Year-To-Date as of August 31, 2025 and August 31, 2024

*Expressed in Millions*

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

	Appropriation Expenditures						Percent of Budget Expended	
	August		Year-To-Date		Budget		Year-To-Date	
	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025
<b>Current Operations</b>								
<b>General Government</b>								
Administration	\$ 4.8	\$ 5.6	\$ 9.5	\$ 10.7	\$ 67.7	\$ 67.4	14.0%	15.9%
Board of Elections	0.7	1.1	1.4	2.1	12.5	9.7	11.2%	21.6%
General Assembly	7.6	6.3	14.1	12.2	100.3	99.6	14.1%	12.2%
Governor's Office	1.1	0.5	0.3	1.0	6.8	6.8	4.4%	14.7%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	-	-	2.7	2.7	10.7	10.7	25.2%	25.2%
Information Technology	3.8	3.9	7.2	7.2	75.1	79.1	9.6%	9.1%
Lieutenant Governor	0.1	0.1	0.2	0.2	1.4	1.3	14.3%	15.4%
Military and Veterans Affairs	0.7	1.2	1.4	1.9	8.9	11.6	15.7%	16.4%
Office of Administrative Hearings	0.6	0.8	1.2	1.6	8.3	8.5	14.5%	18.8%
Office of State Budget	0.9	1.1	2.0	1.9	11.7	11.6	17.1%	16.4%
Office of State Budget - Special	0.2	(4.3)	0.3	(8.9)	10.3	10.6	2.9%	(84.0%)
Office of State Human Resources	0.8	2.0	1.6	3.1	12.0	11.2	13.3%	27.7%
Office of the State Controller	2.7	3.2	5.2	5.8	36.2	35.9	14.4%	16.2%
Revenue	12.3	11.0	21.2	23.8	121.5	120.9	17.4%	19.7%
Secretary of State	1.6	1.7	3.0	3.3	19.3	19.2	15.5%	17.2%
State Auditor	2.1	1.7	4.1	3.1	25.4	19.2	16.1%	16.1%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	(50.2)	(1.6)	(49.4)	1.5	0.2	0.2	(24,700.0%)	750.0%
State Treasurer-Retirement	0.5	0.1	5.9	5.7	24.4	24.0	24.2%	23.8%
<b>Sub-Total</b>	<b>\$ (9.7)</b>	<b>\$ 34.4</b>	<b>\$ 31.9</b>	<b>\$ 78.9</b>	<b>\$ 552.7</b>	<b>\$ 547.5</b>	<b>5.8%</b>	<b>14.4%</b>
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	-	-	-	-	42.2	52.2	0.0%	0.0%
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	-	-	-	-	-	32.5	-	0.0%
Reserve - Salary Adjustment	-	-	-	-	-	5.3	-	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	-	-	-	-	-	(800.0)	-	0.0%
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>	\$ -	\$ -	\$ -	\$ -	\$ 42.2	\$ (710.0)	-	-
<b>Total General Government</b>	\$ (9.7)	\$ 34.4	\$ 31.9	\$ 78.9	\$ 594.9	\$ (162.5)	5.4%	(48.6%)
<b>Education</b>								
Community Colleges	\$ 122.8	\$ 102.6	\$ 273.6	\$ 251.4	\$ 1,680.6	\$ 1,579.8	16.3%	15.9%
Eastern NC School for the Deaf	0.8	-	1.3	-	10.0	-	13.0%	-
Governor Morehead School	0.5	-	0.9	-	10.0	-	9.0%	-
NC School for the Deaf	0.9	-	1.5	-	11.4	-	13.2%	-
Public Instruction	989.4	1,119.6	1,445.9	1,549.2	11,881.4	11,952.4	12.2%	13.0%
<b>Sub-Total</b>	\$ 1,114.4	\$ 1,222.2	\$ 1,723.2	\$ 1,800.6	\$ 13,593.4	\$ 13,532.2	12.7%	13.3%
<b>University System</b>								
Appalachian State University	\$ 7.6	\$ (48.0)	\$ 7.0	\$ (48.2)	\$ 209.9	\$ 198.3	3.3%	(24.3%)
ECU - Health Affairs	3.9	5.2	(4.2)	0.5	107.1	103.1	(3.9%)	0.5%
East Carolina University	46.8	63.5	39.0	49.0	274.1	270.7	14.2%	18.1%
Elizabeth City State University	3.7	1.0	5.6	4.9	48.5	47.6	11.5%	10.3%
Fayetteville State University	6.8	5.9	6.5	4.5	87.6	82.3	7.4%	5.5%
NCSU - Academic Affairs	29.1	32.1	(1.4)	(13.2)	564.3	537.8	(0.2%)	(2.5%)
NCSU - Agricultural Extension Service	4.3	4.6	7.8	8.8	46.5	47.2	16.8%	18.6%
NCSU - Agricultural Research	4.9	5.2	9.2	9.7	63.5	61.9	14.5%	15.7%
North Carolina A&T University	24.3	8.5	40.1	20.0	162.7	154.8	24.6%	12.9%
North Carolina Central University	14.1	(5.5)	23.5	6.0	98.6	93.3	23.8%	6.4%
North Carolina Sch of Science & Mathematics	4.0	3.6	6.8	7.7	45.2	43.3	15.0%	17.8%
UNC - Chapel Hill Academic Affairs	(56.8)	(107.9)	(119.0)	(158.3)	385.6	365.9	(30.9%)	(43.3%)
UNC - Chapel Hill Area Health Affairs	1.6	0.9	(0.9)	0.4	56.9	56.6	(1.6%)	0.7%
UNC - Chapel Hill Health Affairs	11.3	10.8	8.3	15.6	249.4	239.2	3.3%	6.5%
UNC - GA Institutional Programs and Facilities	(4.4)	(3.8)	(13.4)	(43.9)	147.7	278.4	(9.1%)	(15.8%)
UNC - GA Related Educational Programs	(45.0)	73.5	379.4	237.5	859.5	882.8	44.1%	26.9%
UNC- GA Aid to Private Institutions	-	-	0.3	-	1.2	1.2	25.0%	0.0%
University of North Carolina - General Admin	5.1	4.0	7.4	6.4	50.1	48.9	14.8%	13.1%
University of North Carolina Sch of the Arts	4.6	2.7	4.0	3.3	42.0	40.9	9.5%	8.1%
University of North Carolina at Asheville	(4.7)	(10.4)	0.9	(4.4)	51.1	50.6	1.8%	(8.7%)

University of North Carolina at Charlotte	34.0	20.0	11.7	(5.0)	331.6	316.7	3.5%	(1.6%)
University of North Carolina at Greensboro	9.1	7.4	12.5	12.0	205.0	197.9	6.1%	6.1%
University of North Carolina at Pembroke	4.7	4.3	(15.4)	(6.1)	95.5	95.9	(16.1%)	(6.4%)
University of North Carolina at Wilmington	5.8	24.5	13.1	41.3	217.2	207.0	6.0%	20.0%
Western Carolina University	6.4	11.5	7.7	13.4	164.6	161.2	4.7%	8.3%
Winston-Salem State University	1.7	(3.1)	(1.9)	5.3	68.7	69.5	(2.8%)	7.6%
<b>Total University System</b>	<b>\$ 122.9</b>	<b>\$ 110.5</b>	<b>\$ 434.6</b>	<b>\$ 167.2</b>	<b>\$ 4,634.1</b>	<b>\$ 4,653.0</b>	<b>9.4%</b>	<b>3.6%</b>
<b>Total Education</b>	<b>\$ 1,237.3</b>	<b>\$ 1,332.7</b>	<b>\$ 2,157.8</b>	<b>\$ 1,967.8</b>	<b>\$ 18,227.5</b>	<b>\$ 18,185.2</b>	<b>11.8%</b>	<b>10.8%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 10.6	\$ 7.1	\$ 20.0	\$ 30.6	\$ 173.5	\$ 181.8	11.5%	16.8%
<b>Total Agriculture</b>	<b>\$ 10.6</b>	<b>\$ 7.1</b>	<b>\$ 20.0</b>	<b>\$ 30.6</b>	<b>\$ 173.5</b>	<b>\$ 181.8</b>	<b>11.5%</b>	<b>16.8%</b>
<b>Economic Development</b>								
Commerce	\$ 1.6	\$ 1.8	\$ 2.4	\$ 3.1	\$ 15.4	\$ 15.2	15.6%	20.4%
Commerce-Economic Development	-	-	5.0	5.0	158.3	158.3	3.2%	3.2%
Commerce-State Aid	-	(250.0)	-	(250.0)	19.7	85.1	0.0%	(293.8%)
<b>Total Economic Development</b>	<b>\$ 1.6</b>	<b>\$ (248.2)</b>	<b>\$ 7.4</b>	<b>\$ (241.9)</b>	<b>\$ 193.4</b>	<b>\$ 258.6</b>	<b>3.8%</b>	<b>(93.5%)</b>
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ 12.0	\$ 12.2	\$ 18.8	\$ 24.6	\$ 107.6	\$ 909.5	17.5%	2.7%
Natural and Cultural Resources	22.4	23.0	45.4	46.0	279.9	281.3	16.2%	16.4%
Roanoke Island Commission	-	-	-	-	-	-	-	-
Wildlife Resources	(0.3)	(0.4)	3.7	3.7	17.0	16.7	21.8%	22.2%
<b>Total Environment &amp; Natural Resources</b>	<b>\$ 34.1</b>	<b>\$ 34.8</b>	<b>\$ 67.9</b>	<b>\$ 74.3</b>	<b>\$ 404.5</b>	<b>\$ 1,207.5</b>	<b>16.8%</b>	<b>6.2%</b>
<b>Health and Human Services</b>								
Aging	\$ 5.0	\$ 0.4	\$ 7.5	\$ 5.3	\$ 52.8	\$ 53.6	14.2%	9.9%
Child Development	16.4	18.3	35.6	45.2	286.0	340.3	12.4%	13.3%
Child and Family Well-Being	13.6	(8.0)	(2.0)	1.9	62.1	60.4	(3.2%)	3.1%
DHHS-Administration	44.7	55.5	63.4	70.5	214.3	224.1	29.6%	31.5%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	13.4	7.9	24.3	20.1	132.5	138.1	18.3%	14.6%
Health Services Regulations	2.5	1.5	4.1	0.4	26.1	25.9	15.7%	1.5%
Medical Assistance	647.6	529.1	1,290.7	1,143.4	6,524.8	6,164.8	19.8%	18.5%
Mental Health/DD/SAS	65.3	31.9	120.1	80.5	759.5	850.3	15.8%	9.5%
NC Health Choice	-	-	-	-	-	-	-	-
Services for the Blind and Deaf/HH	0.6	0.4	2.2	1.7	9.5	9.4	23.2%	18.1%
Social Services	(4.1)	38.3	30.4	52.2	226.8	238.9	13.4%	21.9%
Vocational Rehabilitation	10.2	(6.7)	12.7	0.5	43.8	44.0	29.0%	1.1%
<b>Total Health and Human Services</b>	<b>\$ 815.2</b>	<b>\$ 668.6</b>	<b>\$ 1,589.0</b>	<b>\$ 1,421.7</b>	<b>\$ 8,338.2</b>	<b>\$ 8,149.8</b>	<b>19.1%</b>	<b>17.4%</b>
<b>Public Safety, Correction, and Regulation</b>								
Adult Correction	\$ 170.0	\$ 171.2	\$ 447.2	\$ 359.6	\$ 2,053.6	\$ 2,033.5	21.8%	17.7%
Department of State Highway Patrol General Fund	21.0	-	39.9	-	-	-	-	-
Insurance	4.5	4.4	9.2	10.0	59.6	55.4	15.4%	18.1%
Insurance-GF	0.6	0.6	1.5	(0.5)	14.2	3.8	10.6%	(13.2%)
Judicial	72.9	72.6	138.7	139.6	799.7	782.7	17.3%	17.8%
Judicial-Indigent Defense	14.2	14.9	28.0	32.5	171.8	165.8	16.3%	19.6%
Justice	8.4	8.1	16.2	16.4	67.6	66.8	24.0%	24.6%
Labor	2.3	1.3	4.3	3.8	25.8	26.3	16.7%	14.4%
Public Safety	32.1	56.4	69.5	120.7	654.9	641.3	10.6%	18.8%
State Bureau of Investigation	4.1	3.6	8.9	9.2	90.8	119.3	9.8%	7.7%
<b>Total Public Safety, Correction, and Regulation</b>	<b>\$ 330.1</b>	<b>\$ 333.1</b>	<b>\$ 763.4</b>	<b>\$ 691.3</b>	<b>\$ 3,938.0</b>	<b>\$ 3,894.9</b>	<b>19.4%</b>	<b>17.7%</b>
<b>Rounding [*]</b>			<b>\$ (0.1)</b>					
<b>Total Current Operations</b>	<b>\$ 2,419.2</b>	<b>\$ 2,162.5</b>	<b>\$ 4,637.3</b>	<b>\$ 4,022.7</b>	<b>\$ 31,870.0</b>	<b>\$ 31,715.3</b>	<b>14.6%</b>	<b>12.7%</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service-Federal	-	-	-	-	-	-	-	-
<b>Total Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Appropriation Expenditures</b>	<b>\$ 2,419.2</b>	<b>\$ 2,162.5</b>	<b>\$ 4,637.3</b>	<b>\$ 4,022.7</b>	<b>\$ 31,870.0</b>	<b>\$ 31,715.3</b>	<b>14.6%</b>	<b>12.7%</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 over 100 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**  
**NC General Fund Unreserved Cash**

Schedule of Receipts and Disbursements by Function and Agency Report

**Monthly & Fiscal Year-To-Date as of August 31, 2025**

*Expressed in Thousands*

	Receipts		Disbursements	
	August	Year-To-Date	August	Year-To-Date
<b>Agriculture</b>				
Agriculture and Consumer Services	\$ 9,951	\$ 21,769	\$ 20,542	\$ 41,735
<b>Total Agriculture</b>	\$ 9,951	\$ 21,769	\$ 20,542	\$ 41,735
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Improvement</b>	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>				
Debt Service	\$ -	\$ -	\$ -	\$ -
Debt Service-Federal	-	-	-	-
<b>Total Debt Service</b>	\$ -	\$ -	\$ -	\$ -
<b>Economic Development</b>				
Commerce	\$ 6,141	\$ 12,288	\$ 7,756	\$ 14,676
Commerce-Economic Development	-	-	-	5,002
Commerce-State Aid	-	-	-	-
<b>Total Economic Development</b>	\$ 6,141	\$ 12,288	\$ 7,756	\$ 19,678
<b>Education</b>				
Community Colleges	\$ 65,421	\$ 111,027	\$ 188,232	\$ 384,599
Eastern NC School for the Deaf	1	1	774	1,341
Governor Morehead School	-	-	520	916
NC School for the Deaf	-	-	883	1,470
Public Instruction	156,468	236,048	1,145,859	1,681,961
UNC System	584,798	1,165,351	707,705	1,599,915
<b>Total Education</b>	\$ 806,688	\$ 1,512,427	\$ 2,043,973	\$ 3,670,202
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 1,283	\$ 8,131	\$ 13,322	\$ 26,932
Natural and Cultural Resources	6,574	11,753	28,963	57,140
Roanoke Island Commission	-	-	-	-
Wildlife Resources	12,058	17,348	11,701	21,034
<b>Total Environment &amp; Natural Resources</b>	\$ 19,915	\$ 37,232	\$ 53,986	\$ 105,106
<b>General Government</b>				
Administration	\$ 742	\$ 1,136	\$ 5,516	\$ 10,638
Board of Elections	7	91	729	1,471
General Assembly	53	102	7,660	14,200
Governor's Office	202	1,714	1,288	2,009
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	-	2,665
Information Technology	511	1,140	4,343	8,318
Lieutenant Governor	-	-	87	192
Military and Veterans Affairs	3	4	746	1,439
Office of Administrative Hearings	1	3	619	1,198
Office of State Budget	54	271	983	2,239
Office of State Budget - Special	-	34,557	200	34,857



Office of State Human Resources	37	44	863	1,675
Office of the State Controller	-	-	2,736	5,229
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	-	-	-
Reserve - Enrollment	-	-	-	-
Reserve - Eugenic Sterilization Compensation	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
Reserve - General Fund Reverting Funds	-	-	-	-
Reserve - Golden LEAF	-	-	-	-
Reserve - IT Fund	-	-	-	-
Reserve - JDIG	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - One NC Fund	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-
Reserve - Review of Compensation Plan	-	-	-	-
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	1,745	5,806	14,029	26,962
SCIF	-	-	-	-
Secretary of State	42	158	1,575	3,157
State Auditor	139	139	2,216	4,259
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	59,923	89,114	9,652	39,685
State Treasurer-Retirement	-	-	503	5,884
<b>Total General Government</b>	<b>\$ 63,459</b>	<b>\$ 134,279</b>	<b>\$ 53,745</b>	<b>\$ 166,077</b>
<b>Health and Human Services</b>				
Aging	\$ 6,067	\$ 7,875	\$ 11,066	\$ 15,398
Child Development	45,526	95,224	61,913	130,820
Child and Family Well-Being	55,727	175,371	69,307	173,413
DHHS-Administration	23,025	46,106	67,757	109,472
Education Services - Inactive	-	-	-	-
Health Services	17,468	32,087	30,835	56,337
Health Services Regulations	3,204	7,536	5,704	11,670
Medical Assistance	1,895,736	4,072,594	2,543,306	5,363,317
Mental Health/DD/SAS	53,942	90,878	119,291	210,994
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HHH	2,569	5,127	3,192	7,281
Social Services	57,313	173,205	53,236	203,652
Vocational Rehabilitation	11,666	28,411	21,870	41,159
<b>Total Health and Human Services</b>	<b>\$ 2,172,243</b>	<b>\$ 4,734,414</b>	<b>\$ 2,987,477</b>	<b>\$ 6,323,513</b>

<b>Public Safety, Correction, and Regulation</b>				
Adult Correction	\$ 1,908	\$ 3,352	\$ 171,877	\$ 450,564
Department of State Highway Patrol General Fund	601	601	21,586	40,453
Insurance	521	1,146	5,066	10,361
Insurance-GF	820	1,253	1,429	2,788
Judicial	1,314	1,714	74,187	140,434
Judicial-Indigent Defense	705	2,694	14,914	30,735
Justice	882	4,531	9,241	20,734
Labor	1,247	2,955	3,542	7,223
Public Safety	12,276	21,161	44,422	90,615
State Bureau of Investigation	2,121	4,004	6,225	12,894
<b>Total Public Safety, Correction, and Regulation</b>	<b>\$ 22,395</b>	<b>\$ 43,411</b>	<b>\$ 352,489</b>	<b>\$ 806,801</b>
<b>Non-Tax Revenue</b>				
Disproportionate Share	\$ -	\$ -	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	-	-	-	-
License & Fees-Nontax	2,808	5,198	59	1,056
Judicial Fees	17,656	35,121	1	2
Master Settlement Agreement	-	-	-	-
ABC Board	-	-	-	-
Banking & Investment Fees	-	-	-	-
Board of Elections	11	45	34	34
CI Appropriation	-	-	-	-
DHHS	102	102	-	-
DPS - ABC Board	528	911	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	195	410	-	-
Deed Mortgage Registration Fee	587	1,156	469	925
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	498	1,074	604	605
Gas & Oil Inspection	131	131	-	-
Intra State Transfer	180	181	-	-
Miscellaneous	-	-	-	-
Parole Supervision Fees	67	145	-	-
Probation Supervision Fees	510	1,040	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	1,332	1,332	-	-
Sales Tax Refund	34	41	-	-
Secretary of State-Nontax	7,927	16,841	172	354
Treasurer Investments	65,444	116,313	-	-
<b>Total Non-Tax Revenue</b>	<b>\$ 98,010</b>	<b>\$ 180,041</b>	<b>\$ 1,339</b>	<b>\$ 2,976</b>
<b>Tax Revenues</b>				
Beverage	\$ 51,772	\$ 99,849	\$ 11,249	\$ 11,261
Corporate Income	20,033	49,913	13,516	31,685
Estate	-	-	-	-
Franchise	20,009	62,595	1,509	3,751
Freight Car Lines	(6)	(9)	-	-
Gift	-	-	-	-
Individual Income	1,124,783	2,351,065	68,380	155,047
Insurance	44,571	72,158	6,715	6,741
Mill Machinery	(14)	(7)	-	-
Miscellaneous	-	-	-	-
Severance	-	-	-	-

Piped Natural Gas	-	-	-	-
Privilege License	831	7,773	6	7
Real Estate Conveyance Excise	11,367	23,018	-	-
Sales and Use	1,708,108	3,418,237	683,265	780,486
Scrap Tire Disposal	2,680	5,542	50	84
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	2,926	6,732	-	9
Sports Wagering	8,578	19,028	8,521	8,544
Tobacco	21,791	42,737	25	30
White Goods Disposal	766	1,917	-	35
<b>Total Tax Revenues</b>	\$ 3,018,195	\$ 6,160,548	\$ 793,236	\$ 997,680
<b>Total Reverting</b>	<b>\$ 6,216,997</b>	<b>\$ 12,836,409</b>	<b>\$ 6,314,543</b>	<b>\$ 12,133,768</b>
Beginning Unreserved Cash	\$ 890,984			
Year-To-Date Receipts	12,836,406			
Year-To-Date Disbursements	12,133,766			
<b>Reservations</b>				
American Recovery Plan Act Reserve	-			
Carry Forward Reserve	-			
Clean Water Drinking Water Reserve	-			
Coronavirus Capital Projects Reserve	-			
Coronavirus Relief Reserve	-			
Earthquake Disaster Recovery Reserve	-			
Economic Development Project Reserve	-			
Education Reserve	-			
Federal Infrastructure Match Reserve	-			
Housing Reserve	-			
Hurricane Florence Disaster Recovery Reserve	-			
Information Technology Reserve	-			
Local Fiscal Recovery Reserve-ARPA	-			
Local Govt Coronavirus Relief Reserve	-			
Local Project Reserve	-			
Medicaid Contingency Reserve	-			
Medicaid Transformation Reserve	-			
NC GREAT Reserve	-			
NC Innovation Reserve	-			
Opioid Abatement Reserve	-			
Public School Contingency Reserve	-			
Public School Need Based Capital Reserve	-			
Reg Economic Dev Reserve	-			
Repairs and Renovations Reserve	-			
Retiree Supplement Reserve	-			
SCIF General Fund Reserve	-			
Savings Reserve	-			
Stabilization and Inflation Reserve	-			
State Emergency Response/Disaster Reserve	-			
Transportation Reserve	-			
Unfunded Liability Solvency Reserve	-			
Wilmington Harbor Enhancements Reserve	-			
World University Games Reserve	-			
<b>Ending Unreserved Cash</b>	<b>\$ 1,593,624</b>			



**North Carolina Financial System**  
**Office of State Controller**  
**NC General Fund Non-reverting Departmental Cash**  
**Schedule of Receipts and Disbursements by Function and Agency Report**  
**Monthly & Fiscal Year-to-Date as of August 31, 2025**

*Expressed in Thousands*

	Beginning	Receipts		Expenditures		Year-To-Date
	Cash	August	Year-To-Date	August	Year-To-Date	Ending Cash
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 409,980	\$ 111,826	\$ 112,413	\$ 51,542	\$ 55,468	\$ 466,925
<b>Total Agriculture</b>	\$ 409,980	\$ 111,826	\$ 112,413	\$ 51,542	\$ 55,468	\$ 466,925
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	-	-	-	-	-
<b>Total Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Economic Development</b>						
Commerce-CDBG	\$ 15,807	\$ 61	\$ 119	\$ -	\$ -	\$ 15,926
Commerce-Div of Employ Sec	56,197	14,840	24,561	5,331	15,060	65,698
Commerce-Floyd Relief	120,000	5,000	5,000	1	1	124,999
Commerce-IT Projects	1,153	-	-	18	45	1,108
Commerce-Special Revenue	522,163	15,701	26,329	17,227	40,166	508,326
Commerce-Trust	77	-	-	-	-	77
<b>Total Economic Development</b>	\$ 715,397	\$ 35,602	\$ 56,009	\$ 22,577	\$ 55,272	\$ 716,134
<b>Education</b>						
Community Colleges-IT Projects	\$ 50,595	\$ -	\$ -	\$ 567	\$ 931	\$ 49,664
Community Colleges-Special Rev	51,414	1,067	4,223	3,591	3,684	51,953
Community Colleges-Trust	2,142	9	11	34	34	2,119
Eastern NC School for the Deaf	-	152	152	-	-	152
Eastern NC School for the Deaf Trust Fund	-	1	1	-	-	1
Governor Morehead School	-	2,867	2,867	30	30	2,837
Governor Morehead School Trust Fund	-	238	238	-	-	238
NC School for the Deaf	-	248	248	9	9	239
NC School for the Deaf Trust Fund	-	413	413	-	-	413
Public Instruction-IT Projects	56,112	330	345	393	4,211	52,246
Public Instruction-Internal Service	162,739	4,144	4,584	3,030	3,034	164,289
Public Instruction-Local Payroll	3,652	6,147	12,897	6,215	12,965	3,584
Public Instruction-Pub Sch Bldg Fund	1,601,541	98,826	98,826	113,573	149,064	1,551,303
Public Instruction-School Technology	19,295	329	329	2,803	3,029	16,595
Public Instruction-Special Revenue	59,008	10,663	11,800	18,316	18,799	52,009
Public Instruction-Trust	19,727	2,313	2,769	652	652	21,844
<b>Total Education</b>	\$ 2,026,225	\$ 127,747	\$ 139,703	\$ 149,213	\$ 196,442	\$ 1,969,486
<b>Environment &amp; Natural Resources</b>						
Aquariums	\$ 6,162	\$ -	\$ -	\$ 16	\$ 20	\$ 6,142
C W M T F	143,746	547	1,094	6,252	8,662	136,178
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	754,394	1,723	2,344	34,004	84,405	672,333

Environmental Quality-Disaster	137,663	-	43,080	48,561	49,987	130,756
Land & Water Conservation Fund	42,547	2,412	2,412	1,082	1,082	43,877
Natural & Cultural Res-LWS	3,242	13	25	-	-	3,267
Natural and Cultural Res-Int Bearing	40	2	4	4	13	31
Natural and Cultural Resources	2,760	373	14,968	130	12,619	5,109
Parks & Recreation Trust Fund	48,743	12,422	12,597	7,331	7,331	54,009
Wildlife	19,867	8,606	12,337	6,761	13,181	19,023
<b>Total Environment &amp; Natural Resources</b>	\$ 1,159,925	\$ 26,098	\$ 88,861	\$ 104,141	\$ 177,300	\$ 1,071,486
<b>General Government</b>						
Administration	\$ 39,108	\$ 4,805	\$ 9,473	\$ 8,981	\$ 9,185	\$ 39,396
Board of Elections	10,765	314	354	100	193	10,926
DMVA - Special Revenue	32,141	110	212	-	-	32,353
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	62,305	3	6	5	138	62,173
Governor's Office	274,853	79,693	123,031	79,122	204,522	193,362
Governor's Office-Disaster Relief	154,200	-	-	18,076	32,176	122,024
Information Technology	54,564	3,174	3,283	2,106	4,773	53,074
NC Infrastructure Finance Corp	-	-	-	-	-	-
OSBM ECONOMIC DEVELOPMENT ADMINISTRATION (EDA-ARPA)	3	104	219	219	219	3
OSBM-ARP Homeowners Assistance Fund	3	-	-	-	-	3
OSBM-ARP State & Local Fiscal Recovery Fund	1,544,424	5,905	12,141	31,051	57,527	1,499,038
OSBM-Covid 19 Recovery Act	3	-	-	-	-	3
OSBM-Earthquake Disaster Recovery	1	-	-	-	-	1
OSBM-Emergency Rental Assistance	24,594	89	185	1,273	6,809	17,970
OSBM-IT Projects	192	-	-	-	-	192
OSBM-Rural Health Care Stabilization	38,230	147	284	-	-	38,514
OSBM-SCIF	4,477,258	16,978	31,458	54,948	215,338	4,293,378
OSBM-Tropical Storm Fred DR	-	-	-	-	-	-
Office of Administrative Hearings	2,743	-	66	-	-	2,809
Payroll Imprest Fund	-	-	-	-	-	-
Revenue-E 911 Fee	1,016	1,007	2,021	1,016	1,057	1,980
Revenue-IT Project	48,212	-	-	130	141	48,071
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	60,160	3,347	3,347	-	3,580	59,927
Revenue-Tax Distribution	169	537,941	1,032,271	537,976	1,032,309	131
Revenue-Tax Transfer Fees	5,400	230	463	297	810	5,053
State Controller	45,293	1,158	3,578	179	2,504	46,367
State Treasurer	7,512	935	1,150	414	669	7,993
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
State Treasurer-Trust Special Disaster	28,287	-	-	-	26,556	1,731
Statewide-Worker's Comp Plan	1,996	7,036	11,996	6,194	11,475	2,517
<b>Total General Government</b>	\$ 6,913,726	\$ 662,976	\$ 1,235,538	\$ 742,087	\$ 1,609,981	\$ 6,539,283
<b>Health and Human Services</b>						
Aging	\$ 3,177	\$ 120	\$ 160	\$ 654	\$ 988	\$ 2,349
Child Development	5,283	-	-	-	-	5,283
Child and Family Well-Being	-	19,573	41,188	19,573	41,188	-
DHHS-Administration	288,737	1,092	9,792	20,166	26,178	272,351
Health Services	298,857	354	541	51,752	52,240	247,158
Health Services Regulations	52,241	-	-	-	-	52,241



Medical Assistance	111,501	7,191	11,594	5,769	15,964	107,131
Mental Health/DD/SAS	213,192	48	48	3,437	4,988	208,252
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	13,774	730	862	2,653	2,945	11,691
Vocational Rehabilitation	-	-	-	-	-	-
<b>Total Health and Human Services</b>	<b>\$ 986,762</b>	<b>\$ 29,108</b>	<b>\$ 64,185</b>	<b>\$ 104,004</b>	<b>\$ 144,491</b>	<b>\$ 906,456</b>
<b>Public Safety, Correction, and Regulation</b>						
Adult Correction	\$ 24,236	\$ 48	\$ 71	\$ 753	\$ 4,587	\$ 19,720
Department of State Highway Patrol Special Fund	-	2,981	13,495	4,037	5,071	8,424
Department of State Highway Patrol Special Interest Bearing	-	2	2,152	2	2	2,150
Insurance	20,964	18,230	18,384	17,068	19,367	19,981
Labor	-	-	-	-	-	-
Office of the Courts	2,414	248	365	76	241	2,538
Public Safety	185,443	246,534	281,085	109,702	233,579	232,949
<b>Total Public Safety, Correction, and Regulation</b>	<b>\$ 233,057</b>	<b>\$ 268,043</b>	<b>\$ 315,552</b>	<b>\$ 131,638</b>	<b>\$ 262,847</b>	<b>\$ 285,762</b>
<b>Total Non-reverting</b>	<b>\$ 12,445,072</b>	<b>\$ 1,261,400</b>	<b>\$ 2,012,261</b>	<b>\$ 1,305,202</b>	<b>\$ 2,501,801</b>	<b>\$ 11,955,532</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.

**Education Reserve (House Bill 10, Session Law 2024-55)** – Established as a reserve in the General Fund to make funds available for educational programs.

**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.

**NCInnovation Reserve (House Bill 259, Session Law 2023-134, Section 2.2(k))** – Established as a reserve in the General Fund. The purpose is to provide funds to the NCInnovation Incorporated nonprofit organization through the Department of Commerce.

**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.

**Regional Economic Development Reserve (House Bill 259, Session Law 2023-134, Section 2.2.(n))** – Established as a reserve in the General Fund to make funds available for the Office of State Budget Management for projects to state and non-state entities.

**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.

**Transportation Reserve (House Bill 259, Session Law 2023-134, Section 2.2(j))** – Established as a reserve in the General Fund to make funds available for the Department of Transportation.

**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.