



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report



Old Baldy Lighthouse
Bald Head Island, North Carolina

April 2026



Office of the State Controller

OFFICIAL MEMORANDUM

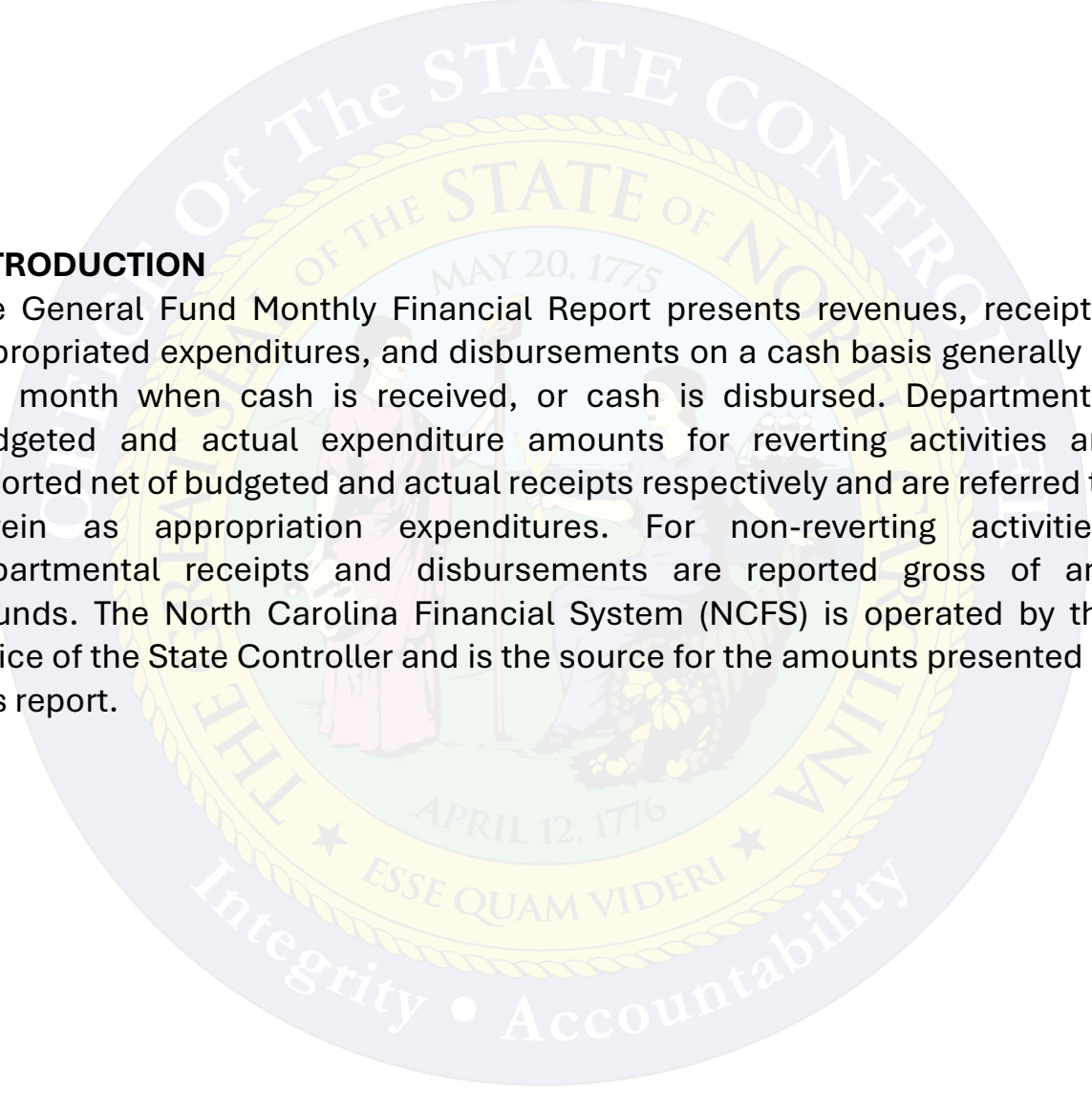
June 9, 2026

Enclosed is the General Fund Monthly Financial Report for the period ended April 30, 2026, 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" at the top and "INTEGRITY • ACCOUNTABILITY" at the bottom. The words "OF THE STATE OF NORTH CAROLINA" are also visible within the seal's design.

INTRODUCTION

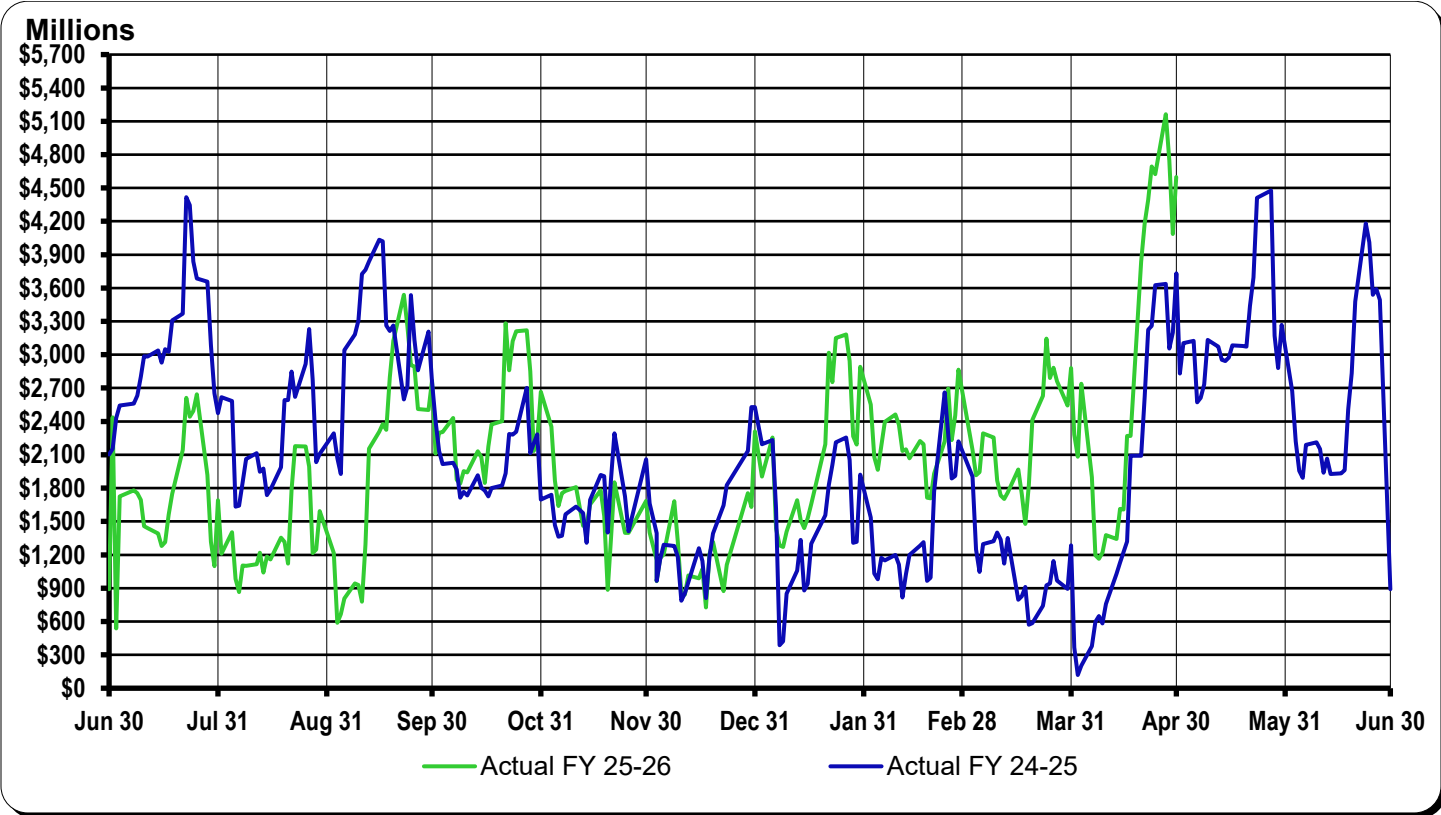
The General Fund Monthly Financial Report presents revenues, receipts, appropriated expenditures, and disbursements on a cash basis generally in the month when cash is received, or cash is disbursed. Departmental budgeted and actual expenditure amounts for reverting activities are reported net of budgeted 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
April 30, 2026
Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 22,607.6	Beverage Tax	\$ 40.2
Total Assets	\$ 22,607.6	Sales & Use Tax	434.7
		Scrap Tire Disposal Tax	6.6
		Solid Waste Disposal Tax	5.4
		White Goods Tax	1.3
		Total Liabilities	\$ 488.2
		Fund Balance	
		Reserved:	
		American Recovery Plan Act Reserve	\$ -
		Carry Forward Reserve	150.3
		Clean Water Drinking Water Reserve	-
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	-
		Economic Development Project Reserve	702.6
		Education Reserve	-
		Federal Infrastructure Match Reserve	50.2
		Housing Reserve	-
		Hurricane Florence Disaster Recovery Reserve	-
		Information Technology Reserve	271.3
		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	59.0
		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	577.8
		Savings Reserve	3,626.0
		Stabilization and Inflation Reserve	796.9
		State Emergency Response/Disaster Reserve	45.0
		Transportation Reserve	-
		Unfunded Liability Solvency Reserve	-
		Wilmington Harbor Enhancements Reserve	283.8
		World University Games Reserve	-
		Non-Reverting Departmental Funds	10,459.6
		Total Reserved	\$ 17,522.5
		Unreserved:	
		Fund Balance - July 01, 2025	\$ 891.0
		Transfer to Reserves	(1,120.0)
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	4,826.0
		Total Unreserved	4,597.0
		Total Fund Balance	\$ 22,119.5
		Total Liabilities and Fund Balance	\$ 22,607.6

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**
FISCAL YEAR TO DATE APRIL 30, 2026 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 April 30, 2026 and April 30, 2025
Expressed in Millions

Fund Balance	FY 2026	FY 2025	Change	% Change
Reserved:				
American Recovery Plan Act Reserve	\$ -	\$ 41.30	\$ (41.30)	(100.00%)
Carry Forward Reserve	150.3	184.5	(34.1)	(18.48%)
Clean Water Drinking Water Reserve	0.0	0.0	0.0	-
Coronavirus Capital Projects Reserve	0.0	0.0	0.0	-
Coronavirus Relief Reserve	0.0	0.0	0.0	-
Earthquake Disaster Recovery Reserve	0.0	0.0	0.0	-
Economic Development Project Reserve	702.6	676.7	25.9	3.83%
Education Reserve	0.0	0.0	0.0	-
Federal Infrastructure Match Reserve	50.2	95.7	(45.5)	(47.54%)
Housing Reserve	0.0	0.0	0.0	-
Hurricane Florence Disaster Recovery Reserve	0.0	25.6	(25.6)	(100.00%)
Information Technology Reserve	271.3	343.8	(72.5)	(21.09%)
Local Fiscal Recovery Reserve-ARPA	0.0	0.0	0.0	-
Local Govt Coronavirus Relief Reserve	0.0	0.0	0.0	-
Local Project Reserve	0.0	0.0	0.0	-
Medicaid Contingency Reserve	500.0	726.5	(226.5)	(31.18%)
Medicaid Transformation Reserve	0.0	0.0	0.0	-
NC GREAT Reserve	0.0	0.0	0.0	-
NC Innovation Reserve	0.0	0.0	0.0	-
Opioid Abatement Reserve	59.0	42.7	16.3	38.17%
Public School Contingency Reserve	0.0	0.0	0.0	-
Public School Need Based Capital Reserve	0.0	0.0	0.0	-
Reg Economic Dev Reserve	0.0	0.0	0.0	-
Repairs and Renovations Reserve	0.0	0.0	0.0	-
Retiree Supplement Reserve	0.0	0.0	0.0	-
SCIF General Fund Reserve	577.8	0.0	577.8	-
Savings Reserve	3,626.0	3,609.9	16.1	0.45%
Stabilization and Inflation Reserve	796.9	1,000.0	(203.1)	(20.31%)
State Emergency Response/Disaster Reserve	45.0	213.9	(168.9)	(78.96%)
Transportation Reserve	0.0	0.0	0.0	-
Unfunded Liability Solvency Reserve	0.0	0.0	0.0	-
Wilmington Harbor Enhancements Reserve	283.8	283.8	0.0	0.00%
World University Games Reserve	0.0	0.0	0.0	-
Non-Reverting Departmental Funds	10,459.6	12,184.6	(1,725.0)	(14.16%)
Total Reserved	\$ 17,522.5	\$ 19,429.0	\$ (1,906.5)	(9.81%)
Unreserved:				
Fund Balance - July 01	\$ 891.0	\$ 2,103.7	\$ (1,212.7)	(57.65%)
Transfers to Reserves	(1,120.0)	(3,000.0)	1,880.0	(62.67%)
Transfer to Non-reserved Funds	0.0	0.0	0.0	-
Excess of Revenues Over (Under) Appropriation Expenditures	4,826.0	4,627.4	198.6	4.29%
Total Unreserved	\$ 4,597.0	\$ 3,731.1	\$ 865.9	23.21%
Total Fund Balance	\$ 22,119.5	\$ 23,160.2	\$ (1,040.7)	(4.49%)



North Carolina Financial System
Office of State Controller
NC General Fund Reverting – Schedule of Operations Report
Monthly & Fiscal Year-To-Date as of April 30, 2026
Expressed in Millions

	April		Year-To-Date		Budget		Percent of Budget Year-To-Date	
	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025
Beg. Unreserved Fund Balance	\$ 2,878.6	\$ 1,284.3	\$ 891.0	\$ 2,103.7	\$ 891.0	\$ 2,103.7	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-
Transfer to Non-reserved Funds	-	-	-	-	-	-	-	-
Total	\$ 2,878.6	\$ 1,284.3	\$ 891.0	\$ 2,103.7	\$ 891.0	\$ 2,103.7	-	-
Revenues								
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ 31.4	\$ 139.6	\$ 169.8	\$ 88.4	\$ 88.4	157.92%	192.08%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	12.2	13.8	108.8	104.2	125.9	125.9	86.42%	82.76%
Judicial Fees	17.9	17.5	180.0	172.3	218.0	218.0	82.57%	79.04%
Master Settlement Agreement	100.1	107.5	100.1	107.5	128.1	128.1	78.14%	83.92%
Other	69.1	58.2	379.5	243.8	262.7	262.7	144.46%	92.81%
Treasurer Investments	52.9	104.5	600.1	693.0	657.8	657.8	91.23%	105.35%
Total Non-Tax Revenue	\$ 252.2	\$ 332.9	\$ 1,508.1	\$ 1,490.6	\$ 1,480.9	\$ 1,480.9	101.84%	100.66%
Tax Revenues								
Beverage	\$ 35.5	\$ 39.0	\$ 437.4	\$ 447.3	\$ 583.2	\$ 583.2	75.00%	76.70%
Corporate Income	527.3	557.7	1,175.3	1,315.1	1,636.9	1,636.9	71.80%	80.34%
Estate	-	-	-	-	-	-	-	-
Franchise	227.4	236.9	771.6	740.3	744.3	744.3	103.67%	99.46%
Freight Car Lines	-	-	-	-	0.3	0.3	0.00%	0.00%
Gift	-	-	-	-	-	-	-	-
Individual Income	2,636.1	2,220.9	15,004.1	14,272.1	16,280.8	16,280.8	92.16%	87.66%
Insurance	508.6	409.5	1,272.4	1,051.6	1,395.0	1,395.0	91.21%	75.38%
Mill Machinery	-	-	-	0.1	-	-	-	-
Other	-	-	-	-	-	-	-	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	6.1	6.5	19.3	36.3	31.8	31.8	60.69%	114.15%
Real Estate Conveyance Excise	9.4	7.8	103.3	94.6	114.3	114.3	90.38%	82.76%
Sales and Use	1,207.2	1,233.0	10,195.4	9,829.0	10,776.3	10,776.3	94.61%	91.21%
Scrap Tire Disposal	(3.9)	(1.9)	2.7	9.0	8.0	8.0	33.75%	112.50%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(2.0)	(2.0)	6.0	6.1	3.2	3.2	187.50%	190.63%
Sports Wagering	4.4	6.3	68.1	52.1	28.1	28.1	242.35%	-
Tobacco	22.4	20.6	201.8	206.0	278.2	278.2	72.54%	74.05%
White Goods Disposal	(0.8)	(0.2)	3.6	3.5	4.3	4.3	83.72%	81.40%
Total Tax Revenues	\$ 5,177.7	\$ 4,734.1	\$ 29,261.0	\$ 28,063.1	\$ 31,884.7	\$ 31,884.7	91.77%	88.01%
Total Revenues	\$ 5,429.9	\$ 5,067.0	\$ 30,769.1	\$ 29,553.7	\$ 33,365.6	\$ 33,365.6	92.22%	88.58%
Total Availability	\$ 8,308.5	\$ 6,351.3	\$ 31,660.1	\$ 31,657.4	\$ 34,256.6	\$ 35,469.3	92.42%	89.25%
Appropriation Expenditures								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	3,015.2	2,752.3	26,084.8	25,058.2	31,918.8	31,715.6	81.72%	79.01%
Debt Service	(131.4)	(132.2)	(141.9)	(132.2)	-	-	-	-
Total Appropriation Expenditures	\$ 2,883.8	\$ 2,620.1	\$ 25,942.9	\$ 24,926.0	\$ 31,918.8	\$ 31,715.6	81.28%	78.59%
Unreserved Fund Balance – Before	\$ 5,424.7	\$ 3,731.2	\$ 5,717.1	\$ 6,731.4	\$ 2,337.7	\$ 3,753.7	-	-
Statutory Reservations								
Reserved								
Education Reserve	\$ -	\$ -	\$ -	\$ (248.0)	\$ -	\$ -	-	-
American Recovery Plan Act Reserve	-	-	-	-	-	-	-	-
Carry Forward Reserve	-	-	-	-	-	-	-	-
Clean Water Drinking Water Reserve	-	-	-	(400.0)	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-	-	-	-	-
Earthquake Disaster Recovery Reserve	-	-	-	-	-	-	-	-
Economic Development Project Reserve	-	-	-	(150.0)	-	-	-	-
Federal Infrastructure Match Reserve	-	-	-	-	-	-	-	-
Housing Reserve	-	-	-	(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)	-	-	-	-	-
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	(827.8)	-	(1,120.0)	(1,607.0)	-	-	-	-	-
Savings Reserve	-	-	-	(125.0)	-	-	-	-	-
Stabilization and Inflation Reserve	-	-	-	-	-	-	-	-	-
State Emergency Response/Disaster Reserve	-	-	-	(75.0)	-	-	-	-	-
Transportation Reserve	-	-	-	(100.0)	-	-	-	-	-
Unfunded Liability Solvency Reserve	-	-	-	-	-	-	-	-	-
Wilmington Harbor Enhancements Reserve	-	-	-	-	-	-	-	-	-
World University Games Reserve	-	-	-	-	-	-	-	-	-
Unreserved Fund Balance	\$ 4,596.9	\$ 3,731.2	\$ 4,597.1	\$ 3,731.4	\$ 2,337.7	\$ 3,753.7	-	-	-

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.



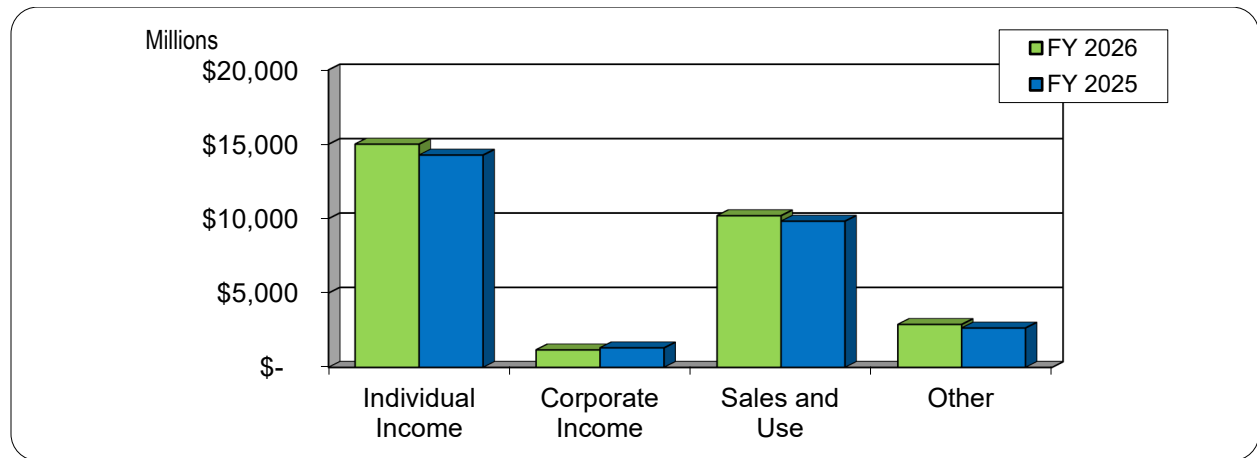
North Carolina Financial System
Office of State Controller
NC General Fund Reverting Net Tax and Non-Tax Revenues Report
Monthly & Fiscal Year-To-Date as of April 30, 2026 and April 30, 2025
Expressed in Millions

	April				Year-To-Date Through April			
	FY 2026	FY 2025	Change	Percent of Change	FY 2026	FY 2025	Change	Percent of Change
Tax Revenues								
Beverage	\$ 35.5	\$ 39.0	\$ (3.5)	(8.97%)	\$ 437.4	\$ 447.3	\$ (9.90)	(2.21%)
Corporate Income	527.3	557.7	(30.40)	(5.45%)	1,175.30	1,315.1	(139.8)	(10.63%)
Estate	-	-	-	-	-	-	-	-
Franchise	227.4	236.9	(9.50)	(4.01%)	771.60	740.3	31.3	4.23%
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	2,636.1	2,220.9	415.20	18.70%	15,004.10	14,272.1	732.0	5.13%
Insurance	508.6	409.5	99.10	24.20%	1,272.40	1,051.6	220.8	21.00%
Mill Machinery	-	-	-	-	-	0.1	(0.1)	(100.00%)
Other	-	-	-	-	-	-	-	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	6.1	6.5	(0.40)	(6.15%)	19.30	36.3	(17.0)	(46.83%)
Real Estate Conveyance Excise	9.4	7.8	1.60	20.51%	103.30	94.6	8.7	9.20%
Sales and Use	1,207.2	1,233.0	(25.80)	(2.09%)	10,195.40	9,829.0	366.4	3.73%
Scrap Tire Disposal	(3.9)	(1.9)	(2.00)	105.26%	2.70	9.0	(6.3)	(70.00%)
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(2.0)	(2.0)	-	0.00%	6.00	6.1	(0.1)	(1.64%)
Sports Wagering	4.4	6.3	(1.90)	(30.16%)	68.10	52.1	16.0	30.71%
Tobacco	22.4	20.6	1.80	8.74%	201.80	206.0	(4.2)	(2.04%)
White Goods Disposal	(0.8)	(0.2)	(0.60)	300.00%	3.60	3.5	0.1	2.86%
Total Tax Revenues	\$ 5,177.7	\$ 4,734.3	\$ 443.6	9.37%	\$ 29,261.0	\$ 28,063.0	\$ 1,197.9	4.27%
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ 31.4	\$ (31.4)	(100.00%)	\$ 139.6	\$ 169.8	\$ (30.2)	(17.79%)
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	12.2	13.8	(1.6)	(11.59%)	108.8	104.2	4.60	4.41%
Judicial Fees	17.9	17.5	0.4	2.29%	180.0	172.3	7.70	4.47%
Master Settlement Agreement	100.1	107.5	(7.4)	-	100.1	107.5	(7.40)	(6.88%)
Other	69.1	58.2	10.9	18.73%	379.5	243.8	135.70	55.66%
Treasurer Investments	52.9	104.5	(51.6)	(49.38%)	600.1	693.0	(92.90)	(13.41%)
Total Non-Tax Revenue	\$ 252.2	\$ 332.9	\$ (80.7)	(24.24%)	\$ 1,508.1	\$ 1,490.6	\$ 17.5	1.17%
Total Tax and Non-Tax Revenue	\$ 5,429.9	\$ 5,067.2	\$ 362.7	7.16%	\$ 30,769.1	\$ 29,553.6	\$ 1,215.5	4.11%

GENERAL FUND – REVERTING

ACTUAL TAX REVENUES

FISCAL YEAR-TO-DATE APRIL 30, 2026 AND APRIL 30, 2025

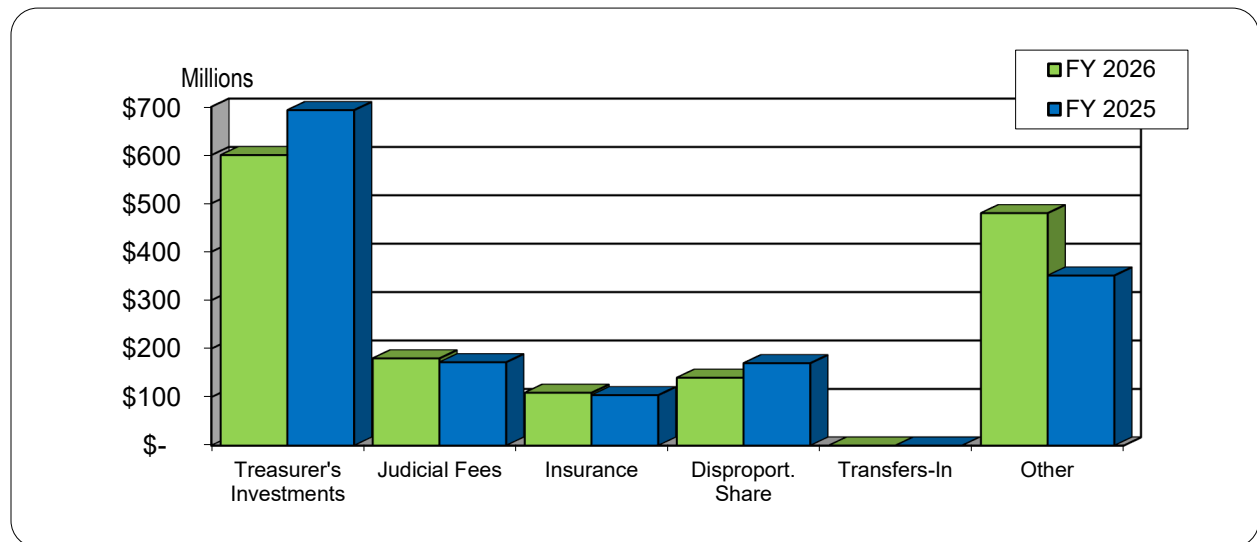


The graph above compares the year-to-date tax revenues for the current and prior fiscal years.

GENERAL FUND – REVERTING

ACTUAL NON-TAX REVENUES

FISCAL YEAR-TO-DATE APRIL 30, 2026 AND APRIL 30, 2025



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



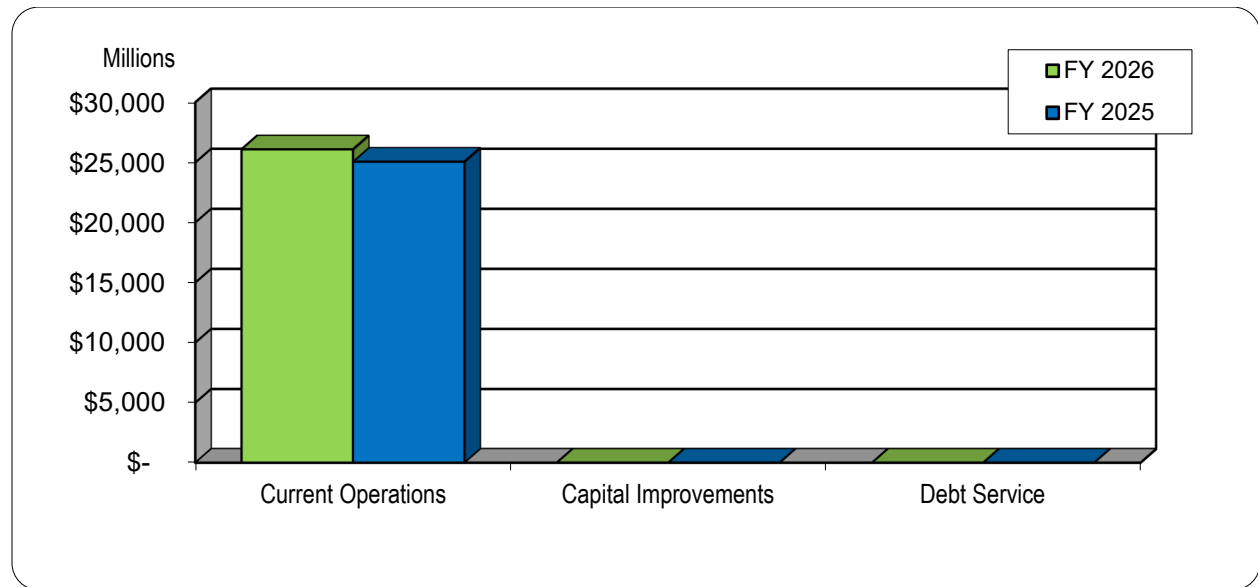
North Carolina Financial System
Office of State Controller
NC General Fund - Reverting
Appropriation Expenditures Report
Fiscal Year-to-Date
Expressed in Millions

	Appropriation Expenditures				Percent of Total Appropriation	
	FY 2026 (as of period end)	FY 2025 (as of period end)	Change	Percent Change	FY 2026	FY 2025
Capital Improvements						
Funded by General Fund	\$ -	\$ -	\$ -	-	0.0%	0.0%
Total Capital Improvements	\$ -	\$ -	\$ -	-	0.0%	0.0%
Current Operations						
Agriculture	\$ 138.0	\$ 123.3	\$ 14.7	11.9%	(97.3%)	(93.3%)
Economic Development	183.7	194.9	(11.2)	(5.7%)	(129.5%)	(147.4%)
Education	14,594.7	14,576.1	18.6	0.1%	(10,285.2%)	(11,025.8%)
Environment & Natural Resources	367.1	873.6	(506.5)	(58.0%)	(258.7%)	(660.8%)
General Government	450.0	367.2	82.8	22.5%	(317.1%)	(277.8%)
Health and Human Services	7,207.4	6,208.0	999.4	16.1%	(5,079.2%)	(4,695.9%)
Operating Reserves/Rounding	0.0	0.0	0.0	-	0.0%	0.0%
Public Safety, Correction, and Regulation	3,143.8	2,715.0	428.8	15.8%	(2,215.5%)	(2,053.7%)
Total Current Operations	\$ 26,084.8	\$ 25,058.1	\$ 1,026.6	4.1%	(18,382.5%)	(18,954.7%)
Debt Service						
Debt Service	\$ (141.9)	\$ (132.2)	\$ (9.7)	-	100.0%	100.0%
Total Debt Service	\$ (141.9)	\$ (132.2)	\$ (9.7)	-	100.0%	100.0%
Total Appropriation Expenditures	\$ 25,942.9	\$ 24,926.0	\$ 1,016.9	4.1%	(18,282.5%)	(18,854.8%)

GENERAL FUND – REVERTING

ACTUAL APPROPRIATION EXPENDITURES

FISCAL YEAR-TO-DATE APRIL 30, 2026, AND APRIL 30, 2025



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

Actual appropriation expenditures through April 2026 were greater than actual appropriation expenditures through April 2025 by \$1,017 million, or 3.92%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2026 were greater than appropriation expenditures through April 2025 by \$1,027 million, or 3.94%.



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 April 30, 2026 and April 30, 2025

Expressed in Millions

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

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	April	Year-To-Date	Year-To-Date	Year-To-Date	Year-To-Date	Year-To-Date	Year-To-Date	Year-To-Date
	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025
Current Operations								
General Government								
Administration	\$ 5.0	\$ 8.3	\$ 53.9	\$ 56.0	\$ 67.7	\$ 67.4	79.6%	83.1%
Board of Elections	2.9	0.8	8.9	3.0	13.0	9.7	68.5%	30.9%
General Assembly	7.5	9.1	74.5	73.6	102.8	99.6	72.5%	73.9%
Governor's Office	0.4	0.6	4.7	7.5	6.8	11.8	69.1%	63.6%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	2.7	2.7	10.7	10.7	10.7	10.7	100.0%	100.0%
Information Technology	4.6	12.1	53.0	47.3	75.1	79.3	70.6%	59.6%
Lieutenant Governor	0.1	0.1	0.8	1.0	1.4	1.3	57.1%	76.9%
Military and Veterans Affairs	0.9	0.8	6.5	5.7	8.9	11.6	73.0%	49.1%
Office of Administrative Hearings	0.6	0.7	5.4	6.6	8.3	8.5	65.1%	77.6%
Office of State Budget	0.8	1.0	9.2	9.6	11.7	11.6	78.6%	82.8%
Office of State Budget - Special	13.1	1.5	23.4	10.6	23.4	10.6	100.0%	100.0%
Office of State Human Resources	1.0	0.5	7.8	8.0	12.0	11.2	65.0%	71.4%
Office of the State Controller	2.3	3.0	26.9	28.2	36.1	35.9	74.5%	78.6%
Revenue	15.4	13.8	106.5	103.6	121.5	120.8	87.7%	85.8%
Secretary of State	1.5	1.5	15.6	15.0	19.3	19.2	80.8%	78.1%
State Auditor	2.9	1.6	20.0	12.0	25.3	19.2	79.1%	62.5%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	(0.2)	11.1	(1.4)	(53.5)	0.2	0.2	(700.0%)	(26,750.0%)
State Treasurer-Retirement	5.5	5.5	23.6	22.4	24.4	24.0	96.7%	93.3%
Sub-Total	\$ 67.0	\$ 74.8	\$ 450.0	\$ 367.2	\$ 568.7	\$ 552.7	79.1%	66.4%
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	-	-	-	-	41.7	21.8	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	-	-	-	-	-	36.1	-	-
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 - Automated Fraud Detection	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-
Reserve - Continuation/Justification	-	-	-	-	-	-	-	-
Reserve - Controller Fraud Detection	-	-	-	-	-	-	-	-
Reserve - Eliminated Positions	-	-	-	-	-	-	-	-
Reserve - Global Trans Park Loan	-	-	-	-	-	-	-	-
Repayment	-	-	-	-	-	-	-	-
Reserve - Management Flexibility	-	-	-	-	-	(200.0)	-	0.0%
Reserve - Medicaid Risk	-	-	-	-	-	-	-	-
Reserve - NC Promise Tuition Plan	-	-	-	-	-	-	-	-
Reserve - Retirees Premium	-	-	-	-	-	-	-	-
Reserve - Statewide Compensation Study	-	-	-	-	-	-	-	-
Reserve - Voter Information Verification Act	-	-	-	-	-	-	-	-
SCIF	-	-	-	-	-	-	-	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 41.70	\$ (142.10)	-	-

Total General Government	\$	67.0	\$	74.8	\$	450.0	\$	367.2	\$	610.4	\$	410.6	73.7%	89.4%
Education														
Community Colleges	\$	157.2	\$	149.9	\$	1,195.1	\$	1,146.5	\$	1,685.9	\$	1,582.1	70.9%	72.5%
Eastern NC School for the Deaf		0.9		-		7.3		-		10.4		-	70.2%	-
Governor Morehead School		1.0		-		7.0		-		10.4		-	67.3%	-
NC School for the Deaf		1.0		-		9.2		-		11.8		-	78.0%	-
Public Instruction		1,030.3		1,077.6		10,040.4		10,207.1		11,894.9		11,952.3	84.4%	85.4%
Sub-Total	\$	1,190.4	\$	1,227.5	\$	11,259.0	\$	11,353.5	\$	13,613.4	\$	13,534.4	82.7%	83.9%
University System														
Appalachian State University	\$	39.7	\$	37.7	\$	142.1	\$	141.8	\$	213.4	\$	213.0	66.6%	66.6%
ECU - Health Affairs		10.7		11.0		61.7		61.0		107.8		107.2	57.2%	56.9%
East Carolina University		25.5		26.6		169.9		164.1		269.6		273.3	63.0%	60.0%
Elizabeth City State University		2.6		0.3		37.6		36.1		51.0		50.8	73.7%	71.1%
Fayetteville State University		10.0		9.3		65.1		62.3		96.8		92.0	67.3%	67.7%
NCSU - Academic Affairs		65.6		64.0		428.1		404.0		574.3		570.2	74.5%	70.9%
NCSU - Agricultural Extension Service		3.5		5.0		36.7		41.3		46.9		48.5	78.3%	85.2%
NCSU - Agricultural Research		5.3		4.9		51.2		49.5		63.9		63.5	80.1%	78.0%
North Carolina A&T University		19.8		27.5		141.9		100.8		165.8		165.8	85.6%	60.8%
North Carolina Central University		6.2		6.6		63.0		58.1		103.1		101.1	61.1%	57.5%
North Carolina Sch of Science & Mathematics		3.8		3.1		37.6		36.4		46.3		45.3	81.2%	80.4%
UNC - Chapel Hill Academic Affairs		67.9		43.6		202.1		171.6		394.9		382.6	51.2%	44.9%
UNC - Chapel Hill Area Health Affairs		2.8		3.7		30.7		30.9		56.9		56.9	54.0%	54.3%
UNC - Chapel Hill Health Affairs		29.2		25.0		161.7		157.1		250.6		250.0	64.5%	62.8%
UNC - GA Institutional Programs and Facilities		(2.0)		0.8		56.5		41.2		81.3		86.6	69.5%	47.6%
UNC - GA Related Educational Programs		8.3		(3.0)		846.1		875.1		862.3		878.8	98.1%	99.6%
UNC- GA Aid to Private Institutions		0.3		0.3		1.2		1.1		1.2		1.2	100.0%	91.7%
University of North Carolina - General Admin		6.2		4.3		46.1		41.7		55.7		54.9	82.8%	76.0%
University of North Carolina Sch of the Arts		5.0		5.4		32.6		31.4		42.7		42.7	76.3%	73.5%
University of North Carolina at Asheville		4.5		4.7		37.6		37.9		52.1		54.1	72.2%	70.1%
University of North Carolina at Charlotte		37.1		38.2		202.7		202.8		337.9		336.4	60.0%	60.3%
University of North Carolina at Greensboro		20.4		23.3		131.0		129.6		209.8		208.3	62.4%	62.2%
University of North Carolina at Pembroke		7.9		7.9		52.5		49.3		101.7		101.6	51.6%	48.5%
University of North Carolina at Wilmington		21.3		18.6		139.9		134.1		222.4		220.9	62.9%	60.7%
Western Carolina University		16.8		16.8		117.9		117.3		173.0		170.1	68.2%	69.0%
Winston-Salem State University		5.5		6.5		42.1		46.1		69.3		70.7	60.8%	65.2%
Total University System	\$	423.9	\$	392.1	\$	3,335.8	\$	3,222.6	\$	4,650.5	\$	4,646.6	71.7%	69.4%
Total Education	\$	1,614.3	\$	1,619.6	\$	14,594.8	\$	14,576.1	\$	18,263.9	\$	18,181.0	79.9%	80.2%
Agriculture														
Agriculture and Consumer Services	\$	13.5	\$	16.7	\$	137.9	\$	123.3	\$	177.8	\$	182.1	77.6%	67.7%
Total Agriculture	\$	13.5	\$	16.7	\$	137.9	\$	123.3	\$	177.8	\$	182.1	77.6%	67.7%
Economic Development														
Commerce	\$	3.3	\$	1.5	\$	9.1	\$	11.8	\$	15.4	\$	20.3	59.1%	58.1%
Commerce-Economic Development		39.6		39.7		158.3		157.8		158.3		158.3	100.0%	99.7%
Commerce-State Aid		1.6		3.4		16.3		25.2		19.7		85.1	82.7%	29.6%
Total Economic Development	\$	44.5	\$	44.6	\$	183.7	\$	194.8	\$	193.4	\$	263.7	95.0%	73.9%
Environment & Natural Resources														
Environmental Quality	\$	10.1	\$	8.1	\$	98.3	\$	603.5	\$	108.3	\$	909.6	90.8%	66.3%
Natural and Cultural Resources		32.6		29.3		252.4		256.2		290.9		281.4	86.8%	91.0%
Roanoke Island Commission		-		-		-		-		-		-	-	-
Wildlife Resources		(0.5)		1.8		16.3		13.9		17.0		16.7	95.9%	83.2%
Total Environment & Natural Resources	\$	42.2	\$	39.1	\$	367.0	\$	873.6	\$	416.2	\$	1,207.8	88.2%	72.3%
Health and Human Services														
Aging	\$	7.4	\$	2.6	\$	46.9	\$	36.8	\$	58.3	\$	53.6	80.4%	68.7%
Child Development		(12.4)		28.9		162.5		239.9		286.0		340.3	56.8%	70.5%
Child and Family Well-Being		16.7		(0.9)		25.0		54.4		62.1		60.4	40.3%	90.1%
DHHS-Administration		2.8		25.6		95.9		112.2		219.4		224.1	43.7%	50.1%
Education Services - Inactive		-		-		-		-		-		-	-	-
Health Services		93.7		1.8		181.3		83.7		215.4		138.1	84.2%	60.6%
Health Services Regulations		(0.8)		3.3		12.5		12.8		26.1		25.8	47.9%	49.6%
Medical Assistance		863.1		661.9		5,851.2		5,019.8		6,524.8		6,165.0	89.7%	81.4%
Mental Health/DD/SAS		50.8		100.6		641.0		494.2		776.7		847.9	82.5%	58.3%
NC Health Choice		-		-		-		-		-		-	-	-
Services for the Blind and Deaf/HH		0.8		1.0		4.5		4.9		9.5		9.4	47.4%	52.1%
Social Services		24.9		32.1		154.5		121.5		228.1		238.9	67.7%	50.9%
Vocational Rehabilitation		0.9		6.3		32.2		28.0		43.8		44.0	73.5%	63.6%
Total Health and Human Services	\$	1,047.9	\$	863.2	\$	7,207.4	\$	6,208.0	\$	8,450.2	\$	8,147.5	85.3%	76.2%
Public Safety, Correction, and Regulation														
Adult Correction	\$	24.5	\$	(54.3)	\$	1,628.9	\$	1,127.3	\$	1,905.4	\$	1,434.4	85.5%	78.6%
Department of State Highway Patrol General Fund		30.9		-		238.1		-		324.4		-	-	-
Insurance		3.7		2.9		39.7		43.0		59.9		55.4	66.3%	77.6%
Insurance-GF		0.9		(2.5)		8.5		(5.1)		14.2		3.8	59.9%	(134.2%)
Judicial		63.4		64.9		659.0		674.7		802.3		790.7	82.1%	85.3%
Judicial-Indigent Defense		13.2		11.2		140.3		139.1		171.8		167.7	81.7%	82.9%

Justice	8.2	8.3	58.6	59.8	67.6	66.8	86.7%	89.5%
Labor	2.4	2.3	17.1	20.2	26.6	26.4	64.3%	76.5%
Public Safety	34.2	56.5	276.8	548.9	340.2	657.8	81.3%	83.4%
State Bureau of Investigation	4.4	4.9	77.0	107.2	94.5	119.9	81.5%	89.4%
Total Public Safety, Correction, and Regulation	\$ 185.8	\$ 94.2	\$ 3,144.0	\$ 2,715.1	\$ 3,806.9	\$ 3,322.9	82.6%	81.7%
Total Current Operations	\$ 3,015.2	\$ 2,752.2	\$ 26,084.8	\$ 25,058.1	\$ 31,918.8	\$ 31,715.5	81.7%	79.0%
Capital Improvements								
Funded by General Fund	-	-	-	-	-	-	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service								
Debt Service	\$ (131.4)	\$ (132.2)	\$ (141.9)	\$ (132.2)	\$ -	\$ -	-	-
Debt Service-Federal	-	-	-	-	-	-	-	-
Total Debt Service	(131.4)	(132.2)	(141.9)	(132.2)	-	-	-	-
Total Appropriation Expenditures	\$ 2,883.8	\$ 2,620.0	\$ 25,942.9	\$ 24,926.0	\$ 31,918.8	\$ 31,715.6	81.3%	78.6%

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 April 30, 2026
Expressed in Thousands

	Receipts		Disbursements	
	April	Year-To-Date	April	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 10,239.00	\$ 90,410.00	\$ 23,733.00	\$ 228,357.00
Total Agriculture	\$ 10,239.00	\$ 90,410.00	\$ 23,733.00	\$ 228,357.00
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ 131,473.00	\$ 181,454.00	\$ 38.00	\$ 39,550.00
Debt Service-Federal	-	-	-	-
Total Debt Service	\$ 131,473.00	\$ 181,454.00	\$ 38.00	\$ 39,550.00
Economic Development				
Commerce	\$ 7,435.00	\$ 52,707.00	\$ 10,761.00	\$ 61,786.00
Commerce-Economic Development	-	-	39,587.00	158,348.00
Commerce-State Aid	-	1,114.00	1,571.00	17,427.00
Total Economic Development	\$ 7,435.00	\$ 53,822.00	\$ 51,919.00	\$ 237,561.00
Education				
Community Colleges	\$ 45,303.00	\$ 741,881.00	\$ 202,458.00	\$ 1,936,985.00
Eastern NC School for the Deaf	6.00	311.00	953.00	7,601.00
Governor Morehead School	-	593.00	1,006.00	7,580.00
NC School for the Deaf	8.00	366.00	1,016.00	9,576.00
Public Instruction	348,960.00	2,836,305.00	1,379,252.00	12,876,664.00
UNC System	129,419.00	3,606,547.00	553,260.00	6,942,346.00
Total Education	\$ 523,696.00	\$ 7,186,004.00	\$ 2,137,945.00	\$ 21,780,752.00
Environment & Natural Resources				
Environmental Quality	\$ 3,840.00	\$ 60,870.00	\$ 13,953.00	\$ 159,215.00
Natural and Cultural Resources	3,963.00	69,542.00	36,595.00	321,992.00
Roanoke Island Commission	-	-	-	-
Wildlife Resources	12,696.00	109,914.00	12,237.00	126,244.00
Total Environment & Natural Resources	\$ 20,500.00	\$ 240,327.00	\$ 62,785.00	\$ 607,450.00
General Government				
Administration	\$ 1,103.00	\$ 11,247.00	\$ 6,096.00	\$ 65,185.00
Board of Elections	66.00	20,406.00	3,012.00	29,346.00
General Assembly	64.00	556.00	7,524.00	75,021.00
Governor's Office	312.00	2,997.00	701.00	7,675.00
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	2,665.00	10,660.00
Information Technology	138.00	28,620.00	4,726.00	81,655.00
Lieutenant Governor	-	95.00	89.00	878.00
Military and Veterans Affairs	1.00	1,985.00	884.00	8,491.00
Office of Administrative Hearings	2.00	786.00	559.00	6,218.00
Office of State Budget	260.00	1,340.00	1,033.00	10,555.00
Office of State Budget - Special	-	34,557.00	13,147.00	58,003.00
Office of State Human Resources	1.00	2,426.00	1,003.00	10,262.00
Office of the State Controller	191.00	1,454.00	2,498.00	28,363.00
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	-	-	-
Reserve - Enrollment	-	-	-	-
Reserve - Eugenic Sterlization	-	-	-	-
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	1,915.00	49,351.00	17,341.00	155,813.00
SCIF	-	-	-	-
Secretary of State	100.00	634.00	1,572.00	16,221.00
State Auditor	104.00	6,904.00	2,967.00	26,896.00
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	5,304.00	142,029.00	5,065.00	140,616.00
State Treasurer-Retirement	-	-	5,468.00	23,576.00
Total General Government	\$ 9,562.00	\$ 305,387.00	\$ 76,350.00	\$ 755,433.00
Health and Human Services				
Aging	\$ 14,510.00	\$ 70,834.00	\$ 21,956.00	\$ 117,684.00
Child Development	79,790.00	567,649.00	67,425.00	730,143.00
Child and Family Well-Being	34,736.00	575,687.00	51,459.00	600,643.00
DHHS-Administration	30,803.00	294,756.00	33,599.00	390,634.00
Education Services - Inactive	-	-	-	-
Health Services	20,580.00	215,694.00	114,257.00	396,966.00
Health Services Regulations	6,554.00	44,688.00	5,799.00	57,193.00
Medical Assistance	2,088,481.00	28,196,889.00	2,951,571.00	34,048,135.00
Mental Health/DD/SAS	89,395.00	885,443.00	140,188.00	1,526,487.00
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	4,059.00	31,975.00	4,848.00	36,458.00
Social Services	184,528.00	1,237,268.00	209,473.00	1,391,745.00
Vocational Rehabilitation	16,727.00	131,408.00	17,594.00	163,617.00
Total Health and Human Services	\$ 2,570,163.00	\$ 32,252,290.00	\$ 3,618,170.00	\$ 39,459,706.00
Public Safety, Correction, and Regulation				
Adult Correction	\$ 159,613.00	\$ 179,327.00	\$ 184,091.00	\$ 1,808,245.00
Department of State Highway Patrol General Fund	2,995.00	74,899.00	33,917.00	312,967.00
Insurance	1,640.00	14,494.00	5,313.00	54,220.00
Insurance-GF	612.00	6,925.00	1,532.00	15,400.00
Judicial	737.00	22,106.00	64,187.00	681,081.00
Judicial-Indigent Defense	3,556.00	15,638.00	16,732.00	155,897.00
Justice	2,221.00	40,101.00	10,434.00	98,719.00
Labor	1,864.00	20,009.00	4,251.00	37,130.00
Public Safety	14,495.00	158,554.00	48,668.00	435,240.00
State Bureau of Investigation	2,955.00	31,219.00	7,469.00	108,179.00
Total Public Safety, Correction, and Regulation	\$ 190,688.00	\$ 563,272.00	\$ 376,594.00	\$ 3,707,076.00
Non-Tax Revenue				
Disproportionate Share	\$ -	\$ 139,556.00	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	13,735.00	43,888.00	-	-
License & Fees-Nontax	3,970.00	75,285.00	5,530.00	10,412.00
Judicial Fees	17,912.00	180,606.00	1.00	576.00
Master Settlement Agreement	125,095.00	125,095.00	25,000.00	25,000.00
ABC Board	-	-	-	-
Banking & Investment Fees	-	-	-	-
Board of Elections	-	105.00	15.00	105.00
CI Appropriation	-	-	-	-
DHHS	1,013.00	4,317.00	-	-
DPS - ABC Board	7,962.00	23,260.00	168.00	902.00
DWI Restoration Fees	-	-	-	-
DWI Service Fees	205.00	2,005.00	-	-
Deed Mortgage Registration Fee	609.00	5,689.00	487.00	4,551.00
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	579.00	5,116.00	559.00	4,598.00
Gas & Oil Inspection	216.00	1,113.00	-	-
Intra State Transfer	286.00	1,925.00	-	-
Miscellaneous	9,471.00	129,413.00	-	17,820.00
Parole Supervision Fees	69.00	716.00	-	-
Probation Supervision Fees	544.00	5,328.00	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	1,549.00	12,537.00	-	-
Sales Tax Refund	-	1,442.00	-	-
Secretary of State-Nontax	48,329.00	216,496.00	477.00	1,938.00
Treasurer Investments	53,070.00	606,910.00	139.00	6,793.00
Total Non-Tax Revenue	\$ 284,614.00	\$ 1,580,803.00	\$ 32,375.00	\$ 72,696.00
Tax Revenues				
Beverage	\$ 44,834.00	\$ 478,496.00	\$ 9,370.00	\$ 41,061.00
Corporate Income	541,070.00	1,438,705.00	13,750.00	263,448.00
Estate	-	30.00	-	-
Franchise	228,876.00	859,399.00	1,451.00	87,790.00
Freight Car Lines	7.00	(10.00)	-	-
Gift	-	-	-	-

Individual Income	3,348,769.00	16,732,970.00	712,683.00	1,728,916.00
Insurance	531,029.00	1,408,861.00	22,445.00	136,427.00
Mill Machinery	-	(17.00)	7.00	16.00
Miscellaneous	-	-	-	-
Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	6,124.00	30,671.00	37.00	11,386.00
Real Estate Conveyance Excise	9,423.00	103,319.00	-	14.00
Sales and Use	1,858,449.00	16,827,722.00	651,235.00	6,632,316.00
Scrap Tire Disposal	2,766.00	25,416.00	6,665.00	22,755.00
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	3,475.00	23,772.00	5,461.00	17,781.00
Sports Wagering	13,665.00	125,927.00	9,223.00	57,867.00
Tobacco	22,369.00	201,997.00	3.00	220.00
White Goods Disposal	644.00	7,963.00	1,445.00	4,398.00
Total Tax Revenues	<u>6,611,500.00</u>	<u>38,265,221.00</u>	<u>1,433,774.00</u>	<u>9,004,395.00</u>
Total Reverting	<u>\$ 10,359,870.00</u>	<u>\$ 80,718,990.00</u>	<u>\$ 7,813,683.00</u>	<u>\$ 75,892,976.00</u>

Beginning Unreserved Cash	\$ 890,984.00
Year-To-Date Receipts	<u>80,718,989.00</u>
Year-To-Date Disbursements	<u>\$ 75,892,976.00</u>

Reservations

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	(1,120,000.00)
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	-
Ending Unreserved Cash	<u>\$ 4,596,998.00</u>



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 April 30, 2026
Expressed in Thousands

	Receipts		Disbursements	
	April	Year-To-Date	April	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 10,239.0	\$ 90,410.0	\$ 23,733.0	\$ 228,357.0
Total Agriculture	\$ 10,239.0	\$ 90,410.0	\$ 23,733.0	\$ 228,357.0
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ 131,473.0	\$ 181,454.0	\$ 38.0	\$ 39,550.0
Debt Service-Federal	-	-	-	-
Total Debt Service	\$ 131,473.0	\$ 181,454.0	\$ 38.0	\$ 39,550.0
Economic Development				
Commerce	\$ 7,435.0	\$ 52,707.0	\$ 10,761.0	\$ 61,786.0
Commerce-Economic Development	-	-	39,587.0	158,348.0
Commerce-State Aid	-	1,114.0	1,571.0	17,427.0
Total Economic Development	\$ 7,435.0	\$ 53,822.0	\$ 51,919.0	\$ 237,561.0
Education				
Community Colleges	\$ 45,303.0	\$ 741,881.0	\$ 202,458.0	\$ 1,936,985.0
Eastern NC School for the Deaf	6.0	311.0	953.0	7,601.0
Governor Morehead School	-	593.0	1,006.0	7,580.0
NC School for the Deaf	8.0	366.0	1,016.0	9,576.0
Public Instruction	348,960.0	2,836,305.0	1,379,252.0	12,876,664.0
UNC System	129,419.0	3,606,547.0	553,260.0	6,942,346.0
Total Education	\$ 523,696.0	\$ 7,186,004.0	\$ 2,137,945.0	\$ 21,780,752.0
Environment & Natural Resources				
Environmental Quality	\$ 3,840.0	\$ 60,870.0	\$ 13,953.0	\$ 159,215.0
Natural and Cultural Resources	3,963.0	69,542.0	36,595.0	321,992.0
Roanoke Island Commission	-	-	-	-
Wildlife Resources	12,696.0	109,914.0	12,237.0	126,244.0
Total Environment & Natural Resources	\$ 20,500.0	\$ 240,327.0	\$ 62,785.0	\$ 607,450.0
General Government				
Administration	\$ 1,103.0	\$ 11,247.0	\$ 6,096.0	\$ 65,185.0
Board of Elections	66.0	20,406.0	3,012.0	29,346.0
General Assembly	64.0	556.0	7,524.0	75,021.0
Governor's Office	312.0	2,997.0	701.0	7,675.0
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	2,665.0	10,660.0
Information Technology	138.0	28,620.0	4,726.0	81,655.0
Lieutenant Governor	-	95.0	89.0	878.0
Military and Veterans Affairs	1.0	1,985.0	884.0	8,491.0
Office of Administrative Hearings	2.0	786.0	559.0	6,218.0
Office of State Budget	260.0	1,340.0	1,033.0	10,555.0
Office of State Budget - Special	-	34,557.0	13,147.0	58,003.0
Office of State Human Resources	1.0	2,426.0	1,003.0	10,262.0
Office of the State Controller	191.0	1,454.0	2,498.0	28,363.0
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	-	-	-
Reserve - Enrollment	-	-	-	-
Reserve - Eugenic Sterlization	-	-	-	-
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	1,915.0	49,351.0	17,341.0	155,813.0
SCIF	-	-	-	-
Secretary of State	100.0	634.0	1,572.0	16,221.0
State Auditor	104.0	6,904.0	2,967.0	26,896.0
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	5,304.0	142,029.0	5,065.0	140,616.0
State Treasurer-Retirement	-	-	5,468.0	23,576.0
Total General Government	\$ 9,562.0	\$ 305,387.0	\$ 76,350.0	\$ 755,433.0
Health and Human Services				
Aging	\$ 14,510.0	\$ 70,834.0	\$ 21,956.0	\$ 117,684.0
Child Development	79,790.0	567,649.0	67,425.0	730,143.0
Child and Family Well-Being	34,736.0	575,687.0	51,459.0	600,643.0
DHHS-Administration	30,803.0	294,756.0	33,599.0	390,634.0
Education Services - Inactive	-	-	-	-
Health Services	20,580.0	215,694.0	114,257.0	396,966.0
Health Services Regulations	6,554.0	44,688.0	5,799.0	57,193.0
Medical Assistance	2,088,481.0	28,196,889.0	2,951,571.0	34,048,135.0
Mental Health/DD/SAS	89,395.0	885,443.0	140,188.0	1,526,487.0
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	4,059.0	31,975.0	4,848.0	36,458.0
Social Services	184,528.0	1,237,268.0	209,473.0	1,391,745.0
Vocational Rehabilitation	16,727.0	131,408.0	17,594.0	163,617.0
Total Health and Human Services	\$ 2,570,163.0	\$ 32,252,290.0	\$ 3,618,170.0	\$ 39,459,706.0
Public Safety, Correction, and Regulation				
Adult Correction	\$ 159,613.0	\$ 179,327.0	\$ 184,091.0	\$ 1,808,245.0
Department of State Highway Patrol General Fund	2,995.0	74,899.0	33,917.0	312,967.0
Insurance	1,640.0	14,494.0	5,313.0	54,220.0
Insurance-GF	612.0	6,925.0	1,532.0	15,400.0
Judicial	737.0	22,106.0	64,187.0	681,081.0
Judicial-Indigent Defense	3,556.0	15,638.0	16,732.0	155,897.0
Justice	2,221.0	40,101.0	10,434.0	98,719.0
Labor	1,864.0	20,009.0	4,251.0	37,130.0
Public Safety	14,495.0	158,554.0	48,668.0	435,240.0
State Bureau of Investigation	2,955.0	31,219.0	7,469.0	108,179.0
Total Public Safety, Correction, and Regulation	\$ 190,688.0	\$ 563,272.0	\$ 376,594.0	\$ 3,707,076.0
Non-Tax Revenue				
Disproportionate Share	\$ -	\$ 139,556.0	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	13,735.0	43,888.0	-	-
License & Fees-Nontax	3,970.0	75,285.0	5,530.0	10,412.0
Judicial Fees	17,912.0	180,606.0	1.0	576.0
Master Settlement Agreement	125,095.0	125,095.0	25,000.0	25,000.0
ABC Board	-	-	-	-
Banking & Investment Fees	-	-	-	-
Board of Elections	-	105.0	15.0	105.0
CI Appropriation	-	-	-	-
DHHS	1,013.0	4,317.0	-	-
DPS - ABC Board	7,962.0	23,260.0	168.0	902.0
DWI Restoration Fees	-	-	-	-
DWI Service Fees	205.0	2,005.0	-	-
Deed Mortgage Registration Fee	609.0	5,689.0	487.0	4,551.0
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	579.0	5,116.0	559.0	4,598.0
Gas & Oil Inspection	216.0	1,113.0	-	-
Intra State Transfer	286.0	1,925.0	-	-
Miscellaneous	9,471.0	129,413.0	-	17,820.0
Parole Supervision Fees	69.0	716.0	-	-
Probation Supervision Fees	544.0	5,328.0	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	1,549.0	12,537.0	-	-
Sales Tax Refund	-	1,442.0	-	-
Secretary of State-Nontax	48,329.0	216,496.0	477.0	1,938.0
Treasurer Investments	53,070.0	606,910.0	139.0	6,793.0
Total Non-Tax Revenue	\$ 284,614.0	\$ 1,580,803.0	\$ 32,375.0	\$ 72,696.0
Tax Revenues				
Beverage	\$ 44,834.0	\$ 478,496.0	\$ 9,370.0	\$ 41,061.0
Corporate Income	541,070.0	1,438,705.0	13,750.0	263,448.0
Estate	-	30.0	-	-
Franchise	228,876.0	859,399.0	1,451.0	87,790.0
Freight Car Lines	7.0	(10.0)	-	-

Gift	-	-	-	-
Individual Income	3,348,769.0	16,732,970.0	712,683.0	1,728,916.0
Insurance	531,029.0	1,408,861.0	22,445.0	136,427.0
Mill Machinery	-	(17.0)	7.0	16.0
Miscellaneous	-	-	-	-
Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	6,124.0	30,671.0	37.0	11,386.0
Real Estate Conveyance Excise	9,423.0	103,319.0	-	14.0
Sales and Use	1,858,449.0	16,827,722.0	651,235.0	6,632,316.0
Scrap Tire Disposal	2,766.0	25,416.0	6,665.0	22,755.0
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	3,475.0	23,772.0	5,461.0	17,781.0
Sports Wagering	13,665.0	125,927.0	9,223.0	57,867.0
Tobacco	22,369.0	201,997.0	3.0	220.0
White Goods Disposal	644.0	7,963.0	1,445.0	4,398.0
Total Tax Revenues	6,611,500.0	38,265,221.0	1,433,774.0	9,004,395.0
Total Reverting	\$ 10,359,870.0	\$ 80,718,990.0	\$ 7,813,683.0	\$ 75,892,976.0

Beginning Unreserved Cash	\$ 890,984.0
Year-To-Date Receipts	80,718,989.0
Year-To-Date Disbursements	75,892,976.0

Reservations

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	(1,120,000.0)
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	-
Ending Unreserved Cash	\$ 4,596,997.0



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 April 30, 2026
Expressed in Thousands

	Beginning Cash	April	Receipts Year-To-Date	April	Expenditures Year-To-Date	Year-To-Date Ending Cash
Agriculture						
Agriculture and Consumer Services	\$ 409,980.0	\$ 151.0	\$ 274,030.0	\$ 8,478.0	\$ 369,125.0	\$ 314,884.0
Total Agriculture	\$ 409,980.0	\$ 151.0	\$ 274,030.0	\$ 8,478.0	\$ 369,125.0	\$ 314,884.0
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ 7,491.0	\$ 43.0	\$ 7,387.0	\$ 104.0
State Treasurer-Retirement	-	38.0	33,743.0	2.0	33,707.0	36.0
Total Debt Service	\$ -	\$ 38.0	\$ 41,234.0	\$ 45.0	\$ 41,094.0	\$ 140.0
Economic Development						
Commerce-CDBG	\$ 15,807.0	\$ 58.0	\$ 573.0	\$ -	\$ -	\$ 16,380.0
Commerce-Div of Employ Sec	56,197.0	6,156.0	83,925.0	5,833.0	120,627.0	19,495.0
Commerce-Floyd Relief	120,000.0	1,176.0	13,352.0	894.0	8,563.0	124,789.0
Commerce-IT Projects	1,153.0	-	5.0	11.0	484.0	674.0
Commerce-Special Revenue	522,163.0	46,495.0	354,279.0	30,478.0	332,989.0	543,453.0
Commerce-Trust	77.0	-	-	-	-	77.0
Total Economic Development	\$ 715,396.0	\$ 53,885.0	\$ 452,134.0	\$ 37,217.0	\$ 462,663.0	\$ 704,867.0
Education						
Community Colleges-IT Projects	\$ 50,595.0	\$ -	\$ 4,121.0	\$ 181.0	\$ 5,594.0	\$ 49,122.0
Community Colleges-Special Rev	51,414.0	1,704.0	15,766.0	4,908.0	27,943.0	39,237.0
Community Colleges-Trust	2,142.0	16.0	656.0	4.0	596.0	2,202.0
Eastern NC School for the Deaf	-	13.0	184.0	16.0	28.0	156.0
Eastern NC School for the Deaf Trust Fund	-	-	1.0	-	-	1.0
Governor Morehead School	-	-	3,554.0	5.0	191.0	3,363.0
Governor Morehead School Trust Fund	-	-	468.0	-	230.0	238.0
NC School for the Deaf	-	8.0	295.0	4.0	27.0	268.0
NC School for the Deaf Trust Fund	-	-	413.0	-	-	413.0
Public Instruction-IT Projects	56,112.0	320.0	1,799.0	435.0	11,408.0	46,503.0
Public Instruction-Internal Service	162,739.0	987.0	123,163.0	5,835.0	243,667.0	42,235.0
Public Instruction-Local Payroll	3,652.0	5,814.0	63,478.0	5,632.0	64,697.0	2,433.0
Public Instruction-Pub Sch Bldg Fund	1,601,541.0	6,323.0	527,650.0	29,841.0	546,172.0	1,583,019.0
Public Instruction-School Technology	19,295.0	326.0	2,872.0	954.0	15,863.0	6,304.0
Public Instruction-Special Revenue	59,008.0	851.0	25,174.0	5,855.0	41,528.0	42,655.0
Public Instruction-Trust	19,727.0	1,261.0	35,125.0	-	32,156.0	22,696.0
Total Education	\$ 2,026,223.0	\$ 17,623.0	\$ 804,720.0	\$ 53,671.0	\$ 990,100.0	\$ 1,840,845.0
Environment & Natural Resources						
Aquariums	\$ 6,162.0	\$ 10.0	\$ 10.0	\$ -	\$ 55.0	\$ 6,117.0
C W M T F	143,746.0	2,895.0	35,917.0	7,825.0	51,359.0	128,304.0
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761.0	-	-	-	-	761.0
Environmental Quality	754,394.0	193.0	507,148.0	90,114.0	614,713.0	646,829.0
Environmental Quality-Disaster	137,663.0	251.0	71,339.0	3,187.0	80,994.0	128,008.0
Land & Water Conservation Fund	42,547.0	-	4,813.0	425.0	7,661.0	39,699.0
Natural & Cultural Res-LWS	3,242.0	12.0	143.0	-	3.0	3,382.0
Natural and Cultural Res-Int Bearing	40.0	1.0	66.0	4.0	69.0	37.0
Natural and Cultural Resources	2,760.0	1,126.0	27,947.0	1,777.0	26,939.0	3,768.0
Parks & Recreation Trust Fund	48,743.0	2,513.0	42,396.0	9,621.0	47,118.0	44,021.0
Wildlife	19,867.0	7,340.0	62,581.0	6,627.0	62,808.0	19,640.0
Total Environment & Natural Resources	\$ 1,159,924.0	\$ 14,341.0	\$ 752,360.0	\$ 119,580.0	\$ 891,719.0	\$ 1,020,565.0
General Government						
Administration	\$ 39,108.0	\$ 4,944.0	\$ 51,548.0	\$ 5,242.0	\$ 60,298.0	\$ 30,358.0
Board of Elections	10,765.0	2,311.0	19,452.0	727.0	2,373.0	27,844.0
DMVA - Special Revenue	32,141.0	116.0	1,124.0	-	-	33,265.0
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	62,305.0	-	583.0	945.0	1,205.0	61,683.0

Governor's Office	274,853.0	159,720.0	1,240,644.0	159,182.0	1,347,867.0	167,630.0
Governor's Office-Disaster Relief	154,200.0	-	-	5,400.0	111,762.0	42,438.0
IBIS Replacement	-	-	20,874.0	286.0	320.0	20,554.0
Information Technology	54,564.0	19,381.0	58,652.0	3,895.0	42,602.0	70,614.0
NC Infrastructure Finance Corp	-	-	15,575.0	-	15,575.0	-
OSBM ECONOMIC DEVELOPMENT	3.0	105.0	995.0	81.0	973.0	25.0
ADMINISTRATION (EDA-ARPA)						
OSBM-ARP Homeowners Assistance	3.0	-	-	-	-	3.0
Fund						
OSBM-ARP State & Local Fiscal	1,544,424.0	49,000.0	106,592.0	209,212.0	995,769.0	655,247.0
Recovery Fund						
OSBM-Covid 19 Recovery Act	3.0	59.0	22,347.0	-	7,291.0	15,059.0
OSBM-Earthquake Disaster Recovery	1.0	-	-	-	-	1.0
OSBM-Emergency Rental Assistance	24,594.0	50.0	1,135.0	143.0	11,693.0	14,036.0
OSBM-IT Projects	192.0	-	-	-	-	192.0
OSBM-Rural Health Care Stabilization	38,230.0	140.0	1,383.0	-	-	39,613.0
OSBM-SCIF	4,477,258.0	298,811.0	945,083.0	345,688.0	1,789,675.0	3,632,666.0
OSBM-Tropical Storm Fred DR	-	-	1.0	-	1.0	-
Office of Administrative Hearings	2,743.0	-	411.0	-	-	3,154.0
Payroll Imprest Fund	-	-	-	-	-	-
Revenue-E 911 Fee	1,016.0	2,205.0	9,892.0	85.0	9,572.0	1,336.0
Revenue-IT Project	48,212.0	-	208.0	740.0	3,586.0	44,834.0
Revenue-Lee Act Credits	294.0	-	-	-	-	294.0
Revenue-Project Collect	60,160.0	7,194.0	38,652.0	3.0	33,991.0	64,821.0
Revenue-Tax Distribution	169.0	449,602.0	5,648,968.0	447,792.0	5,647,328.0	1,809.0
Revenue-Tax Transfer Fees	5,400.0	1,056.0	3,917.0	12.0	3,463.0	5,854.0
State Controller	45,293.0	2,221.0	20,538.0	465.0	21,838.0	43,993.0
State Treasurer	7,512.0	3,956.0	18,071.0	1,812.0	12,230.0	13,353.0
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
State Treasurer-Trust Special Disaster	28,287.0	-	-	-	26,556.0	1,731.0
Statewide-Worker's Comp Plan	1,996.0	6,469.0	60,242.0	5,732.0	59,050.0	3,187.0
Total General Government	\$ 6,913,726.0	\$ 1,007,340.0	\$ 8,286,887.0	\$ 1,187,442.0	\$ 10,205,019.0	\$ 4,995,592.0
Health and Human Services						
Aging	3,177.0	6,782.0	15,446.0	905.0	9,926.0	8,697.0
Child Development	5,283.0	86.0	211.0	-	-	5,494.0
Child and Family Well-Being	-	17,317.0	187,029.0	17,317.0	187,029.0	-
DHHS-Administration	288,737.0	7,812.0	40,666.0	10,631.0	100,077.0	229,326.0
Health Services	298,857.0	351,954.0	1,844,821.0	353,115.0	1,488,711.0	654,967.0
Health Services Regulations	52,241.0	-	1,682.0	596.0	1,792.0	52,131.0
Medical Assistance	111,501.0	15,973.0	165,981.0	22,186.0	117,297.0	160,185.0
Mental Health/DD/SAS	213,192.0	17,178.0	48,409.0	9,459.0	65,516.0	196,085.0
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	13,774.0	1,239.0	6,986.0	540.0	8,236.0	12,524.0
Vocational Rehabilitation	-	-	-	-	-	-
Total Health and Human Services	\$ 986,763.0	\$ 418,341.0	\$ 2,311,231.0	\$ 414,750.0	\$ 1,978,584.0	\$ 1,319,408.0
Public Safety, Correction, and Regulation						
Adult Correction	\$ 24,236.0	\$ 2,313.0	\$ 2,565.0	\$ 48.0	\$ 9,167.0	\$ 17,634.0
Department of State Highway Patrol	-	3,801.0	33,016.0	1,723.0	28,301.0	4,715.0
Special Fund						
Department of State Highway Patrol	-	958.0	4,154.0	1,024.0	1,179.0	2,975.0
Special Interest Bearing						
Insurance	20,964.0	295.0	22,126.0	481.0	32,792.0	10,298.0
Labor	-	-	-	-	-	-
Office of the Courts	2,414.0	27.0	737.0	152.0	1,467.0	1,684.0
Public Safety	185,443.0	101,123.0	1,560,069.0	203,818.0	1,520,026.0	225,486.0
State Bureau of Investigation Special	-	6.0	940.0	8.0	405.0	535.0
Funds Non-Interest Bearing						
Total Public Safety, Correction, and Regulation	233,057.0	108,523.0	1,623,607.0	207,255.0	1,593,338.0	263,328.0
Total Non-reverting	\$ 12,445,069.0	\$ 1,620,242.0	\$ 14,546,203.0	\$ 2,028,438.0	\$ 16,531,643.0	\$ 10,459,630.0

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.