State of North Carolina
Office of the State Controller

General Fund
Monthly Financial Report

Downtown Charlotte
Mecklenburg County

June 2026

NORTH CAROLINA OFFICE OF THE STATE CONTROLLER

NELS C. ROSELAND
STATE CONTROLLER

September 14, 2026

Enclosed is the General Fund Monthly Financial Report for the period ended June 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

MAILING ADDRESS: 1410 Mail Service Center, Raleigh, North Carolina 27699-1410
STREET ADDRESS: 3514 Bush Street, Raleigh, North Carolina 27609
Phone (919) 707-0500 ~ www.ncosc.gov

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
June 30, 2026
Expressed in Millions

Assets
Deposits with State Treasurer:

Cash and Investments	$	21,677.40
Total Assets	**$**	**21,677.40**

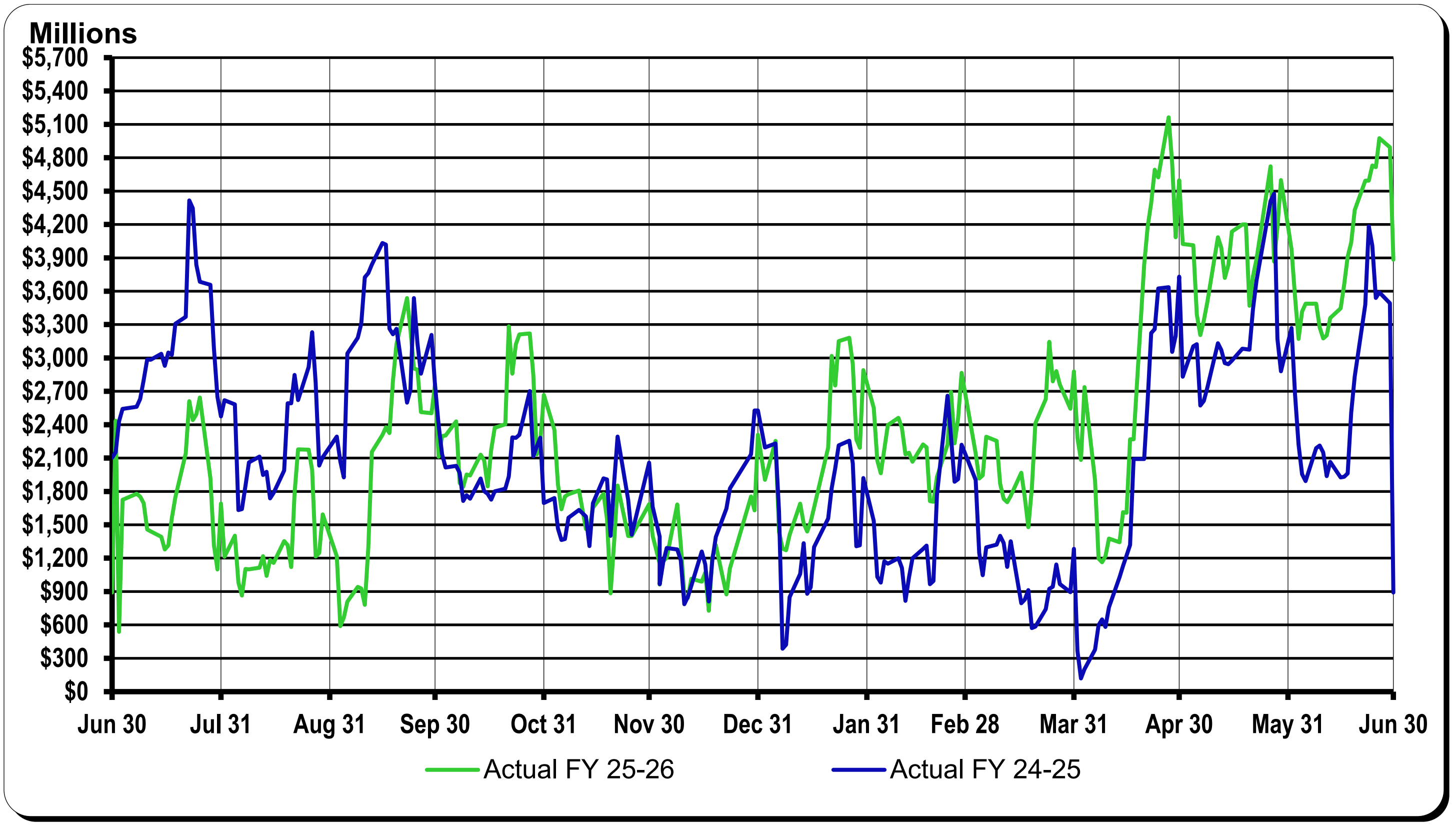
Liabilities and Fund Balance
Liabilities

Beverage Tax	$	-
Sales & Use Tax		1,006.20
Scrap Tire Disposal Tax		7.90
Solid Waste Disposal Tax		5.30
White Goods Tax		1.10
Total Liabilities	$	1,020.50

Fund Balance

Reserved:		
American Recovery Plan Act Reserve	$	-
Carry Forward Reserve		451.50
Clean Water Drinking Water Reserve		-
Coronavirus Capital Projects Reserve		-
Coronavirus Relief Reserve		-
Earthquake Disaster Recovery Reserve		-
Economic Development Project Reserve		702.60
Education Reserve		-
Federal Infrastructure Match Reserve		50.20
Housing Reserve		-
Hurricane Florence Disaster Recovery Reserve		-
Information Technology Reserve		271.30
Local Fiscal Recovery Reserve-ARPA		-
Local Govt Coronavirus Relief Reserve		-
Local Project Reserve		-
Medicaid Contingency Reserve		181.00
Medicaid Transformation Reserve		-
NC GREAT Reserve		-
NC Innovation Reserve		-
Opioid Abatement Reserve		60.90
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		3,774.20
Stabilization and Inflation Reserve		796.90
State Emergency Response/Disaster Reserve		43.50
Transportation Reserve		-
Unfunded Liability Solvency Reserve		-
Wilmington Harbor Enhancements Reserve		283.80
World University Games Reserve		-
Non-Reverting Departmental Funds		10,157.30
Total Reserved	$	16,773.10
Unreserved:		
Fund Balance - July 01, 2025	$	891.00
Transfer to Reserves		(1,268.00)
Transfer to Non-reserved Funds		-
Excess of Receipts over (under) Disbursements		4,260.80
Total Unreserved	**$**	**3,883.80**
Total Fund Balance	**$**	**20,656.90**
Total Liabilities and Fund Balance	**$**	**21,677.40**

GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE
FISCAL YEAR TO DATE JUNE 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 June 30, 2026 and June 30, 2025
Expressed in Millions

Fund Balance	FY 2026	FY 2025	Change	% Change
Reserved:				
American Recovery Plan Act Reserve	$ -	$ 65.70	$ (65.70)	(100.00%)
Carry Forward Reserve	451.50	471.20	(19.70)	(4.18%)
Clean Water Drinking Water Reserve	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-
Earthquake Disaster Recovery Reserve	-	-	-	-
Economic Development Project Reserve	702.60	701.40	1.20	0.17%
Education Reserve	-	-	-	-
Federal Infrastructure Match Reserve	50.20	95.70	(45.50)	(47.54%)
Housing Reserve	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	-	-	-	-
Information Technology Reserve	271.20	343.80	(72.60)	(21.12%)
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-
Local Project Reserve	-	-	-	-
Medicaid Contingency Reserve	181.00	976.50	(795.50)	(81.46%)
Medicaid Transformation Reserve	-	-	-	-
NC GREAT Reserve	-	-	-	-
NC Innovation Reserve	-	-	-	-
Opioid Abatement Reserve	60.90	43.80	17.10	39.04%
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	3,774.20	3,622.50	151.70	4.19%
Stabilization and Inflation Reserve	796.90	1,000.00	(203.10)	(20.31%)
State Emergency Response/Disaster Reserve	43.50	213.90	(170.40)	(79.66%)
Transportation Reserve	-	-	-	-
Unfunded Liability Solvency Reserve	-	-	-	-
Wilmington Harbor Enhancements Reserve	283.80	283.80	-	0.00%
World University Games Reserve	-	-	-	-
Non-Reverting Departmental Funds	10,157.30	12,445.10	(2,287.80)	(18.38%)
Total Reserved	$ 16,773.10	$ 20,263.40	$ (3,490.30)	(17.22%)
Unreserved:				
Fund Balance - July 01	$ 891.00	$ 2,103.70	$ (1,212.70)	(57.65%)
Transfers to Reserves	(1,268.00)	(4,504.30)	3,236.30	(71.85%)
Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	4,260.80	3,291.60	969.20	29.44%
Total Unreserved	$ 3,883.80	$ 891.00	$ 2,992.80	335.89%
Total Fund Balance	**$ 20,656.90**	**$ 21,154.40**	**$ (497.50)**	**(2.35%)**

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

Expresssed in Millions

	June		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	$ 4,599.20	$ 3,268.80	$ 891.00	$ 2,103.70	$ 891.00	$ 2,103.70	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-
Transfer to Non-reserved Funds	-	-	-	-	-	-	-	-
Total	$ 4,599.20	$ 3,268.80	$ 891.00	$ 2,103.70	$ 891.00	$ 2,103.70	-	-
Revenues								
Non-Tax Revenue								
Disproportionate Share	31.40	0.00	170.90	169.80	88.40	88.40	193.33%	192.08%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	23.90	15.20	134.40	119.60	125.90	125.90	106.75%	95.00%
Judicial Fees	19.90	18.30	218.70	208.10	218.00	218.00	100.32%	95.46%
Master Settlement Agreement	-	-	100.10	107.50	128.10	128.10	78.14%	83.92%
Other	27.50	17.00	429.70	288.10	262.70	262.70	163.57%	109.67%
Treasurer Investments	121.40	90.60	786.10	850.60	657.80	657.80	119.50%	129.31%
Total Non-Tax Revenue	$ 224.10	$ 141.10	$ 1,839.90	$ 1,743.70	$ 1,480.90	$ 1,480.90	124.24%	117.75%
Tax Revenues								
Beverage	48.50	53.60	532.60	549.50	583.20	583.20	91.32%	94.22%
Corporate Income	329.20	279.50	1,521.80	1,569.70	1,636.90	1,636.90	92.97%	95.89%
Estate	-	-	-	-	-	-	-	-
Franchise	23.80	13.60	761.70	775.00	744.30	744.30	102.34%	104.12%
Freight Car Lines	-	-	0.20	0.20	0.30	0.30	66.67%	66.67%
Gift	-	-	-	-	-	-	-	-
Individual Income	1,511.70	1,510.90	17,496.20	17,012.20	16,280.80	16,280.80	107.47%	104.49%
Insurance	475.60	376.40	1,748.80	1,426.40	1,395.00	1,395.00	125.36%	102.25%
Mill Machinery	-	-	-	-	-	-	-	-
Other	0.20	0.20	0.20	0.20	-	-	-	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	0.10	2.30	28.20	39.20	31.80	31.80	88.68%	123.27%
Real Estate Conveyance Excise	10.70	15.50	124.30	117.00	114.30	114.30	108.75%	102.36%
Sales and Use	186.00	269.30	11,420.00	11,006.20	10,776.30	10,776.30	105.97%	102.13%
Scrap Tire Disposal	(5.30)	(7.80)	-	8.60	8.00	8.00	-	107.50%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(5.30)	(5.30)	3.30	3.20	3.20	3.20	103.13%	100.00%
Sports Wagering	(6.50)	0.70	67.90	55.70	28.10	28.10	241.64%	-
Tobacco	19.30	21.40	240.80	248.60	278.20	278.20	86.56%	89.36%
White Goods Disposal	(0.50)	(0.60)	3.90	3.50	4.30	4.30	90.70%	81.40%
Total Tax Revenues	2,587.50	2,529.60	33,949.90	32,815.20	31,884.70	31,884.70	106.48%	102.92%
Total Revenues	$ 2,811.60	$ 2,670.70	$ 35,789.80	$ 34,558.90	$ 33,365.60	$ 33,365.60	107.27%	103.58%
Total Availability	$ 7,410.80	$ 5,939.50	$ 36,680.80	$ 36,662.60	$ 34,256.60	$ 35,469.30	107.08%	103.36%
Appropriation Expenditures								
Capital Improvements	-	-	-	-	-	-	-	-
Current Operations	3,187.30	3,258.60	31,528.90	31,267.40	32,005.40	31,715.60	98.51%	98.59%
Debt Service	192.00	285.90	-	-	-	-	-	-
Total Appropriation Expenditures	$ 3,379.30	$ 3,544.50	$ 31,528.90	$ 31,267.40	$ 32,005.40	$ 31,715.60	98.51%	98.59%
Unreserved Fund Balance – Before Statutory Reservations	4,031.50	2,395.00	5,151.90	5,395.20	2,251.20	3,753.70	-	-
Reserved								
Education Reserve	-	-	-	(248.00)	-	-	-	-
American Recovery Plan Act Reserve	-	-	-	-	-	-	-	-
Carry Forward Reserve	-	-	-	-	-	-	-	-
Clean Water Drinking Water Reserve	-	(600.00)	-	(1,000.00)	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-	-	-	-	-
Earthquake Disaster Recovery Reserve	-	-	-	-	-	-	-	-
Economic Development Project Reserve	-	(100.00)	-	(250.00)	-	-	-	-
Federal Infrastructure Match Reserve	-	-	-	-	-	-	-	-
Housing Reserve	-	-	-	(45.00)	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-	-	-
Information Technology Reserve	-	-	-	-	-	-	-	-
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-	-	-
Local Project Reserve	-	-	-	-	-	-	-	-
Medicaid Contingency Reserve	-	(250.00)	-	(250.00)	-	-	-	-
Medicaid Transformation Reserve	-	-	-	-	-	-	-	-
NC GREAT Reserve	-	-	-	-	-	-	-	-
NC Innovation Reserve	-	-	-	(250.00)	-	-	-	-
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	-	(554.30)	(1,120.00)	(2,161.30)	-	-	-	-
Savings Reserve	(148.00)	-	(148.00)	(125.00)	-	-	-	-
Stabilization and Inflation Reserve	-	-	-	-	-	-	-	-
State Emergency Response/Disaster Reserve	-	-	-	(75.00)	-	-	-	-
Transportation Reserve	-	-	-	(100.00)	-	-	-	-
Unfunded Liability Solvency Reserve	-	-	-	-	-	-	-	-
Wilmington Harbor Enhancements Reserve	-	-	-	-	-	-	-	-
World University Games Reserve	-	-	-	-	-	-	-	-
Unreserved Fund Balance	$ 3,883.50	$ 890.70	$ 3,883.90	$ 890.90	$ 2,251.20	$ 3,753.70	-	-

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.

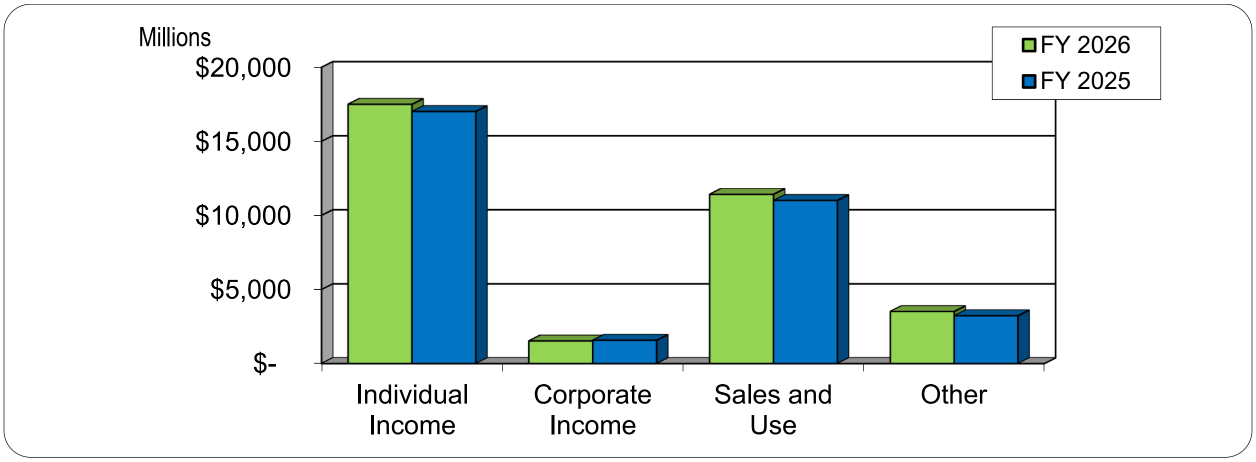
North Carolina Financial System
Office of State Controller
NC General Fund Reverting Net Tax and Non-Tax Revenues Report
Monthly & Fiscal Year-To-Date as of June 30, 2026 and June 30, 2025

Expresssed in Millions

	June				Year-To-Date Through June			
	FY 2026	FY 2025	Change	Percent of	FY 2026	FY 2025	Change	Percent of
Tax Revenues								
Beverage	$ 48.50	$ 53.60	$ (5.10)	$ (0.10)	$ 532.60	$ 549.50	$ (16.90)	(3.08%)
Corporate Income	329.20	279.50	49.70	17.78%	1,521.80	1,569.70	(47.90)	(3.05%)
Estate	-	-	-	-	-	-	-	-
Franchise	23.80	13.60	10.20	75.00%	761.70	775.00	(13.30)	(1.72%)
Freight Car Lines	-	-	-	-	0.20	0.20	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,511.70	1,510.90	0.80	0.05%	17,496.20	17,012.20	484.00	2.85%
Insurance	475.60	376.40	99.20	26.35%	1,748.80	1,426.40	322.40	22.60%
Mill Machinery	-	-	-	-	-	-	-	-
Other	0.20	0.20	-	-	0.20	0.20	-	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	0.10	2.30	(2.20)	(95.65%)	28.20	39.20	(11.00)	(28.06%)
Real Estate Conveyance	10.70	15.50	(4.80)	(30.97%)	124.30	117.00	7.30	6.24%
Sales and Use	186.00	269.30	(83.30)	(30.93%)	11,420.00	11,006.20	413.80	3.76%
Scrap Tire Disposal	(5.30)	(7.80)	2.50	(32.05%)	-	8.60	(8.60)	(100.00%)
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(5.30)	(5.30)	-	0.00%	3.30	3.20	0.10	3.12%
Sports Wagering	(6.50)	0.70	(7.20)	(1,028.57%)	67.90	55.70	12.20	21.90%
Tobacco	19.30	21.40	(2.10)	(9.81%)	240.80	248.60	(7.80)	(3.14%)
White Goods Disposal	(0.50)	(0.60)	0.10	(16.67%)	3.90	3.50	0.40	11.43%
Total Tax Revenues	2,587.50	2,529.70	57.80	2.28%	33,949.90	32,815.20	1,134.70	3.46%
Non-Tax Revenue								
Disproportionate Share	$ 31.40	$ -	$ 31.40	-	$ 170.90	$ 169.80	$ 1.10	-
Highway Fund Transfer In	-	-	-	-	-	-	0.00	-
Insurance-Nontax	23.90	15.20	8.70	0.57	134.40	119.60	14.80	12.37%
Judicial Fees	19.90	18.30	1.60	0.09	218.70	208.10	10.60	5.09%
Master Settlement	-	-	-	-	100.10	107.50	(7.40)	-
Other	27.50	17.00	10.50	0.62	429.70	288.10	141.60	49.15%
Treasurer Investments	121.40	90.60	30.80	0.34	786.10	850.60	(64.50)	(7.58%)
Total Non-Tax Revenue	224.10	141.10	83.00	58.82%	1,839.90	1,743.70	96.20	5.52%
Total Tax and Non-Tax	**2,811.60**	**2,670.80**	**140.80**	**5.27%**	**35,789.80**	**34,558.90**	**1,230.90**	**3.56%**

GENERAL FUND – REVERTING
ACTUAL TAX REVENUES

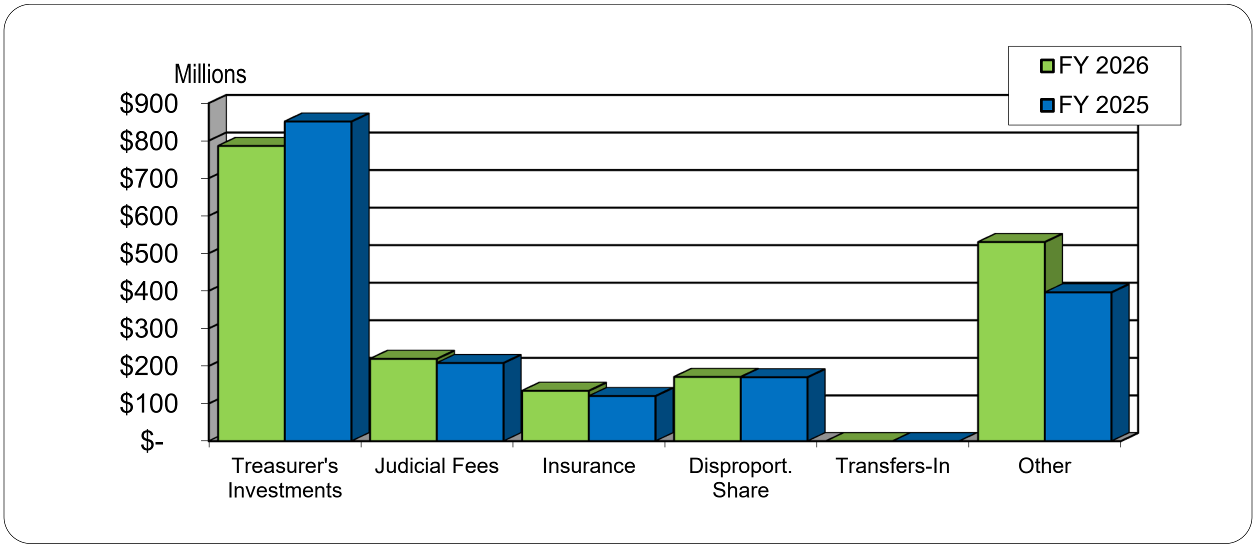
FISCAL YEAR-TO-DATE JUNE 30, 2026 AND JUNE 30, 2025



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 JUNE 30, 2026 AND JUNE 30, 2025

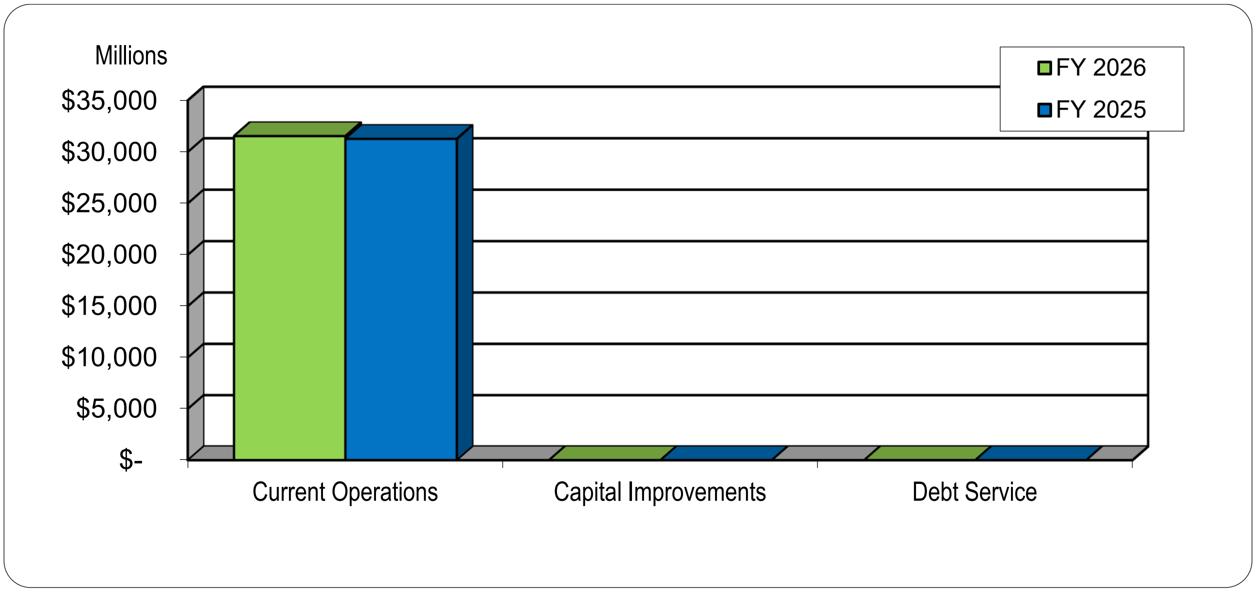


The graph above compares the year-to-date non-tax revenues for the current and prior fiscal years.

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	$ -	$ -	$ -	-	$ -	$ -
Total Capital Improvements	$ -	$ -	$ -	-	$ -	$ -
Current Operations						
Agriculture	$ 172.10	$ 173.00	$ (0.90)	-0.5%	0.5%	0.6%
Economic Development	189.60	261.50	(71.90)	-27.5%	0.6%	0.8%
Education	17,960.80	17,970.90	(10.10)	-0.1%	57.0%	57.5%
Environment & Natural Resources	415.00	1,207.20	(792.20)	-65.6%	1.3%	3.9%
General Government	567.20	508.30	58.90	11.6%	1.8%	1.6%
Health and Human Services	8,354.90	8,037.20	317.70	4.0%	26.5%	25.7%
Operating Reserves/Rounding	(0.10)	(4.80)	4.70	-	0.0%	0.0%
Public Safety, Correction, and Regulation	3,869.40	3,114.10	755.30	24.3%	12.3%	10.0%
Total Current Operations	$ 31,528.90	$ 31,267.40	$ 261.50	0.8%	100.0%	100.0%
Debt Service						
Debt Service	$ -	$ -	$ -	0.0%	0.0%	0.0%
Total Debt Service	$ -	$ -	$ -	0.0%	0.0%	0.0%
Total Appropriation Expenditures	**$ 31,528.90**	**$ 31,267.40**	**$ 261.50**	**0.8%**	**100.0%**	**100.0%**

GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES
FISCAL YEAR-TO-DATE JUNE 30, 2026 AND JUNE 30, 2025



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

Actual appropriation expenditures through June 2026 were greater than actual appropriation expenditures through June 2025 by $262 million, or 0.84%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through June 2026 were greater than appropriation expenditures through June 2025 by $262 million, or 0.84%.

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 June 30, 2026 and June 30, 2025

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	
	June		Year-To-Date		Budget		Year-To-Date	
	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025
Current Operations								
General Government								
Administration	$ 9.20	$ 7.70	$ 67.70	$ 67.40	$ 67.70	$ 67.40	100%	100%
Board of Elections	2.70	5.40	13.00	9.30	13.00	9.70	100%	96%
General Assembly	22.40	17.30	104.30	99.60	104.30	99.60	100%	100%
Governor's Office	1.80	(0.10)	7.10	8.20	7.10	11.80	100%	69%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	-	-	10.70	10.70	10.70	10.70	100%	100%
Information Technology	19.00	22.80	75.10	79.30	75.10	79.30	100%	100%
Lieutenant Governor	0.40	0.20	1.30	1.30	1.40	1.30	93%	100%
Military and Veterans Affairs	1.60	4.80	8.80	11.30	8.90	11.60	99%	97%
Office of Administrative Hearings	0.40	0.70	6.40	7.60	8.30	8.50	77%	89%
Office of State Budget	1.40	1.00	11.70	11.60	11.70	11.60	100%	100%
Office of State Budget - Special	-	(37.40)	23.40	(26.80)	23.40	10.60	100%	-253%
Office of State Human Resources	3.30	2.40	12.00	11.20	12.00	11.20	100%	100%
Office of the State Controller	6.60	4.20	36.10	35.90	36.10	35.90	100%	100%
Revenue	6.60	6.00	121.20	120.60	121.50	120.80	100%	100%
Secretary of State	2.20	2.30	19.30	19.00	19.30	19.20	100%	99%
State Auditor	4.40	4.50	25.30	19.10	25.30	19.20	100%	99%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	(0.50)	44.60	0.10	0.10	0.20	0.20	50%	50%
State Treasurer-Retirement	0.10	0.30	23.70	22.80	24.40	24.00	97%	95%
Sub-Total	$ 81.60	$ 86.70	$ 567.20	$ 508.20	$ 570.40	$ 552.60	99%	92%
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	(0.10)	(4.80)	(0.10)	(4.80)	41.40	21.80	0%	-22%
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	-	-	-	-	-	36.10	-	-
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	-	-	-	-	15.00	-	-	-
Reserve - Medicaid Risk	-	-	-	-	-	-	-	-
Reserve - NC Promise Tuition Plan	-	-	-	-	-	-	-	-
Reserve - Retirees Premium	-	-	-	-	-	-	-	-
Reserve - Statewide Compensation Study	-	-	-	-	-	-	-	-
Reserve - Voter Information Verification Act	-	-	-	-	-	-	-	-
SCIF	-	-	-	-	-	-	-	-
Sub-Total	(0.10)	(4.80)	(0.10)	(4.80)	56.40	57.90	-	-
Total General Government	$ 81.50	$ 81.90	$ 567.10	$ 503.40	$ 626.80	$ 610.50	90%	82%
Education								
Community Colleges	$ 262.90	$ 233.20	$ 1,634.40	$ 1,539.70	$ 1,685.90	$ 1,582.10	97%	97%
Eastern NC School for the Deaf	1.50	-	9.80	-	10.40	-	94%	-
Governor Morehead School	2.40	-	10.40	-	10.40	-	100%	-
NC School for the Deaf	1.20	-	11.40	-	11.80	-	97%	-
Public Instruction	598.50	503.30	11,670.60	11,834.40	11,894.90	11,952.30	98%	99%
Sub-Total	$ 866.50	$ 736.50	$ 13,336.60	$ 13,374.10	$ 13,613.40	$ 13,534.40	98%	99%

University System								
Appalachian State University	$ 42.40	$ 50.60	$ 213.50	$ 212.80	$ 213.50	$ 212.80	100%	100%
ECU - Health Affairs	35.80	36.40	106.80	107.10	106.80	107.10	100%	100%
East Carolina University	65.70	73.10	269.50	273.30	269.50	273.30	100%	100%
Elizabeth City State University	8.70	10.10	51.00	50.80	51.00	50.80	100%	100%
Fayetteville State University	22.20	20.40	96.50	92.00	96.50	92.00	100%	100%
NCSU - Academic Affairs	79.10	93.40	573.60	565.90	573.60	569.70	100%	99%
NCSU - Agricultural Extension Service	6.60	3.50	46.90	48.50	46.90	48.50	100%	100%
NCSU - Agricultural Research	7.40	7.70	63.90	63.50	63.90	63.50	100%	100%
North Carolina A&T University	18.60	37.20	165.80	163.80	165.80	165.80	100%	99%
North Carolina Central University	25.70	24.90	101.70	98.20	103.60	101.10	98%	97%
North Carolina Sch of Science & Mathematics	4.80	4.80	46.30	45.30	46.30	45.30	100%	100%
UNC - Chapel Hill Academic Affairs	154.70	170.70	404.50	382.70	404.50	382.80	100%	100%
UNC - Chapel Hill Area Health Affairs	19.60	21.60	55.90	56.90	55.90	56.90	100%	100%
UNC - Chapel Hill Health Affairs	48.60	69.00	241.10	250.10	241.10	250.10	100%	100%
UNC - GA Institutional Programs and Facilities	9.90	10.70	68.40	67.50	83.50	85.10	82%	79%
UNC - GA Related Educational Programs	7.10	(22.00)	854.20	856.10	863.30	878.80	99%	97%
UNC- GA Aid to Private Institutions	-	-	1.20	1.20	1.20	1.20	100%	100%
University of North Carolina - General Admin	6.30	11.30	55.80	56.20	55.90	56.20	100%	100%
University of North Carolina Sch of the Arts	6.40	6.10	42.70	42.70	42.70	42.70	100%	100%
University of North Carolina at Asheville	9.10	11.20	52.40	54.10	52.40	54.10	100%	100%
University of North Carolina at Charlotte	94.70	94.70	337.70	336.60	337.70	336.60	100%	100%
University of North Carolina at Greensboro	61.20	57.10	209.80	208.50	209.80	208.50	100%	100%
University of North Carolina at Pembroke	41.10	41.30	101.60	101.30	101.80	101.60	100%	100%
University of North Carolina at Wilmington	60.90	59.80	222.40	221.10	222.40	221.20	100%	100%
Western Carolina University	39.60	36.80	173.00	169.90	173.00	170.10	100%	100%
Winston-Salem State University	18.30	16.30	68.00	70.80	69.30	70.80	98%	100%
Total University System	$ 894.50	$ 946.70	$ 4,624.20	$ 4,596.90	$ 4,651.90	$ 4,646.60	99%	99%
Total Education	$ 1,761.00	$ 1,683.20	$ 17,960.80	$ 17,971.00	$ 18,265.30	$ 18,181.00	98%	99%
Agriculture								
Agriculture and Consumer Services	$ 20.40	$ 34.40	$ 172.10	$ 173.00	$ 177.80	$ 182.10	97%	95%
Total Agriculture	$ 20.40	$ 34.40	$ 172.10	$ 173.00	$ 177.80	$ 182.10	97%	95%
Economic Development								
Commerce	$ 1.10	$ 6.10	$ 11.60	$ 19.30	$ 15.40	$ 20.30	75%	95%
Commerce-Economic Development	-	75.30	158.30	157.80	158.30	158.30	100%	100%
Commerce-State Aid	1.60	56.70	19.70	84.40	19.70	85.10	100%	99%
Total Economic Development	$ 2.70	$ 138.10	$ 189.60	$ 261.50	$ 193.40	$ 263.70	98%	99%
Environment & Natural Resources								
Environmental Quality	$ 3.20	$ 1.40	$ 107.10	$ 909.20	$ 108.30	$ 909.60	99%	100%
Natural and Cultural Resources	18.50	9.00	290.90	281.20	290.90	281.40	100%	100%
Roanoke Island Commission	-	-	-	-	-	- -	-	
Wildlife Resources	1.00	0.90	17.00	16.70	17.00	16.70	100%	100%
Total Environment & Natural Resources	$ 22.70	$ 11.30	$ 415.00	$ 1,207.10	$ 416.20	$ 1,207.70	100%	100%
Health and Human Services								
Aging	$ 5.60	$ 0.10	$ 49.40	$ 52.90	$ 58.30	$ 53.60	85%	99%
Child Development	74.10	54.10	257.80	321.80	286.00	340.30	90%	95%
Child and Family Well-Being	10.50	22.10	35.40	60.40	62.10	60.40	57%	100%
DHHS-Administration	83.90	104.00	219.40	223.10	219.40	224.20	100%	100%
Education Services - Inactive	-	-	-	-	-	- -	-	
Health Services	7.20	14.90	200.70	115.50	215.40	138.10	93%	84%
Health Services Regulations	5.00	6.40	20.50	22.90	26.10	25.80	79%	89%
Medical Assistance	549.00	692.50	6,524.10	6,165.00	6,524.80	6,165.00	100%	100%
Mental Health/DD/SAS	74.00	246.90	776.50	799.40	776.70	847.80	100%	94%
NC Health Choice	-	-	-	-	-	- -	-	
Services for the Blind and Deaf/HH	(0.90)	0.30	4.20	5.70	9.50	9.40	44%	61%
Social Services	117.00	53.60	227.90	228.40	228.10	238.90	100%	96%
Vocational Rehabilitation	3.30	11.00	39.00	42.30	43.80	44.00	89%	96%
Total Health and Human Services	$ 928.70	$ 1,205.90	$ 8,354.90	$ 8,037.40	$ 8,450.20	$ 8,147.50	99%	99%
Public Safety, Correction, and Regulation								
Adult Correction	$ 137.70	$ (48.70)	$ 1,970.40	$ 1,234.00	$ 1,970.40	$ 1,234.40	100%	100%
Department of State Highway Patrol General Fund	66.90	-	324.20	-	324.40	- -	-	
Insurance	6.90	5.30	56.60	51.90	59.90	55.40	94%	94%
Insurance-GF	2.40	7.20	11.80	3.80	14.20	3.80	83%	100%
Judicial	80.90	51.00	802.50	790.70	802.50	790.70	100%	100%
Judicial-Indigent Defense	17.10	14.90	171.80	167.70	171.80	167.70	100%	100%
Justice	2.10	0.40	67.60	66.80	67.60	66.80	100%	100%
Labor	6.50	3.90	26.30	26.00	26.60	26.40	99%	98%
Public Safety	35.40	62.50	340.20	654.00	340.20	657.80	100%	99%
State Bureau of Investigation	14.40	7.30	98.00	119.20	98.20	119.90	100%	99%
Total Public Safety, Correction, and Regulation	$ 370.30	$ 103.80	$ 3,869.40	$ 3,114.10	$ 3,875.80	$ 3,122.90	100%	100%
Total Current Operations	$ 3,187.30	$ 3,258.60	$ 31,528.90	$ 31,267.50	$ 32,005.50	$ 31,715.40	99%	99%
Capital Improvements								
Funded by General Fund	-	-	-	-	-	- -	-	
Total Capital Improvements	-	-	-	-	-	- -	-	
Debt Service								
Debt Service	$ 192.00	$ 285.90	$ -	$ -	$ -	$ - -	-	
Debt Service-Federal	-	-	-	-	-	- -	-	
Total Debt Service	$ 192.00	$ 285.90	$ -	$ -	$ -	$ - -	-	
Total Appropriation Expenditures	**$ 3,379.30**	**$ 3,544.50**	**$ 31,528.90**	**$ 31,267.50**	**$ 32,005.50**	**$ 31,715.40**	**99%**	**99%**

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 June 30, 2026

Expressed in Thousands

	Receipts		Disbursements	
	June	Year-To-Date	June	Year-To-Date
Agriculture				
Agriculture and Consumer Services	$ 15,803	$ 113,637	$ 36,205	$ 285,708
Total Agriculture	$ 15,803	$ 113,637	$ 36,205	$ 285,708
Capital Improvement				
Funded by General Fund	$ -	$ -	$ -	$ -
Total Capital Improvement	$ -	$ -	$ -	$ -
Debt Service				
Debt Service	$ 994	$ 364,296	$ 193,039	$ 364,283
Debt Service-Federal	-	-	-	-
Total Debt Service	$ 994	$ 364,296	$ 193,039	$ 364,283
Economic Development				
Commerce	$ 7,566	$ 67,040	$ 8,676	$ 78,647
Commerce-Economic Development	-	-	-	158,348
Commerce-State Aid	90	1,205	1,728	20,860
Total Economic Development	$ 7,656	$ 68,245	$ 10,404	$ 257,855
Education				
Community Colleges	$ 147,704	$ 940,709	$ 410,631	$ 2,575,069
Eastern NC School for the Deaf	121	436	1,611	10,206
Governor Morehead School	140	831	2,572	11,194
NC School for the Deaf	72	447	1,233	11,894
Public Instruction	295,995	3,443,933	894,498	15,114,536
UNC System	217,856	3,966,860	1,112,039	8,591,124
Total Education	$ 661,888	$ 8,353,216	$ 2,422,584	$ 26,314,023
Environment & Natural Resources				
Environmental Quality	18,231	90,179	21,465	197,362
Natural and Cultural Resources	49,167	132,149	67,701	423,038
Roanoke Island Commission	-	-	-	-
Wildlife Resources	18,673	140,044	19,656	157,031
Total Environment & Natural Resources	$ 86,071	$ 362,372	$ 108,822	$ 777,431
General Government				
Administration	$ 9,686	$ 21,841	$ 18,894	$ 89,533
Board of Elections	54	20,459	2,731	33,459
General Assembly	104	767	22,469	105,063
Governor's Office	258	3,300	2,020	10,399
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	-	10,660
Information Technology	4,584	36,007	23,617	111,105
Lieutenant Governor	-	95	391	1,358
Military and Veterans Affairs	12	2,004	1,659	10,744
Office of Administrative Hearings	242	1,030	687	7,456
Office of State Budget	5	1,359	1,451	13,038
Office of State Budget - Special	-	34,557	-	58,003
Office of State Human Resources	64	2,543	3,364	14,526
Office of the State Controller	37	1,517	6,650	37,653
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	101	101	-	-
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	11,054	65,194	17,641	186,393
SCIF	-	-	-	-
Secretary of State	24	723	2,205	20,058
State Auditor	31	8,827	4,444	34,159
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	13,335	161,983	12,857	162,074
State Treasurer-Retirement	-	-	100	23,676
Total General Government	$ 39,591	$ 362,307	$ 121,180	$ 929,357

Health and Human Services				
Aging	$ 6,632	$ 92,469	$ 12,199	$ 141,900
Child Development	57,351	665,431	131,468	923,193
Child and Family Well-Being	149,506	769,868	160,004	805,300
DHHS-Administration	180,861	479,540	264,786	698,894
Education Services - Inactive	-	-	-	-
Health Services	45,441	281,893	52,633	482,571
Health Services Regulations	3,540	50,927	8,525	71,456
Medical Assistance	2,640,225	34,546,928	3,189,257	41,070,980
Mental Health/DD/SAS	167,496	1,108,663	241,500	1,885,164
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	5,139	39,824	4,219	44,012
Social Services	137,587	1,465,762	254,591	1,693,694
Vocational Rehabilitation	14,396	159,810	17,650	198,863
Total Health and Human Services	$ 3,408,174	$ 39,661,115	$ 4,336,832	$ 48,016,027
Public Safety, Correction, and Regulation				
Adult Correction	$ 3,377	$ 199,367	$ 141,102	$ 2,169,795
Department of State Highway Patrol General Fund	4,869	87,793	71,772	411,969
Insurance	1,786	16,699	8,640	73,282
Insurance-GF	684	8,286	3,091	20,065
Judicial	1,526	24,593	82,458	827,101
Judicial-Indigent Defense	1,150	18,617	18,282	190,379
Justice	6,774	49,089	8,848	116,731
Labor	2,601	24,107	9,110	50,385
Public Safety	25,831	201,699	61,240	541,926
State Bureau of Investigation	2,902	35,196	17,374	133,245
Total Public Safety, Correction, and Regulation	$ 51,500	$ 665,446	$ 421,917	$ 4,534,878
Non-Tax Revenue				
Disproportionate Share	$ 31,365	$ 170,921	$ -	$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	21,006	64,894	-	-
License & Fees-Nontax	2,886	80,591	35	11,088
Judicial Fees	19,877	219,276	-	576
Master Settlement Agreement	-	125,095	-	25,000
ABC Board	-	-	-	-
Banking & Investment Fees	-	-	-	-
Board of Elections	27	136	23	128
CI Appropriation	653	653	-	-
DHHS	1,792	6,109	-	-
DPS - ABC Board	1,687	34,063	101	1,209
DWI Restoration Fees	133	133	-	-
DWI Service Fees	204	2,409	-	-
Deed Mortgage Registration Fee	585	6,888	468	5,510
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	616	6,248	963	6,248
Gas & Oil Inspection	280	1,517	-	-
Intra State Transfer	1,484	3,616	-	-
Miscellaneous	6,181	135,594	-	17,820
Parole Supervision Fees	74	861	-	-
Probation Supervision Fees	563	6,401	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	2,828	16,679	642	642
Sales Tax Refund	1,131	2,701	-	-
Secretary of State-Nontax	11,721	239,758	216	2,492
Treasurer Investments	121,439	792,906	-	6,793
Total Non-Tax Revenue	$ 226,532	$ 1,917,449	$ 2,448	$ 77,506
Tax Revenues				
Beverage	$ 48,541	$ 573,674	$ 19	$ 41,100
Corporate Income	339,005.00	1,810,035.00	9,765.00	288,251.00
Estate	-	30.00	-	-
Franchise	26,221.00	914,889.00	2,463.00	153,196.00
Freight Car Lines	-	209.00	-	-
Gift	-	-	-	-
Individual Income	1,617,421.00	19,544,726.00	105,699.00	2,048,574.00
Insurance	516,852.00	1,940,638.00	41,294.00	191,866.00
Mill Machinery	20.00	16.00	-	16.00
Miscellaneous	245.00	245.00	-	-
Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	173.00	39,617.00	36.00	11,449.00
Real Estate Conveyance Excise	10,750.00	124,276.00	5.00	19.00
Sales and Use	1,712,910.00	20,222,644.00	1,526,869.00	8,802,675.00
Scrap Tire Disposal	2,713.00	30,776.00	7,998.00	30,776.00
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	42.00	26,363.00	5,306.00	23,091.00
Sports Wagering	11,198.00	146,736.00	17,688.00	78,829.00
Tobacco	19,362.00	241,085.00	33.00	263.00
White Goods Disposal	635.00	9,494.00	1,155.00	5,562.00
Total Tax Revenues	$ 4,306,088	$ 45,625,453	$ 1,718,330	$ 11,675,667
Total Reverting	**$ 8,804,297**	**$ 97,493,536**	**$ 9,371,761**	**$ 93,232,735**

Beginning Unreserved Cash	$	890,984
Year-To-Date Receipts		97,493,533
Year-To-Date Disbursements		93,232,736
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)
Savings Reserve		(148,041)
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	**$**	**3,883,740**

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 June 30, 2026

Expressed in Thousands

	Beginning Cash	Receipts June	Receipts Year-To-Date	Expenditures June	Expenditures Year-To-Date	Year-To-Date Ending Cash
Agriculture						
Agriculture and Consumer Services	$ 409,980	$ 335	$ 275,853	$ 10,361	$ 387,816	$ 298,016
Total Agriculture	$ 409,980	$ 335	$ 275,853	$ 10,361	$ 387,816	$ 298,016
Debt Service						
State Treasurer-Bond Refund	$ -	$ 116,177	$ 123,668	$ 116,177	$ 123,564	$ 104
State Treasurer-Retirement	-	164,852	215,369	164,852	215,369	-
Total Debt Service	-	281,029	339,037	281,029	338,933	104
Economic Development						
Commerce-CDBG	$ 15,807	$ 108	$ 734	$ -	$ -	$ 16,541
Commerce-Div of Employ Sec	56,197	8,840	115,418	8,804	144,394	27,221
Commerce-Floyd Relief	120,000	6,879	26,567	6,120	20,703	125,864
Commerce-IT Projects	1,153	-	5	1	485	673
Commerce-Special Revenue	522,163	30,142	400,736	24,768	391,661	531,238
Commerce-Trust	77	-	-	-	-	77
Total Economic Development	$ 715,397	$ 45,969	$ 543,460	$ 39,693	$ 557,243	$ 701,614
Education						
Community Colleges-IT Projects	$ 50,595	$ -	$ 4,121	$ 850	$ 6,888	$ 47,828
Community Colleges-Special Rev	51,414	11,187	28,841	23,174	54,652	25,603
Community Colleges-Trust	2,142	17	682	-	596	2,228
Eastern NC School for the Deaf	-	1	188	2	31	156
Eastern NC School for the Deaf Trust Fund	-	-	1	-	-	1
Governor Morehead School	-	4	3,571	104	306	3,265
Governor Morehead School Trust Fund	-	8	477	-	230	247
NC School for the Deaf	-	7	308	6	39	269
NC School for the Deaf Trust Fund	-	15	428	-	-	428
Public Instruction-IT Projects	56,112	3,557	5,371	3,263	16,303	45,180
Public Instruction-Internal Service	162,739	69,517	192,899	1,601	254,933	100,705
Public Instruction-Local Payroll	3,652	7,452	76,905	7,997	78,485	2,071
Public Instruction-Pub Sch Bldg Fund	1,601,541	156,205	689,448	86,904	684,962	1,606,027
Public Instruction-School Technology	19,295	18,528	21,666	2,414	20,087	20,873
Public Instruction-Special Revenue	59,008	3,007	31,415	6,973	49,301	41,121
Public Instruction-Trust	19,727	2,283	37,893	15,500	47,656	9,964
Total Education	$ 2,026,225	$ 271,788	$ 1,094,214	$ 148,788	$ 1,214,469	$ 1,905,966
Environment & Natural Resources						
Aquariums	$ 6,162	$ -	$ 10	$ -	$ 2,167	$ 4,005
C W M T F	143,746	9,932	51,087	5,023	62,503	132,330
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	754,394	510,321	1,017,850	469,896	1,145,498	626,746
Environmental Quality-Disaster	137,663	11,361	82,701	1,635	84,768	135,596
Land & Water Conservation Fund	42,547	4,514	9,948	813	9,677	42,818
Natural & Cultural Res-LWS	3,242	482	637	47	51	3,828
Natural and Cultural Res-Int Bearing	40	7	76	5	78	38
Natural and Cultural Resources	2,760	605	28,752	159	27,632	3,880
Parks & Recreation Trust Fund	48,743	8,204	64,776	7,202	59,461	54,058
Wildlife	19,867	6,279	76,378	6,421	76,436	19,809
Total Environment & Natural Resources	$ 1,159,925	$ 551,705	$ 1,332,215	$ 491,201	$ 1,468,271	$ 1,023,869

General Government						
Administration	$ 39,108	$ 9,422	$ 65,123	$ 10,112	$ 75,282	$ 28,949
Board of Elections	10,765	699	20,244	424	3,043	27,966
DMVA - Special Revenue	32,141	5,256	6,485	-	-	38,626
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	62,305	13,733	14,316	1	1,208	75,413
Governor's Office	274,853	195,512	1,526,248	200,566	1,651,937	149,164
Governor's Office-Disaster Relief	154,200	-	-	2,365	117,727	36,473
IBIS Replacement	-	-	20,874	35	993	19,881
Information Technology	54,564	19,800	77,465	19,714	81,727	50,302
NC Infrastructure Finance Corp	-	28,188	158,683	28,188	158,683	-
North Carolina Investment Authority Operating	-	-	-	-	-	-
OSBM ECONOMIC DEVELOPMENT ADMINISTRATION (EDA-ARPA)	3	217	1,212	217	1,213	2
OSBM-ARP Homeowners Assistance Fund	3	-	-	3	3	-
OSBM-ARP State & Local Fiscal Recovery Fund	1,544,424	26,313	172,127	476,259	1,484,897	231,654
OSBM-Covid 19 Recovery Act	3	17	37,413	-	37,291	125
OSBM-Earthquake Disaster Recovery	1	-	-	-	-	1
OSBM-Emergency Rental Assistance	24,594	92	1,275	55	11,748	14,121
OSBM-IT Projects	192	-	-	-	-	192
OSBM-Rural Health Care Stabilization	38,230	1,353	2,864	-	-	41,094
OSBM-SCIF	4,477,258	179,371	1,717,009	215,306	2,331,860	3,862,407
OSBM-Tropical Storm Fred DR	-	-	1	-	1	-
Office of Administrative Hearings	2,743	49	460	-	-	3,203
Payroll Imprest Fund	-	-	-	-	-	-
Revenue-E 911 Fee	1,016	992	14,180	1,878	14,272	924
Revenue-IT Project	48,212	188	395	667	4,329	44,278
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	60,160	13,644	60,606	8,582	46,308	74,458
Revenue-Tax Distribution	169	699,322	6,902,183	699,284	6,902,282	70
Revenue-Tax Transfer Fees	5,400	343	4,532	995	4,841	5,091
State Controller	45,293	2,890	24,979	831	22,887	47,385
State Treasurer	7,512	8,188	29,324	13,144	26,787	10,049
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
State Treasurer-Trust Special Disaster	28,287	2,214	2,214	-	26,556	3,945
Statewide-Worker's Comp Plan	1,996	7,948	73,748	6,973	71,673	4,071
Total General Government	$ 6,913,726	$ 1,215,751	$ 10,933,960	$ 1,685,599	$ 13,077,548	$ 4,770,138
Health and Human Services						
Aging	$ 3,177	$ -	$ 15,446	$ 801	$ 15,792	$ 2,831
Child Development	5,283	95	306	1,350	1,350	4,239
Child and Family Well-Being	-	19,398	223,116	19,398	223,116	-
DHHS-Administration	288,737	24,323	86,834	57,329	165,609	209,962
Health Services	298,857	312,270	2,419,631	450,534	2,071,087	647,401
Health Services Regulations	52,241	1,621	4,887	471	2,263	54,865
Medical Assistance	111,501	14,949	190,633	7,609	144,638	157,496
Mental Health/DD/SAS	213,192	3,031	51,521	21,278	107,589	157,124
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	13,774	1,233	10,817	(20,342)	(11,613)	36,204
Vocational Rehabilitation	-	-	-	-	-	-
Total Health and Human Services	$ 986,762	$ 376,920	$ 3,003,191	$ 538,428	$ 2,719,831	$ 1,270,122
Public Safety, Correction, and Regulation						
Adult Correction	$ 24,236	$ 34	$ 4,628	$ 297	$ 9,590	$ 19,274
Department of State Highway Patrol Special Fund	-	22	33,565	1,154	30,785	2,780
Department of State Highway Patrol Special Interest Bearing	-	418	4,581	666	1,857	2,724
Insurance	20,964	2,640	25,842	967	34,466	12,340
Labor	-	-	-	-	-	-
Office of the Courts	2,414	23	823	139	1,839	1,398
Public Safety	185,443	231,273	2,012,824	221,248	2,049,859	148,408
State Bureau of Investigation	-	5	976	16	445	531
Special Funds Non-Interest Bearing						
Total Public Safety, Correction, and Regulation	**$ 233,057**	**$ 234,415**	**$ 2,083,239**	**$ 224,487**	**$ 2,128,841**	**$ 187,455**
Total Non-reverting	**$ 12,445,072**	**$ 2,977,912**	**$ 19,605,169**	**$ 3,419,586**	**$ 21,892,952**	**$ 10,157,284**

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 tocounties 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 GeneralFund. 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 impactof 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 generallyare 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.