



NC DEPARTMENT OF
NATURAL AND CULTURAL RESOURCES

**NC Department of Natural
and Cultural Resources
Special Fund Report**

September 30, 2024

**Special Fund Report
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**Department of Natural and Cultural Resources
A+ Schools Special Fund Report
Required by G.S. § 143B-87.2
September 30, 2024**

G.S. § 143B-87.2. A+ Schools Special Fund. (a) Fund. – The A+ Schools Special Fund is created as a special interest-bearing revenue fund in the Department of Natural and Cultural Resources, North Carolina Arts Council. The Fund shall consist of all receipts derived from donations, gifts, devises, and earned revenue. The revenue in the Fund may be used only for contracted services, conference and meeting expenses, travel, staff salaries, and other administrative costs related to the A+ Schools program. The staff of the North Carolina Arts Council and the Department shall determine how the funds shall be used for the purposes of the A+ Schools program. (b) Application. – This section applies to the A+ Schools program, which was transferred to the North Carolina Arts Council by Section 9.8 of S.L. 2010-31. (c) Reports. – The Department shall submit a report to the Joint Legislative Oversight Committee on Agriculture and Natural and Economic Resources, the House of Representatives Appropriations Committee on Agriculture and Natural and Economic Resources, the Senate Appropriations Committee on Natural and Economic Resources, and the Fiscal Research Division by September 30 of each year that includes the source and amount of all funds credited to the Fund and the purpose and amount of all expenditures from the Fund during the prior fiscal year. (2013-297, s. 3; 2015-241, s. 14.30(s), (iii); 2017-57, ss. 14.1(dd), 14.3(f).)

Source: June 2024 Certified and Authorized Budget Reports

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
NORTH CAROLINA ARTS COUNCIL
A+ SCHOOLS SPECIAL FUND**

BUDGET CODE: 24812

BUDGET FUND: 210150

BEGINNING BALANCE			\$36,140.28
REVENUE			
	STIF Interest		10,534.21
	Non-Capital Gifts	Windgate Foundation grant award	175,000.00
	Appropriation	NC State Legislature	750,000.00
	General Revenue, Misc.	Training Revenues	<u>166,821.86</u>
		TOTAL REVENUES	\$1,102,356.07
EXPENDITURES			
	Personal Services		261,369.56
	Purchased Services		399,408.19
	Supplies	Gen. office -gas- spec. workshop	3,360.72
	Other Expenses	Rental Space	3,928.56
		TOTAL EXPENDITURES	\$668,067.03
ENDING BALANCE			\$470,429.32

Brief Description of A+ School of North Carolina, a signature program of the N.C. Arts Council

A+ Schools of North Carolina is a whole school reform model that began in our state as a public-private partnership in 1995. The central vision of A+ Schools is to create enhanced learning opportunities for all students by using arts-integrated instruction that incorporates Howard Gardner's theory of multiple intelligences, recent brain research findings and dance, drama, music, visual art and creative writing.

In 2010, A+ Schools moved from UNC-Greensboro to become a part of the North Carolina Arts Council and the Department of Natural and Cultural Resources. The state allocation that transferred to DNCR for the program was just over \$56,000, and the Arts Council has secured support from the private sector that, combined with state support, allows the program to currently serve 67 preK-12 schools in 37 counties in all regions of the state. We impact over 30,000 students and 2,000 teachers/administrators annually. North Carolina has helped to train other states to implement the program; at present there are A+ networks in Oklahoma, Arkansas, and Louisiana.

Although the majority of A+ Schools are designated Title I, they continue to demonstrate achievement at or above the state average, while teaching a much fuller curriculum than many other schools. Years of evaluation conclude that when a school is highly engaged in the A+ process,

teachers are more satisfied and effective, students are more engaged, and there is more community and parental involvement.

Currently, A+ Schools of North Carolina has four full-time dedicated staff positions, three of which are receipts-based. 48 A+ Fellows, a cohort made up of master teachers and professional teaching artists, serve the professional development needs of the schools in the network. A significant portion of expenditures (listed above as purchased services) goes directly for professional development for schools, teachers and administrators through summer training institutes, school-based training workshops during the school year, and school leadership meetings in the fall and spring.

Updates from 2023-24

Since last summer, A+ has provided more than 50 training events, both in-person and virtual, reaching more than 2,500 participants throughout the state. Here are some highlights:

- 22 professional development sessions tailored to meet the needs of network schools
- 4 training weekends for A+ Fellows, designed for professional growth and collaborative planning
- 3 statewide A+ leadership meetings for network school administrators and lead teachers
- 6 *A+ Talks* webinars (an ongoing series hosted by the A+ team) plus 2 A+ Double Talks, double sessions that take place on two Saturdays
- 1 new teacher training for nearly 100 new A+ teachers
- 2 sessions for NC's district-level arts education specialists, presented in collaboration with NCDPI
- 3 in-person summer conferences for 12 A+ network schools

We continue to partner with the Friday Institute of Educational Innovation at N.C. State University on research projects to better understand how the A+ model served schools during the pandemic. Researchers have interviewed more than 70 A+ educators and administrators to determine if the essential capacities developed in schools and teachers through A+ made any difference to the experience, resilience, satisfaction, and retention of educators during these difficult times. Preliminary results are very promising, showing that 92% of A+ school leaders reported school vacancy rates lower than current LEA (local education agency) vacancy rates. This indicates that A+ schools may have done a better job of teacher retention and support than their district counterparts during the Covid 19 pandemic. Preliminary results for a second year of research show that the trend continued; we expect a full report by the end of the 2024-25 academic year.

A+ Schools has a long-standing relationship with the Windgate Foundation based in Little Rock, Arkansas. The amount of \$175,000 noncapital funds came from a grant that Windgate awarded to the North Carolina Arts Foundation, the Arts Council's nonprofit partner, to support A+ Schools. These resources came early in the fiscal year to help cover the costs of our summer training, before the state budget passed with an appropriation for the program. The ending balance will continue to pay for professional development and teacher training in the coming academic year.



**Department of Natural and Cultural Resources
North Carolina Aquariums Special Fund Report
Required by G.S. § 143B-135.188
September 30, 2024**

G.S. § 143B-135.188. North Carolina Aquariums; fees; fund. (a) Fees. – The Secretary of Natural and Cultural Resources may adopt a schedule of fees for the aquariums and piers operated by the North Carolina Aquariums, including: (1) Gate admission fees. (2) Facility rental fees. (3) Educational programs. (b) Fund. – The North Carolina Aquariums Fund is hereby created as a special fund. The North Carolina Aquariums Fund shall be used for the following purposes with respect to the aquariums and the pier operated by the Division of North Carolina Aquariums: (1) Repair, renovation, expansion, maintenance, and educational exhibit construction. Funds used for repair, renovation, and expansion projects may be transferred to a capital projects fund to account for use of the funds for each project. (2) Payment of the debt service and lease payments related to the financing of facility expansions, subject to G.S. 143B-135.190. (3) Matching of private funds that are raised for these purposes. (4) Marketing the North Carolina Aquariums. (c) Disposition of Receipts. – All receipts derived from the collection of admissions charges and other fees and the lease or rental of property or facilities shall be credited to the aquariums' General Fund operating budget. At the end of each fiscal year, the Secretary may transfer from the North Carolina aquariums' General Fund operating budget to the North Carolina Aquariums Fund an amount not to exceed the sum of the following: (1) One million five hundred thousand dollars (\$1,500,000). (2) The amount needed to cover the expenses described by subdivision (2) of subsection (b) this section. (3) Any donations, gifts, and devises received by the North Carolina aquariums. (d) Approval. – The Secretary may approve the use of the North Carolina Aquariums Fund for repair and renovation projects at the aquariums-related facilities that comply with the following: (1) The total project cost is less than five hundred thousand dollars (\$500,000). (2) The project meets the requirements of G.S. 143C-8-13(a). (3) The project is paid for from funds appropriated to the Fund. (4) The project does not obligate the State to provide increased recurring funding for operations. (e) Repealed by Session Laws 2015-286, s. 4.12(d), effective October 22, 2015. (f) Report. – The Department shall submit to the Joint Legislative Oversight Committee on Agriculture and Natural and Economic Resources and the Fiscal Research Division by September 30 of each year a report on the North Carolina Aquariums Fund that shall include the source and amounts of all funds credited to the Fund and the purpose and amount of all expenditures from the Fund during the prior fiscal year. (1997-286, s. 5; 1997-400, s. 6.3(b); 1997-443, s. 11A.119(b); 1999-49, s. 2; 2002-159, s. 46; 2005-276, s. 12.10; 2012-142, s. 12.5(a); 2013-413, s. 42(a); 2014-100, s. 14.2C; 2014-115, s. 17; 2015-241, s. 14.30(g), (n); 2015-268, s. 5.4(d); 2015-286, s. 4.12(d); 2016-94, s. 16.6(b); 2017-57, ss. 14.3(h), 36.12(e); 2021-180, ss. 14.3(a), 14.3A(a).)

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
North Carolina Aquariums Fund

BUDGET CODE: 24816

BUDGET FUND: 210190

BEGINNING BALANCE			5,004,838
REVENUE			
	Agency Transfer In – Agency Internal	Transfers from BC 14800 / 105141	3,384,188
		TOTAL REVENUES	3,384,188
EXPENDITURES			
	Other Principal Payments	Capital Lease / Bond Payment	1,884,188
	Fiscal Agent & Other Fees	Bond Related Expenses	53,093
	Building Design Contracts		6,880
	Building Construction Site Survey		813
	Agency Transfer Out – Agency Internal		
		Transfer to 42314 / 425043 – PKS Generator Controls Replacement	32,000
		Transfer to 42314 / 425044 – PKS FACP Replacement	35,000
		Transfer to 42314 / 425045 – RI Education Dock Repairs	9,771
		Transfer to 42114 / 424813 – FF Expansion / Renovation	89,124
		TOTAL EXPENDITURES	2,110,869
ENDING BALANCE			6,278,157

Aquarium Exhibit and Exhibit Component Disposition

Pursuant to NCGS 143B-135.182 (3), the North Carolina Aquariums did not sell exhibit components during fiscal year 2023-2024, therefore, no proceeds were deposited into the North Carolina Aquarium Fund (Budget Code: 24816, Budget Fund: 210190).

Brief Description 24816 210190 NC Aquariums Fund

The North Carolina Aquariums Division has four public locations – the NC Aquarium at Fort Fisher, the NC Aquarium at Pine Knoll Shores, the NC Aquarium on Roanoke Island, and Jennette’s Pier in Nags

Head – and a central office in Raleigh. Revenues derived from the collection of admissions fees, other fees, and the lease or rental of property or facilities are credited to the Aquariums' General Fund operating budget supporting personal and purchased services, supplies, and other expenses. As needed, monies from the North Carolina Aquarium Fund are used for repair, renovation, expansion, maintenance, and educational exhibit construction at all locations, to pay the debt service and lease payments related to the financing of facility expansions, marketing of the NC Aquariums, and matching private funds raised for these purposes.

During fiscal year 2023-2024, the General Fund continued to directly support operations at all aquarium locations. The NC Aquarium Fund started the fiscal year with a balance of \$5,004,838. Over the course of the fiscal year, expenditures totaling \$2,110,869 were incurred. The bond payment (\$1,884,188) was the largest of the expenses with an associated expense for servicing of the bond (\$53,093). The remaining expenses were associated with various capital and repair / renovation projects (\$173,588). These projects included design costs associated with the Fire Alarm Control Panel Replacement at the Aquarium at Pine Knoll Shores (\$35,000), design costs associated with the Generator Controls Replacement at the Aquarium at Pine Knoll Shores (\$32,000), design costs associated with the Education Dock Repairs / Replacement at the Aquarium on Roanoke Island (\$9,771), pre-construction services associated with the Expansion / Renovation Project at the Aquarium at Fort Fisher, and some smaller miscellaneous project expenses (\$7,693). At the end of the fiscal year, the Department allowed the full amount allowed by statute of \$3,384,188 to be transferred into the Aquarium Fund to cover the bond payment (\$1,884,188) and for current and future Aquarium Fund expenses (\$1,500,000).

Looking ahead to fiscal year 2024-2025, the division is anticipating two large expenditures and a continuation of multiple smaller ones. The two large expenses are the recurring bond payment (\$1,900,000) and the matching funds portion for the Aquarium at Fort Fisher Expansion / Renovation project (\$5,000,000). While we anticipate revenue transfers to cover the bond payment (\$1,900,000) as well as the statutorily allowed excess revenues (\$1,500,000) to be transferred into the Aquarium Fund, these are not guaranteed and do not occur until the end of the fiscal year. The smaller projects are continuation of previous fiscal year projects: design and construction costs associated with projects at Pine Knoll Shores and Roanoke Island.

Beyond the 2024-2025 fiscal year, with the bond payments coming to an end, the Aquarium Division will be seeking a couple of statutory change requests through the Department and Governor's office. These changes include a requested increase in the amount that can be transferred into the Aquarium Fund (G.S. 143B-135.188(c)(1) from \$1,500,000 to \$3,000,000) and the amount that the Secretary's office may approve for use towards repair and renovation projects (G.S. 143B-135.188(d)(1) from \$500,000 to \$1,000,000). With the rise in construction costs, both of these changes will help the Aquarium division in addressing the repairs and renovations needed at its facilities along with R&R funding coming from the state.



**Department of Natural and Cultural Resources
Museum of Natural Sciences Special Fund Report
Required by G.S. § 143B-135.225
September 30, 2024**

G.S. § 143B-135.225. Museum of Natural Sciences; fees; fund.

(a) **Fund.** - The North Carolina Museum of Natural Sciences Fund is created as a special fund. The North Carolina Museum of Natural Sciences Fund shall be used for repair, renovation, expansion, maintenance, and educational exhibit construction at the North Carolina Museum of Natural Sciences and to match private funds raised for these projects.

(b) **Certain Admission Fees Permitted; Disposition of Receipts.** - The Museum may collect a charge for special exhibitions, special events, and other temporary attractions. All Museum receipts shall be credited to the North Carolina Museum of Natural Sciences' General Fund operating budget. At the end of each fiscal year, the Secretary may transfer from the North Carolina Museum of Natural Sciences' General Fund operating budget to the North Carolina Museum of Natural Sciences Fund an amount not to exceed one million dollars (\$1,000,000).

(c) **Approval.** - The Secretary may approve the use of the North Carolina Museum of Natural Sciences Fund for repair and renovation projects at the North Carolina Museum of Natural Sciences recommended by the Advisory Commission that comply with the following:

(1) The total project cost is less than three hundred thousand dollars (\$300,000).

(2) The project meets the requirements of G.S. 143C-8-13(a).

(d) **Report.** - The Department shall submit to the House and Senate appropriations committees with jurisdiction over natural and economic resources and the Fiscal Research Division by September 30 of each year a report on the North Carolina Museum of Natural Sciences Fund that shall include the source and amounts of all funds credited to the Fund and the purpose and amount of all expenditures from the Fund during the prior fiscal year. (2015-241, s. 14.30(r); 2015-268, s. 5.4(e); 2017-57, s. 36.12(g).)

Source: June 2024 Certified and Authorized Budget Reports

NOTE: The following MNS special funds existed prior to enactment of the above statute. When the MNS transferred to DNCR in FY2015-16, these special funds transferred as well. MNS has had no activity in special fund related to the above statute.

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
209918 MNS-RESEARCH**

**BUDGET CODE: 24800
BUDGET FUND: 209918**

BEGINNING BALANCE			62,511.17
REVENUE			
			0.00
			0.00
			0.00
			0.00
		TOTAL REVENUES	0
EXPENDITURES			
			0.00
			0.00
			0.00
			0.00
			0.00
		TOTAL EXPENDITURES	0
ENDING BALANCE			62,511.17

Brief Description of 209918 MNS-Research

- Special fund 209918 MNS-Research is used to provide funding for special research projects. One of the more recent projects was to determine the conservation status of crayfish species in North Carolina and it expected to start in fiscal year 2025. Work is in process to determine the next research project to utilize these funds. Plans are in place to utilize some funds during fiscal year 2025 for the conservation of crayfish species.
- There was no revenue received during fiscal year 2024.
- There were no expenditures for fiscal year 2024.

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
209919 MNS-MUS PUBLIC PROGRAMS**

BUDGET CODE: 24800

BUDGET FUND: 209919

BEGINNING BALANCE			70,710.92
REVENUE			
			0.00
			0.00
			0.00
			<u>0.00</u>
		TOTAL REVENUES	0.00
EXPENDITURES			
	Travel & Other Employee Expense		293.76
	Other Services		20.00
			0.00
			0.00
			<u>0.00</u>
		TOTAL EXPENDITURES	313.76
ENDING BALANCE			70,397.16

Brief Description of 209919 MNS-Museum Public Programs

- Special Fund 209919 Museum Public Programs was established to support various education programs for public audiences of the Museum of Natural Sciences. In recent years, the fund has been used to support educational field experiences for public audiences. Revenues received from registrant fees collected cover all direct costs of the field experiences, plus equipment and supplies needed to support the program.
- There were no educational field experiences for fiscal year 2024.
 - Fieldtrips were funded through Friends of the Museum for fiscal year 2024 with exception to travel reimbursement.
 - No revenues were collected for 2024.
 - Expenditures of \$293.76 was for in-state travel and \$20.00 for other services. Plans are in place to use the balance in this fund to provide resources needed to continue to offer field learning experiences to the Museum's varied public audiences in fiscal year 2025 and beyond.

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
209920 MNS-EXTENSION ACTIVITY**

**BUDGET CODE: 24800
BUDGET FUND: 209920**

BEGINNING BALANCE			98,325.92
REVENUE			
			0.00
			0.00
			0.00
			0.00
		TOTAL REVENUES	0.00
EXPENDITURES			
			0.00
			0.00
			0.00
			0.00
			0.00
		TOTAL EXPENDITURES	0.00
ENDING BALANCE			98,325.92

Brief Description of 209920 MNS-Extension Activity

- Special Fund 209920 MNS-Extension Activity was set-up for the extension sites, Museum of Natural Sciences in Whiteville, and Prairie Ridge Ecostation in Raleigh. These locations run educational programs and activities at their locations.
- Plans are in process for utilizing the funds in this account during fiscal year 2025 and beyond.

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
209921 MNS-MUS BELIZE FUNDS**

**BUDGET CODE: 24800
BUDGET FUND: 209921**

BEGINNING BALANCE			9,965.54
REVENUE			
			0.00
			0.00
			0.00
			<u>0.00</u>
		TOTAL REVENUES	0.00
EXPENDITURES			
			0.00
			0.00
			0.00
			0.00
			<u>0.00</u>
		TOTAL EXPENDITURES	0.00
ENDING BALANCE			9,965.54

Brief Description of 209921 MNS-Museum Belize Funds

- Special Fund 209921 Museum Belize Funds was established to support the Tropical Ecology Institute (TEI), a signature offering of the Museum's Educators of Excellence series of professional development workshops for North Carolina teachers.

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
209922 MNS-MUS SCHOOL PROGRAMS**

BUDGET CODE: 24800

BUDGET FUND: 209922

BEGINNING BALANCE			21,305.18
REVENUE			
			0.00
			0.00
			<u>0.00</u>
		TOTAL REVENUES	0.00
EXPENDITURES			
	Personal Services		4,379.21
			0.00
			0.00
			0.00
			<u>0.00</u>
		TOTAL EXPENDITURES	4,379.21
ENDING BALANCE			16,925.97

Brief Description of 209922 MNS-Museum School Programs

- Special Fund 209922 Museum School Programs was established to support the various programs the Education Section offers to students and teachers.
- Plans are in place to use the \$16,925.97 balance in this fund in fiscal year 2025 to provide staffing and supplies required to offer programs to North Carolina students and teachers.
- \$4,379.21 was to cover temporary employees.

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
209923-MNS-MUS GIRLS IN SCIENCE**

**BUDGET CODE: 24800
BUDGET FUND: 209923**

BEGINNING BALANCE			0.00
REVENUE			
	STIF Interest		0.00
	Non-Capital Gifts		0.00
	Revenue, Misc.		0.00
			<u>0.00</u>
		TOTAL REVENUES	0.00
EXPENDITURES			
	Personal Services		0.00
	Purchased Services		0.00
	Supplies		0.00
	Property and Equipment		0.00
			<u>0.00</u>
		TOTAL EXPENDITURES	0.00
ENDING BALANCE			0.00

Brief Description of 209923-MNS-MUS GIRLS IN SCIENCE

- This Special Fund is no longer used.
- The beginning and ending balance of this account was zero dollars and cents for fiscal year 2024.



**Department of Natural and Cultural Resources
Queen Anne's Revenge Project Special Fund
Report Required by G.S. § 143B-53.3. (c)
September 30, 2024**

G.S. § 143B-53.3. Queen Anne's Revenge Project.

(a) **Fund.** -The Queen Anne's Revenge Project Special Fund is created as a special, interest- bearing revenue fund within the Department of Natural and Cultural Resources, Office of Archives and History. The Fund shall consist of all receipts derived from private donations, grant funds, and earned revenue. The monies in the Fund may be used only for contracted services, personal services and operations, conference and meeting expenses, travel, staff salaries, operations for laboratory needs, museum exhibits, and other administrative costs related to the Queen Anne's Revenge Project. The staff of the Office of Archives and History and the Department of Natural and Cultural Resources shall determine how the funds will be used for the purposes of the Queen Anne's Revenge Project, and those funds are hereby appropriated for those purposes.

(b) **Application.** -This section applies to the Queen Anne's Revenge, the historic shipwreck owned by the State and managed by the Department of Natural and Cultural Resources, Office of Archives and History.

(c) **Reports.** -The Department of Natural and Cultural Resources shall submit a report by September 30 of each year to the Joint Legislative Commission on Governmental Operations, the chairs of the House of Representatives Appropriations Committee on Agriculture and Natural and Economic Resources, the chairs of the Senate Appropriations Committee on Natural and Economic Resources, and the Fiscal Research Division. This report shall include the source and amount of all funds credited to the Fund and the purpose and amount of all expenditures from the Fund during the prior fiscal year. (2014- 100, s. 19.4; 2015- 241, s. 14.30(s), (hhh).)

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Queen Anne's Revenge Project Special Fund

BUDGET CODE: 24813

BUDGET FUND: 210160

BEGINNING BALANCE	7-1-2023		1,454.33
REVENUE			
	STIF Interest		59.58
	Non-Capital Gifts		0.00
	Revenue, Misc.		0.00
			<u>59.58</u>
		TOTAL REVENUES	59.58
EXPENDITURES			
	Personal Services		0.00
	Purchased Services		0.00
	Supplies		0.00
	Property and Equipment		0.00
			<u>0.00</u>
		TOTAL EXPENDITURES	0.00
ENDING BALANCE	6-30-2024		1,513.91

Brief Description of the Queen Anne's Revenge Project

The Queen Anne's Revenge (QAR) Project Special Fund was created as a special, interest-bearing revenue fund. The fund consists of all receipts derived from private donations, grant funds, and earned revenue. The QAR Project encompasses the recovery of artifacts from Blackbeard's Flagship, *Queen Anne's Revenge*, in Beaufort Inlet as well as a first-class laboratory to conserve the three-hundred-year-old water-logged items.

The QAR Lab hosted 266 visitors to two Open Houses this year.

The only income received this fiscal year was interest of \$59.58 and no funds were expended.



**Department of Natural and Cultural Resources
State Historic Sites and Museums Special Fund Report
Required by G.S. § 121-7.7
September 30, 2024**

G.S. § 121-7.7. State Historic Sites and Museums special fund.

(a) **Fund.** - The State Historic Sites and Museums Fund is created as a special, interest-bearing revenue fund in the Division of State Historic Sites and the Division of State History Museums. The Fund consists of all receipts derived from the lease or rental of property or facilities, disposition of structures or products of the land, donations, gifts, devises, and admissions and fees collected at the State Historic Sites, State History Museums, and Maritime Museums. The Fund also consists of the net proceeds derived from the sale of real property pursuant to G.S. 146-30(d)(11). The revenues in the Fund may be used only for the operation, interpretation, maintenance, preservation, development, and expansion of the individual State Historic Site, State History Museum, and Maritime Museum where the receipts are generated. The respective Division and the staff from each State Historic Site, State History Museum, and Maritime Museum shall determine how the funds shall be used at that Historic Site, State History Museum, and Maritime Museum.

(b) **Application.** - This section applies to the individual State Historic Sites and State History and Maritime Museums owned by or under the control of the Division of State Historic Sites and the Division of State History Museums, with the exception of the Bentonville Battlefield State Historic Site and the North Carolina Transportation Museum. The Bentonville Battlefield State Historic Site is subject to G.S. 121-7.5. The North Carolina Transportation Museum is subject to G.S. 121-7.6.

(c) **Reports.** - The Department of Natural and Cultural Resources must submit to the Joint Legislative Oversight Committee on Agriculture and Natural and Economic Resources, the chairs of the House of Representatives Appropriations Committee on Agriculture and Natural and Economic Resources, the chairs of the Senate Appropriations Committee on Natural and Economic Resources, and the Fiscal Research Division by September 30 of each year a report on the Fund that includes the source and amounts of all funds credited to the Fund and the purpose and amount of all expenditures from the Fund during the prior fiscal year. (2011-213, s. 1; 2012-142, s. 18.2; 2015-241, s. 14.30(uu); 2017-57, ss. 14.1(dd), 14.3(c); 2021-180, s. 14.1(b).)

Source: June 2024 Certified and Authorized Budget Reports

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
HISTORIC SITES

BUDGET CODE: 24807

BEGINNING BALANCE			1,275,292.02
REVENUE			
	Cannon Trust Grants		248,680.00
	STIF Interest		53,362.68
	Other Sales of Gds or Publ		155.10
	Rental of Real Property		68,582.00
	Rent Prop - Emp Rent Income		4,635.00
	Gate/Admission Fees		26,141.82
	Admission - Special Event		12,320.10
	Other Lic Fees/Permits		833.75
	Activity/Tour Fees		128,496.86
	NonCapital Gifts		54,418.08
	Other Misc Rev-General		577.13
		TOTAL REVENUES	598,202.52
ADJUSTMENT TO CASH BASIS			
	Health Benefits Payable		520.30
	Accr-Sales Tax Payable		594.11
	Cupola House Assn		(745.79)
	Edenton Historic Comm		1,632.00
		ADJUSTMENT TOTAL	2,000.62
		TOTAL TO CASH REVENUES	600,203.14
EXPENDITURES			
	Personal Services		135,745.14
	Purchased Services		146,203.37
	Supplies		36,254.48
	Property, Plant & Equip		7,932.68
	Other Expenses & Adjust		4,696.81
		TOTAL EXPENDITURES	330,832.48
		LIABILITY	1.26
		TOTAL AVAILABILITY	1,544,663.94

Brief Description of 24807 Historic Sites

The Division of State Historic Sites and Properties administers 27 staffed historic sites, including the State Capitol, Roanoke Island Festival Park, and the NC Transportation Museum. For the purposes of this Legislative Fee Report, the NCTM and Bentonville Battlefield are reporting separately and the RIFP is not reporting.

Recently added to the division, are two new staffed sites: Shallow Ford (Forsyth County) and the home and workshop of Thomas Day in Milton (Caswell County). Historic Shallow Ford, anticipated opening in 2025, will be staffed and managed as a satellite unit of Fort Dobbs. Thomas Day SHS is currently open by appointment and under development. The Division also manages the 400-acre undeveloped Endor Iron Furnace property in Lee County and the Caswell Memorial (open on weekends) in Kinston as a satellite property of the CSS Neuse Civil War Interpretive Center. And finally, the division leases and provides oversight to the 194-acre Hayes property in Edenton (Chowan County) to the Elizabeth Vann Moore Foundation.

The division's 27 properties feature over 5,207 managed acres, 314 buildings including historic buildings, visitor centers, residences, restrooms, picnic shelters and maintenance structures, 16 miles of recreational and interpreted walking trails, and over 85,000 artifacts, cemeteries, and monuments. The division employs 182 FTE across the state.

Onsite visitation in FY 2023-2024 for the division's sites (excluding Bentonville, RIFP and the NCTM) was 1,333,111 people. This number reflects a decrease of 89,255 people over the previous year. While 10 sites within the division actually saw visitation increases, the division's overall decrease was due to lower visitation at three sites: Edenton (-10,000), the Capitol (-54,000) and Fort Fisher (-56,498). Major construction projects at these sites suppressed visitor attendance.

Revenue for 23 sites in this report amounted to \$598,202.52, of which \$53,362 was in STIF Interest. Revenues were generated through grants, fee-based staff-guided tours, special event rentals (weddings, reunions, etc.), rental of real property including land, residences, and office space, activity fees, admission fees for special events, and gifts/donations. Of the division's nearly \$600,000 in revenue, \$248,680 was the result of two Cannon Foundation grants. The revenue stream for each site represents a unique combination of staff directed activities and site capacities. Some sites rely heavily on guided tours, special activities, or events to generate revenue, whereas others take advantage of their facilities to generate rental income.

Expenditures from this fund included \$135,745 in personal services which represents the hiring of temporary employees. Most sites that generate significant revenue such as Fort Fisher, Reed Gold Mine, Duke Homestead, and Thomas Wolfe spend the bulk of their revenue on this expense. Division sites also spent \$36,254 on supplies. Overall sites also spent \$146,203 on purchased services which included operational expenses related to cleaning and

property maintenance. Very little generated revenue goes to supporting public programming, artifact acquisition, educational activities.

Site Review

Historic Halifax. Halifax generated an impressive \$151,497 in revenue over FY 23-24. Much of this revenue came from a \$146,500 Cannon Foundation grant to preserve and interpret the archaeological site of the 18th century courthouse. More modest amounts were derived from guided tours and activity fees (\$2,158.71), special events (\$360), and donations (\$2,480.23). Expenditures from the site fund paid for internet and IT lines at the interim visitor center during construction (\$2,754.23) and supplies (\$299). The site's end of the year balance for its historic sites fund stood at \$328,852.

Historic Edenton. Like Halifax, much of this site's impressive revenue generation came from a Cannon Foundation grant. The site received \$102,180 for the Harriet Jacobs Project. In addition to the grant, revenue was generated through site rentals (\$3,357), admission fees for guided tours (\$6,137.24), and donations (\$2,330). Expenditures from the site fund paid for temporary salaries (\$33,149.50) and repairs to buildings and plumbing (\$1,424.06). The site's fund balance at the end of the year stood at \$109,642.

Reed Gold Mine's impressive revenue stream was almost entirely generated through its public gold panning activity and tour fees, earning \$70,473 for the site. This was supplemented by \$2,555 in donations and \$1,005 in rentals. Much of the site's revenue was spent on temporary employee salaries (\$54,108). An additional \$1,077 was spent obtaining supplies and another \$1616 on other needs. The site's fund ended FY 23-24 with a balance of \$31,551.

Charlotte Hawkins Brown Museum generated \$26,934 in revenue. Most of this revenue was derived from rentals of Kimball Hall, Massachusetts Cottage, the site picnic shelter, the baseball field, and the site grounds (\$19,625.00). The site also generated \$1,148 from guided tour fees, and special events. Donations make up the remainder of the revenue (\$6,154). Expenditures (\$17,025) were for janitorial and landscape maintenance, special event supplies, and structure repair supplies.

Duke Homestead's, revenue of \$22,154.24 came from the rental of a residence (\$4,635), rental of the site grounds (\$1,460), income from ticket sales to special events (\$10,059.90), and tour and activity fees (\$4,241). An additional \$1,568.82 was donated to the site by their support group to pay temporary staff salaries. The bulk of expenditures went to pay temporary staff (\$10,984.94) with the rest paying for janitorial and landscape needs, dump fees, special event supplies, and supplies for structural repairs.

Thomas Wolfe Memorial generated almost all its \$20,621 in revenue from fees related to guided tours and event admissions. Expenditures exceeded revenue allowing for additional

temporary wages of \$21,357 to cover lack of permanent employees. Another, \$3,713 was spent on building maintenance and professional service contracts, and \$1500 in supplies for maintenance, cleaning, and educational programs. The memorial ended FY 23-24 with a balance of \$65,339 in its site fund.

Fort Fisher's income was down over the previous year reflecting the negative impact the construction of the new visitor had on visitation and site use. The income generated at Fort Fisher (\$18,870) was largely from site rentals and weddings (\$12,875), guided tour fees (\$752), and from donations from the donation box, donations for the new Visitor Center and exhibits, and support group funding for temporary salaries (\$5,254). Expenditures from the site fund paid for temporary salaries (\$6,836) and exhibit and contractual payments for the FY mostly associated with the construction of the new visitor center and its exhibits. (\$100,000). The site ended the fiscal year with a balance of \$98,967.

Historic Bath's revenue generation of \$14,235 was largely from rental of the site residence and site rentals (\$6,950), activity and tour fees (\$682), admissions fees for guided tours (\$3,053.38), special events income (\$1,360), and donations (\$2,192.87). Expenditures from the site fund paid for IT and internet lines for the offices in the exhibit hall building (\$1,642.79) and paid for fire alarm inspections for buildings on site (\$900). The site concluded the fiscal year with \$152,420 balance in its site fund.

The CSS Neuse Interpretive Center. Income generated at the CSS Neuse was largely from donations to the museum (\$13,838.80), from site rentals (\$1,050), and from activity fees (\$24.36). No income was derived from an office lease as the space was unoccupied over the year. Expenditures from the site fund paid for new banners and tree removals (\$3,996.95), broken windows and automatic doors (\$8,786.82), fire extinguisher inspections (\$84), and materials and supplies for the new exhibit and building repairs (\$3,056.80). The center ended the year with a balance in its site fund of \$130,464.

CSS Neuse and Gov. Caswell Memorial. \$4,069 revenues were generated through Noncapital gifts and \$3875 expenditures was used to pay for temporary staff.

Fort Dobbs generated \$9,824 from providing staff guided tours and charging school group activity fees. An additional \$2,977 was collected in donations and gifts. This revenue (\$13,855) more than enough covered \$5,394 in expenditures, most of which went toward supplies (\$3,831) temporary salary for a summer seasonal position among other things. The site ended the FY with a balance of \$53,490 in its fund.

Town Creek Indian Mound's revenue came primarily from a \$13,106 donation from the site support group. An additional \$435 was generated through tour and other fees. The site's revenue fund was spent entirely on funding temporary staff salaries (\$11,154).

Brunswick Town/Fort Anderson. Revenue was derived from site rentals and weddings (\$10,252) and guided tour and activity fees (\$1,625.90). No disbursements were made in the fiscal year. The historic site closed out the year with a balance of \$34,031 in its fund.

Shallow Ford, a new historic site managed by Fort Dobbs, is not yet open to the public. The \$7,500 in revenue generated at the site comes from a farm lease. There were no expenditures.

At **Historic Stagville,** revenue was generated through tour and activity fees (\$5,219) and donations (\$3,749). A nominal amount was spent to support site activities.

Somerset Place. Revenue was derived from site rentals (\$333), guided tour income, activity fee, and special event income (\$2,769.19), and donations (\$3,447.96). Expenditures from the site fund paid for temporary salaries (\$1,727.78). Somerset's fund balance at the end of the fiscal year stood at \$36,582.

James K. Polk Memorial's revenue came from rental of an on-site residence (\$3600) along with admissions and tours fees (\$2,092). Expenditures from the site fund exceeded annual revenue. This was done in order pay for additional temporary employee salaries (\$10,027) covering the loss of permanent staff and \$2,502 to renovate the rental property.

Seven sites within the division generated less than \$5,000 in revenue over FY 23-24. These sites included **Caswell Memorial** (\$4,069), **House in the Horseshoe** (\$4,019), **Bennett Place** (\$3,957), **Alamance Battleground** (\$2,601), **Horne Creek Farm** (\$2,552), **Aycock Birthplace** (\$1,492) and **Vance Birthplace** (\$469). The revenue generating capacity for these sites is limited by their lack of rentable facilities and limited staffing, among other factors. Most of these sites' generated revenue is through the collection of guided tour fees, and modest amounts from special event admissions, rentals, or activity fees. With limited revenue streams these sites do not expend much.

Finally, as the **Capitol** was closed for construction for all of FY 23-24, they neither generated nor spent any revenue. Actual dates of closure were May 3, 2023-July 6, 2024.

BUDGET CODE 24807	REVENUES	Cannon Trust Grant	STIF Interest	Other Sales of Gds or Publ	Rental of Real Property	Rent Prop - Emp Rent Income	Gate/Admission Fees	Admission - Special Event	Other Lic Fees/Permits	Activity/Tour Fees	NonCapital Gifts	Other Misc Rev - General	Adjustment to Cash Basis
210040 STATE HIST SITES FUND- INTEREST 2720	\$ 53,362.68		\$ 53,362.68										
210041 ALAMANCE BATTLEGROUND 2721	\$ 2,601.87									\$ 1,147.55	\$ 1,452.69		\$1.63
210042 AYCOCK BIRTHPLACE 2722	\$ 1,492.77									\$ 1,104.46	\$ 384.00		\$4.31
210043 HISTORIC BATH 2723	\$ 14,235.55				\$ 6,950.00		\$ 3,053.38	\$ 1,360.00		\$ 682.00	\$ 2,192.87		-\$2.70
210044 BENNETT PLACE 2724	\$ 3,957.71						\$ 689.00			\$ 1,708.53	\$ 1,153.37	\$ 390.00	\$16.81
210045 BRUNSWICK TOWN 2726	\$ 11,877.90				\$ 10,252.00					\$ 1,625.90			
210046 CHARLOTTE HAWKINS BROWN MEMORIAL 2727	\$ 26,934.30				\$ 19,625.00		\$ 1,148.20				\$ 6,154.00		\$7.10
210047 CSS NEUSE & GOV CASWELL MEMORIAL 2728	\$ 4,069.17										\$ 4,069.17		
210048 DUKE HOMESTEAD 2729	\$ 22,154.24				\$ 1,460.00	\$4,635.00	\$ 630.70	\$ 10,059.90		\$ 3,611.04	\$ 1,568.82		\$188.78
210049 FORT DOBBS 2731	\$ 13,855.60								\$ 806.75	\$ 9,824.07	\$ 2,977.30		\$247.48
210050 FORT FISHER 2732	\$ 18,870.54				\$ 12,875.00					\$ 752.82	\$ 5,254.40		-\$11.68
210051 HISTORIC HALIFAX 2733	\$ 151,497.96	\$ 146,500.00						\$ 360.00		\$ 2,158.71	\$ 2,480.23		-\$0.98
210052 HORNE CREEK 2734	\$ 2,552.97									\$ 2,141.50	\$ 301.00		\$110.47
210053 HOUSE-IN-THE-HORSESHOE 2735	\$ 4,019.79									\$ 3,005.66	\$ 1,007.00		\$7.13
210054 HISTORIC EDENTON 2737	\$ 114,868.66	\$ 102,180.00			\$ 3,357.00		\$ 6,137.24				\$ 2,330.00		\$864.42
210055 POLK MEMORIAL 2739	\$ 5,694.89				\$ 3,600.00		\$ 644.50			\$ 1,448.01			\$2.38
210056 REED GOLD MINE 2740	\$ 74,601.30			\$ 155.10	\$ 1,005.00				\$ 27.00	\$ 70,473.99	\$ 2,555.09		\$385.12
210058 TOWN CREEK INDIAN MOUND 2742	\$ 13,547.37									\$ 435.24	\$ 13,106.53		\$5.60
210059 VANCE BIRTHPLACE 2743	\$ 469.57									\$ 253.57	\$ 216.00		
210060 THOMAS WOLFE MEMORIAL 2744	\$ 20,621.53									\$ 20,426.53	\$ 18.65	\$187.13	-\$10.78
210061 HISTORIC STAGVILLE 2746	\$ 9,742.89				\$ 575.00			\$ 224.20		\$ 5,219.73	\$ 3,749.00		-\$25.04
210062 CSS NEUSE-QUEEN ST 2748	\$ 14,870.57				\$ 1,050.00		\$ 13,838.80			\$ 24.36			-\$42.59
210063 STATE CAPITOL VISITOR'S CENTER 2749	\$ -												
210064 SOMERSET 2750	\$ 6,803.31				\$ 333.00			\$ 316.00		\$ 2,453.19	\$ 3,447.96		\$253.16
210065 THOMAS DAY	\$ -												
210765 SHALLOWFORD 2765	\$ 7,500.00				\$ 7,500.00								
TOTALS	\$ 600,203.14	\$ 248,680.00	\$ 53,362.68	\$ 155.10	\$ 68,582.00	\$4,635.00	\$ 26,141.82	\$ 12,320.10	\$ 833.75	\$128,496.86	\$ 54,418.08	\$ 577.13	\$ 2,000.62

BUDGET CODE 24807	EXPENDITURES	Personal Services	Purchased Services	Supplies	Property, Plant & Equip	Other Expenses & Adjust
210040 STATE HIST SITES FUND- INTEREST 2720	\$ -					
210041 ALAMANCE BATTLEGROUND 2721	\$ 22.51					\$22.51
210042 AYCOCK BIRTHPLACE 2722	\$ 1,413.22		\$680.00	\$690.04		\$43.18
210043 HISTORIC BATH 2723	\$ 13,174.07		\$2,542.79	\$4,895.49	\$5,657.75	\$78.04
210044 BENNETT PLACE 2724	\$ 645.79			\$321.28	\$290.21	\$34.30
210045 BRUNSWICK TOWN 2726	\$ (110.00)		-\$110.00			
210046 CHARLOTTE HAWKINS BROWN MEMORIAL 2727	\$ 17,025.46		2950.67	\$12,505.59	\$1,569.20	
210047 CSS NEUSE & GOV CASWELL MEMORIAL 2728	\$ 3,875.40	\$3,875.40				
210048 DUKE HOMESTEAD 2729	\$ 18,297.94	\$10,984.94	\$250.00	\$6,803.62	\$152.00	\$107.38
210049 FORT DOBBS 2731	\$ 5,394.09	\$387.54	\$216.00	\$3,831.90		\$958.65
210050 FORT FISHER 2732	\$ 106,918.61	\$6,836.86	\$100,000.00			\$81.75
210051 HISTORIC HALIFAX 2733	\$ 3,053.23		\$2,754.23	\$299.00		
210052 HORNE CREEK 2734	\$ 977.80			\$929.98		\$47.82
210053 HOUSE-IN-THE-HORSESHOE 2735	\$ 423.50					\$423.50
210054 HISTORIC EDENTON 2737	\$ 34,573.11	\$15,283.62	\$17,865.43	\$1,424.06		
210055 POLK MEMORIAL 2739	\$ 12,573.62	\$10,027.77	\$2,502.51			\$43.34
210056 REED GOLD MINE 2740	\$ 56,802.58	\$54,108.67		\$1,077.00		\$1,616.91
210058 TOWN CREEK INDIAN MOUND 2742	\$ 11,167.93	\$11,154.69				\$13.24
210059 VANCE BIRTHPLACE 2743	\$ -					
210060 THOMAS WOLFE MEMORIAL 2744	\$ 26,575.37	\$21,357.87	\$3,713.97	\$683.24		\$820.29
210061 HISTORIC STAGVILLE 2746	\$ 87.69					\$87.69
210062 CSS NEUSE-QUEEN ST 2748	\$16,162.02		\$12,837.77	\$2,793.28	\$263.52	\$267.45
210063 STATE CAPITOL VISITOR'S CENTER 2749	\$ -					
210064 SOMERSET 2750	\$ 1,778.54	\$1,727.78				\$50.76
210065 THOMAS DAY	\$ -					
210765 SHALLOWFORD 2765	\$ -					
TOTALS	\$ 330,832.48	\$ 135,745.14	\$ 146,203.37	\$ 36,254.48	\$ 7,932.68	\$ 4,696.81



North Carolina Financial System
Office of State Controller
NC Budget to Actual (701) Certified Report (RPT-BE-006)
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Parameters

Agency	Budget Code	Period
All	All	Jun-24

6600-DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
24807-DNCR INT EARNING SPECIAL REVEN

*** Budget Code Recap ***									
Account	Description	Budgeted		Actual		Unexpended/Unrealized		Encumbrances	
		Certified	Authorized	Current-Month	Year-To-Date	Certified	Authorized	Obligations	Unpaid Invoices + Inventory Receipts
	Expenditures	253,579.00	455,932.00	24,472.96	530,832.48	(77,253.48)	125,099.52	122,528.08	1,228.13
	Revenues	253,579.00	348,478.00	35,857.48	600,203.14	(346,624.14)	(251,725.14)	0.00	0.00
	Increase/(Decrease) in Fund Balance	0.00	(107,454.00)	11,384.52	269,370.66	(269,370.66)	(376,824.66)	(122,528.08)	(1,228.13)
Cash Analysis									
	Beginning Balance				1,275,292.02				
	+ Allotments				0.00				
	+ Cash Receipts				600,203.14				
	+ Cash Disbursements				330,832.48				
	+ Assets				0.00				
	+ Liability				1.20				
	+ Equity				0.00				
	= Ending Balance				1,544,663.94				
Additional Assets									
	Total Availability				1,544,663.94				

Summary of State History Museums Special Funds FY 2023-24

Museum	Budget Code	Budget Fund	Beginning Balance	Revenues	Expenditures	Ending Balance
Graveyard of the Atlantic	24809	210125	\$ -	\$ -	\$ -	\$ -
Maritime Museum-Beaufort	24809	210121	\$ -	\$ -	\$ -	\$ -
Maritime Museum-Beaufort (gift shop)	24800	209903	\$ 46,588.54	\$ -	\$ 4,978.70	\$ 41,609.84
Maritime Museum-Beaufort (courses workshop)	24800	209904	\$ -	\$ -	\$ -	\$ -
Maritime Museum-Southport	24809	210122	\$ -	\$ -	\$ -	\$ -
Mountain Gateway Museum/Old Fort	24808	210102	\$ -	\$ -	\$ -	\$ -
Museum of History Raleigh	24809	210123	\$ 65,560.97	\$ 29,297.66	\$ 429.29	\$ 94,429.34
Museum of the Albemarle	24808	210101	\$ 62,059.38	\$ 2,537.04	\$ 174.30	\$ 64,422.12
Museum of the Cape Fear	24808	210103	\$ -	\$ -	\$ -	\$ -
Tobacco Farm Life Museum	24809	210126	\$ -	\$ -	\$ -	\$ -

Note: Museums with special fund activity include more detail on the following pages.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Museum of History

BUDGET CODE: 24809

FUND CODE: 210123

BEGINNING BALANCE			65,560.97
REVENUE			
	STIF Interest Income		2805.87
	Rental of Real Property		18555.31
	Other Misc Rev-General		7936.48
			<u>0.00</u>
		TOTAL REVENUES	29297.66
EXPENDITURES			
	Supplies	WEX/ Gasoline	429.29
			0.00
			0.00
			0.00
			<u>0.00</u>
		TOTAL EXPENDITURES	429.29
ENDING BALANCE			94,429.34

Brief Description of 210123 Museum of History

Other Miscellaneous Revenue includes the Kitchen/ Catering Fees we've collected.

The Supply Expense line includes WEX charges for gasoline.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Museum of the Albemarle

BUDGET CODE: 24808
BUDGET FUND: 210101

BEGINNING BALANCE			62,059.38
REVENUE			
	STIF Interest		2,537.04
	Non-Capital Gifts		0.00
	Revenue, Misc.		0.00
			<u>0.00</u>
		TOTAL REVENUES	2,537.04
EXPENDITURES			
	Supplies	Gasoline	174.30
		TOTAL EXPENDITURES	0.00
ENDING BALANCE			64,422.12

Brief Description of 210101 Museum of the Albemarle

This fund reported \$2,537.04 in STIF interest during FY 23-24 and expenses for gasoline purchases in the amount of \$174.30.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Maritime Museum -- Beaufort

BUDGET CODE: 24800

BUDGET FUND: 209903

BEGINNING BALANCE			\$ 46,588.54
REVENUE			
		<u>TOTAL REVENUES</u>	\$ 0.00
EXPENDITURES			
	Property and Equipment	2 chairs for volunteer desk	\$ 540.00
	Purchased Services	Lease payments on 15-passenger van	\$ 4,438.70
		<u>TOTAL EXPENDITURES</u>	\$ 4,978.70
ENDING BALANCE			\$ 41,609.84

Brief Description of 209903 Maritime Museum -- Beaufort

This special fund has existed for many years for the Maritime Museum -- Beaufort gift shop. The NC Maritime Museum -- Beaufort Friends group deposited \$20,000 in raised funds in FY 2022-23 to replace the museum's aging 15-passenger van, to be applied toward the lease payments on a new vehicle to NC Motor Fleet in FY 2023-24. Additionally, the Volunteer/Information desk received two new office style task chairs to replace broken chairs.

Maritime Museum -- Beaufort has three special funds. Special Funds (budget fund 210121 and 209904) have had no activity.



**Department of Natural and Cultural Resources
Bentonville Battlefield Special Fund Report
Required by G.S. § 121-7.5
September 30, 2024**

G.S. § 121-7.5. Bentonville Battlefield Fund.

- (a) **Fund.** - The Bentonville Battlefield Fund is created as a special, interest-bearing, and nonreverting fund in the Department of Natural and Cultural Resources, Division of State Historic Sites. The Fund shall be treated as a special trust fund and shall be used for operation, interpretation, maintenance, preservation, development, and expansion at Bentonville Battlefield State Historic Site.
- (b) **Fund Sources.** - Notwithstanding Chapter 146 of the General Statutes, the Fund consists of (i) all revenue derived from donations, gifts, devises, grants, admissions, and fees collected for the benefit of the Bentonville Battlefield State Historic Site, (ii) the net proceeds derived from the sale of real property pursuant to G.S. 146-30(d)(13), and (iii) interest on funds in the Fund credited by the State Treasurer pursuant to G.S. 147-69.2 and G.S. 147-69.3.
- (c) **Repealed by Session Laws 2021-180, s. 14.1(d), effective July 1, 2021.**
- (d) **Report.** - The Division of State Historic Sites shall submit to the Joint Legislative Oversight Committee on Agriculture and Natural and Economic Resources and the Fiscal Research Division by September 30 of each year a report on the Bentonville Battlefield Fund that shall include the source and amount of all funds credited to the Fund and the purpose and amount of all expenditures from the Fund during the prior fiscal year. (2008-107, s. 19A.1; 2015-241, s. 14.30(s); 2021-180, s. 14.1(d).)

Source: June 2024 Certified and Authorized Budget Reports

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Bentonville Battlefield Fund FY 2023-2024**

BUDGET CODE: 24806

BUDGET FUND: 210030

BEGINNING BALANCE			22,744.97
REVENUE			
	STIF Interest		1,167.04
	Rental of Real Property		44,260.00
	Activity/Tour Fees		5,047.00
	Noncapital Gifts		3861.61
	Other Misc Rev		150.00
	Accr-Sales Tax Payable		2.77
		TOTAL REVENUES	54,488.42
EXPENDITURES			
	Personal Services		36,715.73
	Purchased Services		3,059.36
	Supplies		1030.11
	Electronic Payment Proc		1389.96
	Other Expenses		0.00
		TOTAL EXPENDITURES	42,195.16
ENDING BALANCE			35,038.23

Brief Description

The Battle of Bentonville, fought March 19-21, 1865, is the largest battle ever fought in North Carolina and one of the last major battles in the Civil War. Bentonville Battlefield State Historic Site interprets the battle and the Harper House, a farmhouse used as a field hospital where surgeons treated nearly 600 men wounded in the battle. The site is located at 5466 Harper House Road, Four Oaks, NC 27524, 3 miles north of Newton Grove on S.R. 1008, about one hour from Raleigh and about 45 minutes from Fayetteville.

Bentonville Battlefield continues to grow in both visitation and size. Nearly 64,000 people visited the site, the highest total for a non-reenactment year. Repeat visitors to Bentonville found that the site added a new tour stop and nearly two miles of additional trails during this FY.

The Bentonville Battlefield Fund is the primary funding source that pays for yearly programming, five temporary employees, maintenance, mowing contract, and general care and wellbeing of the site. With the ending balance, future projects including new tour stops, battlefield viewshed restorations, battlefield natural restoration, and natural landscape reports will be possible. This fund is the primary source used to ensure Bentonville Battlefield is open and operable to greet our growing

visitation needs. Below is brief explanation of both the income and expenditures associated with this account.

Rental of Real Property is income generated from rented farm acres. The American Battlefield Trust acquires property, that is then transferred to the state and farm leases are managed at the site. Activity/Tour Fees is income generated from Harper House tours and guided battlefield tours. Noncapital Gifts is income generated from non-cash donations and funds received that are not designated for a capital campaign. Other Misc Rev is additional funds received that are not designated for a capital campaign. Personal services are expenditures that cover our temporary employee staff. The staff is crucial a component of visitor services and Harper House tours. Purchased services are expenditures that pay for the mowing contract for our 10-mile driving tour. Supplies are expenditures needed for daily operations at the site. Electronic processing fees and other expenses are expenditures needed for computing software required to accept electronic payments.



**Department of Natural and Cultural Resources
North Carolina Transportation Museum
Special Fund Report
Required by G.S. § 121-7.6
September 30, 2024**

G.S. § 121-7.6. North Carolina Transportation Museum special fund.

(a) Fund Established. - The North Carolina Transportation Museum Fund is created as a special, interest-bearing, nonreverting enterprise fund in the Department of Natural and Cultural Resources. The Fund shall be treated as a special trust fund and shall be used to pay all costs associated with the operation, interpretation, development, expansion, preservation, and maintenance of the North Carolina Transportation Museum.

(b) Fund Sources. - Notwithstanding Chapter 146 of the General Statutes, the Fund consists of (i) all revenue derived from donations, gifts, devises, grants, admissions, and fees collected by or for the benefit of the North Carolina Transportation Museum Fund, (ii) the net proceeds derived from the sale of real property pursuant to G.S. 146-30(d)(14), and (iii) interest on funds in the Fund credited by the State Treasurer pursuant to G.S. 147-69.2 and G.S. 147-69.3.

(c) Emergency Reserve. - The Department of Natural and Cultural Resources shall establish, out of existing unobligated funds including lapsed salaries and unobligated special funds, an emergency reserve fund in the amount of three hundred thousand dollars (\$300,000). Any use of the emergency reserve will require reimbursement from museum receipts.

(d) Audit. - The Fund shall be subject to the oversight of the State Auditor pursuant to Article 5A of Chapter 147 of the General Statutes. The Fund shall reimburse the State Auditor for the cost of any audit.

(e) Report. - The Department of Natural and Cultural Resources shall submit to the Joint Legislative Oversight Committee on Agriculture and Natural and Economic Resources and the Fiscal Research Division by September 30 of each year a report on the North Carolina Transportation Museum Fund that shall include the source and amount of all funds credited to the Fund and the purpose and amount of all expenditures from the Fund during the prior fiscal year. (2011-145, s. 21.1; 2015-241, s. 14.30(s); 2017-57, s. 14.3(b); 2021-180, s. 14.1(e).)

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
North Carolina Transportation Museum Special Fund FY2023-2024

BUDGET CODE: 54803

BUDGET FUND: 500653

BEGINNING BALANCE			\$960,730.21
REVENUE			
	STIF INT INC-NONOP- PROGR	Interest	49,786.67
	SALE OF SURP PROP NONOPER		358.80
	OTH SALES OF GDS OR PUBL	Concession income	606.19
	RENTAL OF REAL PROPERTY	Space rental fees	11,691.29
	GATE/ADMISSION FEES	Fees collected for admission	141,025.29
	OTHER LIC FEES/PERMITS		0.79
	ACTIVITY/TOUR FEES	Fees collected for turntable rides and specialty tours.	20,010.93
	NONCAPITAL GIFTS	Donation from NCTM Foundation support group for events, gift shop sales and rental per MOA.	798,815.88
	OTHER MISC REV- GENERAL	Non categorized income	16.14
	TR FR 24805	State Fiscal Recovery Funds	103,576.48
	Adjustment to Cash Basis	Acct-sales tax payable	39.29
		TOTAL REVENUES	\$1,125,927.75
EXPENDITURES			
	Personal Services		348,259.95
	Purchased Services		592,223.54
	Supplies		109,044.18
	Property and Equipment		785.00
	Other Expenses and Adjust		5,200.35
		TOTAL EXPENDITURES	\$1,055,513.02
ENDING BALANCE			\$1,031,144.94

BUDGET CODE: 54803
BUDGET FUND: 500651

BEGINNING BALANCE			\$300,000.00
REVENUE			0.00
		TOTAL REVENUES	0.00
EXPENDITURES			0.00
		TOTAL EXPENDITURES	0.00
ENDING BALANCE			\$300,000.00

Brief Description of North Carolina Transportation Museum Special Fund and Emergency Reserve

The North Carolina Transportation Museum is a historic site, once home to Southern Railway's largest steam locomotive repair facility in the southeast, and a museum featuring all types of inland transportation history – railroading, automotive, aviation, and more. The museum serves the public through interpretation of the historic site and artifacts, and hosting transportation related events and activities. The museum receives support from The North Carolina Transportation Museum Foundation, a 501(c)3 not-for-profit organization formed with the mission of supporting the North Carolina Transportation Museum. The NCTM Foundation operates a train ride on the site and hosts fundraising events to support the museum.

Onsite visitation in FY 2023-2024 was 170,145 visitors, an increase of 15,515 visitors, or 10.03%, compared to prior year. Revenue increased from \$1,057,765 to \$1,125,888, or 6.4% over prior year. Revenue increase was mostly due to the success of onsite events, such as THE POLAR EXPRESS™ Train Ride, and was helped by \$103,576 in State Fiscal Recovery Funds for receipts lost during the pandemic.

Payroll expenditure of \$348,259 included 6.2 FTE Permanent employees. Three of the FTE's are facilities staff, three FTE's are Historic Interpreters and 20% of the Collection Manager salary is paid through this fund. One FTE position was vacant during much of 2023-2024, but the position filled in April 2024.

Purchased Services expenses of \$592,223 included \$139,572 in temporary staff expense, \$33,384 in janitorial services and \$31,632 in security services. Utilities expenses including electric, gas and water were \$182,440. \$108,601 expense was for property insurance. Services to repair buildings and equipment were \$75,575. Other service expenses include telephone and communication service, vehicle rental, registration fees, and maintenance agreements.

Supplies expenses of \$109,044 included \$104,852 in building, janitorial, equipment and vehicle repair supplies, \$2,635 in office supplies, \$1,301 in fuel expense.

Property and Equipment expense of \$785.00 was used for office equipment.

The fund balance includes \$300,000 emergency reserve fund per G.S. § 121-7.6(c).



**Department of Natural and Cultural Resources
Tryon Palace Historic Sites and Gardens Fund
Special Fund Report
Required by G.S. § 121-21.1
September 30, 2024**

§ 121-21.1. Tryon Palace Historic Sites and Gardens Fund.

(a) Fund. – The Tryon Palace Historic Sites and Gardens Fund is hereby created as a special, interest-bearing, and nonreverting fund in the Division of Tryon Palace Historic Sites and Gardens. The Fund shall be treated as a special trust fund and shall be used for repair, renovation, expansion, and maintenance at Tryon Palace Historic Sites and Gardens.

(b) Fund Sources. – The Fund consists of (i) all revenue derived from admissions and fees collected at the Tryon Palace Historic Sites and Gardens, (ii) the net proceeds derived from the sale of real property pursuant to G.S. 146-30(d)(12), and (iii) interest on funds in the Fund credited by the State Treasurer pursuant to G.S. 147-69.2 and G.S. 147-69.3.

(c) Report. – The Tryon Palace Commission shall submit to the Joint Legislative Oversight Committee on Agriculture and Natural and Economic Resources and the Fiscal Research Division by September 30 of each year a report on the Tryon Palace Historic Sites and Gardens Fund that shall include the source and amount of all funds credited to the Fund and the purpose and amount of all expenditures from the Fund during the prior fiscal year. (2005-276, s. 19A.1; 2006-180, s. 1; 2015-241, s. 14.30(vv); 2017-57, s. 14.1(dd); 2021-180, s. 14.1(c).)

Source: June 2024 Certified and Authorized Budget Reports

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
TRYON PALACE HISTORIC SITES AND GARDENS FUND**

BUDGET CODE: 24804

BUDGET FUND: 210000

BEGINNING BALANCE			986,597.89
REVENUE			
	Gate/Admissions Receipts		733,557.72
	STIF Interest		39,754.13
	Non-Capital Gifts	Round-up donations	230.79
	Electronic/Digital Transaction Fees		9,458.00
	Accrued Sales Tax Payable		72.36
		TOTAL REVENUES	783,073.00
EXPENDITURES			
	Personal Services		(669,502.82)
	Purchased Services		(8,378.38)
	Supplies		(11,430.14)
	Electronic Payment Processing Fees		(19,822.20)
		TOTAL EXPENDITURES	(709,133.54)
ENDING BALANCE			1,060,537.35

Brief Description of 210000 TRYON PALACE HISTORIC SITES AND GARDENS FUND

The Fund's beginning balance of \$986,597.89 supported 12 Permanent Full Time Maintenance positions from Gate Admission Receipts at Tryon Palace, and necessary repair, renovation, and maintenance issues at Tryon Palace.

Beginning Fund Balance \$ 986,597.89

Revenue:

 \$ 783,073.00 Admissions Receipts, Interest, Fees, Sales Tax

Expenditures:

Personal Services (\$669,502.82) Salaries/benefits – 12 Permanent FTE

Purchased Services (\$ 6,723.40) Admissions ticketing software renewal
 (\$ 1,636.00) Fire extinguisher/suppression monitoring
 (\$ 18.98) Freight shipping charges
 (\$ 8,378.38)

Supplies	(\$ 7,670.74)	Walk in freezer
	(\$ 542.95)	Computer supplies
	(\$ 3,046.76)	Polyester wristbands
	<u>(\$ 169.69)</u>	Paper & supplies
	(\$ 11,430.14)	
Electronic Payment	(\$ 19,822.20)	Processing fees
<u>Ending Fund Balance</u>	<u>\$1,060,537.35</u>	

The Fund's balance of \$1,060,537.35 will continue to support 12 Permanent Full Time Maintenance positions from Gate Admissions Receipts at Tryon Palace, and necessary repair, renovation and maintenance issues at Tryon Palace. The current annual salaries/benefits cost for the 12 Permanent Full Time Maintenance positions is \$755,986.



**Department of Natural and Cultural Resources
North Carolina Zoo Special Fund Report
Required by G.S. § 143B-135.209
September 30, 2024**

G.S. § 143B-135.209. North Carolina Zoo Fund. (a) Fund. – The North Carolina Zoo Fund is created as a special fund. The North Carolina Zoo Fund shall be used for the following types of projects at the North Carolina Zoological Park and to match private funds raised for these types of projects: (1) Repair, renovation, expansion, maintenance, and educational exhibit construction. Funds used for repair, renovation, and expansion projects may be transferred to a capital projects fund to account for use of the funds for each project. (2) Renovations of exhibits in habitat clusters, visitor services facilities, and support facilities (including greenhouses and temporary animal holding areas). (3) The acquisition, maintenance, or replacement of tram equipment as required to maintain adequate service to the public. (b) Disposition of Receipts. – All receipts derived from the collection of admissions charges and other fees, the lease or rental of property or facilities, and the disposition of products of the land or structures shall be credited to the North Carolina Zoological Park's General Fund operating budget. At the end of each fiscal year, the Secretary may transfer from the North Carolina Zoological Park's General Fund operating budget to the North Carolina Zoo Fund an amount not to exceed the sum of one million five hundred thousand dollars (\$1,500,000) and any donations, gifts, and devises received by the North Carolina Zoological Park. (c) Approval. – The Secretary may approve the use of the North Carolina Zoo Fund for repair and renovation projects at the North Carolina Zoological Park recommended by the Council that comply with the following: (1) The total project cost is less than three hundred thousand dollars (\$300,000). (2) The project meets the requirements of G.S. 143C-8-13(a). (3) The project is paid for from funds appropriated to the Fund. (4) The project does not obligate the State to provide increased recurring funding for operations. (d) Report. – The Department shall submit to the Joint Legislative Oversight Committee on Agriculture and Natural and Economic Resources and the Fiscal Research Division by September 30 of each year a report on the North Carolina Zoo Fund that shall include the source and amounts of all funds credited to the Fund and the purpose and amount of all expenditures from the Fund during the prior fiscal year. (1989, c. 752, s. 154; 1995, c. 324, s. 26.11; 1997-443, s. 11A.119(a); 2000-140, s. 93.1(a); 2001-424, s. 12.2(b); 2005-386, s. 5; 2010-142, s. 4; 2015-241, ss. 14.30(i), (p); 2016-94, s. 16.6(a); 2017-57, ss. 14.3(i), 36.12(f).)

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
SPECIAL ZOO FUND**

BUDGET CODE: 24814

BUDGET FUND: 210170

BEGINNING BALANCE			4,394,344.70
REVENUE			
	Transfer from Operating Budget	G.S. § 143B-135.209.(b).	1,500,000.00
			0.00
			0.00
			0.00
		TOTAL REVENUES	0.00
EXPENDITURES			
	Personal Services		0.00
	Purchased Services		268,529.78
	Supplies		0.00
	Property and Equipment		37,999.80
			0.00
		TOTAL EXPENDITURES	306,529.58
CHANGE IN LIABILITY		Adjustment for sales tax payable	(2,079.70)
ENDING BALANCE			5,585,735.42

Brief Description of Special Zoo Fund

Prior Year – FY2024

- **Transfer from Operating Budget** – at the end of each fiscal year, the Secretary may transfer from the North Carolina Zoological Park's General Fund operating budget to the North Carolina Special Zoo Fund an amount not to exceed the sum of one million five hundred thousand dollars (\$1,500,000) and any donations, gifts, and devises received by the North Carolina Zoological Park. Each year the NC Zoo collects revenue for admissions and a variety of attractions within the park. For FY2024 the NC Zoo was able to transfer the full amount to the Special Zoo Fund.
- **Purchased Services** - consisted of contract work to install Stonhard surfaces throughout several areas at the NC Zoo. The Stonhard surface is being installed to improve the condition and reduce maintenance requirements in areas where Zoo animals are held.
- **Property and Equipment** - consisted of design services for a proposed new exhibit (contact yard) at the NC Zoo. Late in the fiscal year, as a result of the analysis conducted during that design process, it was determined the new exhibit would not be feasible.

Planned Projects

The Zoo does have another pending project related to improvements to backup power at several animal exhibits that will use Special Zoo Fund proceeds in the future. This is anticipated to require

approximately \$500,000. Due to the change related to the proposed contact yard noted above, Zoo staff is currently working on reprogramming the use of Special Zoo Funds that had been planned for that project along with new proceeds. A planning process is currently underway to determine the best use of these funds.