



NC DEPARTMENT OF
NATURAL AND CULTURAL RESOURCES

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

September 30, 2023

**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, 2023**

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 2023 Authorized Budget Report

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

BUDGET CODE: 24812

FUND CODE: 2361

BEGINNING BALANCE			23,229.68
REVENUE			
	STIF Interest		1,185.91
	Non-Capital Gifts	Windgate Foundation grant award	350,000.00
	General Revenue, Misc.	Training Revenues	<u>107,815.40</u>
		TOTAL REVENUES	459,001.31
EXPENDITURES			
	Personnel Services	3 FT positions	215,324.50
	Purchased Services	Training Contracts	230,132.94
	Supplies/Workshops		633.27
		TOTAL EXPENDITURES	446,090.71
ENDING BALANCE			36,140.28

Brief Description of the Program

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 receipt-based. 45 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 2022-23

Since last summer, our A+ team has provided more than 50 training events, both in person and virtual, reaching more than 2,500 participants. Here is a tally:

- 29 professional development sessions tailored to meet the needs of network schools (up from 12 sessions in 2021)
- 3 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)
- 2 on-line trainings for over 20 new A+ leaders, providing a solid orientation to new principals
- 2 new teacher trainings for over 100 new A+ teachers
- 2 sessions for N.C.'s district-level arts education specialists, presented in collaboration with the Department of Public Instruction (NCDPI)
- 2 on-line summer conferences for 9 A+ network schools in their initial three years of training
- 1 on-line summer conference designed for individual A+ educators (rather than whole schools). Almost 200 teachers and administrators attended for two days of plenary sessions, concurrent workshops, panel discussions, a virtual happy hour, and an uplifting closing program featuring NPR's Leoneda Inge and Grammy Award winning singer and songwriter, Rissi Palmer.

In July of 2020, Governor Roy Cooper signed legislation creating an Arts High School Graduation Requirement in North Carolina. For over a decade, the arts sector and key legislators have advocated for a requirement as part of a larger "Comprehensive Arts Education Plan" developed in partnership between NCDPI and the N.C. Arts Council. This spring, A+ Director Michelle Burrows presented a status report on behalf of the Arts Council to the State Board of Education, outlining the leadership role of A+ Schools in a comprehensive arts education for North Carolina's children.

We are mid-way through a research initiative with the Friday Institute of Educational Innovation at N.C. State University 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. We eagerly await further details.

A+ Schools has a long-standing relationship with the Windgate Foundation based in Little Rock, Arkansas. The amount of \$350,000 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.

And finally, we are pleased to share that two A+ schools received national honors for exemplary work. W. A. Bess Elementary, in Gastonia, was one of five schools in North Carolina to be named a 2022 National Blue Ribbon School, which recognizes outstanding academic performance and progress in closing the achievement gap and is one of the most prestigious honors a school can

receive. W. A. Bess Elementary joined the network in 2019, and principal Laura Clark credits A+ for the school's success: "Over the past few years, A+ Schools has provided ongoing support and professional development for our teachers to strengthen our creative culture, improve instructional practice, and implement an integrated curriculum that makes learning fun and relevant for our students. A+ Schools has had a direct impact on W. A. Bess Elementary School and our designation as an Exemplary High-Performing School and a 2022 National Blue Ribbon School."

An A+ school since 2012, ArtSpace Charter School in Swannanoa was one of two North Carolina schools to be named a 2022 National ESEA [Elementary and Secondary Education Act] Distinguished School for positive educational advances and the outstanding academic achievement of their students. Director Sarena Fuller also connects the school's success to A+: "Throughout the portfolio we submitted, we touted the benefits of this model for real student breakthroughs for all students. The arts are critical, and the A+ Essentials created the framework for these methodologies to be successful. This is a prestigious honor at any time, but especially after a few challenging pandemic years. Our success is a testament to our staff, students, and to the incredible community that supports us, including the A+ network. Thank you, A+!"



**Department of Natural and Cultural Resources
North Carolina Aquariums Special Fund Report
Required by G.S. § 143B-135.188
September 30, 2023**

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
FUND CODE: 2865**

BEGINNING BALANCE			3,589,352
REVENUE			
	Transfer from 42014		25,000
	Transfers from BC 14800		3,188,136
			0.00
			<u>0.00</u>
		TOTAL REVENUES	3,213,136
EXPENDITURES			
	Capital Lease Payment & Expenses		1,769,400
	Property, Plant, & Equipment		6,836
	Transfers	Transfers to 41714 Repair/Renovation Projects	21,415
			0.00
			<u>0.00</u>
		TOTAL EXPENDITURES	1,797,651
ENDING BALANCE			5,004,838

Aquarium Exhibit and Exhibit Component Disposition

Pursuant to NCGS 143B-135.182 (3), the North Carolina Aquariums sold the following exhibit components during fiscal year 2022-2023, with proceeds deposited into the Aquariums' Admission Fund (2865 Fund).

Roanoke Island NONE

Pine Knoll Shores NONE

Fort Fisher NONE

Jennette's Pier NONE

Brief Description 24816 2865 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 is 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 the locations and to pay the debt service and lease payments related to the financing of facility expansions.

During the prior fiscal year 2021-2022, the General Fund monies were used to directly support operations. The Aquarium Fund started with a balance of \$2,221,520, with \$3,278,744 in revenues added during the fiscal year. A total of \$1,910,941 was expended during this time period ending with a fund balance on 6/30/22 of \$3,589,352. The expenditures covered a capital lease payment (\$1,786,950), purchased services (\$28,901), equipment (\$19,599) and transfers to R&R projects (\$75,491).

During fiscal year 2022-2023, the General Fund continued to directly support operations at all our locations. The Aquarium Fund had a balance of \$3,589,342 with \$3,213,136 in revenues added during the fiscal year. The additions included \$25,000 in unused funds transferred back from a capital account designated for a lighting replacement project at Jennette’s Pier and \$3,188,136 transferred from the General Fund operating budget at the end of the fiscal year. A total of \$1,797,651 was expended during the fiscal year with a fund balance on 6/30/2023 of \$5,004,838. The expenditures covered the capital lease payment to the Bank of America for the Pine Knoll Shores bond (\$1,769,400), equipment (\$6,836), and a transfer to support the Pine Knoll Shores suspension bridge R&R project (\$21,415).



**Department of Natural and Cultural Resources
Museum of Natural Sciences Special Fund Report
Required by G.S. § 143B-135.225
September 30, 2023**

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 2023 Authorized Budget Report

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
2460 MNS-RESEARCH**

BUDGET CODE: 24800

FUND CODE: 2460

BEGINNING BALANCE			63,161.68
REVENUE			
			0.00
			0.00
			0.00
			0.00
		TOTAL REVENUES	0.00
EXPENDITURES			
	Property and Equipment		650.51
			0.00
			0.00
			0.00
		TOTAL EXPENDITURES	650.51
ENDING BALANCE			62,511.17

Brief Description of 2460 MNS-RESEARCH

Special fund 2460 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. Funding has been used as well for genomics.

- Beginning balance was \$63,161.68 and ending balance was \$62,511.17.
- Work is in process to determine the next research project to utilize these funds. Plans are in place to utilize these during fiscal year 2024.
- There was no revenue received during fiscal year 2023.
- Expenditures of \$650.51 were for scientific supplies.

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
2463 MNS-MUS PUBLIC PROGRAMS**

BUDGET CODE: 24800

FUND CODE: 2463

BEGINNING BALANCE			72,483.67
REVENUE			
			0.00
			0.00
			0.00
			<u>0.00</u>
		TOTAL REVENUES	0.00
EXPENDITURES			
	Personal Services		0.00
	Purchased Services		1,671.50
	Supplies		101.25
	Property and Equipment		0.00
			<u>0.00</u>
		TOTAL EXPENDITURES	1,772.75
ENDING BALANCE			70,710.92

Brief Description of 2463 MNS-MUS PUBLIC PROGRAMS

Special Fund 2463 MNS-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 2023 due to COVID-19.
 - The beginning balance of this fund was \$72,483.67 and the ending balance was \$70,710.92.
 - Expenditures of \$1,671.50 were for in-state travel and \$101.25 for supplies. 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 2024 and beyond.

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
2464 MNS-Extension Activity**

BUDGET CODE: 24800

FUND CODE: 2464

BEGINNING BALANCE			99,539.95
REVENUE			
			0.00
			0.00
			0.00
			<u>0.00</u>
		TOTAL REVENUES	0.00
EXPENDITURES			
	Personal Services		1,214.03
	Purchased Services		0.00
	Supplies		0.00
	Property and Equipment		0.00
			<u>0.00</u>
		TOTAL EXPENDITURES	1,214.03
ENDING BALANCE			98,325.92

Brief Description of 2464 MNS-Extension Activity

Special Funds account 2464 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. Due to Covid-19 planned activities were cancelled.

- The beginning balance was \$99,539.95 and ending balance was \$98,325.92.
- Plans are in process for utilizing the funds in this account during fiscal year 2024 and beyond.
- Revenues for workshops and events support this program.
- Funds were used to fund a part-time position with expenditures of \$1,214.03 during fiscal year 2023.

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
2468 MNS-MUS BELIZE FUNDS**

BUDGET CODE: 24800

FUND CODE: 2468

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 2468 MNS-MUS BELIZE FUNDS

Special Fund 2468 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. Due to travel restrictions imposed by the COVID-19 PANDEMIC, the Museum did not run the TEI in fiscal year 2023.

- The beginning and ending balance for this account was \$9,965.54 due to no activity.
- Plans are in place to use the \$9,965.54 balance in this fund to support the TEI being planned for the Summer of fiscal year 2024.

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
2470 MNS-MUS SCHOOL PROGRAMS**

BUDGET CODE: 24800

FUND CODE: 2470

BEGINNING BALANCE			26,304.39
REVENUE			
			0.00
			0.00
			<u>0.00</u>
		TOTAL REVENUES	0.00
EXPENDITURES			
	Personal Services		3,799.47
	Purchased Services		0.00
	Supplies		0.00
	Property and Equipment		1,199.74
			<u>0.00</u>
		TOTAL EXPENDITURES	4,999.21
ENDING BALANCE			21,305.18

Brief Description of 2470 MNS-MUS SCHOOL PROGRAMS

This Special Fund MNS 2470 Museum School Programs was established to support the various programs the Education Section offers to students and teachers.

- In fiscal year 2022, the Museum had to cancel a number of programs and issue refunds to registered program participants due to COVID-19.
 - The beginning fund balance was \$26,304.39 and the ending fund balance was \$21,305.18.
 - Plans are in place to use the \$21,305.18 balance in this fund in fiscal year 2024 to provide staffing and supplies required to offer programs to North Carolina students and teachers.
 - Programs were cancelled due to COVID-19.
 - \$3,799.47 was to cover personal services and \$1,199.74 was spent for equipment.

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
2479-MNS-MUS GIRLS IN SCIENCE**

BUDGET CODE: 24800

FUND CODE: 2479

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 2479-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 2023.



**Department of Natural and Cultural Resources
Queen Anne's Revenge Project Special Fund
Report Required by G.S. § 143B-53.3. (c)
September 30, 2023**

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).)

Source: June 2023 Authorized Budget Report

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

BUDGET CODE: 24813

FUND CODE: 2132

BEGINNING BALANCE			989.58
REVENUE			
	STIF Interest		22.34
	Non-Capital Gifts		.00
	Revenue, Misc.	Donation Box	442.41
			<u>0.00</u>
		TOTAL REVENUES	464.75
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			1454.33

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.

This fiscal year QAR Lab hosted two Public Open Houses. In November, the Lab hosted 164 people and they contributed \$189.41 and in April, 295 people attended and \$253.00 was donated. The remaining income for the year was interest income of \$22.34.

No funds were expended during this fiscal year.



**Department of Natural and Cultural Resources
State Historic Sites and Museums
Special Fund Report Required by G.S. § 121-7.7
September 30, 2023**

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 2023 Authorized Budget Report

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
HISTORIC SITES

BUDGET CODE: 24807
FUND CODES: 2720-2750

BEGINNING BALANCE			1,206,645.09
REVENUE			
	STIF Interest		23,084.35
	Other Sales of Gds or Publ		42.50
	Rental of Real Property		71,964.57
	Rent Prop - Emp Rent Income		6,180.00
	Gate/Admission Fees		29,658.19
	Admission - Special Event		16,968.49
	Activity/Tour Fees		129,702.94
	NonCapital Gifts		169,835.42
		TOTAL REVENUES	447,436.46
ADJUSTMENT TO CASH BASIS			
	Accr - Sales Tax Payable		179.06
	Cupola House Assn	Reimbursement was made to CHA	(883.60)
	Edenton Historic Comm		837.00
		TOTAL ADJUSTMENTS TO CASH BASIS	132.46
		TOTAL TO CASH	447,568.92
EXPENDITURES			
	531xxx Personal Services		131,790.77
	532xxx Purchased Services		93,735.36
	533xxx Supplies		116,286.14
	534xxx Property, Plant & Equip		32,027.34
	535xxx Other Expenses & Adjust		5,082.38
		TOTAL EXPENDITURES	378,921.99
		TOTAL AVAILABILITY	1,275,292.02

Brief Description of 24807 Historic Sites

The Division of State Historic Sites and Properties administers 25 staffed historic sites, including the State Capitol, Roanoke Island Festival Park, and the NC Transportation Museum (NCTM and Bentonville Battlefield are reporting separately; RIFP is not reporting). The Division is in the process of developing new historic sites at Historic Shallow Ford, Hayes, and the house and workshop of Thomas Day in Milton. 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. The division's 25 properties feature 4,782 managed acres, 281 buildings including historic buildings, visitor centers, residences, restrooms, picnic shelters and maintenance structures, 16 miles of recreational and interpreted walking trails, 65,000 artifacts, cemeteries, and monuments. The division employs 125 FTE across the state.

Onsite visitation in FY 2022-2023 for the division's sites (excluding Bentonville, RIFP and the NCTM) was 1,422,366 people, an increase of 11,978, or about 2%, compared to the previous year. (Fort Fisher saw a decrease in nearly 100,000 visitors due to the disruption caused by the construction of a new visitor center) Revenue for 23 sites in this report amounted to \$447,568, of which \$23,084 was in STIF Interest. Revenues are generated at each site through 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.

Expenditures from this fund included \$131,790 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 \$116,286 on supplies supplementing appropriated funding for this operational expense. Overall sites also spent \$93,735 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.

Seven sites, including Alamance Battleground (\$1,698), Aycock Birthplace (\$3,328), Bennett Place (\$4,621), Caswell Memorial (\$1,860), Horne Creek Farm (\$3,910), House in the Horseshoe (\$3,334), and Vance Birthplace (\$1,352) generated less than \$5,000 in revenue. The revenue generating capacity for these sites is limited by their lack of rentable facilities, small staffing (four sites only have 3 FTE); and one, Caswell Memorial (managed by the CSS Neuse Interpretive Center in Kinston) is only open on weekends. 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 modest revenue streams these sites do not expend much; only Bennett Place (\$4,055) spent more than \$1,500 during the year.

Other sites within the division generated and expended more significant amounts.

The largest source of revenue generation at Charlotte Hawkins Brown Museum is rentals of Kimball Hall, Massachusetts Cottage, the site picnic shelter, the baseball field, and the site grounds (\$9,905.00). The site also generated \$943.60 in revenue from special events such as their *Christmas Tree Lighting* event. Donations make up the remainder of the revenue (\$3,602.97). The expenditures were for janitorial and landscape needs, special event supplies, and structure repair supplies.

Fort Fisher started FY 22-23 with \$66,829.68 in its revenue account and ended with \$187,015.88. The income generated at Fort Fisher was largely from site rentals and weddings (\$24,150), guided tour fees (\$1,291.81), and from donations from the donation box, donations for the new Visitor Center and exhibits, and support group funding for temporary salaries (\$104,766.91). Expenditures from the site fund paid for temporary salaries (\$4,857.16) and site repairs and supplies for the FY (\$5,010).

At Duke Homestead, revenue includes income derived from the rental of a residence (\$6,180.00), rental of the site grounds (\$1,883), income from ticket sales to special events such as the *Phantasmagoria* and *Christmas by Candlelight* (\$13,316.47), tour fees, and a \$11,000 donation given to the site by their support group to pay temporary staff salaries. The bulk of expenditures goes to pay temporary staff (\$10,999.67) with the rest paying for janitorial and landscape needs, dump fees, special event supplies, and supplies for structural repairs.

At Historic Stagville, most generated revenue comes from tour and activity fees (\$6,091.02) and donations (\$4,518.97). A nominal amount was spent to support site activities.

Somerset Place started the fiscal year with \$25,215.22 in its fund and ended with \$31,558.18. Revenue was derived from site rentals (\$315), guided tour income and activity fee income (\$2,901.62), and donations (\$6,943.16). Expenditures from the site fund paid for temporary salaries (\$3,765.61).

The bulk of Town Creek Indian Mound's revenue derived from tour fees, donations, and from a \$9,000 donation from the site support group to fund temporary staff salaries (\$12,555.76). The expenditures were entirely for temporary staff salaries (\$8,984.48).

Fort Dobbs generated most of its revenue from school group activity fees and tour fees, accounting for \$10,801.61. An additional \$511.01 was collected in special event admissions. The site also received \$2,520 in cash donations. This revenue helped cover a total of \$4,912.46 in expenditures, most of which were supplies for educational programs and special events, as well as supplies and hardware for repairs, maintenance, and improvements to the fort structure and the visitor center.

Reed Gold Mine's revenue came largely from gold panning fees and tour fees, earning \$68,436.99. This was supplemented by \$2,752.84 in donations. Almost all of this revenue was spent on temporary employee salaries to the amount of \$66,275.80. An additional \$9,495.82 was spent on supplies to address various maintenance needs around the site.

Historic Bath's FY23 beginning balance in the site fund was \$225,064.90 and the ending balance was \$151,358.70. This income was largely from site rental (\$8,025), admission for guided tours (\$2,190), activity fees and special event fees (\$4,453.60) and donations (\$1,576.90). Expenditures from the site fund paid for lodging and meals for Crafts Services staff to complete the permanent exhibit (\$14,362.31), phone systems for the new exhibit building (\$1,724.80), exhibit panel fabrication (\$3,366.95), contractual services for exhibit (\$1,660), equipment rental for the exhibit (\$4,032.98), and carpentry and supplies for the actual fabrication of the new permanent exhibit (\$64,177.91).

James K. Polk Memorial's revenue came mostly from rental of an on-site residence, which accounted for \$4,800. An additional \$1,964.16 came from admissions and tours. Expenditures from the site fund were used to cover temporary employee salaries.

Thomas Wolfe Memorial generated \$20,605.00 in revenue from guided tour fees and \$245.24 in event admissions. Expenditures included \$12,640.29 in temporary employee salaries, \$21,368.25 toward building maintenance and professional service contracts, and \$3,412.30 in supplies for maintenance, cleaning, and educational programs.

The CSS Neuse Interpretive Center FY23 beginning balance in the site fund was \$124,528.43 and the ending balance was \$131,756.30. Funds will be used for ADA acceptable front doors, education, operations, and maintenance. Income generated at the CSS Neuse was largely from admissions to the museum (\$16,690.60), from rental income from an office tenant and site rentals (\$12,004.87), and from donations (\$206.68). Expenditures from the site fund paid for a lawns and grounds service agreement (\$3,050), plumbing repairs to the building (\$1,409.81), and materials and supplies for the new exhibit and building repairs (\$16,988.98).

Historic Halifax began the year with \$196,777.74 in its revenue account and concluded the year with \$180,408.07. Income generated at Halifax was largely from guided tours and activity fees (\$2,873.08) and donations (\$3,995.52). Expenditures from the site fund paid for restoration work on the William R. Davie House (\$9,630), rental of a lift to repair historic buildings for two months (\$5,636), hiring an vendor to conduct a Ground Penetrating Radar survey of the Davie House yard (\$2,798.43), and the fabrication of a traveling exhibit for the site (\$4,500).

Historic Edenton began the year with a balance of \$57,113.85 and ended with \$29,347.41. Income was largely derived from site rentals (\$4,857.80) and admission fees for guided tours (\$6,083.64). Expenditures from the site fund paid for temporary salaries (\$26,756.18), repairs to buildings and plumbing (\$3,448.30), elevator maintenance agreement (\$1,218), office supplies and general supplies for the site (\$832.50), and office furniture and equipment (\$5,681.29).

Finally, the income generated at the Capitol was received largely from donations in the donation box (\$5,050.72) and from facility use fees for two swearing-in ceremonies (\$200). Expenditures from the site fund paid to print new training materials for the Executive Mansion docent program (\$412.54) and to build a storage cabinet at the reception area (\$133.24). Salaries for temporary weekend staff were also paid from the site fund in the amount of \$3,765.61.

	REVENUES	STIF Interest	Other Sales of Gds or Publ	Rental of Real Property	Rent Prop - Emp Rent Income	Gate/Admission Fees	Admission - Special Event	Activity/Tour Fees	NonCapital Gifts	Adjustment to Cash Basis
BUDGET CODE 24807										
2720 STATE HIST SITES FUND- INTEREST	\$ 23,084.35	\$ 23,084.35								
2721 ALAMANCE BATTLEGROUND	\$ 1,698.65							\$ 370.23	\$ 1,321.00	\$ 7.42
2722 AYCOCK BIRTHPLACE	\$ 3,281.76			\$ 150.00			\$ 1,795.00	\$ 1,220.59	\$ 116.00	\$ 0.17
2723 HISTORIC BATH	\$ 16,254.78			\$ 8,025.00		\$ 2,190.00		\$ 4,453.60	\$ 1,576.90	\$ 9.28
2724 BENNETT PLACE	\$ 4,621.53						\$ 973.18	\$ 2,656.95	\$ 986.00	\$ 5.40
2726 BRUNSWICK TOWN	\$ 8,361.09			\$ 5,769.20		\$ 1,018.22	\$ 582.67		\$ 991.00	
2727 CHARLOTTE HAWKINS BROWN MEMORIAL	\$ 14,444.93			\$ 9,905.00		\$ 943.60			\$ 3,602.97	-\$ 6.64
2728 CSS NEUSE & GOV CASWELL MEMORIAL	\$ 1,860.20								\$ 1,860.20	
2729 DUKE HOMESTEAD	\$ 37,043.40			\$ 1,883.00	\$ 6,180.00	\$ 3.72	\$ 13,316.47	\$ 4,006.56	\$ 11,564.27	\$ 89.38
2731 FORT DOBBS	\$ 13,789.56					\$ 511.01		\$ 10,801.61	\$ 2,520.00	-\$ 43.06
2732 FORT FISHER	\$ 130,200.00			\$ 24,150.00				\$ 1,291.81	\$ 104,766.91	-\$ 8.72
2733 HISTORIC HALIFAX	\$ 6,869.76					\$ 8.00	\$ 29.99	\$ 2,835.09	\$ 3,995.52	\$ 1.16
2734 HORNE CREEK	\$ 3,910.14		\$ 42.50	\$ 150.00				\$ 1,824.74	\$ 1,887.37	\$ 5.53
2735 HOUSE-IN-THE-HORSESHOE	\$ 3,334.64							\$ 2,045.31	\$ 1,287.24	\$ 2.09
2737 HISTORIC EDENTON	\$ 10,611.54			\$ 4,587.50		\$ 6,083.64			\$ 4.00	-\$ 63.60
2739 POLK MEMORIAL	\$ 6,771.65			\$ 4,800.00		\$ 1,964.16				\$ 7.49
2740 REED GOLD MINE	\$ 71,205.82							\$ 68,436.99	\$ 2,752.84	\$ 15.99
2742 TOWN CREEK INDIAN MOUND	\$ 12,716.18							\$ 161.82	\$ 12,555.76	-\$ 1.40
2743 VANCE BIRTHPLACE	\$ 1,352.52								\$ 1,352.52	
2744 THOMAS WOLFE MEMORIAL	\$ 20,874.09					\$ 245.24		\$ 20,605.00		\$ 23.85
2746 HISTORIC STAGVILLE	\$ 10,928.72			\$ 25.00			\$ 271.18	\$ 6,091.02	\$ 4,518.97	\$ 22.55
2748 CSS NEUSE-QUEEN ST	\$ 28,928.33			\$ 12,004.87		\$ 16,690.60			\$ 206.68	\$ 26.18
2749 STATE CAPITOL VISITOR'S CENTER	\$ 5,250.72			\$ 200.00					\$ 5,026.11	\$ 24.61
2750 SOMERSET	\$ 10,174.56			\$ 315.00				\$ 2,901.62	\$ 6,943.16	\$ 14.78
	\$ 447,568.92	\$ 23,084.35	\$ 42.50	\$ 71,964.57	\$ 6,180.00	\$ 29,658.19	\$ 16,968.49	\$ 129,702.94	\$ 169,835.42	\$ 132.46

BUDGET CODE 24807	EXPENDITURES	Personal Services	Purchased Services	Supplies	Property, Plant & Equip	Other Expenses & Adjust
2720 STATE HIST SITES FUND- INTEREST	\$ -					
2721 ALAMANCE	\$ 23.38					\$23.38
2722 AYCOCK BIRTHPLACE	\$ 872.15		\$600.00	\$225.00		\$47.15
2723 HISTORIC BATH	\$ 89,960.98		\$21,666.69	\$64,177.91	\$4,032.98	\$83.40
2724 BENNETT PLACE	\$ 4,055.30		\$29.00	\$980.39	\$2,980.00	\$65.91
2726 BRUNSWICK TOWN	\$ 29.00		\$29.00			
2727 CHARLOTTE HAWKINS BROWN MEMORIAL	\$ 17,574.56		\$10,923.10	\$5,438.75	\$1,210.68	\$2.03
2728 CSS NEUSE & GOV CASWELL MEMORIAL	\$ 2,363.99	\$2,363.99				
2729 DUKE HOMESTEAD	\$ 23,432.77	\$10,999.67	\$2,927.00	\$4,176.19	\$5,187.96	\$141.95
2731 FORT DOBBS	\$ 4,912.46			\$4,440.58		\$471.88
2732 FORT FISHER	\$ 10,013.80	\$4,857.16		\$5,010.00		\$146.64
2733 HISTORIC HALIFAX	\$ 23,239.43		\$9,630.00	\$674.23	\$12,934.43	\$0.77
2734 HORNE CREEK	\$ 193.07		\$116.88			\$76.19
2735 HOUSE-IN-THE-HORSESHOE	\$ 1,539.55		\$886.79	\$207.85		\$444.91
2737 HISTORIC EDENTON	\$ 38,377.98	\$12,562.76	\$19,301.43	\$832.50	\$5,681.29	
2739 POLK MEMORIAL	\$ 5,600.86	\$5,562.48				\$38.38
2740 REED GOLD MINE	\$ 79,478.57	\$66,275.80	\$1,384.87	\$9,495.82		\$2,322.08
2742 TOWN CREEK INDIAN MOUND	\$ 8,998.43	\$8,984.48				\$13.95
2743 VANCE BIRTHPLACE	\$ 100.35			\$92.40		\$7.95
2744 THOMAS WOLFE MEMORIAL	\$ 38,170.00	\$12,640.29	\$21,368.25	\$3,412.30		\$749.16
2746 HISTORIC STAGVILLE	\$ 128.99					\$128.99
2748 CSS NEUSE-QUEEN ST	\$ 21,700.46		\$4,459.81	\$16,988.98		\$251.67
2749 STATE CAPITOL VISITOR'S CENTER	\$ 4,324.31	\$3,778.53	\$412.54	\$133.24		
2750 SOMERSET	\$ 3,831.60	\$3,765.61				\$65.99
	\$ 378,921.99	\$ 131,790.77	\$ 93,735.36	\$ 116,286.14	\$32,027.34	\$ 5,082.38

SUMMARY BY ACCOUNT

ACCOUNT	DESCRIPTION	** AUTHORIZED ** BUDGET	CURRENT	***** A C T U A L ***** QUARTERLY	TO DATE	BALANCE	ENCUMBRANCES	UNENCUMBERED	RATE
REVENUES--ESTIMATED AND ACTUAL									

	INCREASE/ (DECREASE)								
	IN FUND BALANCE	123,677.00-	3,606.15	116,412.42	68,646.93	192,323.93-	.00		.56-

CASH ANALYSIS

BEGINNING BALANCE	1,206,645.09
+ CASH RECEIPTS	447,568.92
- CASH DISBURSEMENTS	378,921.99
+ ASSETS	.00
+ LIABILITY	.00
+ EQUITY	.00
= ENDING BALANCE	1,275,292.02

ADDITIONAL ASSETS

TOTAL AVAILABILITY	1,275,292.02

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Museum of History

BUDGET CODE: 24809

FUND CODE: 2947

BEGINNING BALANCE			65,974.61
REVENUE			
	STIF Interest Income		1,298.65
			0.00
			0.00
			<u>0.00</u>
		TOTAL REVENUES	0.00
EXPENDITURES			
	Supplies	Gasoline	1,712.29
			0.00
			0.00
			0.00
			<u>0.00</u>
		TOTAL EXPENDITURES	1,712.29
ENDING BALANCE			65,560.97

Brief Description of 24809 2947 Museum of History

This fund was from a gift from the Kuwaiti Government to the State of North Carolina. The funds were transferred from the Persian Gulf Memorial Fund to DNCR to develop a traveling Gulf War Display and Memorial.

Museum of the Albemarle

BUDGET CODE: 24808

FUND CODE: 2872

BEGINNING BALANCE			56,446.41
REVENUE			
	Rental of Real Property		9,550.80
	STIF Interest Income		1,182.17
			0.00
			<u>0.00</u>
		TOTAL REVENUES	10,732.97
EXPENDITURES			
	Purchased Services	Power washing	5,120.00
			0.00
			0.00
			0.00
			<u>0.00</u>
		TOTAL EXPENDITURES	5,120.00
ENDING BALANCE			62,059.38

Brief Description of 24808 2872 Museum of the Albemarle

This fund accounts for the collection of the rental of space within the Museum of the Albemarle from the Elizabeth City Tourism Bureau. Expenditures for FY 2022-23 were for power washing services to prepare Museum buildings for the upcoming rental season.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Maritime Museums

BUDGET CODE: 24800

FUND CODE: 2047

BEGINNING BALANCE			22,254.74
REVENUE			
	Non-Capital Gifts	Funds raised to replace passenger van	20,000.00
	Revenue, Misc.	Cash deposit from state surplus for sale of old 15 passenger van	8,878.00
			<u>0.00</u>
		TOTAL REVENUES	0.00
EXPENDITURES			
	Property and Equipment	Office furniture purchase	4544.20
			0.00
			0.00
			<u>0.00</u>
		TOTAL EXPENDITURES	4,544.20
ENDING BALANCE			46,588.54

Brief Description of 2047 Maritime Museums

Beaufort Friends group raised \$20,000 to replace the old 15 passenger van. During the fundraising period, state policy changed and required us to lease a new van from NC Motor Fleet. We deposited the \$20,000 in this account to pay the van lease until \$20,000 is depleted. Cash from state surplus for sale of old 15 passenger van was deposited in the amount of \$8,878.00. The \$4,544.20 expenditure was for office furniture to replace 1980s furniture.

Courses Workshop

BUDGET CODE: 24800

FUND CODE: 2048

BEGINNING BALANCE			0.00
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			0.00

Brief Description of 2048 Courses Workshop

This fund is for the activity at the Maritime Museum in Beaufort. The purpose of this fund is to house receipts collected for the workshops of the North Carolina Maritime Museum and to cover the costs of these programs. The Maritime Museum offers programs for families, schools and community groups. These programs are designed to provide visitors with a memorable and meaningful experience in North Carolina Maritime culture, history and environment. There was no activity during this fiscal year 2023.



**Department of Natural and Cultural Resources
Bentonville Battlefield Special Fund Report
Required by G.S. § 121-7.5
September 30, 2023**

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 2023 Authorized Budget Report

**DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Bentonville Battlefield Fund**

BUDGET CODE: 24806

FUND CODE: 2601

BEGINNING BALANCE			22,421.16
REVENUE			
	STIF Interest		512.29
	Rental of Real Property		32,127.50
	Activity/Tour Fees		3,035.10
	Noncapital Gifts		10,696.49
	Other Misc Rev		<u>349.92</u>
	ACCR-SALES TAX PAYABLE		<u>10.56</u>
		TOTAL REVENUES	46,731.86
EXPENDITURES			
	Personal Services		35,027.17
	Purchased Services		8,854.73
	Supplies		1,548.43
	Electronic Payment Proc		977.72
		TOTAL EXPENDITURES	46,408.05
ENDING BALANCE			22,744.97

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 experienced tremendous growth this previous year, in both visitation and programmatic experiences. The anniversary program, held every March, brought in nearly 5,000 visitors marking the largest one-day event attendance in site history. The site also opened a new driving tour stop and plans are underway to expand the walking trail.

The Bentonville Battlefield Fund is the primary funding source that pays for yearly programming, four 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 nearly 70,000

visitors per year and growing. 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, 2023**

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 FY2022-2023**

BUDGET CODE: 54803

FUND CODE: 5300

BEGINNING BALANCE			846,725.47
REVENUE			
	STIF INT INC-NONOP-PROGR	Interest	24,039.09
	OTH SALES OF GDS OR PUBL	Concession income	256.03
	RENTAL OF REAL PROPERTY	Space rental fees	30,934.78
	GATE/ADMISSION FEES	Fees collected for admission	187,675.85
	ACTIVITY/TOUR FEES	Fees collected for turntable rides and specialty tours.	11,045.12
	NONCAPITAL GIFTS	Donation from NCTM Foundation support group for events, gift shop sales and rental per MOA.	626,836.07
	OTHER MISC REV-GENERAL	Non categorized income	98.44
	TR FR 24805	State Fiscal Recovery Funds	176,423.52
	Adjustment to Cash Basis	Accr-sales tax payable	456.95
		TOTAL REVENUES	1,057,765.85
EXPENDITURES			
	Personal Services		269,710.11
	Purchased Services		515,508.08
	Supplies		83,966.35
	Property and Equipment		67,425.00
	Other Expenses and Adjust		7,151.57
		TOTAL EXPENDITURES	943,761.11
ENDING BALANCE			960,730.21

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 2022-2023 was 154,630 visitors, an increase of 23,568 visitors, or 18%, compared to prior year. Revenue increased from \$785,232 to \$1,057,765, or 34% 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 \$176,423 in State Fiscal Recovery Funds for receipts lost during the pandemic.

Payroll expenditure of \$269,710 included 4.2 FTE Permanent employees. Three of the FTE's are facilities staff, one FTE is an Historic Interpreter and 20% of the Collection Manager salary is paid through this fund. One FTE position was vacant during 2022-2023, but the position has been filled in 2023-2024. A vacant Part-Time Permanent position has been submitted for reclassification to Full-Time Permanent position and is currently under review for approval.

Purchased Services expenses of \$515,508 included \$138,267 expense for temporary staff payroll. Temporary staff are employed for daily ticket sales, tour guides, Interpretive duties, administrative duties, maintenance duties, and event staffing. Contracted services for the operation included \$33,072 for janitorial services and \$19,498 for security services. Utilities expenses including electric, gas and water were \$162,902. \$75,965 expense was for property insurance. Services to repair buildings and equipment were \$65,175. Other service expenses include telephone service, vehicle rental, registration fees, and maintenance agreements.

Supplies expenses of \$83,966 included \$68,731 in building and equipment repair supplies. The educational supplies expense of \$9,492 included equipment for activities, displays, and exhibits.

Property and Equipment expense of \$67,425 included \$67,400 expense for 62' articulating boom lift to assist in repairs and service of buildings and to eliminate rental costs of lifts for such service.

The fund balance includes \$300,000 emergency reserve fund per statute. Site management also earmarks \$333,000 as an unofficial reserve that equates to about one year of Personal Services expense. The benefit of this practice was apparent during the pandemic when the site ceased to produce sufficient receipt revenue. Had the museum been closed to the public for a longer period, the \$333,000 reserve would have allowed the museum to retain FT Perm staff to maintain the site.



**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, 2023**

§ 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 2023 Authorized Budget Report

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

BUDGET CODE: 24804

FUND CODE: 2260

BEGINNING BALANCE			541,054.10
REVENUE			
	Gate/Admissions Receipts		715,026.53
	STIF Interest		17,110.79
	Non-Capital Gifts	Round-up donations	340.56
	Electronic/Digital Transaction Fees		8,843.50
	Accrued Sales Tax Payable		1,306.76
	Transfer from 24805	State Fiscal Recovery Funds for Admissions Receipts Replacement	<u>370,000.00</u>
		TOTAL REVENUES	1,112,628.14
EXPENDITURES			
	Personal Services		636,019.27
	Purchased Services		8,466.33
	Supplies		5,532.07
	Electronic Payment Processing Fees		<u>17,066.68</u>
		TOTAL EXPENDITURES	667,084.35
ENDING BALANCE			986,597.89

Description of Tryon Palace Historic Sites and Gardens Fund

The Tryon Palace Fund 2260 balance of \$541,054.10 supports 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 \$ 541,054.10

Revenue:

\$ 742,628.14 Admissions Receipts, Interest, Fees, Sales Tax

\$ 370,000.00 State Fiscal Recovery Funds for pandemic Admissions receipts replacement

Expenditures:

Personal Services \$636,019.27 Salaries/benefits – 12 Permanent FTE

Purchased Services	\$ 6,783.40	Admissions ticketing software renewal
	\$ 1,488.00	Fire extinguisher/suppression monitoring
	\$ 135.00	Pest control
	<u>\$ 59.93</u>	Freight shipping charges
	\$ 8,466.33	
Supplies	\$ 5,487.15	Admissions tickets stock
	<u>\$ 44.92</u>	Janitorial supplies
	\$ 5,532.07	
Electronic Payment	\$ 17,066.68	Processing fees
<u>Ending Fund Balance</u>	<u>\$986,597.89</u>	

The Tryon Palace Fund 2260 balance of \$986,597.89 supports 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 \$682,531 (prior to any Legislative increases for FY 23-24).



**Department of Natural and Cultural Resources
North Carolina Zoo Special Fund Report
Required by G.S. § 143B-135.209
September 30, 2023**

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

FUND CODE: 2240

BEGINNING BALANCE			3,105,028.33
REVENUE			
	Transfer from Operating Budget	G.S. § 143B-135.209.(b).	1,500,000.00
			0.00
			0.00
			<u>0.00</u>
		TOTAL REVENUES	1,500,000.00
EXPENDITURES			
	Personal Services		0.00
	Purchased Services		202,017.06
	Supplies		0.00
	Property and Equipment		0.00
	Transfer	To BC41414 for CI2014	<u>35,277.92</u>
		TOTAL EXPENDITURES	237,294.98
CHANGE IN LIABILITY		Adjustment for sales tax payable	26,611.35
ENDING BALANCE			4,394,344.70

Brief Description of Special Zoo Fund

Prior Year – FY2023

- **Transfer from Operating Budget – G.S. § 143B-135.209.(b)** 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. Each year the NC Zoo collects revenue for admissions and a variety of attractions within the park. For FY2023 the NC Zoo was able to transfer the full amount to the Special Zoo Fund.
- **Purchased Services** – these included payments to a vendor for management of geese flocks at the Watani Grasslands exhibit of the NC Zoo which houses the elephants, rhinos, and a variety of hoof stock. The geese create problems with waste, noise, and their presence in this exhibit. The vendor provides services to minimize the impact in a humane manner that does not harm the geese. Payments were also made to the Randolph County Sheriff's Office for law enforcement services at the NC Zoo, including the interior of the Zoo at all exhibits as necessary.

- **Transfer** – a transfer from the Special Zoo Fund was made to the Repair & Renovation fund for a 2014 capital improvements project to renovate restrooms at the Solar Pointe facility at the NC Zoo. This was needed to provide funds for a project deficit and allow the project to be closed.

Planned Projects

The NC Zoo is planning to use \$2.0 million from the Special Zoo Fund for the development of a “contact yard” attraction within the NC Zoo. The contact yard will allow the NC Zoo to expand on education and conservation efforts by providing a space for more intense guest interaction with a variety of animals in excess of what is currently provided. NC Zoo staff are currently working with consultants to develop a feasibility analysis and general project concepts so that a project plan and related budget can be developed.

Additional projects using Special Zoo Fund proceeds will likely be developed during the upcoming year.