

NC Department of Natural and Cultural Resources Special Fund Report

September 30, 2026

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, 2026

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 2026 Certified and Authorized Budget Reports

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
NORTH CAROLINA ARTS COUNCIL
A+ SCHOOLS SPECIAL FUND
August 18, 2026

BUDGET CODE: 24812
BUDGET FUND: 210150

BEGINNING BALANCE	**7/1/25**		**$701,119.31**
REVENUE			
	STIF Interest		19,404.00
	Non-Capital Gifts		0.00
	Revenue, Misc.		66,800.00
	AGENCY TRANSFER IN		6,517.27
		TOTAL REVENUES	**$793,840.58**
EXPENDITURES			
	Personal Services		275,590.18
	Purchased Services		317,890.52
	Supplies		3,243.03
	Property and Equipment		42,477.18
	AGENCY TRANFER OUT		13,900.66
		TOTAL EXPENDITURES	**$653,101.57**
ENDING BALANCE	**6/30/26**		**$140,739.01**

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 63 preK-12 schools in 36 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.

Department of Natural and Cultural Resources
North Carolina Aquariums Special Fund Report
Required by G.S. § 143B-135.188
September 30, 2026

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).)

Source: June 2026 Certified and Authorized Budget Reports

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
North Carolina Aquariums Fund

BUDGET CODE: 24816
BUDGET FUND: 210190

BEGINNING BALANCE			**$6,161,714.30**
REVENUE			
	Agency Transfer In - Internal	Transfer from 41514 / 424344	$215.50
	Agency Transfer In - Internal	Transfer from 41614 / 424415	7,229.16
	Agency Transfer In - Internal	Transfer from 42014 / 424771	2,853.65
		TOTAL REVENUES	**$10,298.31**
EXPENDITURES			
	Fiscal Agent & Other Fees	Bond Related Expenses	$782.86
	Agency Transfer Out – Internal	Transfer to 42314 / 425045	19,218.61
	Agency Transfer Out – Internal	Transfer to 42114 / 424911	35,000.00
	Agency Transfer Out – Internal	Transfer to 42114 / 424907	9,312.00
	Agency Transfer Out – Internal	Transfer to 42314 / 425044	2,530.69
	Agency Transfer Out – Internal	Transfer to 41414 / 424286	2,100,000.00
		TOTAL EXPENDITURES	**$2,166,844.16**
ENDING BALANCE			**$4,005,168.45**

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 2023-2024, with proceeds deposited into the North Carolina Aquarium Fund (Budget Code: 24816, Budget Fund: 210190).

Roanoke Island	**NONE**
Pine Knoll Shores	**NONE**
Fort Fisher	**NONE**
Jennette's Pier	**NONE**

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 2025-2026, the General Fund continued to directly support operations at all aquarium locations. The NC Aquarium Fund started the fiscal year with a balance of $6,161,714. Over the course of the fiscal year, expenditures totaling $2,166,844 were incurred. While the bond debt was satisfied during the previous fiscal year, minor expenses associated with servicing of the bond ($783) were incurred. The remaining expenses were associated with various capital and repair / renovation projects ($2,166,061). These projects included costs associated with the Education Dock Repairs / Replacement at the Aquarium on Roanoke Island ($19,219), Bulk Salt Modifications for the Aquarium on Roanoke Island ($35,000), Floor Repairs for the Aquarium at Pine Knoll Shores ($9,312), Fire Alarm Repairs for the Aquarium at Pine Knoll Shores ($2,531), and the Expansion / Renovation project for the Aquarium at Fort Fisher ($2,100,000). There was an encumbrance incurred during the fiscal year for the Aquariums' 50th Anniversary advertising / marketing campaign, however, no expenses had been made against it during fiscal year 2025-2026. Revenue wise, there were funds transferred back into the Aquarium Fund from projects that are now completed. These include the Conservatory Roof Repairs for the Aquarium at Fort Fisher ($215), HVAC Repairs for the Aquarium at Pine Knoll Shores ($7,229), and the Asbestos and Siding Repairs Projects at the Aquarium on Roanoke Island ($2,854). At the end of the fiscal year, the Department did not approve of any excess revenue / operational funds to be transferred into the Aquarium Fund.

Looking ahead to fiscal year 2026-2027, the division is anticipating one or two large expenditures and a continuation of multiple moderate to smaller ones. The large expense(s) will be associated with the Aquarium at Fort Fisher's Expansion / Renovation project (between $2,300,000 and $3,354,689 total). The moderate to smaller expenditures are a combination of R&R type projects across the division and a continuation of previous fiscal year projects. We also anticipate spending $100,000 towards advertising associated with the Aquarium's 50th year anniversary that was encumbered during FY 25-26. Due to the closure of the Aquarium at Fort Fisher for the expansion / renovation, we do not currently anticipate any excess revenue / operational funds to be transferred into the Aquarium Fund at the end of the fiscal year. We do anticipate a partial refund of the security deposit associated with the bond that has been fully closed out.

Department of Natural and Cultural Resources
Museum of Natural Sciences Special Fund Report
Required by G.S. § 143B-135.225
September 30, 2026

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 2026 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

BEGINNING BALANCE	**07/01/2025**		**$53,243.55**
REVENUE			
	None		$0.00
		TOTAL REVENUES	**$0.00**
EXPENDITURES			
	None		$0.00
		TOTAL EXPENDITURES	**$0.00**
ENDING BALANCE	**06/20/2026**		**$53,243.55**

Brief Description of MNA-Research

- This special fund MNS-Research is used to provide funding for special research projects.
- There was a conservation status of crayfish species in North Carolina planned to start in FY 2025-2026 and it has been delayed due to other grant projects. The tentative start will be during FY 2026 - 2027.
    - Beginning balance was $53,243.55 with no expenditures leaving an ending balance $53,243.55.
    - Work is in Process to determine the next research project to utilized these funds. Plans are to utilize some funds by the 3rd quarter of FY 2027 for the conservation of crayfish species.
    - There was no revenue received during fiscal year 2026.

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

BUDGET CODE: 24800

BEGINNING BALANCE	**7/1/2025**		**$61,836.21**
REVENUE			
	None		$0.00
		TOTAL REVENUES	**$0.00**
EXPENDITURES			
	Purchased Services		$55,647.42
	Supplies		2,514.23
	Property and Equipment		2,943.51
		TOTAL EXPENDITURES	**$61,105.16**
ENDING BALANCE	**6/30/2026**		**$731.05**

Brief Description of MNS-Museum Public Programs

- This Special Fund 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.
- For Revenue and Expenditure figures, provide the following:
    - The beginning balance of this fund was $61,836.21 and the ending balance is $731.05.
    - Field trips were funded through Friends of the Museum for fiscal year 2026 with exception of temporary employees used for seasonal programs, and supplies and equipment purchased.
    - No revenues were collected for 2026.
    - Expenditures of $55,647.42 were used for Purchased Services such as contractual, and repair services; $2,514.23 was used for supplies; and $2,943.51 for equipment. Plans are in place to provide resources needed to continue to offer field learning experiences to the Museum's varied public audiences in fiscal year 2027 and beyond.

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

BUDGET CODE: 204800

BEGINNING BALANCE	**7/1/2025**		**$25,490.65**
REVENUE			
	None		$0.00
		TOTAL REVENUES	**$0.00**
EXPENDITURES			
	Purchased Services		$1,100.00
	Property and Equipment		14,496.96
		TOTAL EXPENDITURES	**$15,596.96**
ENDING BALANCE	**6/30/2026**		**$9,893.69**

Brief Description of MNS-Extension Activity

- The Special Funds account 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.
  - The beginning balance was $24,490.65 with expenditures of $1,100 for purchased contractual services, $14,496.96 for equipment which leaves an ending balance $9,893.69.
  - Plans are in place for utilizing the funds in this account during fiscal year 2027 for NCDOT Trailblazer signs at intersections with information for the Museum of Natural Sciences in Whiteville.

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

BUDGET CODE: 24800

BEGINNING BALANCE	**7/1/2025**		**$2,965.54**
REVENUE			
	None		$0.00
		TOTAL REVENUES	**$0.00**
EXPENDITURES			
	Purchased Services		$2,965.54
		TOTAL EXPENDITURES	**$2,965.54**
ENDING BALANCE	**6/30/2026**		**$0.00**

Brief Description of MNS-Museum Belize Funds

- The Special Fund 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.

- The beginning balance for 2026 was $2,965.54 with $2,965.54 used for contractual services leaving a balance of $0.00.

- There are no current plans to use this account in FY 2027.

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

BUDGET CODE: 24800

BEGINNING BALANCE	**7/1/2025**		**$16,921.57**
REVENUE			
	None		$0.00
		TOTAL REVENUES	**$0.00**
EXPENDITURES			
	Purchased Services		$6,234.46
		TOTAL EXPENDITURES	**$6,234.46**
ENDING BALANCE	**6/30/2026**		**$10,687.11**

Brief Description of MNS-Museum School Programs

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

- The beginning fund balance was $16,921.57 with $6,234.46 used for contractual services, leaving a balance of $10,687.11.

- There are plans to use this fund in FY 2027 to cover temp employee salaries as needed.

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

BUDGET CODE: 24800

BEGINNING BALANCE	**7/1/2025**		**$0.00**
REVENUE			
	None		$0.00
		TOTAL REVENUES	**$0.00**
EXPENDITURES			
	None		$0.00
		TOTAL EXPENDITURES	**$0.00**
ENDING BALANCE	**6/30/2025**		**$0.00**

Brief Description of 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 2026.

Department of Natural and Cultural Resources
Queen Anne's Revenge Project Special Fund Report
Required by G.S. § 143B-53.3. (c)
September 30, 2026

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 2026 Certified and Authorized Budget Reports

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

BUDGET CODE: 24813
BUDGET FUND: 210160

BEGINNING BALANCE	**7-1-2025**		**$17,275.40**
REVENUE			
	STIF Interest		-376.49
	Non-Capital Gifts		755.00
	Agency Transfer In-Agency Internal DNCR 2361 A+ Schools Special Fund BC 24812		7.99
	Agency Transfer In-Agency Internal DNCR 2006 LWS-Cons Ease Interest BC 24819		7.27
		TOTAL REVENUES	**393.77**
EXPENDITURES			
	Agency Transfer		-14,960.01
		TOTAL EXPENDITURES	**-14,960.01**
ENDING BALANCE			**$2,709.16**

Brief Description of 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 374 visitors to two Open Houses this year.

The income received this fiscal year included interest of -$376.49 and donations of $755.00. $14,960.01 was deposited into this account in error and was corrected after the end of the previous fiscal year. Interest accrued from this deposit was also removed in the amount of $376.49. No funds were expended this fiscal year. The correct amount of available funds for this account is: $2,709.16.

Department of Natural and Cultural Resources
State Historic Sites and Museums Special Fund Report
Required by G.S. § 121-7.7
September 30, 2026

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 2026 Certified and Authorized Budget Reports

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.

Historic Shallow Ford is staffed and managed as a satellite unit of Fort Dobbs. 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.

Revenue for 25 sites in this report amounted to $660,645.11, of which $68,313.61 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. 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 $227,056.50 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 $114,944.30 on supplies. Overall sites also spent $271,888.89 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.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
HISTORIC SITES FY 2025-26

BUDGET CODE: 24807

BEGINNING BALANCE July 1, 2025			1,600,549.07
REVENUE			
	PRIVATE GRANTS		500.00
	STIF INT INC-PROGRAM REV		68,313.61
	OTH SALES OF GOODS		90,344.68
	RENTAL OF REAL PROPERTY		118,448.37
	GATE/ADMISSION FEES		24,823.45
	ADMISSION-SPECIAL EVENT		19,778.55
	ACTIVITY/TOUR FEE		227,923.89
	NONCAPITAL GIFTS		103,241.25
	OTHER MISC REV-GENERAL		55.23
	AGENCY TRANSFER IN-AGENCY INTERNAL-DNCR MUSEUM OF ALBEMARLE BC 24809		5,316.87
		TOTAL REVENUES	658,745.90
ADJUSTMENT TO CASH BASIS			
	OBLIG FOR WORKERS COMP		19.24
	ACCR-SALES TAX PAYABLE		1,862.97
	EDENTON HISTORIC COMM		17.00
		ADJUSTMENT TOTAL	1,899.21
		TOTAL TO CASH REVENUES	**660,645.11**
EXPENDITURES			
	Personal Services		**227,056.50**
	Purchased Services		**271,888.89**
	Supplies		**114,944.30**
	Property, Plant & Equip		**161,677.35**
	Other Expenses & Adjust		**17,026.37**
	Intragovernmental Transactions		**185.23**
		TOTAL EXPENDITURES	**792,778.64**
		LIABILITY	-
ENDING BALANCE June 30, 2026		**TOTAL AVAILABILITY**	**1,468,415.54**

BUDGET CODE 24807	REVENUES	Private Grants	STIF Interest
210040 STATE HIST SITES FUND- INTEREST 2720	$ 73,630.48	0.00	68,313.61
210041 ALAMANCE BATTLEGROUND 2721	$ 5,123.18	0.00	0.00
210042 AYCOCK BIRTHPLACE 2722	$ 3,530.12	500.00	0.00
210043 HISTORIC BATH 2723	$ 16,742.12	0.00	0.00
210044 BENNETT PLACE 2724	$ 12,289.55	0.00	0.00
210045 BRUNSWICK TOWN 2726	$ 818.40	0.00	0.00
210046 CHARLOTTE HAWKINS BROWN MEMORIAL 2727	$ 55,725.83	0.00	0.00
210047 CSS NEUSE & GOV CASWELL MEMORIAL 2728	$ 5,516.13	0.00	0.00
210048 DUKE HOMESTEAD 2729	$ 22,491.46	0.00	0.00
210049 FORT DOBBS 2731	$ 17,260.49	0.00	0.00
210050 FORT FISHER 2732	$ 57,510.14	0.00	0.00
210051 HISTORIC HALIFAX 2733	$ 12,592.20	0.00	0.00
210052 HORNE CREEK 2734	$ 4,765.20	0.00	0.00
210053 HOUSE-IN-THE-HORSESHOE 2735	$ 1,761.98	0.00	0.00
210054 HISTORIC EDENTON 2737	$ 30,273.78	0.00	0.00
210055 POLK MEMORIAL 2739	$ 12,157.49	0.00	0.00
210056 REED GOLD MINE 2740	$ 226,404.81	0.00	0.00
210058 TOWN CREEK INDIAN MOUND 2742	$ 15,683.13	0.00	0.00
210059 VANCE BIRTHPLACE 2743	$ 4,217.24	0.00	0.00
210060 THOMAS WOLFE MEMORIAL 2744	$ 17,838.20	0.00	0.00
210061 HISTORIC STAGVILLE 2746	$ 11,288.01	0.00	0.00
210062 CSS NEUSE-QUEEN ST 2748	$ 28,931.25	0.00	0.00
210063 STATE CAPITOL VISITOR'S CENTER 2749	$ 1,635.56	0.00	0.00
210064 SOMERSET 2750	$ 11,865.08	0.00	0.00
210065 THOMAS DAY HISTORIC SITE	$ 3,393.28	0.00	0.00
210765 SHALLOWFORD 2765	$ 7,200.00	0.00	0.00
TOTALS	$ 660,645.11	500.00	68,313.61

BUDGET CODE 24807	REVENUES	Private Grants	STIF Interest	Agency Transfer - In Agency Internal	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	Other Misc Rev - General	Adjustment to Cash Basis	Edenton Historic Comm
210040 STATE HIST SITES FUND- INTEREST 2720	$ 73,630.48	0.00	68,313.61	5,316.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210041 ALAMANCE BATTLEGROUND 2721	$ 5,123.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,481.01	478.25	2,155.58	0.00	8.34	0.00
210042 AYCOCK BIRTHPLACE 2722	$ 3,530.12	500.00	0.00	0.00	0.00	375.00	0.00	0.00	885.00	594.30	1,177.58	0.00	(1.76)	0.00
210043 HISTORIC BATH 2723	$ 16,742.12	0.00	0.00	0.00	0.00	8,750.00	0.00	210.00	2,024.00	3,225.06	2,519.26	0.00	13.80	0.00
210044 BENNETT PLACE 2724	$ 12,289.55	0.00	0.00	0.00	0.00	540.00	0.00	0.00	264.00	3,584.63	7,929.61	0.00	(28.69)	0.00
210045 BRUNSWICK TOWN 2726	$ 818.40	0.00	0.00	0.00	0.00	(1,524.00)	0.00	0.00	1,095.00	694.56	573.03	0.00	(20.19)	0.00
210046 CHARLOTTE HAWKINS BROWN MEMORIAL 2727	$ 55,725.83	0.00	0.00	0.00	5,243.64	15,708.00	0.00	71.17	0.00	1,281.00	33,379.52	0.00	42.50	0.00
210047 CSS NEUSE & GOV CASWELL MEMORIAL 2728	$ 5,516.13	0.00	0.00	0.00	0.00	0.00	5,516.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210048 DUKE HOMESTEAD 2729	$ 22,491.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,038.00	8,189.93	3,272.55	0.00	(9.02)	0.00
210049 FORT DOBBS 2731	$ 17,260.49	0.00	0.00	0.00	0.00	0.00	0.00	74.26	1,488.00	12,354.78	3,207.16	0.00	136.29	0.00
210050 FORT FISHER 2732	$ 57,510.14	0.00	0.00	0.00	0.00	47,150.00	0.00	0.00	0.00	6,383.55	3,883.13	53.85	39.61	0.00
210051 HISTORIC HALIFAX 2733	$ 12,592.20	0.00	0.00	0.00	2,861.81	0.00	0.00	15.00	210.00	6,336.92	3,106.87	0.00	61.60	0.00
210052 HORNE CREEK 2734	$ 4,765.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,678.25	3,088.00	0.00	(1.05)	0.00
210053 HOUSE-IN-THE-HORSESHOE 2735	$ 1,761.98	0.00	0.00	0.00	858.59	0.00	0.00	0.00	0.00	307.39	606.00	0.00	(10.00)	0.00
210054 HISTORIC EDENTON 2737	$ 30,273.78	0.00	0.00	0.00	0.00	19,650.00	0.00	206.71	0.00	9,132.50	1,315.33	0.00	(47.76)	17.00
210055 POLK MEMORIAL 2739	$ 12,157.49	0.00	0.00	0.00	0.00	7,200.00	0.00	0.00	21.00	4,855.41	0.00	0.00	81.08	0.00
210056 REED GOLD MINE 2740	$ 226,404.81	0.00	0.00	0.00	81,216.64	0.00	0.00	0.00	0.00	136,139.60	7,524.32	0.00	1,524.25	0.00
210058 TOWN CREEK INDIAN MOUND 2742	$ 15,683.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	427.09	15,256.11	0.00	(0.07)	0.00
210059 VANCE BIRTHPLACE 2743	$ 4,217.24	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	2,895.00	826.55	0.00	(4.31)	0.00
210060 THOMAS WOLFE MEMORIAL 2744	$ 17,838.20	0.00	0.00	0.00	156.00	0.00	0.00	50.00	0.00	17,465.00	87.99	1.38	77.83	0.00
210061 HISTORIC STAGVILLE 2746	$ 11,288.01	0.00	0.00	0.00	8.00	1,650.00	0.00	23.01	0.00	6,434.59	3,170.57	0.00	1.84	0.00
210062 CSS NEUSE-QUEEN ST 2748	$ 28,931.25	0.00	0.00	0.00	0.00	4,750.00	0.00	24,173.30	0.00	0.00	0.00	0.00	7.95	0.00
210063 STATE CAPITOL VISITOR'S CENTER 2749	$ 1,635.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,635.56	0.00	0.00	0.00
210064 SOMERSET 2750	$ 11,865.08	0.00	0.00	0.00	0.00	583.24	0.00	0.00	272.54	4,799.03	6,193.39	0.00	16.88	0.00
210065 THOMAS DAY HISTORIC SITE	$ 3,393.28	0.00	0.00	0.00	0.00	400.00	0.00	0.00	0.00	667.05	2,333.14	0.00	(6.91)	0.00
210765 SHALLOWFORD 2765	$ 7,200.00	0.00	0.00	0.00	0.00	7,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS	$ 660,645.11	500.00	68,313.61	5,316.87	90,344.68	112,432.24	6,016.13	24,823.45	19,778.55	227,923.89	103,241.25	55.23	1,882.21	17.00

BUDGET CODE 24807	EXPENDITURES	Personal Services	Purchased Services	Supplies	Property, Plant & Equip	Other Expenses & Adjust	Intragovernmental Transactions
210040 STATE HIST SITES FUND- INTEREST 2720	$116,761.23	$0.00	32,080.00	4,154.00	80,342.00	$0.00	185.23
210041 ALAMANCE BATTLEGROUND 2721	$219.45	$0.00	$0.00	$178.71	0	$40.74	0.00
210042 AYCOCK BIRTHPLACE 2722	$8,777.66	$0.00	350.00	69.29	8,311.00	47.37	0.00
210043 HISTORIC BATH 2723	$38,294.74	8,873.06	5,800.21	22,719.91	132.39	769.17	0.00
210044 BENNETT PLACE 2724	$25,764.22	$0.00	2,310.00	1,506.77	19,846.79	2,100.66	0.00
210045 BRUNSWICK TOWN 2726	$1,303.59	$0.00	139.44	1,164.15	$0.00	$0.00	0.00
210046 CHARLOTTE HAWKINS BROWN MEMORIAL 2727	$100,463.35	$0.00	88,287.26	10,765.02	1,291.07	120.00	0.00
210047 CSS NEUSE & GOV CASWELL MEMORIAL 2728	$3,794.67	3,794.67	$0.00	$0.00	$0.00	$0.00	0.00
210048 DUKE HOMESTEAD 2729	$43,560.04	17,069.53	3,923.89	19,875.39	1,695.97	995.26	0.00
210049 FORT DOBBS 2731	$18,095.23	5,377.12	5,407.93	3,097.72	2,097.51	2,114.95	0.00
210050 FORT FISHER 2732	$27,029.75	13,983.74	666.76	11,661.14	$0.00	718.11	0.00
210051 HISTORIC HALIFAX 2733	$90,730.29	5,264.09	53,285.87	5,042.55	27,137.78	$0.00	0.00
210052 HORNE CREEK 2734	$9,585.59	$0.00	$0.00	116.00	9,394.73	74.86	0.00
210053 HOUSE-IN-THE-HORSESHOE 2735	$5,467.62	0.00	1,308.92	1,736.71	1,195.23	1,226.76	0.00
210054 HISTORIC EDENTON 2737	$19,614.17	$0.00	19,393.10	221.07	$0.00	$0.00	0.00
210055 POLK MEMORIAL 2739	$10,166.49	9,349.40	548.29	183.77	0.00	85.03	0.00
210056 REED GOLD MINE 2740	$123,274.18	102,350.17	2,335.97	14,723.72	$0.00	3,864.32	0.00
210058 TOWN CREEK INDIAN MOUND 2742	$15,957.04	11,795.74	$0.00	2,109.85	1,086.00	965.45	0.00
210059 VANCE BIRTHPLACE 2743	$7,489.82	$0.00	568.88	151.32	6,626.00	143.62	0.00
210060 THOMAS WOLFE MEMORIAL 2744	$37,828.12	36,751.71	418.88	249.64	$0.00	407.89	0.00
210061 HISTORIC STAGVILLE 2746	$13,944.83	$0.00	4,684.85	7,920.61	690.00	649.37	0.00
210062 CSS NEUSE-QUEEN ST 2748	$67,052.11	7,372.95	48,212.14	7,022.71	1,830.88	2,613.43	0.00
210063 STATE CAPITOL VISITOR'S CENTER 2749	$1,500.00	$0.00	1,500.00	$0.00	$0.00	$0.00	0.00
210064 SOMERSET 2750	$6,104.45	5,074.32	666.50	274.25	$0.00	89.38	0.00
210065 THOMAS DAY HISTORIC SITE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
210765 SHALLOWFORD 2765	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
TOTALS	$792,778.64	$ 227,056.50	$ 271,888.89	$ 114,944.30	$ 161,677.35	$ 17,026.37	$ 185.23

Summary of State History Museums Special Funds FY 2025-26

Museum	Budget Code	Budget Fund	Beginning Balance	Revenues	Expenditures	Ending Balance
Maritime Museum-Beaufort	24809	210121	$ 45,266.91	$ 72,061.00	$ 43,522.75	$ 73,805.16
Maritime Museum-Graveyard of the Atlantic	24809	210125	$ -	$ -	$ -	$ -
Maritime Museum-Southport	24809	210122	$ 4,364.88	$ 6,019.95	$ 327.00	$ 10,057.83
Mountain Gateway Museum/Old Fort	24809	210128	$ 50,375.60	$ 3,584.66	$ 10,855.11	$ 43,105.15
Museum of History Raleigh	24809	210123	$ 86,349.84	$ 9,353.56	$ 26,578.39	$ 69,125.01
Museum of the Albemarle	24809	210101	$ -	$ -	$ -	$ -
Museum of the Albemarle	24809	210127	$ 41,639.82	$ 583.31	$ 41,975.20	$ 247.93
Museum of the Cape Fear	24809	210124	$ -	$ 2,242.75	$ -	$ 2,242.75
Tobacco Farm Life Museum	24809	210126	$ -	$ 3,776.09	$ -	$ 3,776.09

Note: Museums with special fund activity include more detail on the following pages. Previously coded 24808 accounts are inactive.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Maritime Museum - Beaufort

BUDGET CODE: 24809
BUDGET FUND: 210121

BEGINNING BALANCE	**6/30/25**		**$45,266.91**
REVENUE			
	Other Sales of Goods		45,137.50
	Rental of Real Property		22,286.69
	Non-Capital Gifts		1,053.00
	ACCR-Sales Tax		3,583.81
		TOTAL REVENUES	**$72,061.00**
EXPENDITURES			
	Purchased Services		34,837.88
	Supplies		6,744.11
	Other Exp & Adj		1,940.76
		TOTAL EXPENDITURES	**$43,522.75**
ENDING BALANCE	**7/1/26**		**$73,805.16**

Brief Description of 210121 Maritime Museum- Beaufort

The fund's revenue for Fiscal Year 2025–2026 consisted of $22,286.69 in rental income generated through facility and event use, along with $1,053.81 in non-capital gifts from donors and supporters. Additionally, the museum assumed management of the gift shop, previously operated by the friend group, and the shop began generating revenue.
Expenses for the year were primarily associated with Purchased Services, including the cost of resale inventory for the gift shop and necessary building repairs completed in preparation for the museum's reopening in February 2026.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Maritime Museum- Graveyard of the Atlantic

BUDGET CODE: 24809
BUDGET FUND: 210125

BEGINNING BALANCE	**July 1, 2025**		**$0**
REVENUE			
	None		$0
		TOTAL REVENUES	**$0**
EXPENDITURES			
	None		$0
		TOTAL EXPENDITURES	**$0**
ENDING BALANCE	**June 30, 2026**		**$0**

Brief Description of 210125 Graveyard of the Atlantic

There was no activity for this fund in FY 25-26.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Maritime Museum- Southport

BUDGET CODE: 24809
BUDGET FUND: 210122

BEGINNING BALANCE	**July 1, 2025**		**$4,364.88**
REVENUE			
	Non-Capital Gifts		$6,019.95
		TOTAL REVENUES	**$6,019.95**
EXPENDITURES			
	Purchased Services		$327.00
		TOTAL EXPENDITURES	**$327.00**
ENDING BALANCE	**June 30, 2026**		**$10,057.83**

Brief Description of 210122 Maritime Museum- Southport

The fund's revenue for Fiscal Year 2025–2026 consisted of $6,019.95 in non-capital gifts from donors and supporters. Expenses for the year were purchased services including professional development travel expenses.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Mountain Gateway Museum

BUDGET CODE: 24809
BUDGET FUND: 210128

BEGINNING BALANCE	**July 1, 2025**		**$50,375.60**
REVENUE			
	Other Misc Rev-General		$3,584.66
		TOTAL REVENUES	**$3,584.66**
EXPENDITURES			
	Purchased Services		$3,258.82
	Supplies		7,596.29
		TOTAL EXPENDITURES	**$10,855.11**
ENDING BALANCE	**June 30, 2026**		**$43,105.15**

Brief Description of 210128 Mountain Gateway Museum

The fund's revenue for Fiscal Year 2025–2026 consisted of $3,548.66 in misc. revenue. Expenses for the year were office supplies and contractual services totaling $10,855.11.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Museum of History/ Raleigh

BUDGET CODE: 24809
BUDGET FUND: 210123

BEGINNING BALANCE	**July 1, 2025**		**$86,349.84**
REVENUE			
	STIF Interest Income		$8,708.48
	Agency Transfer		645.08
		TOTAL REVENUES	**$9,353.56**
EXPENDITURES			
	Purchased Services		$15,741.72
	Supplies		10,441.96
	Other Expenses		393.00
	Intragovernmental Trans		1.71
		TOTAL EXPENDITURES	**$26,578.39**
ENDING BALANCE	**June 30, 2026**		**$69,125.01**

Brief Description of 210123 Museum of History/ Raleigh

The fund's revenue for Fiscal Year 2025–2026 consisted of $8,708.48 in STIF Interest Income. Expenses include professional development travel, contractual services, supplies for the rebrand, IT services, and other misc. expenses related to the Airstream project during the closure of the museum.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Museum of the Albemarle

BUDGET CODE: 24809
BUDGET FUND: 210101

BEGINNING BALANCE	**July 1, 2025**		**$0**
REVENUE			
	None		$0
		TOTAL REVENUES	**$0**
EXPENDITURES			
	None		$0
		TOTAL EXPENDITURES	**$0**
ENDING BALANCE	**June 30, 2026**		**$0**

Brief Description of 210101 Museum of the Albemarle

There was no activity for this fund in FY 25-26.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Museum of the Albemarle

BUDGET CODE: 24809
BUDGET FUND: 210127

BEGINNING BALANCE	**July 1, 2025**		**$41,639.82**
REVENUE			
	STIF Interest Income		-244.77
	Other Sales of Goods		764.08
	Rental of Real Property		0.00
	Agency Transfer		1.71
	ACCR Sales Tax		62.29
		TOTAL REVENUES	**$583.31**
EXPENDITURES			
	Purchased Services		$24,975.43
	Property and Equipment		10,323.00
	Other Exp & Adj		1,359.90
	Intragovernmental Trans		5,316.87
		TOTAL EXPENDITURES	**$41,975.20**
ENDING BALANCE	**June 30, 2026**		**$247.93**

Brief Description of 210127 Museum of the Albemarle

This fund reported a total of $583.31 in revenue during FY 25-26 and total expenses of $4,1975.20. Additionally, the museum assumed management of the gift shop, previously operated by the friend group, and the shop began generating revenue. Expenses for the year were primarily associated with Purchased Services, including the cost of resale inventory for the gift shop and necessary building repairs and contractional services.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Museum of the Cape Fear

BUDGET CODE: 24809
BUDGET FUND: 210124

BEGINNING BALANCE	**July 1, 2025**		**$0**
REVENUE			
	Rental of Real Property		$867.75
	Non-Capital Gifts		1,375.00
		TOTAL REVENUES	**$2,242.75**
EXPENDITURES			
	None		$0
		TOTAL EXPENDITURES	**$0**
ENDING BALANCE	**June 30, 2026**		**$2,242.75**

Brief Description of 210124 Museum of the Cape Fear

The fund's revenue for Fiscal Year 2025–2026 consisted of $867.75 in rental income generated through facility and event use, along with $1375.00 in non-capital gifts from donors and supporters.

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Tobacco Farm Life Museum

BUDGET CODE: 24809
BUDGET FUND: 210126

BEGINNING BALANCE	**July 1, 2025**		**$0**
REVENUE			
	Other Sales of Goods		$3,256.74
	Non-Capital Gifts		319.66
	ACCR-Sales Tax		199.69
		TOTAL REVENUES	**$3,776.09**
EXPENDITURES			
	None		$0
		TOTAL EXPENDITURES	**$0**
ENDING BALANCE	**June 30, 2026**		**$3,776.09**

Brief Description of 210126 Tobacco Farm Life Museum

The fund's revenue for Fiscal Year 2025–2026 consisted of $3,256.74 in Sales of Goods, along with $319.66 in non-capital gifts from donors and supporters. Additionally, the museum assumed management of the gift shop, previously operated by the friend group, and the shop began generating revenue.

Department of Natural and Cultural Resources
Bentonville Battlefield Special Fund Report
Required by G.S. § 121-7.5
September 30, 2026

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 2026 Certified and Authorized Budget Reports

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
Bentonville Battlefield Fund FY 2025-2026

BUDGET CODE: 24806
BUDGET FUND: 210030

BEGINNING BALANCE	**7/1/25**		**$39,943.61**
REVENUE			
	STIF Interest		$1,314.88
	Rental of Real Property		51,421.58
	Activity/Tour Fees		8,376.66
	Noncapital Gifts		15,794.26
	Transfer		185.23
	Sales Tax Payable		41.20
		TOTAL REVENUES	**$77,133.81**
EXPENDITURES			
	Personal Services		$37,575.25
	Purchased Services		18,328.60
	Supplies		12,841.36
	Property Plant & Equipment		5,833.51
	Electronic Payment Proc		1,701.94
	Intragovernmental Transaction		3,571.73
		TOTAL EXPENDITURES	**$79,852.39**
ENDING BALANCE	**6/30/26**		**$37,225.03**

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 is by far the largest historic site in North Carolina, with approximately 2,500 acres administered by the department.

The Bentonville Battlefield Fund is the primary funding source 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 a brief explanation of both the income and expenditures associated with this account.

- **STIF Interest** is the interest generated from the non-reverting fund.

- **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. The Friends of Bentonville Battlefield have donated a significant amount of this sum to fund temporary salaries.

- **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.

Department of Natural and Cultural Resources
North Carolina Transportation Museum
Special Fund Report
Required by G.S. § 121-7.6
September 30, 2026

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).)

Source: June 2026 Certified and Authorized Budget Reports

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

BUDGET CODE: 54803
FUND CODE: 500653

BEGINNING BALANCE	**July 1, 2025**		**$782,023.54**
REVENUE			
	STIF INT INC-NONOP-PROGRM	Interest	$55,826.13
	PRINT BIND & DUPLIC SVC		135.97
	PRNT BIND&DUP-OUTSIDE SAL		21.22
	OTH SALES OF GOODS	Concession income	343.02
	RENTAL OF REAL PROPERTY	Space rental fees	14,728.70
	GATE/ADMISSION FEES	Fees collected for admission	291,084.88
	ACTIVITY/TOUR FEE	Fees collected for turntable Rides, school group activities and specialty tours.	25,369.11
	NONCAPITAL GIFTS	Donation from NCTM Foundation support group for events, gift shop sales and rental per MOA.	1,166,679.38
	OTHER MISC REV-GENERAL		0.00
	AGENCY TRANSFER IN-AGENCY INTERNAL-DNCR 5800 HISTORIC ROANOKE ISLAND FUND BC 54804		3,444.77
	OBLIG FOR WORKERS COMP		1.55
	ACCR-SALES TAX PAYABLE		1,704.58
		TOTAL REVENUES	**$1,559,339.31**
EXPENDITURES			
	Personal Services		$457,596.57
	Purchased Services		650,990.16
	Supplies		96,960.39
	Property and Equipment		0.00
	Other expenses and adjustments		5,476.82
	Intragovernmental transactions		10,856.95
		TOTAL EXPENDITURES	**$1,221,880.89**
ENDING BALANCE	**June 30, 2026**		**$1,119,481.96**

BUDGET CODE: 54803
FUND CODE: 500651

BEGINNING BALANCE	**July 1, 2025**		**$300,000.00**
REVENUE			
	None		$0
		TOTAL REVENUES	**$0**
EXPENDITURES			
	None		$0
		TOTAL EXPENDITURES	**$0**
ENDING BALANCE	**June 30, 2026**		**$300,000.00**

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

Fund 500653

The N.C. Transportation Museum is located at the former Southern Railway Spencer Shops, the major steam locomotive repair facility midway between Washington, D.C. and Atlanta, GA. The remaining structures house exhibits highlighting North Carolina's important transportation history, including aviation, railroading, automotive, and trucking. The 60-acre site is packed full of fun things to enjoy such as train rides, interactive exhibits, special events, and a gift shop that offers a wide variety of items.

FY2025-2026 was a year of advancement and growth for the museum. Admission pricing increased an average of $4.00 per ticket beginning July 1, 2025. The Polar Express event recorded the highest attendance yet with 94,187 visitors, an increase over prior year of 12.87%. Total onsite visitation in FY 2025-2026 was 169,058 visitors, an increase of 4,472 visitors, or 2.72%, compared to prior year. Renovations continued on the Powerhouse and Car Repair Shed, with expectation of opening these structures to the public in FY2026-2027.

Beginning Balance on 7-1-25 was $782,023.54. The ending balance on 6-30-26 was $1,119,481.96. Ending balance will be used to fund staffing expenses, operating expenses, repairs and site improvement projects.

Revenue increased from $977,045.98 to $1,559,339.31, or 59.6% over prior year. Revenue increase was mostly due to increased admission and rental pricing effective July 1, 2025, and an increase in Polar Express event attendance. Admission prices increased and average of $4.00 per ticket category. The Polar Express event attendance increased by 10,742 visitors or +12.87% compared to prior year. Revenues are generated through admission fees, rental of real property, vendor fees, tour and activity fees, and donations.

Payroll expenditure of $457,596.57 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.

Purchased Services expenses of $650,990.16 included $67,290.27 in temporary staff expenses, $60,894.19 in janitorial services and $33,562.68 in security services. Utilities expenses including electricity, gas and water were $186,820.90. $145,637.00 expense was for property insurance. Services to repair buildings and equipment were $62512.18. $73,684.38 in Misc. Contractual Services included alarm service, pest control, wildlife intervention service, fire system maintenance, HVAC service, and copier service. Other service expenses include telephone and communication service, vehicle rental, registration fees, waste removal and other contract services.

Supplies expenses of $96,960.39 included $84,512.18 in facilities and hardware supplies, $1,961.05 in office supplies, $1,491.74 in safety and security supplies, $1,701.92 in education supplies, $4,517.97 in other materials, and $1,305.89 in janitorial supplies.

Fund 500651 is a $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, 2026

G.S. § 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 2026 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	**7/1/25**		**$837,158.93**
REVENUE			
	Gate/Admission Receipts		632,837.32
	STIF Interest		36,247.35
	Non-Capital Gifts	Round-up donations	2,402.03
	Accrued Sales Tax Payable		(207.70)
	Agency Transfer In	DNCR 2601 Bentonville Battleground BC 24806	3,571.73
		TOTAL REVENUES	**$674,850.73**
EXPENDITURES			
	Personal Services		664,765.60
	Purchased Services		2,119.64
	Supplies		12,031.18
	Other Administrative		3,849.29
	Electronic Payment Processing Fees		43,759.48
	Agency Transfer Out	DNCR 5800 Historic Roanoke Island BC54804	16,309.00
		TOTAL EXPENDITURES	**$742,834.19**
ENDING BALANCE	**6/30/26**		**$769,175.47**

Brief Description of Tryon Palace Historic Sites and Gardens Fund

The Tryon Palace Fund beginning balance of $857,158.93 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 $837,158.93

Revenue:

	$671,279.00	Admissions Receipts, Interest and Sales Tax
	$3,571.73	Transfer in from Another DNCR Fund

Expenditures:

Personnel Services	($664,765.60)	Salaries and Benefits – 12 Permanent FTE
Purchased Services	($ 1,089.14)	Waste Removal
	($ 1,030.50)	Repairs
	($ 2,119.64)	
Supplies	($ 6,536.85)	Fire Suppressor testing and parts

	($ 3,623.32)	Hardware supplies
	($ 1,871.01)	Other materials and supplies
	($ 12,031.18)	
Other Administrative	($ 3,849.29)	Other miscellaneous parts and supplies
Electronic Payment	($ 43,759.48)	Processing fees
Transfer	($ 16,309.00)	Transfer out to another DNCR Fund
Ending Fund Balance	$769,175.47	

The Tryon Palace Fund balance of $769,175.47 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.

Department of Natural and Cultural Resources
North Carolina Zoo Special Fund Report
Required by G.S. § 143B-135.209
September 30, 2026

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).)

Source: June 2026 Certified and Authorized Budget Reports

DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
SPECIAL ZOO FUND

BUDGET CODE: 24814
BUDGET FUND: 210170

BEGINNING BALANCE			**$5,294,170.37**
REVENUE			
	Miscellaneous Revenue		$251.54
		TOTAL REVENUES	**$251.54**
EXPENDITURES			
	Purchased Services		$14,328.00
	Property and Equipment		555,145.45
	Intragovernmental Transactions		42,229.00
		TOTAL EXPENDITURES	**$611,702.45**
CHANGE IN LIABILITY		Adjustment for sales tax payable	$71,680.80
ENDING BALANCE			**$4,754,400.26**

Brief Description of Special Zoo Fund

Prior Year – FY2026

- **Purchased Services** – consisted of contract work to install an alarm system for the venomous animal areas located in the Zoo's new Asia exhibit.
- **Property and Equipment** – consisted of purchases for three different projects: handheld radio units for use by staff at the NC Zoo; installation and related improvements to security at the Steman Education Center building at the NC Zoo; and installation of new camera systems at four different animal habitats to be able to monitor the animals.
- **Intragovernmental Transactions** – this consisted of a transfer to the Zoo Electric Veh Fast Chargers capital improvement project and a transfer out to a capital project for installation of a new cooler at the Zoo's Commissary.

Planned Projects

The Zoo has identified a list of planned improvements utilizing the Special Zoo Fund, including:

Elephant shelters system	$2,500,000
Backup generators project	500,000
Gorilla HVAC improvements	500,000
Elephant barn heat improvements	410,000
Animal Ambassador HVAC improvement	400,000
Commissary freezer	350,000
Marketing projects	200,000
Watani exclusion fence	200,000
Gamefish exhibit improvements	200,000
Watani chute upgrades	100,000
Total planned projects	$5,360,000