



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report

April, 2016

Dogwood
North Carolina State Flower



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

May 19, 2016

Enclosed is the *General Fund Monthly Financial Report* for the period ended April 30, 2016 of the 2016 State fiscal year. Pursuant to the State Budget Act, this report (unaudited) presents both General Fund reverting and non-reverting activities.

Please contact us if you have questions or if you would like more information. We are committed to providing you and the State with the most reliable and timely financial information possible.

Sincerely,



Linda Combs

INTRODUCTION

The *General Fund Monthly Financial Report* presents revenues, receipts, appropriated expenditures and disbursements on a cash basis generally in the month when cash is received or cash is disbursed. Departmental budgeted and actual expenditure amounts for *reverting* activities are reported net of budgeted and actual receipts respectively and are referred to herein as *appropriation expenditures*. For *non-reverting* activities, departmental receipts and disbursements are reported gross of any refunds. The Cash Management Control System (CMCS) operated by the Office of the State Controller is the source for the amounts presented in this report.

**GENERAL FUND – REVERTING AND NON-REVERTING
SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE**

APRIL 30, 2016

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$4,759.4	Sales and Use Taxes Payable	\$ 480.5
		Beverage Taxes Payable	37.0
		Solid Waste Disposal	4.0
		White Goods Disposal Taxes Payable	0.6
		Scrap Tire Disposal Taxes Payable	3.1
		Total Liabilities	<u>\$ 525.2</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$1,101.6
		Job Development Incentive Grants Reserve	6.5
		Repairs and Renovations Reserve Account	11.6
		Emergency Response & Disaster Relief Fd	5.0
		WCU & DOA CF Pilot Reserve	—
		One NC Fund Reserve	6.8
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	75.0
		Non-Reverting Departmental Funds	905.6
		Total Reserved	<u>\$2,298.5</u>
		Unreserved :	
		Fund Balance - July 1, 2015	\$ 264.5
		Transfer to Reserves	(75.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	1,746.2
		Total Unreserved	<u>\$1,935.7</u>
		Total Fund Balance	<u>\$4,234.2</u>
Total Assets	<u>\$4,759.4</u>	Total Liabilities and Fund Balance	<u>\$4,759.4</u>

**GENERAL FUND – REVERTING AND NON-REVERTING
RESERVED AND UNRESERVED FUND BALANCE**

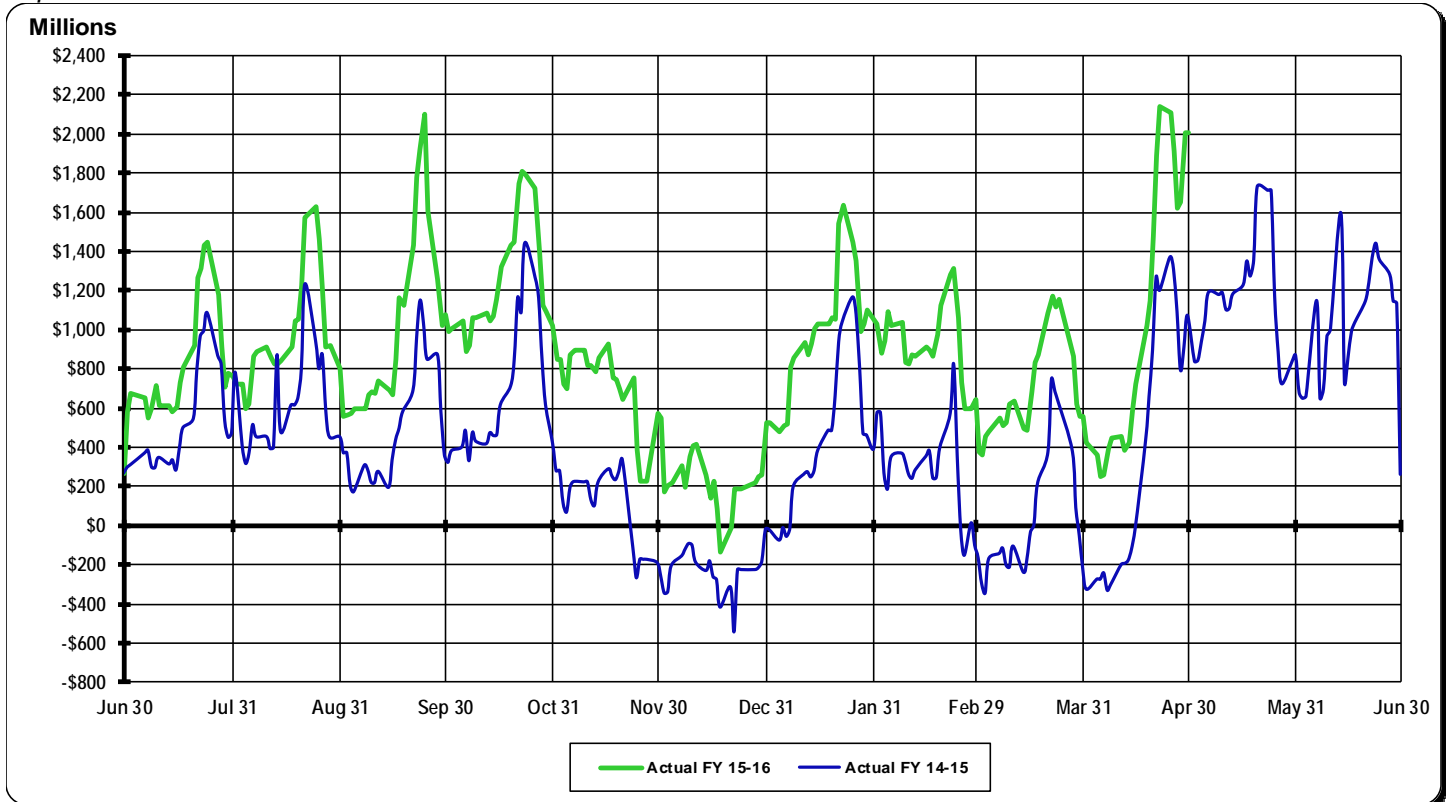
FISCAL YEAR-TO-DATE APRIL 30, 2016 AND APRIL 30, 2015
Expressed in Millions

April	Fund Balance:	2015-16	2014-15	Change	% Change
Reserved:					
	Savings Reserve Account.....	\$ 1,101.6	\$ 651.6	\$ 450.0	69.1%
	Job Development Incentive Grants.....	6.5	11.9	(5.4)	(45.4)%
	Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
	WCU & DOA CF Pilot.....	—	—	—	—
	Emergency Response & Disaster Relief Fd.....	5.0	5.8	(.8)	(13.8)%
	Medicaid Transformation Fund.....	75.0	—	75.0	—
	Medicaid Contingency.....	186.4	186.4	—	—
	One NC Fund.....	6.8	8.5	(1.7)	(20.0)%
	Non-reverting Departmental Funds.....	905.6	1,027.4	(121.8)	(11.9)%
	Total Reserved.....	\$ 2,298.5	\$ 1,903.2	\$ 395.3	20.8%
Unreserved:					
	Fund Balance - July 1.....	\$ 264.5	\$ 269.4	\$ (4.9)	(1.8)%
	Transfer to Reserves.....	(75.0)	(186.4)	111.4	(59.8)%
	Transfer from Reserves.....	—	—	—	—
	Nonrecurring Transfers from Other Funds.....	—	—	—	—
	Excess of Revenues Over (Under) Appropriation Expenditures....	1,746.2	993.0	753.2	75.9%
	Total Unreserved.....	\$ 1,935.7	\$ 1,076.0	\$ 859.7	79.9%
	Total Fund Balance.....	\$ 4,234.2	\$ 2,979.2	\$ 1,255.0	42.1%

The schedule above presents year-to-date reserved and unreserved fund balances for the current and prior fiscal years as well as the increase/decrease from the prior year.

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

FISCAL YEAR-TO-DATE APRIL 30, 2016 AND FISCAL YEAR ENDED APRIL 30, 2015
Expressed in Millions



The graph above tracks the daily fluctuation of unreserved fund balance for the current and prior fiscal years.

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF APRIL 2016 AND 2015, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	April		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015
Beg. Unreserved Fund Balance	\$ 501.3	\$ (220.8)	\$ 264.5	\$ 269.4	\$ 264.5	\$ 269.4		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 501.3</u>	<u>\$ (220.8)</u>	<u>\$ 264.5</u>	<u>\$ 269.4</u>	<u>\$ 264.5</u>	<u>\$ 269.4</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,716.7	\$ 1,611.2	\$ 10,034.7	\$ 9,119.6	\$ 11,303.1	\$ 10,885.4	88.8%	83.8%
Corporate Income	289.3	255.8	834.0	1,000.2	1,085.1	1,095.2	76.9%	91.3%
Sales and Use	637.5	563.0	5,468.0	5,243.0	6,744.0	6,244.4	81.1%	84.0%
Franchise	120.5	114.0	486.8	486.9	534.3	543.1	91.1%	89.7%
Insurance	135.8	143.6	344.9	373.8	503.2	508.7	68.5%	73.5%
Beverage	20.7	18.2	275.4	256.3	330.5	310.9	83.3%	82.4%
Estate	0.1	—	2.1	1.8	—	—	—	—
Privilege License	3.8	4.5	33.5	35.1	49.5	48.6	67.7%	72.2%
Tobacco Products	22.7	20.5	214.6	205.2	243.0	248.7	88.3%	82.5%
Real Estate Conveyance Excise	5.3	4.0	50.4	44.5	55.3	44.5	91.1%	100.0%
Gift	(0.4)	—	1.2	0.2	—	—	—	—
Solid Waste Disposal	(2.5)	(1.0)	3.3	4.8	2.3	2.3	143.5%	208.7%
White Goods Disposal	(0.2)	(0.2)	2.0	1.9	1.7	1.2	117.6%	158.3%
Scrap Tire Disposal	(1.7)	(1.8)	5.6	5.0	5.3	3.5	105.7%	142.9%
Freight Car Lines	—	0.2	—	0.2	—	—	—	—
Piped Natural Gas	—	—	—	0.1	—	—	—	—
Mill Machinery	3.6	3.4	39.4	34.6	41.1	35.0	95.9%	98.9%
Processed Refunds Pending	—	122.5	—	—	n/a	n/a	n/a	n/a
Other	(0.1)	—	0.1	—	1.2	1.1	8.3%	—
Total Tax Revenue	<u>\$ 2,951.1</u>	<u>\$ 2,857.9</u>	<u>\$ 17,796.0</u>	<u>\$ 16,813.2</u>	<u>\$ 20,899.6</u>	<u>\$ 19,972.6</u>	85.1%	84.2%
Non-Tax Revenue:								
Treasurer's Investments	\$ 4.3	\$ 1.2	\$ 31.3	\$ 14.1	\$ 17.1	\$ 11.3	183.0%	124.8%
Judicial Fees	21.8	19.8	203.4	195.9	252.8	244.5	80.5%	80.1%
Insurance	(1.2)	3.0	58.5	61.0	78.4	77.0	74.6%	79.2%
Disproportionate Share	—	—	139.0	109.0	139.0	109.0	100.0%	100.0%
Master Settlement Agreement	127.2	138.6	127.2	138.6	127.5	137.5	99.8%	100.8%
Highway Fund Transfer In	—	4.6	—	166.7	—	215.9	—	77.2%
Other	39.5	32.8	194.7	182.3	206.3	233.3	94.4%	78.1%
Total Non-Tax Revenue	<u>\$ 191.6</u>	<u>\$ 200.0</u>	<u>\$ 754.1</u>	<u>\$ 867.6</u>	<u>\$ 821.1</u>	<u>\$ 1,028.5</u>	91.8%	84.4%
Total Tax and Non-Tax Revenue	<u>\$ 3,142.7</u>	<u>\$ 3,057.9</u>	<u>\$ 18,550.1</u>	<u>\$ 17,680.8</u>	<u>\$ 21,720.7</u>	<u>\$ 21,001.1</u>	85.4%	84.2%
Total Availability	<u>\$ 3,644.0</u>	<u>\$ 2,837.1</u>	<u>\$ 18,814.6</u>	<u>\$ 17,950.2</u>	<u>\$ 21,985.2</u>	<u>\$ 21,270.5</u>	85.6%	84.4%
Appropriation Expenditures:								
Current Operations	\$ 1,636.2	\$ 1,681.9	\$ 16,469.2	\$ 16,310.5	\$ 21,003.1	\$ 20,346.8	78.4%	80.2%
Capital Improvements:								
Funded by General Fund	—	—	16.8	13.6	16.8	13.6	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	72.1	79.2	317.9	363.7	714.8	721.6	44.5%	50.4%
Total Appropriation Expenditures	<u>\$ 1,708.3</u>	<u>\$ 1,761.1</u>	<u>\$ 16,803.9</u>	<u>\$ 16,687.8</u>	<u>\$ 21,734.7</u>	<u>\$ 21,082.0</u>	77.3%	79.2%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 1,935.7</u>	<u>\$ 1,076.0</u>	<u>\$ 2,010.7</u>	<u>\$ 1,262.4</u>	<u>\$ 250.5</u>	<u>\$ 188.5</u>		
Reservations								
Medicaid Contingency	—	—	—	(186.4)	—	(186.4)		
Medicaid Transformation Fund	—	—	(75.0)	—	(75.0)	—		
Repair and Renovation	—	—	(250.0)	—	(250.0)	—		
Savings	—	—	250.0	—	250.0	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 1,935.7</u>	<u>\$ 1,076.0</u>	<u>\$ 1,935.7</u>	<u>\$ 1,076.0</u>	<u>\$ 175.5</u>	<u>\$ 2.1</u>		

Note that the schedule above represents net tax and non-tax collections and not gross collections. Tax revenues are presented net of refunds to taxpayers and various distributions to state and local entities based on legislation. A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

The schedule above presents monthly and year-to-date General Fund operations for the current and prior fiscal years as well as the annual budget and percent of budget realized or expended.

**GENERAL FUND REVERTING
NET TAX AND NONTAX REVENUES**

FOR THE MONTH OF APRIL 2016 AND 2015, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	April				Year-To-Date Through April			
	FY 2016	FY 2015	Change	% Change	FY 2016	FY 2015	Change	% Change
Tax Revenues:								
Individual Income	\$ 1,716.7	\$ 1,611.2	\$ 105.5	6.5%	\$ 10,034.7	\$ 9,119.6	\$ 915.1	10.0%
Corporate Income	289.3	255.8	33.5	13.1%	834.0	1,000.2	(166.2)	(16.6)%
Sales and Use	637.5	563.0	74.5	13.2%	5,468.0	5,243.0	225.0	4.3%
Franchise	120.5	114.0	6.5	5.7%	486.8	486.9	(0.1)	—
Insurance	135.8	143.6	(7.8)	(5.4)%	344.9	373.8	(28.9)	(7.7)%
Beverage	20.7	18.2	2.5	13.7%	275.4	256.3	19.1	7.5%
Estate	0.1	—	0.1	—	2.1	1.8	0.3	16.7%
Privilege License	3.8	4.5	(0.7)	(15.6)%	33.5	35.1	(1.6)	(4.6)%
Tobacco Products	22.7	20.5	2.2	10.7%	214.6	205.2	9.4	4.6%
Real Estate Conveyance Excise	5.3	4.0	1.3	32.5%	50.4	44.5	5.9	13.3%
Gift	(0.4)	—	(0.4)	—	1.2	0.2	1.0	500.0%
Solid Waste	(2.5)	(1.0)	(1.5)	150.0%	3.3	4.8	(1.5)	(31.3)%
White Goods Disposal	(0.2)	(0.2)	—	—	2.0	1.9	0.1	5.3%
Scrap Tire Disposal	(1.7)	(1.8)	0.1	5.6%	5.6	5.0	0.6	12.0%
Freight Car Lines	—	0.2	(0.2)	(100.0)%	—	0.2	(0.2)	(100.0)%
Piped Natural Gas	—	—	—	—	—	0.1	(0.1)	(100.0)%
Mill Machinery	3.6	3.4	0.2	5.9%	39.4	34.6	4.8	13.9%
Processed Refunds Pending	—	122.5	(122.5)	(100.0)%	—	—	—	—
Other	(0.1)	—	(0.1)	—	0.1	—	0.1	—
Total Tax Revenue	\$ 2,951.1	\$ 2,857.9	\$ 93.2	3.3%	\$ 17,796.0	\$ 16,813.2	\$ 982.8	5.8%
Non-Tax Revenue:								
Treasurer's Investments	\$ 4.3	\$ 1.2	\$ 3.1	258.3%	\$ 31.3	\$ 14.1	\$ 17.2	122.0%
Judicial Fees	21.8	19.8	2.0	10.1%	203.4	195.9	7.5	3.8%
Insurance	(1.2)	3.0	(4.2)	(140.0)%	58.5	61.0	(2.5)	(4.1)%
Disproportionate Share	—	—	—	—	139.0	109.0	30.0	27.5%
Master Settlement Agreement	127.2	138.6	(11.4)	(8.2)%	127.2	138.6	(11.4)	(8.2)%
Highway Fund Transfer In	—	4.6	(4.6)	(100.0)%	—	166.7	(166.7)	(100.0)%
Other	39.5	32.8	6.7	20.4%	194.7	182.3	12.4	6.8%
Total Non-Tax Revenue	\$ 191.6	\$ 200.0	\$ (8.4)	(4.2)%	\$ 754.1	\$ 867.6	\$ (113.5)	(13.1)%
Total Tax and Non-Tax Revenue	\$ 3,142.7	\$ 3,057.9	\$ 84.8	2.8%	\$ 18,550.1	\$ 17,680.8	\$ 869.3	4.9%

The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2016, when compared to the prior year through April 30, actual net tax and non-tax revenues increased by \$869.3 million, or 4.9%. Tax revenues through April 2016 increased by \$ 982.8 million, or 5.8%, and non-tax revenues decreased by \$113.5 million, or 13.1%.

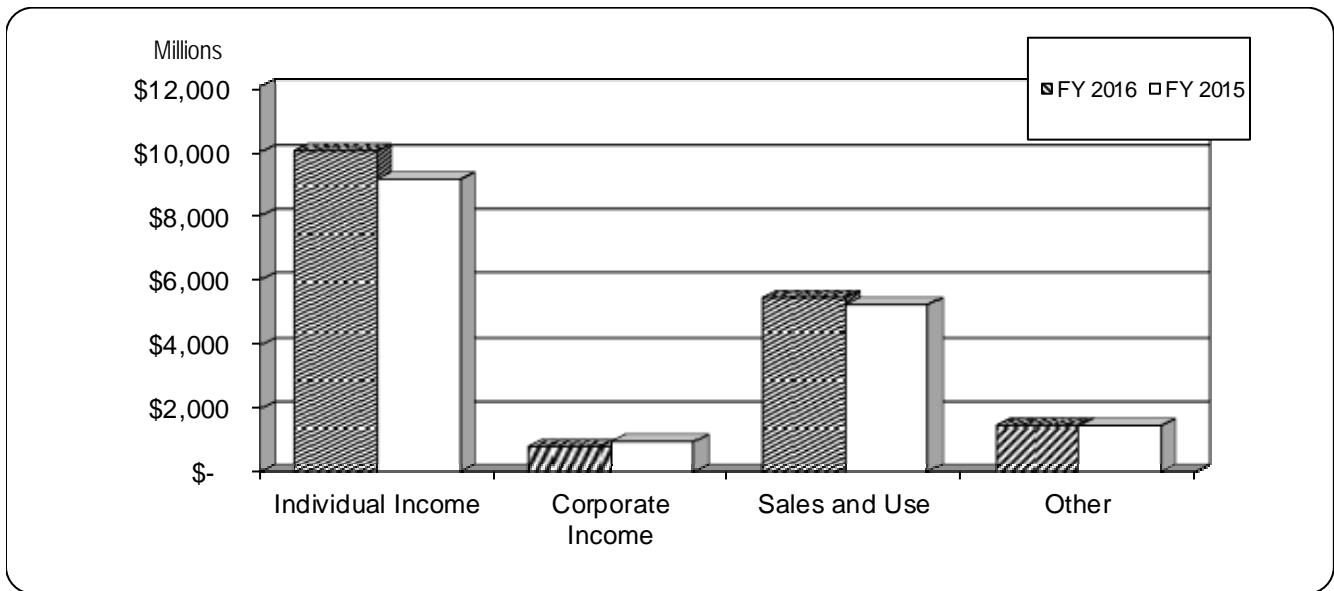
The Highway Fund Transfer In showed a decrease when compared to the prior year. This transfer was repealed with House Bill 97, Session Law 2015-241, Section 2.2.(a).

The Fiscal Research Division estimates that General Fund revenue through April is \$250.9 million above the consensus revenue target. The revenue targets are monthly projections based on the May 2015 consensus forecast and previous monthly collection trends.

Revenues and expenditures never occur evenly over the course of the fiscal year.

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

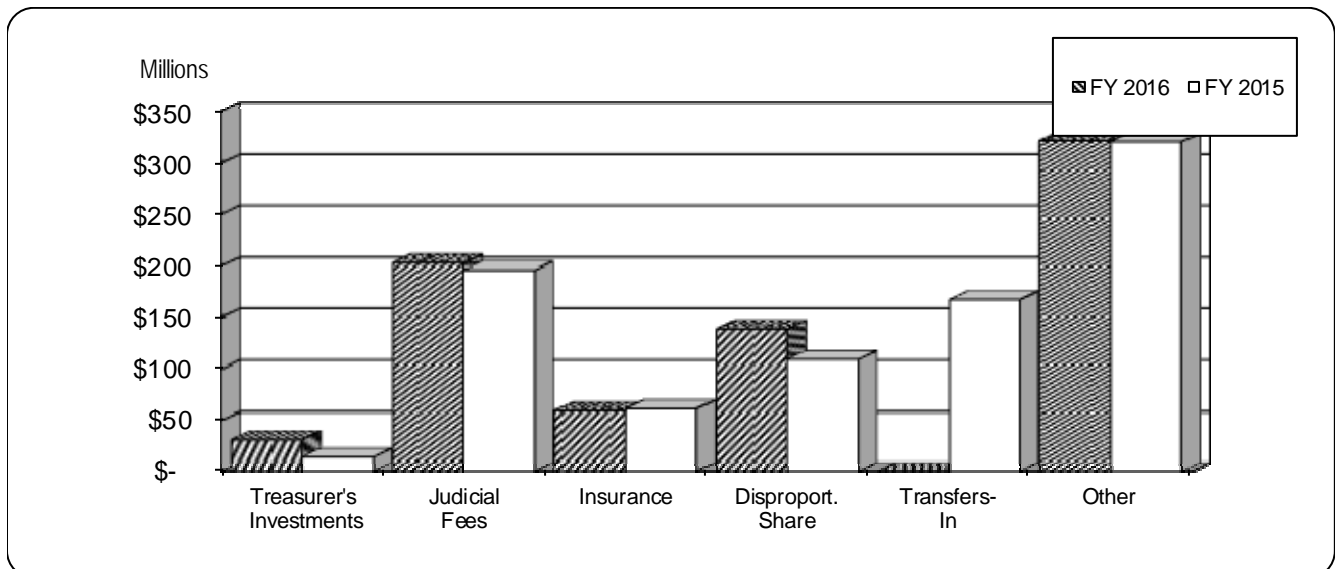
FISCAL YEAR-TO-DATE APRIL 30, 2016 AND APRIL 30, 2015



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

**GENERAL FUND – REVERTING
ACTUAL NON-TAX REVENUES**

FISCAL YEAR-TO-DATE APRIL 30, 2016 AND APRIL 30, 2015



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

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE APRIL 30, 2016 AND APRIL 30, 2015

Expressed in Millions

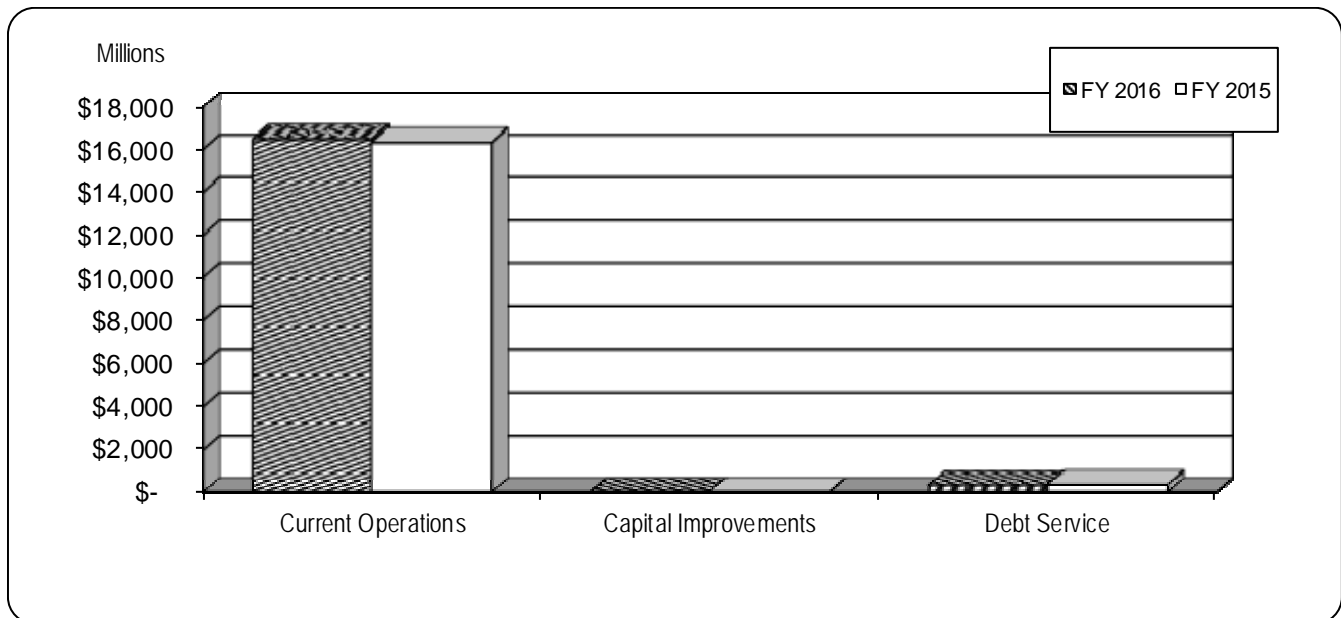
Current Operations	FY 2016	FY 2015	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2016	FY 2015
General Government	\$ 267.0	\$ 257.1	\$ 9.9	3.9%	1.6%	1.5%
Education	9,588.8	9,453.9	134.9	1.4%	57.1%	56.7%
Health and Human Services	4,012.7	4,185.7	(173.0)	(4.1%)	23.9%	25.1%
Economic Development	66.4	65.6	0.8	1.2%	0.4%	0.4%
Environment and Natural Resources	216.2	195.5	20.7	10.6%	1.3%	1.2%
Public Safety, Correction, and Regulation	2,094.7	1,993.8	100.9	5.1%	12.5%	11.9%
Agriculture	88.9	91.2	(2.3)	(2.5%)	0.5%	0.5%
Operating Reserves/Rounding	134.5	67.7	66.8	98.7%	0.8%	0.4%
<i>Total Current Operations</i>	<u>\$16,469.2</u>	<u>\$16,310.5</u>	<u>\$ 158.7</u>	1.0%	98.0%	97.7%
Capital Improvements						
Funded by General Fund	16.8	13.6	3.2	23.5%	0.1%	0.1%
Debt Service	317.9	363.7	(45.8)	(12.6%)	1.9%	2.2%
Total Appropriation Expenditures	<u>\$16,803.9</u>	<u>\$16,687.8</u>	<u>\$ 116.1</u>	0.7%	100.0%	100.0%

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

The schedule above summarizes appropriation expenditures by function for the current and prior fiscal years.

**GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE APRIL 30, 2016 AND APRIL 30, 2015



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

Actual appropriation expenditures through April 2016 were more than actual appropriation expenditures through April 2015 by \$116.1 million, or 0.7%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2016 were more than appropriation expenditures through April 2015 by \$158.7 million, or 1.0%.

**GENERAL FUND - REVERTING
APPROPRIATION EXPENDITURES, BUDGET, AND PERCENT EXPENDED**

FOR THE MONTH OF APRIL 2016 AND 2015, AND FISCAL YEAR-TO-DATE

Expressed In Millions

Appropriation Expenditures						Percent of Budget Expended	
April		Year-To-Date		Budget		Year-To-Date	
FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015

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

Current Operations

General Government

General Assembly	\$ 4.1	\$ 5.5	\$ 47.1	\$ 45.6	\$ 57.6	\$ 52.5	81.8%	86.9%
Governor's Office	0.4	0.3	4.8	4.4	5.8	5.6	82.8%	78.6%
Governor-Special Projects	—	—	(0.7)	(0.4)	2.0	2.0	(35.0%)	(20.0%)
Military and Veterans Affairs	0.3	—	5.1	—	9.6	—	53.1%	—
Office of State Budget	0.4	0.6	5.4	5.9	7.7	8.2	70.1%	72.0%
Housing Finance Agency	5.4	1.8	21.6	14.6	21.6	18.2	100.0%	80.2%
Lieutenant Governor	0.1	0.1	0.6	0.6	0.7	0.7	85.7%	85.7%
Secretary of State	1.0	1.0	9.8	9.5	11.9	11.7	82.4%	81.2%
State Auditor	1.4	1.2	6.9	8.6	12.5	11.7	55.2%	73.5%
State Treasurer	0.1	0.7	3.5	6.4	10.2	9.8	34.3%	65.3%
Retirement and Employee Benefits	1.8	1.7	17.1	16.9	22.0	20.7	77.7%	81.6%
Administration	8.1	8.8	47.8	52.5	61.2	66.6	78.1%	78.8%
Office of the State Controller	1.3	1.5	19.0	18.0	22.8	22.4	83.3%	80.4%
Information Technology	0.1	—	2.5	—	12.0	—	20.8%	—
Revenue	8.3	6.3	68.5	67.0	81.0	80.4	84.6%	83.3%
Board of Elections	0.5	0.5	4.3	3.9	6.8	6.8	63.2%	57.4%
Office of Administrative Hearings	0.2	0.3	3.7	3.6	5.2	5.1	71.2%	70.6%
	<u>\$ 33.5</u>	<u>\$ 30.3</u>	<u>\$ 267.0</u>	<u>\$ 257.1</u>	<u>\$ 350.6</u>	<u>\$ 322.4</u>	<u>76.2%</u>	<u>79.7%</u>
Reserves - General Assembly	\$ —	\$ 0.5	\$ 10.7	\$ 1.6	\$ 14.8	\$ 1.7	72.3%	94.1%
Reserves - Contingency & Emergency	—	—	(3.5)	—	2.3	3.5	(152.2%)	—
Reserves - SPA Salary Increases	—	—	—	—	8.8	6.0	—	—
Reserves - Salary Adjustments	—	—	—	—	12.5	0.4	—	—
Reserves - Minimum Market Adj	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants	—	—	57.8	47.5	57.8	47.5	100.0%	100.0%
Reserves - Budget Transparency Initiative	—	—	0.8	—	0.8	—	100.0%	—
Reserves - Severance Expenditure	—	—	(0.1)	(8.7)	—	(4.1)	—	212.2%
Reserves - State Employee Benefits	—	—	—	—	0.1	5.9	—	—
Reserves - IT Fund	—	0.9	32.3	28.9	43.1	44.3	74.9%	65.2%
Reserves - Retirement Rate Adjustment	—	—	—	—	(0.1)	(5.8)	—	—
Reserves - Workers' Compensation	—	—	2.0	—	3.1	—	64.5%	—
Reserves - One North Carolina Fund	—	—	7.0	1.9	7.0	1.9	100.0%	100.0%
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	2.0	—	2.0	—	100.0%
Reserves - Pending Legislation	—	—	—	(0.1)	—	1.7	—	(5.9%)
Reserves - NCGA Litigation	—	—	—	—	—	0.3	—	—
Reserves - UNC Enrollment Growth	—	—	30.0	—	—	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	30.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	(2.3)	(5.6)	—	—	—	—
	<u>\$ —</u>	<u>\$ 1.4</u>	<u>\$ 134.7</u>	<u>\$ 67.5</u>	<u>\$ 180.2</u>	<u>\$ 105.3</u>	<u>74.8%</u>	<u>64.1%</u>
Total - General Government	<u>\$ 33.5</u>	<u>\$ 31.7</u>	<u>\$ 401.7</u>	<u>\$ 324.6</u>	<u>\$ 530.8</u>	<u>\$ 427.7</u>	<u>75.7%</u>	<u>75.9%</u>

STATE OF NORTH CAROLINA

**GENERAL FUND - REVERTING
APPROPRIATION EXPENDITURES, BUDGET, AND PERCENT EXPENDED**

FOR THE MONTH OF APRIL 2016 AND 2015, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended Year-To-Date	
	April		Year-To-Date		FY 2016	FY 2015	FY 2016	FY 2015
	FY 2016	FY 2015	FY 2016	FY 2015				
Education								
Public Instruction	\$ 629.8	\$ 632.5	\$ 6,924.1	\$ 6,812.0	\$ 8,516.8	\$ 8,171.1	81.3%	83.4%
Community Colleges	117.1	113.6	808.8	796.6	1,068.8	1,050.1	75.7%	75.9%
	<u>\$ 746.9</u>	<u>\$ 746.1</u>	<u>\$ 7,732.9</u>	<u>\$ 7,608.6</u>	<u>\$ 9,585.6</u>	<u>\$ 9,221.2</u>	80.7%	82.5%
University System								
University of North Carolina - General Admin	\$ 3.6	\$ 4.6	\$ 34.1	\$ 33.1	\$ 43.2	\$ 40.6	78.9%	81.5%
UNC - GA Institutional Programs and Facilities	—	—	0.9	17.0	24.5	24.2	3.7%	70.2%
UNC - GA Related Educational Programs	(46.8)	0.1	61.2	104.2	108.2	108.0	56.6%	96.5%
UNC- GA Aid to Private Institutions	1.0	0.2	102.3	91.0	116.7	108.2	87.7%	84.1%
UNC - Chapel Hill Academic Affairs	36.3	32.8	189.0	161.2	257.8	254.3	73.3%	63.4%
UNC - Chapel Hill Health Affairs	21.3	18.3	147.1	125.5	186.6	188.0	78.8%	66.8%
UNC - Chapel Hill Area Health Affairs	4.2	3.6	33.0	29.4	49.2	41.3	67.1%	71.2%
NCSU - Academic Affairs	48.1	47.4	273.3	270.0	410.0	393.4	66.7%	68.6%
NCSU - Agricultural Research	5.0	4.4	43.1	43.8	53.3	53.2	80.9%	82.3%
NCSU - Agricultural Extension Service	3.9	3.3	31.0	31.7	38.9	38.6	79.7%	82.1%
University of North Carolina at Greensboro	14.2	16.6	89.6	97.7	148.8	145.3	60.2%	67.2%
University of North Carolina at Charlotte	32.7	24.2	132.7	122.0	220.9	201.3	60.1%	60.6%
University of North Carolina at Asheville	4.1	4.1	27.8	28.0	38.7	38.0	71.8%	73.7%
University of North Carolina at Wilmington	2.1	4.4	73.0	65.7	114.0	101.6	64.0%	64.7%
University of North Carolina at Pembroke	5.3	5.8	39.2	38.4	54.2	53.8	72.3%	71.4%
East Carolina University	29.4	23.1	117.4	121.1	212.1	209.9	55.4%	57.7%
ECU - Health Affairs	6.3	5.3	50.9	47.3	73.6	65.5	69.2%	72.2%
North Carolina A&T University	7.3	(3.5)	59.5	59.4	92.6	92.4	64.3%	64.3%
Western Carolina University	9.5	9.9	57.3	54.7	91.8	86.2	62.4%	63.5%
Appalachian State University	15.9	15.8	91.4	92.4	133.7	128.0	68.4%	72.2%
Winston-Salem State University	5.5	5.6	47.8	50.2	65.7	64.7	72.8%	77.6%
Elizabeth City State University	1.6	1.2	22.4	23.9	32.3	31.7	69.3%	75.4%
Fayetteville State University	4.5	4.7	37.6	39.2	48.4	49.3	77.7%	79.5%
North Carolina Central University	11.0	8.1	57.5	63.0	80.0	83.0	71.9%	75.9%
University of North Carolina Sch of the Arts	1.9	1.1	20.0	19.0	29.6	28.9	67.6%	65.7%
North Carolina Sch of Science & Mathematics	1.6	1.6	16.8	16.4	20.3	19.8	82.8%	82.8%
Total University System	<u>\$ 229.5</u>	<u>\$ 242.7</u>	<u>\$ 1,855.9</u>	<u>\$ 1,845.3</u>	<u>\$ 2,745.1</u>	<u>\$ 2,649.2</u>	67.6%	69.7%
Total - Education	<u>\$ 976.4</u>	<u>\$ 988.8</u>	<u>\$ 9,588.8</u>	<u>\$ 9,453.9</u>	<u>\$ 12,330.7</u>	<u>\$ 11,870.4</u>	77.8%	79.6%
Health and Human Services								
HHS - Administration and Support	\$ 26.8	\$ 5.0	\$ 78.3	\$ 71.1	\$ 99.6	\$ 92.8	78.6%	76.6%
Aging	2.2	2.1	34.6	33.3	43.9	42.9	78.8%	77.6%
Child Development	(13.2)	5.2	174.7	167.3	231.4	217.6	75.5%	76.9%
Health Services	10.1	11.2	117.2	88.2	141.7	137.5	82.7%	64.1%
Social Services	8.4	14.5	139.9	139.5	183.4	185.0	76.3%	75.4%
Medical Assistance	305.6	316.6	2,933.8	3,027.1	3,734.3	3,688.4	78.6%	82.1%
Children's Health Insurance	(0.2)	3.3	9.8	34.9	12.6	41.9	77.8%	83.3%
Health Benefits	0.2	—	0.2	—	5.0	—	4.0%	—
Services for the Blind and Deaf/HH	1.0	0.3	5.5	4.9	8.2	8.1	67.1%	60.5%
Mental Health/DD/SAS	40.7	62.8	482.4	586.0	609.8	685.7	79.1%	85.5%
Health Services Regulations	2.4	2.1	9.9	9.2	16.7	16.0	59.3%	57.5%
Vocational Rehabilitation	2.6	1.7	26.4	24.2	36.9	37.8	71.5%	64.0%
Total - Health and Human Services	<u>\$ 386.6</u>	<u>\$ 424.8</u>	<u>\$ 4,012.7</u>	<u>\$ 4,185.7</u>	<u>\$ 5,123.5</u>	<u>\$ 5,153.7</u>	78.3%	81.2%

**GENERAL FUND - REVERTING
 APPROPRIATION EXPENDITURES, BUDGET, AND PERCENT EXPENDED**

FOR THE MONTH OF APRIL 2016 AND 2015, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	April		Year-To-Date		Budget		Year-To-Date	
	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015
Economic Development								
Commerce	\$ (0.8)	\$ 13.9	\$ 48.9	\$ 50.9	\$ 59.0	\$ 88.9	82.9%	57.3%
Commerce - State Aid to Nonstate Entities	1.5	1.3	17.5	14.7	20.8	17.5	84.1%	84.0%
Total - Economic Development	\$ 0.7	\$ 15.2	\$ 66.4	\$ 65.6	\$ 79.8	\$ 106.4	83.2%	61.7%
Environment & Natural Resources								
Environmental Quality	\$ 7.7	\$ 12.4	\$ 68.6	\$ 132.2	\$ 81.3	\$ 159.9	84.4%	82.7%
Wildlife Resources	2.0	0.8	9.7	9.3	10.2	11.3	95.1%	82.3%
Natural and Cultural Resources	9.0	5.4	137.4	53.6	163.7	64.5	83.9%	83.1%
Roanoke Island Commission	0.1	—	0.5	0.4	0.5	0.5	100.0%	80.0%
Total - Environment & Natural Resources	\$ 18.8	\$ 18.6	\$ 216.2	\$ 195.5	\$ 255.7	\$ 236.2	84.6%	82.8%
Public Safety, Correction, & Regulation								
Judicial	\$ 50.1	\$ 47.1	\$ 492.4	\$ 478.9	\$ 600.9	\$ 580.2	81.9%	82.5%
Justice	5.8	3.0	45.4	40.8	55.0	50.1	82.5%	81.4%
Labor	1.3	1.2	10.7	11.0	16.0	16.0	66.9%	68.8%
Insurance	2.6	2.8	31.3	31.0	38.7	38.4	80.9%	80.7%
Public Safety	155.4	141.7	1,514.9	1,432.1	1,855.6	1,750.4	81.6%	81.8%
Total - Public Safety, Correction, & Regulation	\$ 215.2	\$ 195.8	\$ 2,094.7	\$ 1,993.8	\$ 2,566.2	\$ 2,435.1	81.6%	81.9%
Agriculture								
Agriculture and Consumer Services	\$ 5.2	\$ 6.5	\$ 88.9	\$ 91.2	\$ 116.3	\$ 117.7	76.4%	77.5%
Rounding [*]	\$ (0.2)	\$ 0.5	\$ (0.2)	\$ 0.2	\$ 0.1	\$ (0.4)	N/A	N/A
Total Current Operations	\$ 1,636.2	\$ 1,681.9	\$16,469.2	\$ 16,310.5	\$21,003.1	\$20,346.8	78.4%	80.2%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 16.8	\$ 13.6	\$ 16.8	\$ 13.6	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 16.8	\$ 13.6	\$ 16.8	\$ 13.6	100.0%	100.0%
Debt Service	\$ 72.1	\$ 79.2	\$ 317.9	\$ 363.7	\$ 714.8	\$ 721.6	44.5%	50.4%
Total Appropriation Expenditures	\$ 1,708.3	\$ 1,761.1	\$16,803.9	\$ 16,687.8	\$21,734.7	\$21,082.0	77.3%	79.2%

The schedule above presents monthly and year-to-date appropriation expenditures by major function and agency with comparison to the fiscal year budget.

[*] In disclosing the detail appropriation expenditures of 98 agencies/entities rounded to the millions of dollars, the "Rounding" category allows the most accurate presentation of individual agency and major General Fund category amounts.

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2016 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 7,743	\$ 53,410	\$ 13,053	\$ 142,343
Total - Agriculture	<u>\$ 7,743</u>	<u>\$ 53,410</u>	<u>\$ 13,053</u>	<u>\$ 142,343</u>
Debt Service				
State Treasurer	\$ 811	\$ 2,526	\$ 72,951	\$ 318,850
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	<u>\$ 811</u>	<u>\$ 2,526</u>	<u>\$ 72,951</u>	<u>\$ 320,466</u>
Education				
Public Instruction	\$ 311,799	\$ 1,868,250	\$ 919,636	\$ 8,792,329
Community Colleges	29,167	552,220	146,223	1,361,304
UNC Systems	131,274	2,464,529	374,889	4,320,389
Total - Education	<u>\$ 472,240</u>	<u>\$ 4,884,999</u>	<u>\$ 1,440,748</u>	<u>\$ 14,474,022</u>
Economic Development				
Commerce	\$ 3,789	\$ 40,502	\$ 2,970	\$ 89,451
Commerce-State Aid	-	13	1,495	17,482
Total - Economic Development	<u>\$ 3,789</u>	<u>\$ 40,515</u>	<u>\$ 4,465</u>	<u>\$ 106,933</u>
Environment & Natural Resources				
Environmental Quality	\$ 6,307	\$ 61,031	\$ 13,934	\$ 129,646
Wildlife Resources	4,206	51,845	6,300	61,583
Natural and Cultural Resources	3,321	20,802	12,112	157,927
Roanoke Island	-	-	131	523
Total - Environ. & Natural Resources	<u>\$ 13,834</u>	<u>\$ 133,678</u>	<u>\$ 32,477</u>	<u>\$ 349,679</u>
General Government				
General Assembly	\$ 84	\$ 2,471	\$ 4,218	\$ 49,565
Governor	136	1,428	504	6,212
Governor-Special Projects	-	27,818	3	27,131
Budget, Planning & Management	-	662	460	6,093
Military and Veterans Affairs	3,522	3,522	3,848	8,664
Housing Finance Authority	-	-	5,405	21,619
Governor	-	-	-	10,687
Lt. Governor	-	-	54	566
Secretary of State	12	216	980	9,991
State Auditor	81	6,430	1,394	13,282
State Treasurer-Administration	5,031	28,626	3,266	32,136
State Treasurer-Retirement	-	305	1,749	17,379
Administration	846	52,151	8,897	99,946
State Controller	308	1,106	1,589	20,069
Information Technology	-	-	222	2,490
Revenue	3,624	34,506	11,885	102,961
Board of Elections	6	1,372	516	5,691
Administrative Hearings	449	1,821	583	5,498
Reserve-Contingency/Emergency	-	3,500	-	-
Reserve-Compensation Increase	-	6	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-JDIG	-	-	-	57,816
Reserve-Budget Transparency	-	-	-	814
Reserve-Severance	-	1,246	-	1,109
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	15,367	-	47,674
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	2,000
Reserve-One NC Fund	-	-	-	6,996
Reserve-Future Benefit Needs	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2016 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	1,500	-	1,500
Reserve - NCGA Litigation	-	300	-	300
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	30,000
Reserve - Eugenic Sterilization Comp	-	5,600	-	3,300
Other	-	-	-	-
Total - General Government	\$ 14,099	\$ 189,953	\$ 45,573	\$ 591,489
Health and Human Services				
HHS-Administration	\$ 9,290	\$ 86,122	\$ 37,491	\$ 164,471
Aging	5,583	41,502	7,671	76,077
Child Development	60,517	358,187	49,583	532,896
Health Services	42,952	458,039	57,059	575,286
Social Services	100,077	846,438	163,066	986,313
Medical Assistance	714,040	8,399,489	1,019,581	11,333,283
NC Health Choice	14,191	134,853	13,977	144,625
Health Benefits	-	-	225	225
Blind Services	2,191	18,429	3,167	23,945
Mental Health	50,230	618,256	90,940	1,100,659
Facility Services	2,676	38,268	5,397	48,151
Vocational Rehabilitation Services	9,505	79,142	11,357	105,511
Total - Health and Human Services	\$ 1,011,252	\$ 11,078,725	\$ 1,459,514	\$ 15,091,442
Public Safety, Correction, and Regulation				
Judicial	\$ 280	\$ 1,816	\$ 40,507	\$ 395,782
Judicial-Indigent Defense	1,175	9,290	10,905	107,653
Justice	4,669	27,321	10,533	72,753
Labor	1,053	12,974	2,353	23,670
Insurance	1,255	9,637	3,361	40,909
Public Safety	19,717	145,356	180,346	1,660,244
Total - Public Safety, Correction and Regulation	\$ 28,149	\$ 206,394	\$ 248,005	\$ 2,301,011
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 16,756
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 16,756
Tax Codes				
Estate	\$ 45	\$ 2,663	\$ -	\$ 607
License Schedule B	3,840	33,856	77	353
Tobacco	25,097	239,235	2,446	24,658
Franchise	121,822	501,938	1,335	15,137
Individual Income	1,980,697	11,003,300	264,053	968,573
Sales & Use	947,708	8,885,256	310,161	3,417,216
Beverage	31,483	312,747	10,820	37,366
Gift	-	2,023	412	828
Freight Car	12	15	-	-
Insurance	142,344	366,447	6,522	21,502
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	303,008	1,162,604	13,681	328,554
Real Estate	5,318	50,386	-	-
White Goods	411	4,235	623	2,206
Scrap Tire	1,368	15,678	3,128	10,122
Manufacturing	3,688	40,186	25	747
Solid Waste	1,546	15,962	4,036	12,673

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2016 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 3,568,387	\$ 22,636,531	\$ 617,319	\$ 4,840,542
Nontax Codes				
Insurance-Nontax	\$ -	\$ 16,732	\$ -	\$ -
Secretary of State-Nontax	22,238	97,621	61	530
License & Fees-Nontax	2,027	47,794	3,185	5,962
Gas & Oil Inspection	234	1,127	-	-
Deed Mortgage Registration Fee	599	5,711	479	4,568
Board of Elections	5	66	4	54
DHHS	1,033	2,209	-	-
Disproportionate Share	-	139,000	-	-
ABC Board	-	6	-	6
Eastern Region Eco Dev Comm	115	415	-	-
Master Settlement Agreement	137,230	137,230	10,000	10,000
Treasurer Investment	4,313	31,299	-	4
Rural Center Reversion	-	-	-	-
Fees & Penalties	301	3,165	270	2,869
DPS - ABC Board	10,551	20,017	113	878
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	1	-	-
Judicial	21,846	203,464	4	42
Sales & Use	785	8,313	-	-
Intra State Transfer	3,132	44,635	-	2,207
Probation Supervision Fees	1,054	10,440	-	-
DWI Restoration Fees	73	498	-	-
DWI Service Fees	526	5,287	-	-
Sales Tax Refund	-	1,647	-	-
Miscellaneous	3	145	-	1
Parole Supervision Fees	104	970	-	-
Banking & Investment Fees	-	3,451	-	-
Total - Nontax Codes	\$ 206,169	\$ 781,243	\$ 14,116	\$ 27,121
Total Reverting	\$ 5,326,473	\$ 40,007,974	\$ 3,948,221	\$ 38,261,804
Beginning Unreserved Cash	\$ 264,511			
Year-To-Date Receipts	40,007,974			
Year-To-Date Disbursements	38,261,804			
Reservations:				
Medicaid Transformation Fund	(75,000)			
Ending Unreserved Cash	\$ 1,935,681			

STATE OF NORTH CAROLINA

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2016 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning	Receipts		Disbursements		Year-To-Date
	Cash	Month	Year-To-Date	Month	Year-To-Date	Ending Cash
Agriculture						
Agriculture and Consumer Services	\$ 18,460	\$ 622	\$ 11,139	\$ 1,612	\$ 7,554	\$ 22,045
Total Agriculture	<u>\$ 18,460</u>	<u>\$ 622</u>	<u>\$ 11,139</u>	<u>\$ 1,612</u>	<u>\$ 7,554</u>	<u>\$ 22,045</u>
Debt Service						
State Treasurer-Bond Refund	\$ 455	\$ -	\$ 495	\$ 170	\$ 473	\$ 477
State Treasurer-Retirement	-	72,951	278,315	72,951	278,315	-
Total - Debt Service	<u>\$ 455</u>	<u>\$ 72,951</u>	<u>\$ 278,810</u>	<u>\$ 73,121</u>	<u>\$ 278,788</u>	<u>\$ 477</u>
Education						
Public Instruction-Special Revenue	\$ 15,794	\$ 389	\$ 43,474	\$ 6,074	\$ 38,861	\$ 20,407
Public Instruction-School Technology	13,539	101	19,529	1,246	17,581	15,487
Public Instruction-IT Projects	1,815	-	5,000	-	4,213	2,602
Public Instruction-Pub Sch Bldg Fund	117,202	38,051	89,532	8,871	69,589	137,145
Public Instruction-Trust	4,409	1,421	21,880	-	17,133	9,156
Public Instruction-Local Payroll	17	5,367	47,248	5,346	46,903	362
Public Instruction-Internal Service	57,851	250	27,609	3,884	65,718	19,742
Community Colleges-Special Rev	8,337	1,295	7,377	1,393	7,753	7,961
Community Colleges-IT Projects	6,960	-	1,598	55	903	7,655
Community Colleges-Trust	4,247	9	16,748	640	15,319	5,676
Total - Education	<u>\$ 230,171</u>	<u>\$ 46,883</u>	<u>\$ 279,995</u>	<u>\$ 27,509</u>	<u>\$ 283,973</u>	<u>\$ 226,193</u>
Economic Development						
Commerce-Floyd Relief	\$ 148	\$ 3	\$ 25	\$ -	\$ 2	\$ 171
Commerce-Special Revenue	58,238	11,335	228,875	15,627	176,392	110,721
Commerce-IT Projects	567	-	8	-	253	322
Commerce-Trust	158	2	3	-	82	79
Commerce-CDBG	9,483	126	444	-	473	9,454
Commerce-Div of Employ Sec	21,517	9,321	83,415	7,443	83,281	21,651
Total - Economic Development	<u>\$ 90,111</u>	<u>\$ 20,787</u>	<u>\$ 312,770</u>	<u>\$ 23,070</u>	<u>\$ 260,483</u>	<u>\$ 142,398</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 51	\$ -	\$ -	\$ -	\$ 2	\$ 49
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	55,863	-	9	-	8	55,864
Environmental Quality	5,735	124	1,082	426	2,565	4,252
Natural and Cultural Resources	288	21	180	7	26	442
C W M T F	-	788	21,933	2,064	11,321	10,612
Land & Water Conservation Fund	-	136	2,678	524	2,639	39
Natural & Cultural Res-LWS	-	-	107	-	98	9
Parks & Recreation Trust Fund	-	143	13,006	490	11,613	1,393
Natural and Cultural Res-Int Bearing	125	8	56	6	35	146
Wildlife	11,302	4,544	37,971	4,524	39,184	10,089
Total - Environment and Natural Resources	<u>\$ 74,125</u>	<u>\$ 5,764</u>	<u>\$ 77,022</u>	<u>\$ 8,041</u>	<u>\$ 67,491</u>	<u>\$ 83,656</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2016 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning	Receipts		Disbursements		Year-To-Date
	Cash	Month	Year-To-Date	Month	Year-To-Date	Ending Cash
General Government						
Governor's Office	\$ 743	\$ 200,838	\$ 522,681	\$ 200,800	\$ 469,846	\$ 53,578
Governor's Office-Disaster Relief	-	274	3,675	273	3,675	-
Payroll Imprest Fund	-	612,476	6,607,991	617,476	6,607,991	-
General Assembly	7,484	-	1,800	-	-	9,284
State Treasurer	3,665	2,879	9,736	358	3,467	9,934
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	40,051	4,720	40,018	3,550	40,168	39,901
State Controller	29,904	3,542	13,877	6,346	17,307	26,474
Statewide-Worker's Comp Plan	2,149	9,396	78,958	8,491	78,815	2,292
Revenue-Project Collect	55,054	4,815	30,420	2,593	22,429	63,045
Revenue-Tax Distribution	-	225,595	2,956,132	225,596	2,956,132	-
Revenue-Lee Act Credits	294	1	1,905	1	1,905	294
Revenue-Tax Transfer Fees	3,399	685	2,126	74	604	4,921
Revenue-IT Project	26,225	19	527	280	4,091	22,661
Revenue-E 911 Fee	2,201	750	8,866	1,041	9,446	1,621
Board of Elections	4,142	3	23	3	310	3,855
NC Infrastructure Finance Corp	-	-	87,552	-	87,552	-
Information Technology	11,155	2,677	52,378	7,542	36,120	27,413
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,089	(1)	286	9	198	1,177
Total - General Government	\$ 187,555	\$ 1,068,669	\$ 10,418,951	\$ 1,074,433	\$ 10,340,056	\$ 266,450
Health and Human Services						
Health Services	\$ 6	\$ 13,993	\$ 157,977	\$ 11,367	\$ 155,257	\$ 2,726
Social Services	2,293	1,080	7,517	1,615	5,641	4,169
Medical Assistance	45,015	20,990	147,294	25,688	174,459	17,850
Facility Services	17,646	5	3,727	73	665	20,708
DHHS-Administration	19,583	17,341	70,703	6,133	62,711	27,575
Aging	-	-	70	-	70	-
Blind Services	5	1	7	1	7	5
Total - Health and Human Services	\$ 84,548	\$ 53,410	\$ 387,295	\$ 44,877	\$ 398,810	\$ 73,033
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 257	\$ 11	\$ 70	\$ 7	\$ 56	\$ 271
Public Safety	87,169	5,884	78,627	10,595	74,692	91,104
Total - Public Safety, Correction and Regulation	\$ 87,426	\$ 5,895	\$ 78,697	\$ 10,602	\$ 74,748	\$ 91,375
Total Nonreverting	\$ 772,851	\$ 1,274,981	\$ 11,844,679	\$ 1,263,265	\$ 11,711,903	\$ 905,627

GLOSSARY

Appropriation Expenditures – The net of expenditures and receipts of reverting funds.

Beverage Taxes Payable (Chapter 105, Article 2C) – Excise taxes collected on the sale of beer and wine that are payable annually to counties and cities within 60 days after March 31 of each year.

Budget (Appropriation Expenditures) – Total appropriation expenditures as enacted by legislation and detail adjustments by the Office of State Budget and Management.

Budget (Revenues) – Total revenues as enacted by legislation and forecasted detail by the Office of State Budget and Management.

Disaster Relief Reserve (Senate Bill 7, Session Law 2005-1) – Funds appropriated to provide necessary and appropriate relief and assistance from the effects of natural disasters.

Disbursements – Funds withdrawn from an agency budget code as recorded in cash management control system.

Disproportionate Share Reserve (House Bill 1473, Section 10.39, Session Law 2007-323) – Federal share of disproportionate share payments received from state hospitals not appropriated by the General Assembly.

Job Development Incentive Grants Reserve (G.S. 143C-9-6) – Annually appropriated funds to meet anticipated cash requirements for each fiscal year of the Job Development Investment Grant Program. This Program is established to foster job creation and investment in the economy of N.C. by providing grants to businesses.

Medicaid Contingency Reserve (Senate Bill 744, Section 12H.38, Session Law 2014-100) – Funds shall be used only for budget shortfalls in the Medicaid Program.

Medicaid Transformation Fund (House Bill 97, Section 12H.29, Session Law 2015-241) – Established as a special fund to provide funds for converting from a fee-for-service payment system to a capitated payment system.

Non-reverting – Represents General Fund activities for which unexpended appropriations do not lapse at fiscal year-end and generally are not re-appropriated for a different purpose, function or activity.

One NC Fund Reserve (G.S. 143C-9-8 and G.S. 143B-437.71) – Established to satisfy obligations of the One North Carolina Fund as they become due. Moneys in the One NC Fund may be allocated only to local governments for use in connection with securing commitments for the recruitment, expansion, or retention of new and exiting businesses.

Receipts – Funds deposited to an agency budget code as certified in the cash management control system.

Repairs and Renovations Reserve Account (G.S. 143C-4-3) – Established as a reserve in the General Fund which can be used only for the repair and renovation of State facilities and related infrastructure that are supported from the General Fund.

Reserved – Designates the portion of fund balance which has been set aside by the legislature for a specific purpose and is generally unavailable to finance appropriation expenditures.

Reverting – Designates General Fund activities for which unexpended appropriations lapse at fiscal year-end and may be re-appropriated for the same or a different purpose, function or activity.

Sales and Use Taxes Payable (Chapter 105, Subchapter VIII) – Local Sales and Use Taxes collected and payable.

Savings Reserve Account (G.S. 143C-4-2) – Established as a reserve in the General Fund and is a component of the unappropriated General Fund balance. Account established to maintain sufficient reserves to address unanticipated events and circumstances such as natural disaster, economic downturns, threats to public safety, health and welfare, and other emergencies. Account also established with a goal to maintain a balance equal to or greater than eight percent of the prior year's General Fund operating budget.

Scrap Tire Disposal Taxes Payable (Chapter 105, Article 5B) – Additional sales and use taxes collected on new tire sales payable quarterly to counties (70%), the General Fund (30%).

Tax and Non-Tax Revenues – Presented in this report net of refunds to taxpayers and various distributions to state and local entities.

Unreserved – Resources available to finance appropriation expenditures.

White Goods Disposal Taxes Payable (Chapter 105, Article 5C) – Additional sales and uses taxes collected on sales of new large appliances such as refrigerators, ranges, water heaters, etc, that are payable quarterly to counties (72%) and the General Fund (28%).