



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

May 22, 2018

Enclosed is the *General Fund Monthly Financial Report* for the period ended April 30, 2018 of the 2018 State fiscal year. Pursuant to the *State Budget Act*, this report (unaudited) presents both General Fund reverting and non-reverting activities.

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

Sincerely,

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, 2018

Expressed in Millions

<u>Assets</u>	<u>Liabilities and Fund Balance</u>		
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 6,518.0	Sales and Use Taxes Payable	\$ 540.8
		Beverage Taxes Payable	38.9
		Solid Waste Disposal	4.4
		White Goods Disposal Taxes Payable	0.7
		Scrap Tire Disposal Taxes Payable	3.3
		Total Liabilities	<u>\$ 588.1</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,838.2
		Job Development Incentive Grants Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Emergency Response & Disaster Relief Fd	59.3
		Carryforward Reserve	60.9
		One NC Fund Reserve	—
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	300.0
		Non-Reverting Departmental Funds	1,386.0
		Total Reserved	<u>\$ 3,842.4</u>
		Unreserved :	
		Fund Balance - July 1, 2017	\$ 471.5
		Transfer to Reserves	(75.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	1,691.0
		Total Unreserved	<u>\$ 2,087.5</u>
		Total Fund Balance	<u>\$ 5,929.9</u>
Total Assets	<u>\$ 6,518.0</u>	Total Liabilities and Fund Balance	<u>\$ 6,518.0</u>

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

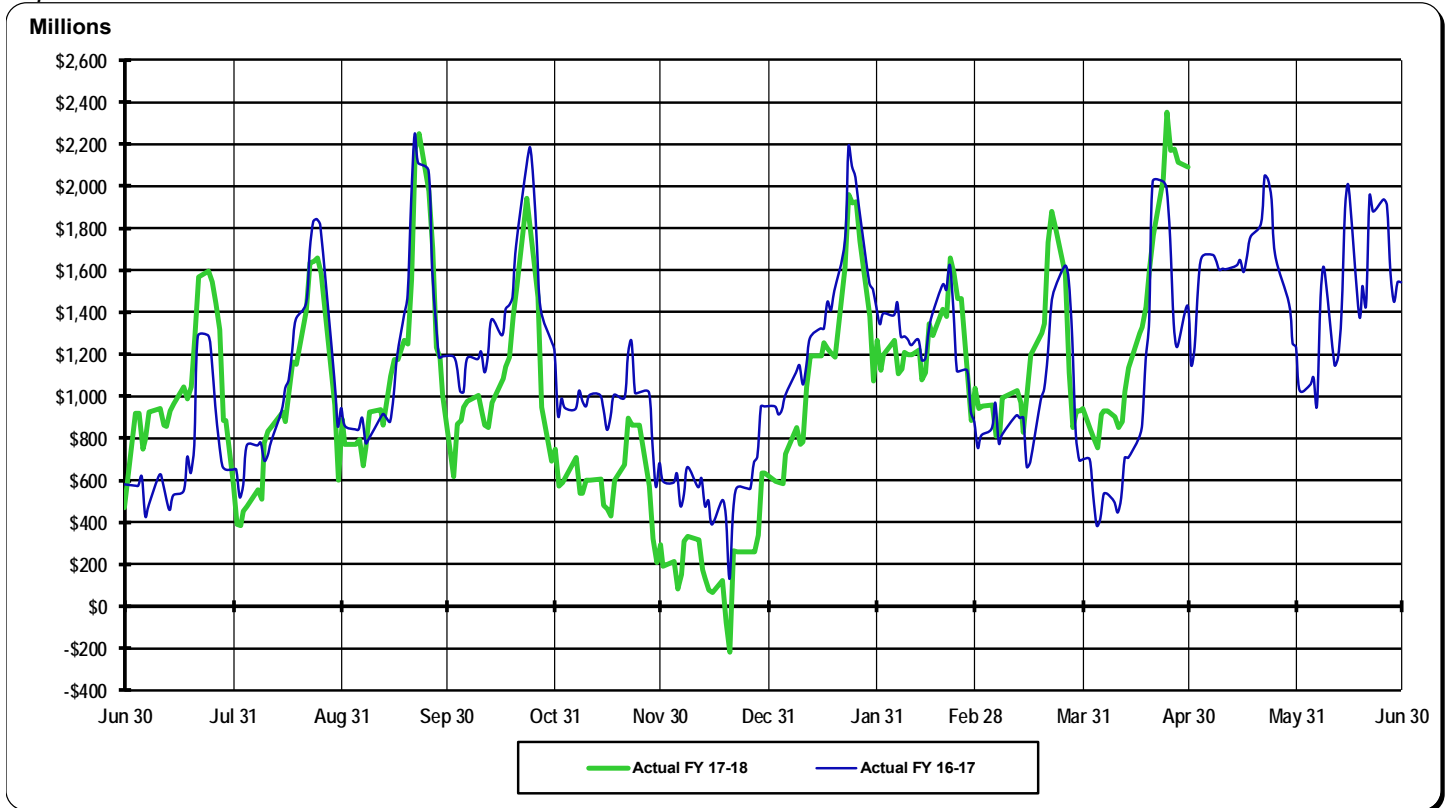
FISCAL YEAR-TO-DATE APRIL 30, 2018 AND APRIL 30, 2017
Expressed in Millions

Fund Balance:	2017-18	2016-17	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,838.2	\$ 1,474.3	\$ 363.9	24.7%
Job Development Incentive Grants.....	—	—	—	—
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	60.9	71.6	(10.7)	(14.9)%
Emergency Response & Disaster Relief Fd	59.3	63.9	(4.6)	(7.2)%
Medicaid Transformation Fund.....	300.0	225.0	75.0	33.3%
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	—	—	—	—
Non-reverting Departmental Funds.....	<u>1,386.0</u>	<u>1,190.7</u>	<u>195.3</u>	<u>16.4%</u>
Total Reserved.....	\$ 3,842.4	\$ 3,223.5	\$ 618.9	19.2%
Unreserved:				
Fund Balance - July 1.....	\$ 471.5	\$ 580.1	\$ (108.6)	(18.7)%
Transfer to Reserves.....	(75.0)	(150.0)	75.0	(50.0)%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	<u>1,691.0</u>	<u>1,001.9</u>	<u>689.1</u>	<u>68.8%</u>
Total Unreserved.....	\$ 2,087.5	\$ 1,432.0	\$ 655.5	45.8%
Total Fund Balance.....	\$ 5,929.9	\$ 4,655.5	\$ 1,274.4	27.4%

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, 2018 AND FISCAL YEAR ENDED JUNE 30, 2017
Expressed in Millions



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

**GENERAL FUND REVERTING
SCHEDULE OF OPERATIONS**

FOR THE MONTH OF APRIL 2018 AND 2017, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	April		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	Year-To-Date	
							FY 2018	FY 2017
Beg. Unreserved Fund Balance	\$ 941.5	\$ 688.9	\$ 471.5	\$ 580.1	\$ 471.5	\$ 580.1		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 941.5</u>	<u>\$ 688.9</u>	<u>\$ 471.5</u>	<u>\$ 580.1</u>	<u>\$ 471.5</u>	<u>\$ 580.1</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,678.2	\$ 1,215.1	\$ 10,688.0	\$ 9,815.5	\$ 12,341.4	\$ 11,618.3	86.6%	84.5%
Corporate Income	231.5	233.1	542.3	563.1	732.3	911.5	74.1%	61.8%
Sales and Use	642.6	679.3	6,048.6	5,888.1	7,334.5	6,970.7	82.5%	84.5%
Franchise	192.2	174.3	627.5	680.5	605.8	551.9	103.6%	123.3%
Insurance	156.5	143.3	420.2	344.5	490.4	505.1	85.7%	68.2%
Beverage	26.6	22.6	301.3	286.3	368.5	341.3	81.8%	83.9%
Estate	—	—	10.6	0.5	—	—	—	—
Privilege License	5.5	4.4	27.1	23.0	26.3	31.6	103.0%	72.8%
Tobacco Products	21.7	23.2	215.2	217.8	257.1	253.8	83.7%	85.8%
Real Estate Conveyance Excise	3.4	5.9	57.1	54.8	68.3	60.3	83.6%	90.9%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	(1.7)	(2.3)	4.6	3.7	2.4	2.3	191.7%	160.9%
White Goods Disposal	(0.3)	(0.3)	3.8	2.2	2.2	2.2	172.7%	100.0%
Scrap Tire Disposal	(1.7)	(2.2)	5.8	5.2	5.8	6.2	100.0%	83.9%
Freight Car Lines	0.1	0.2	0.1	0.2	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	4.5	3.6	39.2	39.0	50.2	47.0	78.1%	83.0%
Other	0.2	(0.1)	4.0	—	1.6	1.5	250.0%	—
Total Tax Revenue	<u>\$ 2,959.3</u>	<u>\$ 2,500.1</u>	<u>\$ 18,995.4</u>	<u>\$ 17,924.4</u>	<u>\$ 22,286.8</u>	<u>\$ 21,303.7</u>	<u>85.2%</u>	<u>84.1%</u>
Non-Tax Revenue:								
Treasurer's Investments	\$ 7.3	\$ 3.9	\$ 73.0	\$ 48.5	\$ 60.1	\$ 37.5	121.5%	129.3%
Judicial Fees	20.5	19.1	199.5	200.7	240.9	242.6	82.8%	82.7%
Insurance	2.4	2.5	74.1	57.1	75.5	77.0	98.1%	74.2%
Disproportionate Share	—	—	119.5	147.0	164.7	147.0	72.6%	100.0%
Master Settlement Agreement	143.2	131.1	143.2	131.1	119.7	127.4	119.6%	102.9%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	42.8	32.4	177.9	157.8	185.8	184.8	95.7%	85.4%
Total Non-Tax Revenue	<u>\$ 216.2</u>	<u>\$ 189.0</u>	<u>\$ 787.2</u>	<u>\$ 742.2</u>	<u>\$ 846.7</u>	<u>\$ 816.3</u>	<u>93.0%</u>	<u>90.9%</u>
Total Tax and Non-Tax Revenue	<u>\$ 3,175.5</u>	<u>\$ 2,689.1</u>	<u>\$ 19,782.6</u>	<u>\$ 18,666.6</u>	<u>\$ 23,133.5</u>	<u>\$ 22,120.0</u>	<u>85.5%</u>	<u>84.4%</u>
Total Availability	<u>\$ 4,117.0</u>	<u>\$ 3,378.0</u>	<u>\$ 20,254.1</u>	<u>\$ 19,246.7</u>	<u>\$ 23,605.0</u>	<u>\$ 22,700.1</u>	<u>85.8%</u>	<u>84.8%</u>
Appropriation Expenditures:								
Current Operations	\$ 2,022.7	\$ 1,872.1	\$ 17,889.3	\$ 17,281.1	\$ 22,252.0	\$ 21,672.6	80.4%	79.7%
Capital Improvements:								
Funded by General Fund	—	—	49.7	26.1	49.7	26.1	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	6.8	73.9	152.6	357.5	728.8	742.7	20.9%	48.1%
Total Appropriation Expenditures	<u>\$ 2,029.5</u>	<u>\$ 1,946.0</u>	<u>\$ 18,091.6</u>	<u>\$ 17,664.7</u>	<u>\$ 23,030.5</u>	<u>\$ 22,441.4</u>	<u>78.6%</u>	<u>78.7%</u>
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 2,087.5</u>	<u>\$ 1,432.0</u>	<u>\$ 2,162.5</u>	<u>\$ 1,582.0</u>	<u>\$ 574.5</u>	<u>\$ 258.7</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(75.0)	(150.0)	(75.0)	(150.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 2,087.5</u>	<u>\$ 1,432.0</u>	<u>\$ 2,087.5</u>	<u>\$ 1,432.0</u>	<u>\$ 499.5</u>	<u>\$ 108.7</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 2018 AND 2017, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	April				Year-To-Date Through April			
	FY 2018	FY 2017	Change	% Change	FY 2018	FY 2017	Change	% Change
Tax Revenues:								
Individual Income	\$ 1,678.2	\$ 1,215.1	\$ 463.1	38.1%	\$ 10,688.0	\$ 9,815.5	\$ 872.5	8.9%
Corporate Income	231.5	233.1	(1.6)	(0.7)%	542.3	563.1	(20.8)	(3.7)%
Sales and Use	642.6	679.3	(36.7)	(5.4)%	6,048.6	5,888.1	160.5	2.7%
Franchise	192.2	174.3	17.9	10.3%	627.5	680.5	(53.0)	(7.8)%
Insurance	156.5	143.3	13.2	9.2%	420.2	344.5	75.7	22.0%
Beverage	26.6	22.6	4.0	17.7%	301.3	286.3	15.0	5.2%
Estate	—	—	—	—	10.6	0.5	10.1	2020.0%
Privilege License	5.5	4.4	1.1	25.0%	27.1	23.0	4.1	17.8%
Tobacco Products	21.7	23.2	(1.5)	(6.5)%	215.2	217.8	(2.6)	(1.2)%
Real Estate Conveyance Excise	3.4	5.9	(2.5)	(42.4)%	57.1	54.8	2.3	4.2%
Gift	—	—	—	—	—	—	—	—
Solid Waste	(1.7)	(2.3)	0.6	26.1%	4.6	3.7	0.9	24.3%
White Goods Disposal	(0.3)	(0.3)	—	—	3.8	2.2	1.6	72.7%
Scrap Tire Disposal	(1.7)	(2.2)	0.5	22.7%	5.8	5.2	0.6	11.5%
Freight Car Lines	0.1	0.2	(0.1)	(50.0)%	0.1	0.2	(0.1)	(50.0)%
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	4.5	3.6	0.9	25.0%	39.2	39.0	0.2	0.5%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.2	(0.1)	0.3	300.0%	4.0	—	4.0	—
Total Tax Revenue	\$ 2,959.3	\$ 2,500.1	\$ 459.2	18.4%	\$ 18,995.4	\$ 17,924.4	\$ 1,071.0	6.0%
Non-Tax Revenue:								
Treasurer's Investments	\$ 7.3	\$ 3.9	\$ 3.4	87.2%	\$ 73.0	\$ 48.5	\$ 24.5	50.5%
Judicial Fees	20.5	19.1	1.4	7.3%	199.5	200.7	(1.2)	(0.6)%
Insurance	2.4	2.5	(0.1)	(4.0)%	74.1	57.1	17.0	29.8%
Disproportionate Share	—	—	—	—	119.5	147.0	(27.5)	(18.7)%
Master Settlement Agreement	143.2	131.1	12.1	9.2%	143.2	131.1	12.1	9.2%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	42.8	32.4	10.4	32.1%	177.9	157.8	20.1	12.7%
Total Non-Tax Revenue	\$ 216.2	\$ 189.0	\$ 27.2	14.4%	\$ 787.2	\$ 742.2	\$ 45.0	6.1%
Total Tax and Non-Tax Revenue	\$ 3,175.5	\$ 2,689.1	\$ 486.4	18.1%	\$ 19,782.6	\$ 18,666.6	\$ 1,116.0	6.0%

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

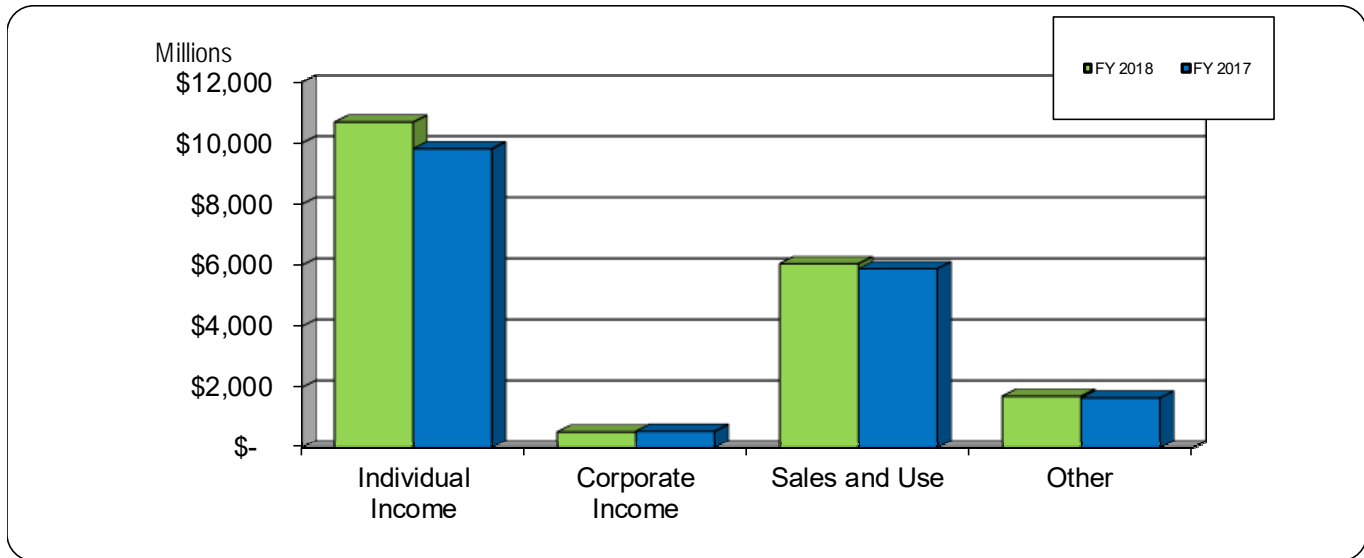
For fiscal year 2018, when compared to the prior year through April 30, actual net tax and non-tax revenues increased by \$1.1 billion, or 6.0%. Tax revenues through April 2018 increased by \$1.1 billion, or 6.0%, and non-tax revenues increased by \$45.0 million, or 6.1%.

The Fiscal Research Division estimates that General Fund revenue through April 2018, is \$404.6 million above the revenue target. The revenue targets are monthly projections based on the May 2017 consensus forecast, 2017 session adjustments, and previous monthly collection trends.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

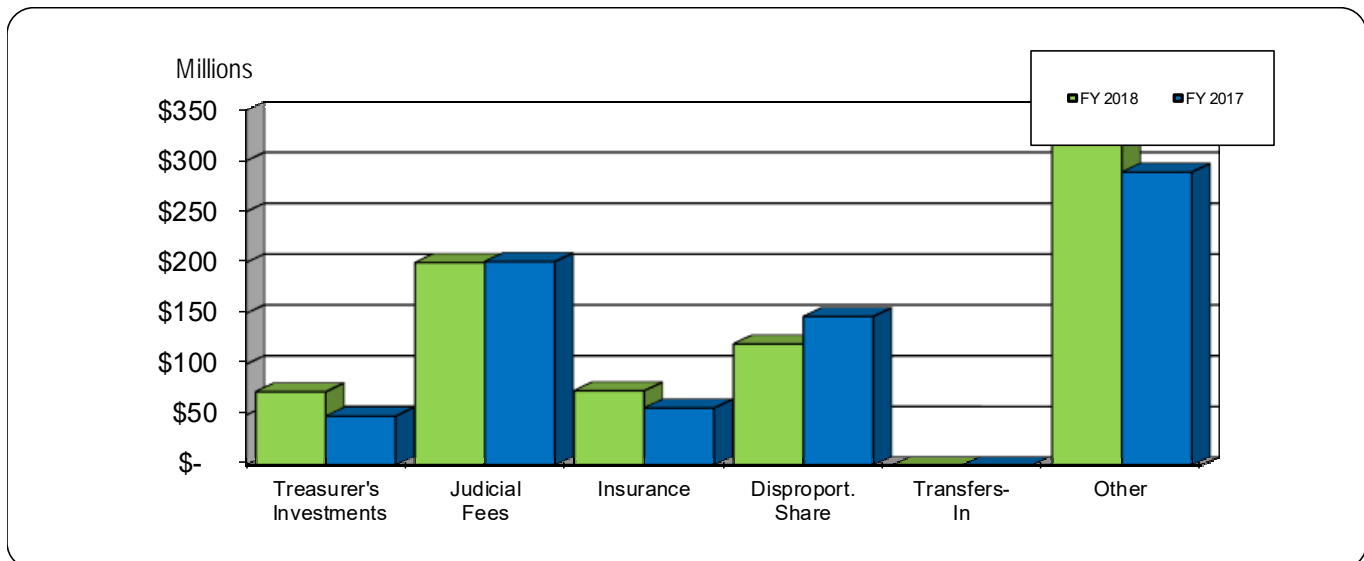
FISCAL YEAR-TO-DATE APRIL 30, 2018 AND APRIL 30, 2017



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, 2018 AND APRIL 30, 2017



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

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE APRIL 30, 2018 AND APRIL 30, 2017

Expressed in Millions

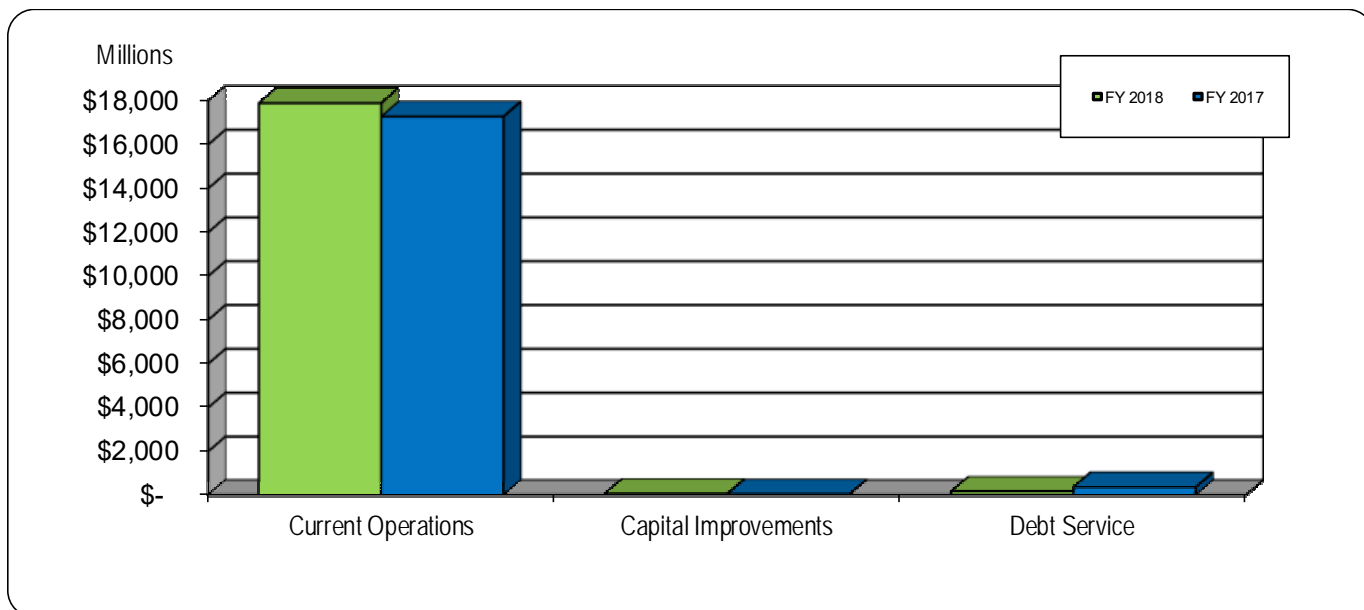
Current Operations	FY 2018	FY 2017	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2018	FY 2017
General Government	\$ 312.2	\$ 341.3	\$ (29.1)	(8.5%)	1.7%	1.9%
Education	10,424.3	9,998.8	425.5	4.3%	57.6%	56.6%
Health and Human Services	4,274.1	4,133.0	141.1	3.4%	23.6%	23.4%
Economic Development	158.5	161.6	(3.1)	(1.9%)	0.9%	0.9%
Environment and Natural Resources	228.1	242.5	(14.4)	(5.9%)	1.3%	1.4%
Public Safety, Correction, and Regulation	2,298.9	2,220.6	78.3	3.5%	12.7%	12.6%
Agriculture	122.0	138.7	(16.7)	(12.0%)	0.7%	0.8%
Operating Reserves/Rounding	71.2	44.6	26.6	59.6%	0.4%	0.3%
Total Current Operations	\$ 17,889.3	\$ 17,281.1	\$ 608.2	3.5%	98.9%	97.8%
Capital Improvements						
Funded by General Fund	49.7	26.1	23.6	90.4%	0.3%	0.1%
Debt Service	152.6	357.5	(204.9)	(57.3%)	0.8%	2.0%
Total Appropriation Expenditures	\$ 18,091.6	\$ 17,664.7	\$ 426.9	2.4%	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, 2018 AND APRIL 30, 2017



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

Actual appropriation expenditures through April 2018 were more than actual appropriation expenditures through April 2017 by \$426.9 million, or 2.4%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2018 were more than appropriation expenditures through April 2017 by \$608.2 million, or 3.5%.

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

FOR THE MONTH OF APRIL 2018 AND 2017, AND FISCAL YEAR-TO-DATE

Expressed In Millions

Appropriation Expenditures						Percent of Budget Expended	
April		Year-To-Date		Budget		Year-To-Date	
FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017

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

Current Operations

General Government

General Assembly	\$ 5.1	\$ 5.1	\$ 50.5	\$ 50.1	\$ 66.2	\$ 65.1	76.3%	77.0%
Governor's Office	0.3	0.4	4.4	4.8	5.4	5.7	81.5%	84.2%
Governor-Special Projects	—	—	—	(0.9)	—	2.0	—	(45.0%)
Military and Veterans Affairs	3.0	4.5	9.9	5.8	11.5	8.5	86.1%	68.2%
Office of State Budget	0.6	0.6	6.8	6.1	8.2	8.0	82.9%	76.3%
Housing Finance Agency	3.6	—	14.6	50.7	14.6	50.7	100.0%	100.0%
Lieutenant Governor	0.1	0.1	0.7	0.6	0.9	0.7	77.8%	85.7%
Secretary of State	1.1	1.0	10.8	10.2	13.1	13.1	82.4%	77.9%
State Auditor	1.2	0.6	8.5	7.9	13.8	13.6	61.6%	58.1%
State Treasurer	0.3	0.3	2.9	3.2	4.8	10.8	60.4%	29.6%
Retirement and Employee Benefits Administration	6.8	2.2	27.4	21.9	27.9	26.9	98.2%	81.4%
Office of the State Controller	7.3	6.4	49.7	52.3	64.0	64.6	77.7%	81.0%
Information Technology	1.6	1.9	16.2	18.9	20.9	23.6	77.5%	80.1%
Revenue	5.9	0.6	33.0	34.4	52.5	55.3	62.9%	62.2%
Board of Elections	4.0	5.2	67.4	66.7	84.6	83.6	79.7%	79.8%
Office of Administrative Hearings	0.4	0.5	4.7	4.8	6.6	6.7	71.2%	71.6%
	0.4	0.5	4.7	3.8	6.0	5.3	78.3%	71.7%
	\$ 41.7	\$ 29.9	\$ 312.2	\$ 341.3	\$ 401.0	\$ 444.2	77.9%	76.8%
Reserves - General Assembly	—	3.7	17.8	14.3	17.8	22.8	100.0%	62.7%
Reserves - Contingency & Emergency	—	—	(1.0)	(5.8)	—	3.0	—	(193.3%)
Reserves - SPA Salary Increases	—	—	—	—	—	4.8	—	—
Reserves - Salary Adjustments	—	—	—	(1.5)	0.6	—	—	—
Reserves - Minimum Market Adj	—	—	—	—	3.9	4.3	—	—
Reserves - Job Development Incentive Grants	—	—	—	—	—	—	—	—
Reserves - Budget Transparency Initiative	—	—	—	—	—	—	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	10.3	—	10.3	—	100.0%
Reserves - Severance Expenditure	—	—	—	—	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	—	0.1	—	—
Reserves - IT Fund	—	—	—	—	—	—	—	—
Reserves - Retirement Rate Adjustment	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	2.0	—	2.0	—	100.0%	—
Reserves - Review of Compensation Plan	—	—	—	—	11.9	—	—	—
Reserves - One North Carolina Fund	—	—	—	—	—	—	—	—
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	—	—	52.3	—	52.3	—	100.0%	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	30.0	—	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	—	30.0	—	—
Reserves - Enterprise Resource Planning	—	—	—	—	3.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	(2.3)	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	\$ —	\$ 3.7	\$ 71.1	\$ 45.0	\$ 91.5	\$ 75.3	77.7%	59.8%
Total - General Government	\$ 41.7	\$ 33.6	\$ 383.3	\$ 386.3	\$ 492.5	\$ 519.5	77.8%	74.4%

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

FOR THE MONTH OF APRIL 2018 AND 2017, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	April		Year-To-Date		Budget		Year-To-Date	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
Education								
Public Instruction	\$ 729.9	\$ 743.3	\$ 7,505.7	\$ 7,257.6	\$ 9,046.5	\$ 8,777.1	83.0%	82.7%
Community Colleges	119.6	115.8	850.6	834.0	1,125.1	1,101.6	75.6%	75.7%
	<u>\$ 849.5</u>	<u>\$ 859.1</u>	<u>\$ 8,356.3</u>	<u>\$ 8,091.6</u>	<u>\$ 10,171.6</u>	<u>\$ 9,878.7</u>	82.2%	81.9%
University System								
University of North Carolina - General Admin	\$ 4.0	\$ 3.4	\$ 33.9	\$ 35.0	\$ 44.6	\$ 46.6	76.0%	75.1%
UNC - GA Institutional Programs and Facilities	16.0	16.0	17.0	17.0	20.0	17.7	85.0%	96.0%
UNC - GA Related Educational Programs	78.0	—	107.8	30.0	110.0	108.5	98.0%	27.6%
UNC- GA Aid to Private Institutions	1.8	0.5	147.6	119.7	155.2	171.6	95.1%	69.8%
UNC - Chapel Hill Academic Affairs	28.7	34.0	208.6	196.4	269.8	260.9	77.3%	75.3%
UNC - Chapel Hill Health Affairs	21.7	20.9	149.8	150.3	199.6	190.5	75.1%	78.9%
UNC - Chapel Hill Area Health Affairs	3.2	3.5	34.4	35.5	48.9	48.8	70.3%	72.7%
NCSU - Academic Affairs	57.5	46.0	267.7	278.4	416.9	414.2	64.2%	67.2%
NCSU - Agricultural Research	6.0	5.0	44.8	44.3	58.6	53.3	76.5%	83.1%
NCSU - Agricultural Extension Service	4.5	4.3	32.0	31.7	39.9	39.0	80.2%	81.3%
University of North Carolina at Greensboro	16.6	16.9	106.2	96.2	170.1	153.8	62.4%	62.5%
University of North Carolina at Charlotte	24.6	32.3	155.3	146.4	250.9	231.7	61.9%	63.2%
University of North Carolina at Asheville	4.1	4.3	30.1	29.9	39.9	39.9	75.4%	74.9%
University of North Carolina at Wilmington	10.4	2.8	89.5	74.9	136.7	124.2	65.5%	60.3%
University of North Carolina at Pembroke	5.8	5.4	40.7	42.0	55.6	55.6	73.2%	75.5%
East Carolina University	31.1	26.5	129.9	119.1	229.0	219.2	56.7%	54.3%
ECU - Health Affairs	7.2	5.8	51.5	52.7	76.0	74.8	67.8%	70.5%
North Carolina A&T University	10.2	12.1	58.9	56.9	92.3	92.5	63.8%	61.5%
Western Carolina University	11.6	10.0	57.8	54.4	98.1	91.6	58.9%	59.4%
Appalachian State University	18.1	18.8	93.3	93.4	140.4	138.1	66.5%	67.6%
Winston-Salem State University	5.5	5.3	45.5	45.8	63.4	65.9	71.8%	69.5%
Elizabeth City State University	3.4	2.4	24.6	25.7	32.8	33.4	75.0%	76.9%
Fayetteville State University	4.7	5.5	44.0	40.3	52.8	54.0	83.3%	74.6%
North Carolina Central University	12.3	9.0	58.1	51.7	84.2	85.3	69.0%	60.6%
University of North Carolina Sch of the Arts	2.3	0.8	21.9	22.2	31.9	31.0	68.7%	71.6%
North Carolina Sch of Science & Mathematics	1.6	1.6	17.1	17.3	21.7	21.7	78.8%	79.7%
Total University System	<u>\$ 390.9</u>	<u>\$ 293.1</u>	<u>\$ 2,068.0</u>	<u>\$ 1,907.2</u>	<u>\$ 2,939.3</u>	<u>\$ 2,863.8</u>	70.4%	66.6%
Total - Education	<u>\$ 1,240.4</u>	<u>\$ 1,152.2</u>	<u>\$ 10,424.3</u>	<u>\$ 9,998.8</u>	<u>\$ 13,110.9</u>	<u>\$ 12,742.5</u>	79.5%	78.5%
Health and Human Services								
HHS - Administration and Support	\$ 15.8	\$ 9.5	\$ 105.7	\$ 95.8	\$ 120.8	\$ 113.4	87.5%	84.5%
Aging	2.2	3.3	34.0	36.6	46.9	44.9	72.5%	81.5%
Child Development	12.9	19.2	209.0	191.4	268.1	235.3	78.0%	81.3%
Health Services	(3.2)	2.9	103.1	123.4	157.2	168.7	65.6%	73.1%
Social Services	15.1	14.3	150.7	152.6	200.7	200.2	75.1%	76.2%
Medical Assistance	314.7	319.8	3,048.1	2,994.1	3,699.1	3,601.1	82.4%	83.1%
Children's Health Insurance	—	(0.1)	(0.1)	0.3	0.5	1.1	(20.0%)	27.3%
Health Benefits	1.6	1.1	(2.9)	1.6	9.7	9.7	(29.9%)	16.5%
Services for the Blind and Deaf/HH	0.8	0.2	6.6	5.8	8.4	8.3	78.6%	69.9%
Mental Health/DD/SAS	95.1	68.0	576.9	492.3	683.2	587.3	84.4%	83.8%
Health Services Regulations	2.2	2.5	12.3	10.8	18.7	17.5	65.8%	61.7%
Vocational Rehabilitation	2.4	1.1	30.7	28.3	38.8	38.2	79.1%	74.1%
Total - Health and Human Services	<u>\$ 459.6</u>	<u>\$ 441.8</u>	<u>\$ 4,274.1</u>	<u>\$ 4,133.0</u>	<u>\$ 5,252.1</u>	<u>\$ 5,025.7</u>	81.4%	82.2%

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

FOR THE MONTH OF APRIL 2018 AND 2017, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended		
	April		Year-To-Date		Budget		Year-To-Date		
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	
Economic Development									
Commerce	\$ 0.8	\$ 5.3	\$ 7.1	\$ 146.0	\$ 11.3	\$ 160.4	62.8%	91.0%	
Commerce - State Aid to Nonstate Entities	1.6	1.6	16.8	15.6	20.3	18.7	82.8%	83.4%	
Commerce - Economic Development	0.2	—	134.6	—	144.3	—	93.3%	—	
Total - Economic Development	\$ 2.6	\$ 6.9	\$ 158.5	\$ 161.6	\$ 175.9	\$ 179.1	90.1%	90.2%	
Environment & Natural Resources									
Environmental Quality	\$ 5.9	\$ 3.3	\$ 66.3	\$ 82.8	\$ 78.2	\$ 112.9	84.8%	73.3%	
Wildlife Resources	0.9	2.4	9.3	10.2	11.2	10.7	83.0%	95.3%	
Natural and Cultural Resources	14.2	12.4	151.9	148.9	185.6	186.4	81.8%	79.9%	
Roanoke Island Commission	0.3	0.2	0.6	0.6	0.6	0.6	100.0%	100.0%	
Total - Environment & Natural Resources	\$ 21.3	\$ 18.3	\$ 228.1	\$ 242.5	\$ 275.6	\$ 310.6	82.8%	78.1%	
Public Safety, Correction, & Regulation									
Judicial	\$ 52.5	\$ 50.1	\$ 535.9	\$ 525.4	\$ 655.5	\$ 639.9	81.8%	82.1%	
Justice	3.3	5.8	40.3	48.2	49.0	59.3	82.2%	81.3%	
Labor	1.5	1.4	12.3	10.6	17.6	16.7	69.9%	63.5%	
Insurance	2.9	0.7	29.7	30.5	39.7	42.6	74.8%	71.6%	
Insurance-GF	2.3	—	2.8	—	9.3	—	30.1%	—	
Public Safety	167.9	154.4	1,677.9	1,605.9	2,019.9	1,971.0	83.1%	81.5%	
Total - Public Safety, Correction, & Regulation	\$ 230.4	\$ 212.4	\$ 2,298.9	\$ 2,220.6	\$ 2,791.0	\$ 2,729.5	82.4%	81.4%	
Agriculture									
Agriculture and Consumer Services	\$ 26.4	\$ 7.1	\$ 122.0	\$ 138.7	\$ 153.7	\$ 166.0	79.4%	83.6%	
Rounding [*]	\$ 0.3	\$ (0.2)	\$ 0.1	\$ (0.4)	\$ 0.3	\$ (0.3)	N/A	N/A	
Total Current Operations	\$ 2,022.7	\$ 1,872.1	\$ 17,889.3	\$ 17,281.1	\$ 22,252.0	\$ 21,672.6	80.4%	79.7%	
Capital Improvements									
Funded by General Fund	\$ —	\$ —	\$ 49.7	\$ 26.1	\$ 49.7	\$ 26.1	100.0%	100.0%	
Repairs and Renovations	—	—	—	—	—	—	—	—	
Total - Capital Improvements	\$ —	\$ —	\$ 49.7	\$ 26.1	\$ 49.7	\$ 26.1	100.0%	100.0%	
Debt Service									
Debt Service - Principal and Interest	6.8	73.9	173.0	355.9	727.2	703.1	23.8%	50.6%	
Debt Service - Federal	—	—	(20.4)	1.6	1.6	39.6	(1275.0%)	4.0%	
Total - Debt Service	\$ 6.8	\$ 73.9	\$ 152.6	\$ 357.5	\$ 728.8	\$ 742.7	20.9%	48.1%	
Total Appropriation Expenditures	\$ 2,029.5	\$ 1,946.0	\$ 18,091.6	\$ 17,664.7	\$ 23,030.5	\$ 22,441.4	78.6%	78.7%	

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, 2018 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 6,845	\$ 52,185	\$ 33,502	\$ 174,232
Total - Agriculture	\$ 6,845	\$ 52,185	\$ 33,502	\$ 174,232
Debt Service				
State Treasurer	\$ -	\$ 2,085	\$ 6,783	\$ 175,101
State Treasurer-Federal	-	22,000	-	1,616
Total Debt Service	\$ -	\$ 24,085	\$ 6,783	\$ 176,717
Education				
Public Instruction	\$ 257,566	\$ 1,986,892	\$ 971,523	\$ 9,492,557
Community Colleges	29,066	546,482	148,714	1,397,091
UNC Systems	153,709	2,737,540	561,580	4,805,637
Total - Education	\$ 440,341	\$ 5,270,914	\$ 1,681,817	\$ 15,695,285
Economic Development				
Commerce	\$ 3,791	\$ 90,767	\$ 4,539	\$ 97,837
Commerce-State Aid	-	-	1,590	16,805
Commerce-Economic Dev	-	1,060	127	135,621
Total - Economic Development	\$ 3,791	\$ 91,827	\$ 6,256	\$ 250,263
Environment & Natural Resources				
Environmental Quality	\$ 8,519	\$ 78,756	\$ 17,368	\$ 145,086
Wildlife Resources	5,024	62,818	5,955	72,147
Natural and Cultural Resources	5,143	34,576	19,110	186,521
Roanoke Island	-	-	278	556
Total - Environ. & Natural Resources	\$ 18,686	\$ 176,150	\$ 42,711	\$ 404,310
General Government				
General Assembly	\$ 71	\$ 702	\$ 5,205	\$ 51,211
Governor	127	685	465	5,115
Governor-Special Projects	-	2,840	-	2,840
Budget, Planning & Management	-	425	641	7,238
Military and Veterans Affairs	3,301	41,901	6,238	51,787
Housing Finance Authority	-	-	3,652	14,609
Governor	-	7,650	-	25,414
Lt. Governor	6	6	68	700
Secretary of State	16	434	1,179	11,255
State Auditor	168	6,145	1,329	14,600
State Treasurer-Administration	2,976	29,211	3,257	32,099
State Treasurer-Retirement	-	47	6,824	27,433
Administration	696	13,898	7,962	63,573
State Controller	150	2,839	1,698	18,996
Information Technology	1,090	12,229	7,064	45,271
Revenue	11,978	49,401	15,987	116,766
Board of Elections	-	469	472	5,201
Administrative Hearings	102	1,322	565	6,037
Reserve-Contingency/Emergency	-	8,839	-	7,870
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	30,000	-	30,000
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	2,000
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2018 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve - Pending Legislation	-	-	-	52,300
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - ERP	-	-	128	128
Reserve - Eugenic Sterilization Comp	-	2,300	-	2,300
Other	-	-	-	-
Total - General Government	\$ 20,681	\$ 211,343	\$ 62,734	\$ 594,743
Health and Human Services				
HHS-Administration	\$ 6,333	\$ 61,899	\$ 22,072	\$ 167,558
Aging	5,884	46,285	8,083	80,310
Child Development	41,371	347,445	63,986	556,474
Health Services	78,232	485,347	75,062	588,466
Social Services	100,021	876,647	113,911	1,027,361
Medical Assistance	811,127	8,911,908	1,128,792	11,959,974
NC Health Choice	15,878	169,793	15,861	169,686
Health Benefits	120	19,714	1,694	16,769
Blind Services	2,523	23,807	3,271	30,398
Mental Health	50,923	671,985	147,030	1,248,861
Facility Services	2,575	35,697	4,734	47,964
Vocational Rehabilitation Services	9,052	79,579	11,520	110,284
Total - Health and Human Services	\$ 1,124,039	\$ 11,730,106	\$ 1,596,016	\$ 16,004,105
Public Safety, Correction, and Regulation				
Judicial	\$ 132	\$ 2,977	\$ 44,485	\$ 440,029
Judicial-Indigent Defense	1,970	9,645	11,153	108,426
Justice	3,031	31,497	7,206	71,775
Labor	1,575	14,769	2,689	27,067
Insurance	1,537	8,106	4,156	37,773
Insurance	4,193	16,332	6,349	19,160
Public Safety	24,357	188,920	205,017	1,866,829
Total - Public Safety, Correction and Regulation	\$ 36,795	\$ 272,246	\$ 281,055	\$ 2,571,059
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 49,708
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 49,708
Tax Codes				
Estate	\$ -	\$ 10,715	\$ -	\$ 67
License Schedule B	5,550	27,681	101	598
Tobacco	24,184	242,284	2,474	27,064
Franchise	194,221	653,548	951	26,053
Individual Income	2,051,106	11,672,183	341,441	984,224
Sales & Use	994,930	9,901,862	594,633	3,853,238
Beverage	35,795	340,516	9,178	39,211
Gift	-	44	-	-
Freight Car	7	52	-	-
Insurance	165,849	436,733	8,061	16,523
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	246,679	711,373	11,759	169,055
Real Estate	3,410	57,094	-	18
White Goods	427	8,345	750	4,585
Scrap Tire	1,611	16,107	3,309	10,278
Manufacturing	4,646	40,051	54	844
Solid Waste	3,305	18,938	4,957	14,300
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	359	4,852	-	935
Total - Tax Codes	\$ 3,732,079	\$ 24,142,378	\$ 977,668	\$ 5,146,993

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2018 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Nontax Codes				
Insurance-Nontax	\$ -	\$ 27,757	\$ -	\$ -
Secretary of State-Nontax	27,130	112,108	98	569
License & Fees-Nontax	2,719	49,801	332	3,487
Gas & Oil Inspection	150	1,110	-	-
Deed Mortgage Registration Fee	594	5,786	475	4,629
Board of Elections	7	44	3	38
DHHS	307	2,459	-	-
Disproportionate Share	-	119,502	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	464	612	-	-
Master Settlement Agreement	160,654	160,654	17,500	17,500
Treasurer Investment	7,297	73,203	-	167
Rural Center Reversion	-	-	-	-
Fees & Penalties	373	3,682	435	3,344
DPS - ABC Board	12,749	23,207	149	1,155
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	67	-	-
Judicial	21,407	199,610	1	158
Sales & Use	880	10,172	-	-
Intra State Transfer	147	9,989	-	-
Probation Supervision Fees	933	9,057	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	461	4,251	-	-
Sales Tax Refund	-	1,233	-	-
Miscellaneous	-	105	-	-
Parole Supervision Fees	98	983	-	-
Banking & Investment Fees	258	2,838	-	-
Total - Nontax Codes	\$ 236,628	\$ 818,230	\$ 18,993	\$ 31,047
Total Reverting	\$ 5,619,885	\$ 42,789,464	\$ 4,707,535	\$ 41,098,462
Beginning Unreserved Cash	\$ 471,451			
Year-To-Date Receipts	42,789,464			
Year-To-Date Disbursements	41,098,462			
Reservations:				
Medicaid Transformation Fund	(75,000)			
Ending Unreserved Cash	\$ 2,087,453			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2018 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	\$ 49,845	\$ 22,596	\$ 37,697	\$ 1,723	\$ 16,049	\$ 71,493
Total Agriculture	\$ 49,845	\$ 22,596	\$ 37,697	\$ 1,723	\$ 16,049	\$ 71,493
Debt Service						
State Treasurer-Bond Refund	\$ 477	\$ -	\$ 362	\$ -	\$ 353	\$ 486
State Treasurer-Retirement	-	6,783	124,060	6,783	124,060	-
Total - Debt Service	\$ 477	\$ 6,783	\$ 124,422	\$ 6,783	\$ 124,413	\$ 486
Education						
Public Instruction-Special Revenue	\$ 14,706	\$ 613	\$ 20,236	\$ 2,259	\$ 13,306	\$ 21,636
Public Instruction-School Technology	19,627	98	63,719	980	18,027	65,319
Public Instruction-IT Projects	825	-	678	-	47	1,456
Public Instruction-Pub Sch Bldg Fund	119,394	17,428	98,163	19,251	70,408	147,149
Public Instruction-Trust	16,487	1,110	20,553	-	18,734	18,306
Public Instruction-Local Payroll	246	5,873	53,033	5,329	52,749	530
Public Instruction-Internal Service	72,560	222	136,118	8,322	112,072	96,606
Community Colleges-Special Rev	8,227	1,185	7,300	1,236	8,232	7,295
Community Colleges-IT Projects	7,540	-	1,652	46	1,354	7,838
Community Colleges-Trust	5,533	10	16,807	573	18,098	4,242
Total - Education	\$ 265,145	\$ 26,539	\$ 418,259	\$ 37,996	\$ 313,027	\$ 370,377
Economic Development						
Commerce-Floyd Relief	\$ 191	\$ 36	\$ 36	\$ -	\$ -	\$ 227
Commerce-Special Revenue	174,835	9,934	219,977	22,339	213,630	181,182
Commerce-IT Projects	219	-	-	-	70	149
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	4,700	146	189	-	-	4,889
Commerce-Div of Employ Sec	23,329	10,528	79,993	8,145	80,662	22,660
Total - Economic Development	\$ 203,351	\$ 20,644	\$ 300,195	\$ 30,484	\$ 294,362	\$ 209,184
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 10,004	\$ -	\$ 78	\$ 123	\$ 2,131	\$ 7,951
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	7,823	1,075	3,300	317	2,776	8,347
Natural and Cultural Resources	519	6	152	11	228	443
C W M T F	57,059	446	21,571	1,295	17,247	61,383
Land & Water Conservation Fund	-	193	1,685	9	1,212	473
Natural & Cultural Res-LWS	788	1	271	-	180	879
Aquariums	4,596	-	48	386	1,838	2,806
Parks & Recreation Trust Fund	18,346	4,683	20,936	755	20,146	19,136
Natural and Cultural Res-Int Bearing	50	7	65	4	39	76
Wildlife	12,048	6,132	54,913	4,757	57,095	9,866
Total - Environment and Natural Resources	\$ 111,994	\$ 12,543	\$ 103,019	\$ 7,657	\$ 102,892	\$ 112,121

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2018 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	\$ 176,107	\$ 89,912	\$ 590,607	\$ 94,252	\$ 550,200	\$ 216,514
Governor's Office-Disaster Relief	-	1,314	17,030	1,314	17,030	-
Payroll Imprest Fund	-	767,617	7,385,881	767,617	7,385,881	-
OSBM-IT Projects	669	9	9	1	52	626
General Assembly	8,304	6	177	12	59	8,422
State Treasurer	4,130	838	5,332	179	2,800	6,662
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	52,371	4,544	47,943	3,194	36,161	64,153
State Controller	29,771	1,412	12,451	640	11,099	31,123
Statewide-Worker's Comp Plan	5,030	8,730	74,468	7,612	75,050	4,448
Revenue-Project Collect	60,975	5,635	35,910	8,263	33,398	63,487
Revenue-Tax Distribution	-	263,200	3,264,237	263,200	3,264,237	-
Revenue-Lee Act Credits	295	-	4	2	4	295
Revenue-Tax Transfer Fees	4,802	586	2,193	253	1,537	5,458
Revenue-IT Project	5,467	-	-	2,162	5,347	120
Revenue-E 911 Fee	2,583	1,061	11,527	918	11,763	2,347
Board of Elections	3,278	4	33	42	557	2,754
NC Infrastructure Finance Corp	-	-	82,915	-	82,915	-
Information Technology	22,872	9,514	23,029	6,233	17,378	28,523
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,381	-	333	18	91	1,623
Total - General Government	\$ 378,035	\$ 1,154,382	\$ 11,554,079	\$ 1,155,912	\$ 11,495,559	\$ 436,555
Health and Human Services						
Health Services	\$ 350	\$ 17,516	\$ 148,541	\$ 10,710	\$ 141,767	\$ 7,124
Social Services	3,630	1,122	6,580	2,682	5,338	4,872
Medical Assistance	26,719	13,899	194,940	31,750	197,274	24,385
Facility Services	24,538	148	5,515	-	631	29,422
DHHS-Administration	33,670	17,304	90,194	14,694	100,652	23,212
Aging	-	-	58	-	58	-
Blind Services	5	-	-	-	5	-
Total - Health and Human Services	\$ 88,912	\$ 49,989	\$ 445,828	\$ 59,836	\$ 445,725	\$ 89,015
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 211	\$ 5	\$ 44	\$ 10	\$ 94	\$ 161
Public Safety	85,116	19,518	122,554	9,558	111,094	96,576
Total - Public Safety, Correction and Regulation	\$ 85,327	\$ 19,523	\$ 122,598	\$ 9,568	\$ 111,188	\$ 96,737
Total Nonreverting	\$ 1,183,086	\$ 1,312,999	\$ 13,106,097	\$ 1,309,959	\$ 12,903,215	\$ 1,385,968

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.

Carryforward Reserve- Session Law 2014-10, Section 6.7 directed a review of current practices to improve budgeting of the General Fund. An implemented recommendation from this review was the process of transferring carryforward funds to a cash reserve at year end. This process is for State agencies only. No university funds are included.

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. This reserve was transferred to the Department of Commerce per the Appropriations Act of 2016-2017, Section 15.2(F).

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. This reserve was transferred to the Department of Commerce per the Appropriations Act of 2016-2017, Section 15.2(F).

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%).