



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 7, 2020

Enclosed is the *General Fund Monthly Financial Report* for the period ended April 30, 2020 of the 2020 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, 2020

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 10,673.7	Sales and Use Taxes Payable	\$ 573.4
		Beverage Taxes Payable	40.1
		Solid Waste Disposal	5.2
		White Goods Disposal Taxes Payable	0.9
		Scrap Tire Disposal Taxes Payable	3.6
		Total Liabilities	<u>\$ 623.2</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,169.3
		Project Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Hurricane Florence Disaster Recovery Reserve	149.0
		Emergency Response & Disaster Relief Fund	65.7
		Carryforward Reserve	162.7
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	425.3
		Coronavirus Relief Reserve	3,585.4
		Non-Reverting Departmental Funds	1,644.7
		Total Reserved	<u>\$ 7,400.1</u>
		Unreserved :	
		Fund Balance - July 1, 2019	\$ 1,709.3
		Transfer to Reserves	(51.6)
		Transfer from Reserves	(64.0)
		Excess of Receipts over (under) Disbursements	1,056.7
		Total Unreserved	<u>\$ 2,650.4</u>
		Total Fund Balance	<u>\$ 10,050.5</u>
Total Assets	<u>\$ 10,673.7</u>	Total Liabilities and Fund Balance	<u>\$ 10,673.7</u>

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

FISCAL YEAR-TO-DATE APRIL 30, 2020 AND APRIL 30, 2019

Expressed in Millions

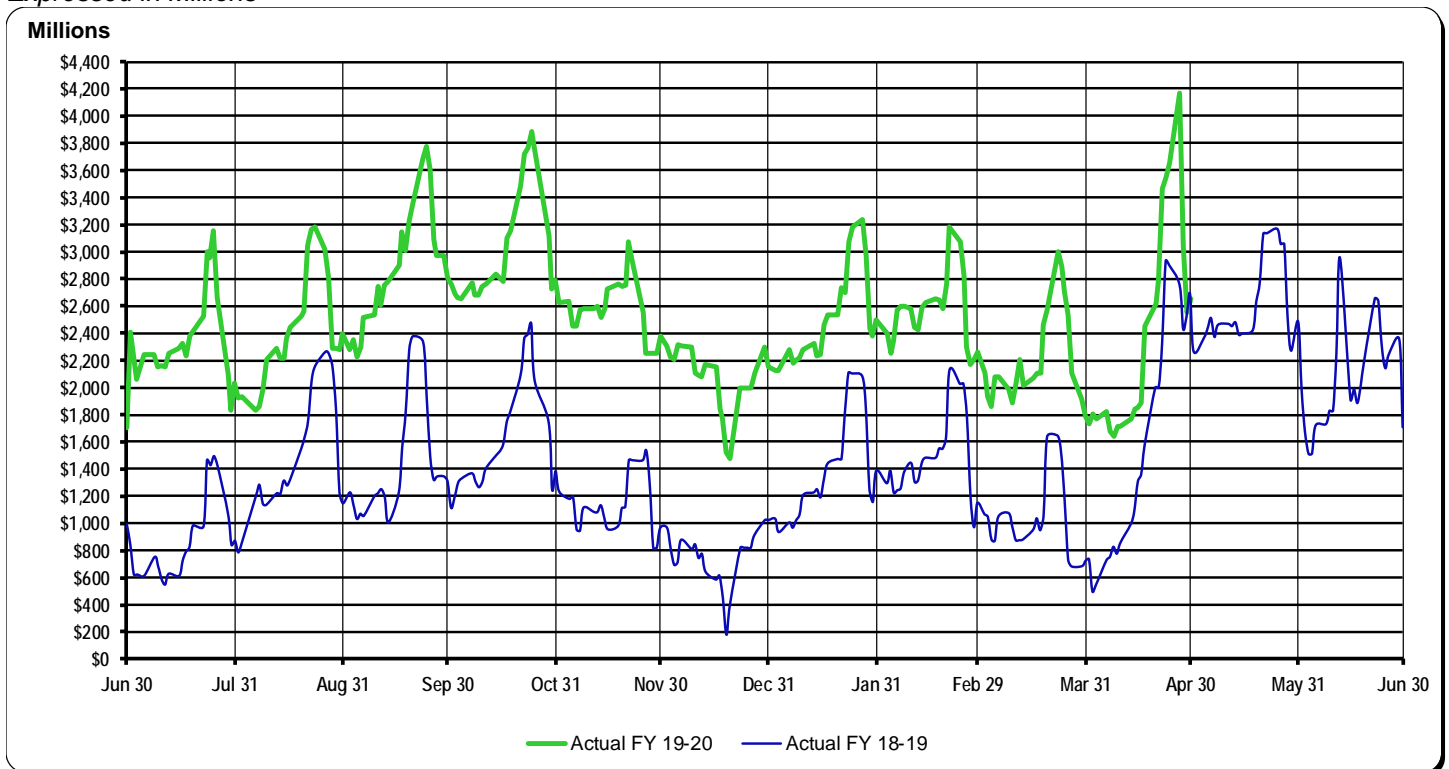
Fund Balance:	2019-20	2018-19	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 1,169.3	\$ 1,254.3	\$ (85.0)	(6.8)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	162.7	44.7	118.0	264.0%
Emergency Response & Disaster Relief Fund	65.7	60.4	5.3	8.8%
Medicaid Transformation Fund.....	425.3	432.7	(7.4)	(1.7)%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	—	—	—
Hurricane Florence Disaster Recovery Reserve.....	149.0	426.5	(277.5)	(65.1)%
Coronavirus Relief Reserve.....	3,585.4	—	3,585.4	—
Non-reverting Departmental Funds.....	1,644.7	1,532.6	112.1	7.3%
Total Reserved.....	\$ 7,400.1	\$ 3,949.2	\$ 3,450.9	87.4%
Unreserved:				
Fund Balance - July 1.....	\$ 1,709.3	\$ 995.3	\$ 714.0	71.7%
Transfer to Reserves.....	(51.6)	(356.5)	304.9	(85.5)%
Transfer from Reserves.....	(64.0)	—	(64.0)	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	1,056.7	2,052.2	(995.5)	(48.5)%
Total Unreserved.....	\$ 2,650.4	\$ 2,691.0	\$ (40.6)	(1.5)%
Total Fund Balance.....	\$ 10,050.5	\$ 6,640.2	\$ 3,410.3	51.4%

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, 2020 AND FISCAL YEAR ENDED JUNE 30, 2019

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 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	April		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	Year-To-Date	
							FY 2020	FY 2019
Beg. Unreserved Fund Balance	\$ 1,787.8	\$ 727.6	\$ 1,709.3	\$ 995.3	\$ 1,709.3	\$ 995.3		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	(79.0)	—	—	—		
	<u>\$ 1,787.8</u>	<u>\$ 727.6</u>	<u>\$ 1,630.3</u>	<u>\$ 995.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,302.8	\$ 2,282.4	\$ 10,436.9	\$ 11,215.1	\$ 13,030.1	\$ 12,704.7	80.1%	88.3%
Corporate Income	178.2	329.4	519.1	633.7	735.6	709.6	70.6%	89.3%
Sales and Use	668.3	764.2	6,656.2	6,443.8	8,203.3	7,624.9	81.1%	84.5%
Franchise	125.1	217.9	561.4	693.6	745.7	684.1	75.3%	101.4%
Insurance	170.4	162.3	466.2	405.1	565.3	542.6	82.5%	74.7%
Beverage	20.8	24.9	336.1	319.0	411.5	373.7	81.7%	85.4%
Estate	—	—	1.2	0.2	—	—	—	—
Privilege License	2.6	7.1	27.4	30.8	35.6	29.8	77.0%	103.4%
Tobacco Products	16.3	20.0	203.8	212.9	256.2	258.2	79.5%	82.5%
Real Estate Conveyance Excise	5.2	5.2	74.0	64.1	85.1	74.8	87.0%	85.7%
Gift	—	—	0.1	—	—	—	—	—
Solid Waste Disposal	(4.0)	(0.5)	3.4	6.6	2.8	2.5	121.4%	264.0%
White Goods Disposal	(0.6)	(0.1)	2.8	2.5	2.7	2.6	103.7%	96.2%
Scrap Tire Disposal	(3.1)	(1.8)	5.2	6.1	6.2	5.9	83.9%	103.4%
Freight Car Lines	0.2	0.2	0.2	0.2	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	(0.1)	0.1	0.3	4.4	—	4.2	—	104.8%
Other	0.3	(0.1)	0.1	—	0.3	0.3	33.3%	—
Total Tax Revenue	<u>\$ 2,482.4</u>	<u>\$ 3,811.2</u>	<u>\$ 19,294.4</u>	<u>\$ 20,038.1</u>	<u>\$ 24,080.4</u>	<u>\$ 23,017.9</u>	<u>80.1%</u>	<u>87.1%</u>
Non-Tax Revenue:								
Treasurer's Investments	\$ 6.2	\$ 10.6	\$ 127.0	\$ 118.4	\$ 167.2	\$ 99.4	76.0%	119.1%
Judicial Fees	9.0	18.9	182.3	191.6	228.8	232.7	79.7%	82.3%
Insurance	0.9	0.1	79.7	66.9	87.8	82.7	90.8%	80.9%
Disproportionate Share	—	—	145.2	142.7	165.3	163.3	87.8%	87.4%
Master Settlement Agreement	131.7	138.4	131.7	138.4	136.2	139.4	96.7%	99.3%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	37.5	42.5	179.3	174.6	204.1	194.7	87.8%	89.7%
Total Non-Tax Revenue	<u>\$ 185.3</u>	<u>\$ 210.5</u>	<u>\$ 845.2</u>	<u>\$ 832.6</u>	<u>\$ 989.4</u>	<u>\$ 912.2</u>	<u>85.4%</u>	<u>91.3%</u>
Total Tax and Non-Tax Revenue	<u>\$ 2,667.7</u>	<u>\$ 4,021.7</u>	<u>\$ 20,139.6</u>	<u>\$ 20,870.7</u>	<u>\$ 25,069.8</u>	<u>\$ 23,930.1</u>	<u>80.3%</u>	<u>87.2%</u>
Total Availability	<u>\$ 4,455.5</u>	<u>\$ 4,749.3</u>	<u>\$ 21,769.9</u>	<u>\$ 21,866.0</u>	<u>\$ 26,779.1</u>	<u>\$ 24,925.4</u>	<u>81.3%</u>	<u>87.7%</u>
Appropriation Expenditures:								
Current Operations	\$ 1,767.2	\$ 2,058.3	\$ 18,932.5	\$ 18,693.6	\$ 23,689.3	\$ 23,233.6	79.9%	80.5%
Capital Improvements:								
Funded by General Fund	—	—	—	2.2	—	2.2	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	37.9	—	150.4	122.7	717.5	717.5	21.0%	17.1%
Total Appropriation Expenditures	<u>\$ 1,805.1</u>	<u>\$ 2,058.3</u>	<u>\$ 19,082.9</u>	<u>\$ 18,818.5</u>	<u>\$ 24,406.8</u>	<u>\$ 23,953.3</u>	<u>78.2%</u>	<u>78.6%</u>
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 2,650.4</u>	<u>\$ 2,691.0</u>	<u>\$ 2,687.0</u>	<u>\$ 3,047.5</u>	<u>\$ 2,372.3</u>	<u>\$ 972.1</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	—	(135.0)	—	(135.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	(36.6)	(221.5)	—	(221.5)		
Project Reserve	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 2,650.4</u>	<u>\$ 2,691.0</u>	<u>\$ 2,650.4</u>	<u>\$ 2,691.0</u>	<u>\$ 2,372.3</u>	<u>\$ 615.6</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 NON-TAX REVENUES

FOR THE MONTH OF APRIL 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	April				Year-To-Date Through April			
	FY 2020	FY 2019	Change	%Change	FY 2020	FY 2019	Change	%Change
Tax Revenues:								
Individual Income	\$ 1,302.8	\$ 2,282.4	\$ (979.6)	(42.9)%	\$ 10,436.9	\$ 11,215.1	\$ (778.2)	(6.9)%
Corporate Income	178.2	329.4	(151.2)	(45.9)%	519.1	633.7	(114.6)	(18.1)%
Sales and Use	668.3	764.2	(95.9)	(12.5)%	6,656.2	6,443.8	212.4	3.3%
Franchise	125.1	217.9	(92.8)	(42.6)%	561.4	693.6	(132.2)	(19.1)%
Insurance	170.4	162.3	8.1	5.0%	466.2	405.1	61.1	15.1%
Beverage	20.8	24.9	(4.1)	(16.5)%	336.1	319.0	17.1	5.4%
Estate	—	—	—	—	1.2	0.2	1.0	500.0%
Privilege License	2.6	7.1	(4.5)	(63.4)%	27.4	30.8	(3.4)	(11.0)%
Tobacco Products	16.3	20.0	(3.7)	(18.5)%	203.8	212.9	(9.1)	(4.3)%
Real Estate Conveyance Excise	5.2	5.2	—	—	74.0	64.1	9.9	15.4%
Gift	—	—	—	—	0.1	—	0.1	—
Solid Waste	(4.0)	(0.5)	(3.5)	700.0%	3.4	6.6	(3.2)	(48.5)%
White Goods Disposal	(0.6)	(0.1)	(0.5)	500.0%	2.8	2.5	0.3	12.0%
Scrap Tire Disposal	(3.1)	(1.8)	(1.3)	72.2%	5.2	6.1	(0.9)	(14.8)%
Freight Car Lines	0.2	0.2	—	—	0.2	0.2	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	(0.1)	0.1	(0.2)	(200.0)%	0.3	4.4	(4.1)	(93.2)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.3	(0.1)	0.4	400.0%	0.1	—	0.1	—
Total Tax Revenue	\$ 2,482.4	\$ 3,811.2	\$ (1,328.8)	(34.9)%	\$ 19,294.4	\$ 20,038.1	\$ (743.7)	(3.7)%
Non-Tax Revenue:								
Treasurer's Investments	\$ 6.2	\$ 10.6	\$ (4.4)	(41.5)%	\$ 127.0	\$ 118.4	\$ 8.6	7.3%
Judicial Fees	9.0	18.9	(9.9)	(52.4)%	182.3	191.6	(9.3)	(4.9)%
Insurance	0.9	0.1	0.8	800.0%	79.7	66.9	12.8	19.1%
Disproportionate Share	—	—	—	—	145.2	142.7	2.5	1.8%
Master Settlement Agreement	131.7	138.4	(6.7)	(4.8)%	131.7	138.4	(6.7)	(4.8)%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	37.5	42.5	(5.0)	(11.8)%	179.3	174.6	4.7	2.7%
Total Non-Tax Revenue	\$ 185.3	\$ 210.5	\$ (25.2)	(12.0)%	\$ 845.2	\$ 832.6	\$ 12.6	1.5%
Total Tax and Non-Tax Revenue	\$ 2,667.7	\$ 4,021.7	\$ (1,354.0)	(33.7)%	\$ 20,139.6	\$ 20,870.7	\$ (731.1)	(3.5)%

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

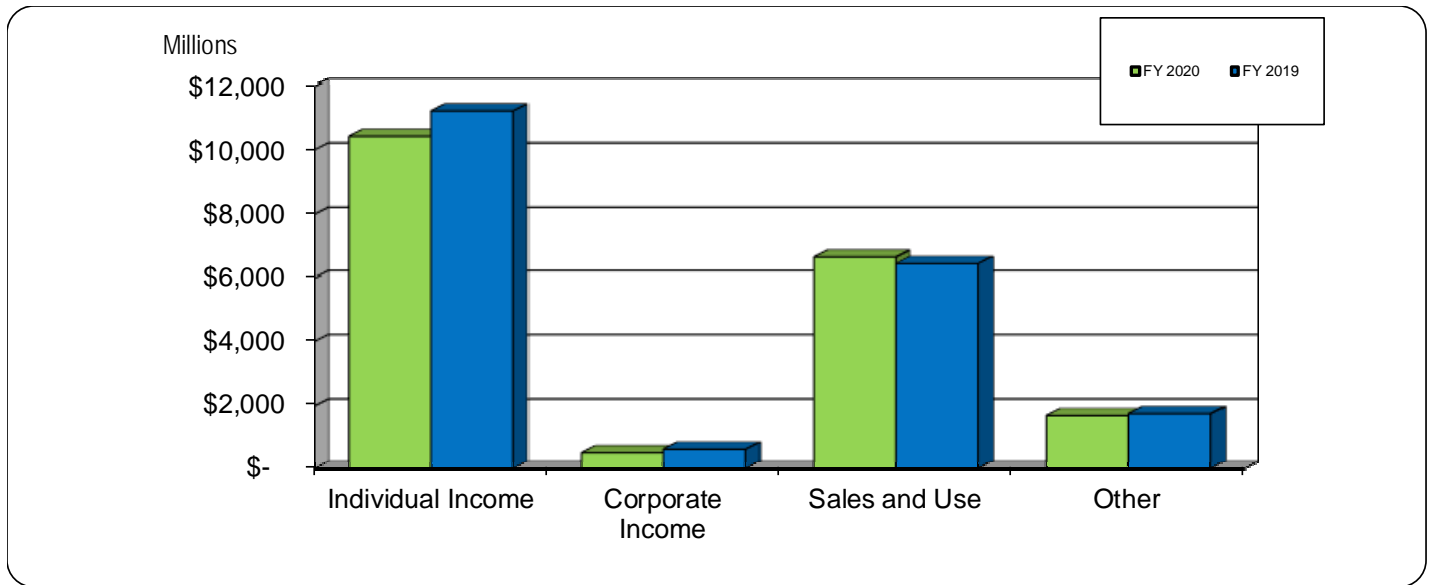
For fiscal year 2020, when compared to the prior year through April 30, actual net tax and non-tax revenues decreased by \$731.1 million, or 3.5%. Tax revenues through April 2020 decreased by \$743.7 million, or 3.7%, and non-tax revenues increased by \$12.6 million, or 1.5%.

The Fiscal Research Division estimates that General Fund revenue is \$1.019 billion below the revenue target for the fiscal year. The revenue targets are monthly projections based on the *September 2019* consensus forecast, 2019 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**

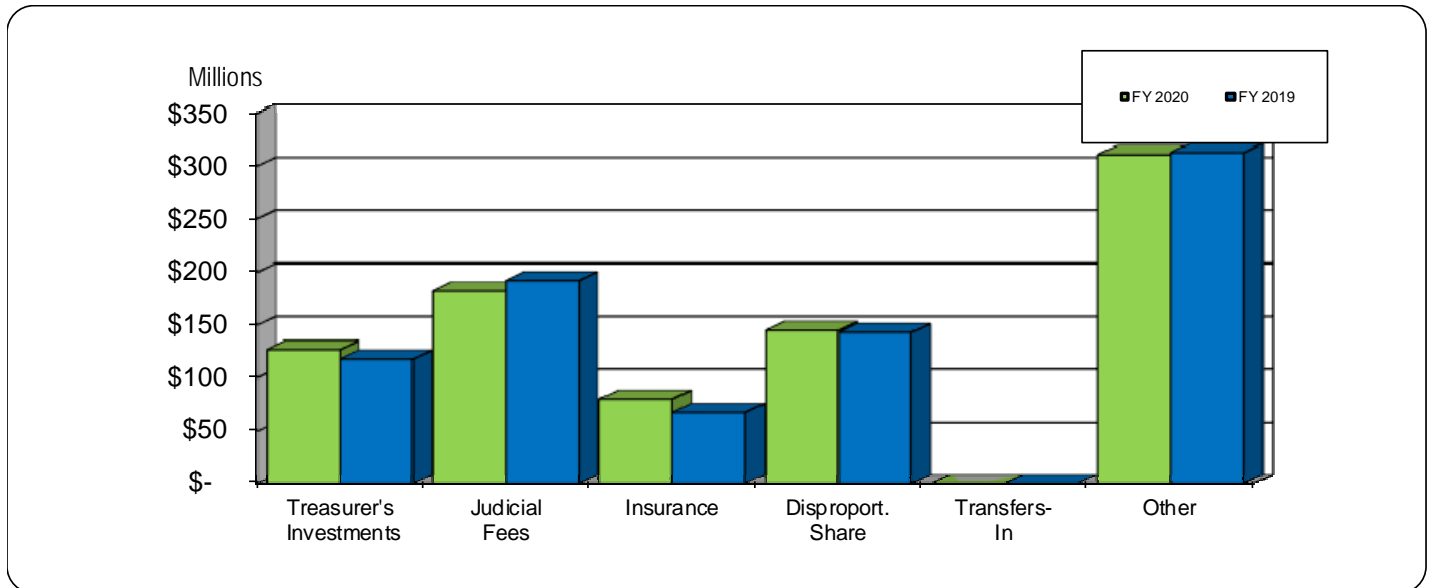
FISCAL YEAR-TO-DATE APRIL 30, 2020 AND APRIL 30, 2019



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, 2020 AND APRIL 30, 2019



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, 2020 AND APRIL 30, 2019

Expressed in Millions

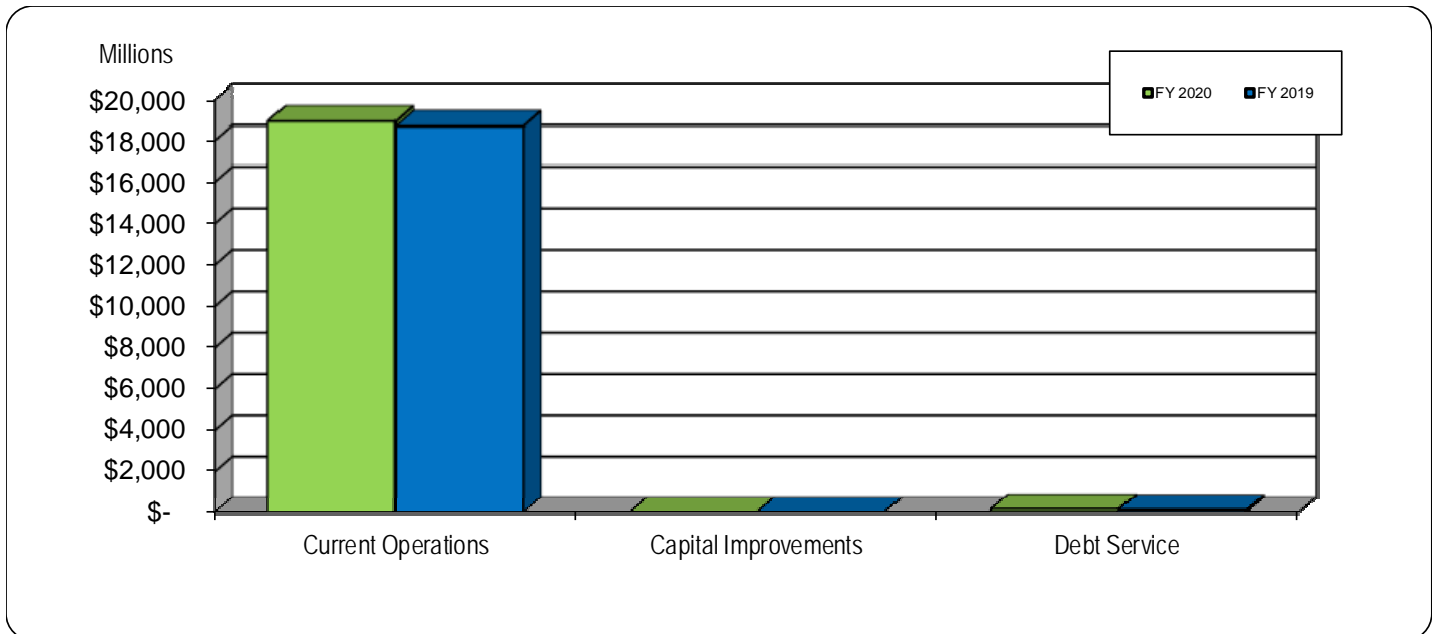
	FY 2020	FY 2019	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2020	FY 2019
Current Operations						
General Government	\$ 328.1	\$ 344.3	\$ (16.2)	(4.7%)	1.7%	1.8%
Education	11,182.1	11,066.7	115.4	1.0%	58.6%	58.8%
Health and Human Services	4,450.4	4,401.4	49.0	1.1%	23.3%	23.4%
Economic Development	160.3	160.4	(0.1)	(0.1%)	0.8%	0.9%
Environment and Natural Resources	222.8	231.9	(9.1)	(3.9%)	1.2%	1.2%
Public Safety, Correction, and Regulation	2,458.3	2,364.5	93.8	4.0%	12.9%	12.6%
Agriculture	102.0	113.7	(11.7)	(10.3%)	0.5%	0.6%
Operating Reserves/Rounding	28.5	10.7	17.8	166.4%	0.1%	0.1%
<i>Total Current Operations</i>	<u>\$ 18,932.5</u>	<u>\$ 18,693.6</u>	<u>\$ 238.9</u>	1.3%	99.2%	99.3%
Capital Improvements						
Funded by General Fund	—	2.2	(2.2)	(100.0%)	—	—
Debt Service	150.4	122.7	27.7	22.6%	0.8%	0.7%
Total Appropriation Expenditures	<u>\$ 19,082.9</u>	<u>\$ 18,818.5</u>	<u>\$ 264.4</u>	1.4%	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, 2020 AND APRIL 30, 2019



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

Actual appropriation expenditures through April 2020 were more than actual appropriation expenditures through April 2019 by \$264.4 million, or 1.4%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2020 were more than appropriation expenditures through April 2019 by \$238.9 million, or 1.3%.

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

FOR THE MONTH OF APRIL 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
April		Year-To-Date		Year-To-Date		Year-To-Date	
FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019

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

Current Operations

General Government

General Assembly	\$ 5.1	\$ 5.3	\$ 61.1	\$ 52.5	\$ 71.9	\$ 67.4	85.0%	77.9%
Governor's Office	0.5	0.4	4.1	4.0	5.4	5.2	75.9%	76.9%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.5	0.6	7.7	6.7	9.4	9.2	81.9%	72.8%
Office of State Budget	0.9	1.0	7.0	6.6	8.5	8.3	82.4%	79.5%
Housing Finance Agency	0.9	7.7	8.9	30.7	10.7	30.7	83.2%	100.0%
Lieutenant Governor	0.1	0.1	0.6	0.7	0.9	0.9	66.7%	77.8%
Secretary of State	1.0	1.2	11.8	11.2	14.2	13.5	83.1%	83.0%
State Auditor	1.8	1.2	10.1	9.0	14.3	14.0	70.6%	64.3%
State Treasurer	0.3	0.3	3.0	2.9	4.9	4.9	61.2%	59.2%
Retirement and Employee Benefits Administration	2.6	7.0	25.9	28.8	31.7	30.6	81.7%	94.1%
Office of the State Controller	7.5	7.4	49.1	48.3	64.2	63.8	76.5%	75.7%
Information Technology	1.7	2.7	18.4	17.1	25.1	23.6	73.3%	72.5%
Revenue	2.8	4.5	39.1	48.9	54.1	62.6	72.3%	78.1%
Board of Elections	6.6	4.3	71.1	65.5	89.2	87.0	79.7%	75.3%
Office of Administrative Hearings	0.6	1.4	5.2	6.6	8.5	11.0	61.2%	60.0%
	0.5	0.5	5.0	4.8	6.3	6.2	79.4%	77.4%
Total - General Government	\$ 33.4	\$ 45.6	\$ 328.1	\$ 344.3	\$ 419.3	\$ 438.9	78.2%	78.4%
Reserves - General Assembly	—	—	17.2	11.8	17.2	11.8	100.0%	100.0%
Reserves - Contingency & Emergency	—	—	—	(0.8)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	—	0.4	9.5	2.9	—	13.8%
Reserves - Minimum Market Adj	—	—	0.4	—	2.4	2.3	16.7%	—
Reserves - Data Proc	—	—	15.0	—	15.0	—	100.0%	—
Reserves - State Emergency Resp & Disaster	—	—	5.0	—	5.0	—	100.0%	—
Reserves - Workers' Compensation	—	—	—	—	—	—	—	—
Reserves - Review of Compensation Plan	—	—	—	1.3	(3.9)	2.9	—	44.8%
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	16.8	—	—
Reserves - Enterprise Resource Planning	—	0.2	(34.6)	(2.1)	—	37.0	—	(5.7%)
Reserves - Transfer to DOT	—	—	—	—	36.0	30.0	—	—
Reserves - SCIF	—	—	25.6	—	—	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
Total - Reserves	\$ —	\$ 0.2	\$ 28.6	\$ 10.6	\$ 81.2	\$ 103.7	35.2%	10.2%
Total - General Government	\$ 33.4	\$ 45.8	\$ 356.7	\$ 354.9	\$ 500.5	\$ 542.6	71.3%	65.4%

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

FOR THE MONTH OF APRIL 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	April		Year-To-Date		Budget		Year-To-Date	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
Education								
Public Instruction	\$ 792.9	\$ 826.7	\$ 8,100.8	\$ 8,081.5	\$ 9,754.7	\$ 9,545.3	83.0%	84.7%
Community Colleges	125.3	113.2	927.4	885.7	1,212.3	1,185.8	76.5%	74.7%
	<u>\$ 918.2</u>	<u>\$ 939.9</u>	<u>\$ 9,028.2</u>	<u>\$ 8,967.2</u>	<u>\$ 10,967.0</u>	<u>\$ 10,731.1</u>	82.3%	83.6%
University System								
University of North Carolina - General Admin	\$ 4.0	\$ 4.1	\$ 38.9	\$ 35.5	\$ 47.5	\$ 54.9	81.9%	64.7%
UNC - GA Institutional Programs and Facilities	—	16.0	1.0	17.0	18.2	18.3	5.5%	92.9%
UNC - GA Related Educational Programs	—	0.4	31.5	25.8	110.0	110.9	28.6%	23.3%
UNC- GA Aid to Private Institutions	5.0	0.9	165.3	161.5	181.3	171.3	91.2%	94.3%
UNC - Chapel Hill Academic Affairs	35.9	28.1	183.8	185.4	282.3	282.0	65.1%	65.7%
UNC - Chapel Hill Health Affairs	32.7	20.9	154.5	149.3	202.4	207.3	76.3%	72.0%
UNC - Chapel Hill Area Health Affairs	4.6	7.5	32.4	40.0	49.9	54.6	64.9%	73.3%
NCSU - Academic Affairs	50.3	48.7	280.8	275.8	426.7	426.9	65.8%	64.6%
NCSU - Agricultural Research	5.7	4.4	44.1	38.9	55.1	54.9	80.0%	70.9%
NCSU - Agricultural Extension Service	3.7	3.2	34.2	32.6	41.0	40.7	83.4%	80.1%
University of North Carolina at Greensboro	15.9	16.5	124.3	117.5	181.4	179.5	68.5%	65.5%
University of North Carolina at Charlotte	40.3	30.9	178.2	158.4	261.5	258.9	68.1%	61.2%
University of North Carolina at Asheville	4.5	4.2	32.1	31.1	40.9	41.0	78.5%	75.9%
University of North Carolina at Wilmington	14.1	11.0	100.0	95.6	148.5	147.8	67.3%	64.7%
University of North Carolina at Pembroke	7.0	6.5	60.7	57.2	78.3	77.8	77.5%	73.5%
East Carolina University	29.8	26.9	148.1	145.3	233.9	230.9	63.3%	62.9%
ECU - Health Affairs	8.0	5.4	53.0	51.0	78.4	78.5	67.6%	65.0%
North Carolina A&T University	19.4	18.6	71.7	62.6	95.5	93.8	75.1%	66.7%
Western Carolina University	13.8	13.0	93.2	92.7	133.3	132.6	69.9%	69.9%
Appalachian State University	14.6	18.6	107.0	103.2	150.2	149.2	71.2%	69.2%
Winston-Salem State University	5.3	5.1	40.2	42.7	64.6	63.0	62.2%	67.8%
Elizabeth City State University	1.1	2.5	32.5	27.9	40.8	37.9	79.7%	73.6%
Fayetteville State University	5.7	5.5	44.3	44.2	55.4	54.8	80.0%	80.7%
North Carolina Central University	9.8	12.0	60.5	66.2	86.4	85.5	70.0%	77.4%
University of North Carolina Sch of the Arts	2.8	3.6	23.0	23.6	33.8	33.6	68.0%	70.2%
North Carolina Sch of Science & Mathematics	1.9	2.0	18.6	18.5	22.8	23.1	81.6%	80.1%
Total University System	<u>\$ 335.9</u>	<u>\$ 316.5</u>	<u>\$ 2,153.9</u>	<u>\$ 2,099.5</u>	<u>\$ 3,120.1</u>	<u>\$ 3,109.7</u>	69.0%	67.5%
Total - Education	<u>\$ 1,254.1</u>	<u>\$ 1,256.4</u>	<u>\$ 11,182.1</u>	<u>\$ 11,066.7</u>	<u>\$ 14,087.1</u>	<u>\$ 13,840.8</u>	79.4%	80.0%
Health and Human Services								
HHS - Administration and Support	\$ 14.4	\$ 11.1	\$ 108.4	\$ 125.7	\$ 125.6	\$ 137.9	86.3%	91.2%
Aging	1.4	4.7	30.4	38.8	44.6	47.1	68.2%	82.4%
Child Development	27.6	13.6	189.3	191.4	228.4	228.5	82.9%	83.8%
Health Services	17.5	12.9	108.5	128.8	155.1	156.5	70.0%	82.3%
Social Services	16.7	14.5	153.1	161.9	194.5	204.8	78.7%	79.1%
Medical Assistance	71.3	341.5	3,105.5	3,118.6	3,922.3	3,826.0	79.2%	81.5%
Children's Health Insurance	—	0.1	—	—	—	0.4	—	—
Health Benefits	—	—	—	—	—	—	—	—
Services for the Blind and Deaf/HH	1.0	0.8	5.8	6.5	8.6	8.6	67.4%	75.6%
Mental Health/DD/SAS	35.9	69.2	710.5	590.5	747.7	688.0	95.0%	85.8%
Health Services Regulations	1.2	0.6	11.0	10.9	19.6	19.3	56.1%	56.5%
Vocational Rehabilitation	2.9	1.0	27.9	28.3	39.7	39.4	70.3%	71.8%
Total - Health and Human Services	<u>\$ 189.9</u>	<u>\$ 470.0</u>	<u>\$ 4,450.4</u>	<u>\$ 4,401.4</u>	<u>\$ 5,486.1</u>	<u>\$ 5,356.5</u>	81.1%	82.2%

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

FOR THE MONTH OF APRIL 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	April		Year-To-Date				Year-To-Date	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
Economic Development								
Commerce	\$ 1.2	\$ 1.3	\$ 7.2	\$ 1.9	\$ 11.4	\$ 11.1	63.2%	17.1%
Commerce - State Aid to Nonstate Entities	1.4	1.5	13.5	16.2	16.2	19.7	83.3%	82.2%
Commerce - Economic Development	4.8	5.2	139.6	142.3	150.2	143.2	92.9%	99.4%
Total - Economic Development	\$ 7.4	\$ 8.0	\$ 160.3	\$ 160.4	\$ 177.8	\$ 174.0	90.2%	92.2%
Environment & Natural Resources								
Environmental Quality	\$ 6.8	\$ 3.8	\$ 65.2	\$ 60.7	\$ 84.1	\$ 95.8	77.5%	63.4%
Wildlife Resources	0.9	2.4	9.9	10.3	12.0	11.3	82.5%	91.2%
Natural and Cultural Resources	16.4	21.1	147.2	160.3	181.4	193.2	81.1%	83.0%
Roanoke Island Commission	0.1	0.2	0.5	0.6	0.6	0.6	83.3%	100.0%
Total - Environment & Natural Resources	\$ 24.2	\$ 27.5	\$ 222.8	\$ 231.9	\$ 278.1	\$ 300.9	80.1%	77.1%
Public Safety, Correction, & Regulation								
Judicial	\$ 56.4	\$ 55.1	\$ 580.8	\$ 555.7	\$ 703.9	\$ 683.8	82.5%	81.3%
Justice	3.3	5.6	44.6	39.3	52.0	47.9	85.8%	82.0%
Labor	1.0	0.8	14.2	13.4	18.7	18.2	75.9%	73.6%
Insurance	2.7	4.1	35.0	34.1	42.2	40.9	82.9%	83.4%
Insurance-GF	(2.5)	6.1	1.6	5.9	9.5	8.6	16.8%	68.6%
Public Safety	186.6	171.0	1,782.1	1,716.1	2,198.9	2,076.6	81.0%	82.6%
Total - Public Safety, Correction, & Regulation	\$ 247.5	\$ 242.7	\$ 2,458.3	\$ 2,364.5	\$ 3,025.2	\$ 2,876.0	81.3%	82.2%
Agriculture								
Agriculture and Consumer Services	\$ 10.8	\$ 8.0	\$ 102.0	\$ 113.7	\$ 134.6	\$ 142.7	75.8%	79.7%
Rounding [*]	\$ (0.1)	\$ (0.1)	\$ (0.1)	\$ 0.1	\$ (0.1)	\$ 0.1	N/A	N/A
Total Current Operations	\$ 1,767.2	\$ 2,058.3	\$ 18,932.5	\$ 18,693.6	\$ 23,689.3	\$ 23,233.6	79.9%	80.5%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ 2.2	\$ —	\$ 2.2	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ 2.2	\$ —	\$ 2.2	—	100.0%
Debt Service								
Debt Service - Principal and Interest	—	—	148.9	159.1	715.9	715.9	20.8%	22.2%
Debt Service - Federal	37.9	—	1.5	(36.4)	1.6	1.6	93.8%	(2275.0%)
Total - Debt Service	\$ 37.9	\$ —	\$ 150.4	\$ 122.7	\$ 717.5	\$ 717.5	21.0%	17.1%
Total Appropriation Expenditures	\$ 1,805.1	\$ 2,058.3	\$ 19,082.9	\$ 18,818.5	\$ 24,406.8	\$ 23,953.3	78.2%	78.6%

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, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 5,899	\$ 125,216	\$ 16,887	\$ 227,230
Total - Agriculture	\$ 5,899	\$ 125,216	\$ 16,887	\$ 227,230
Debt Service				
State Treasurer	\$ -	\$ 1,826	\$ -	\$ 150,708
State Treasurer-Federal	-	38,001	37,838	39,454
Total Debt Service	\$ -	\$ 39,827	\$ 37,838	\$ 190,162
Education				
Public Instruction	\$ 240,096	\$ 1,952,597	\$ 1,031,493	\$ 10,053,368
Community Colleges	25,478	558,140	150,746	1,485,529
UNC Systems	131,638	2,887,683	476,127	5,041,608
Total - Education	\$ 397,212	\$ 5,398,420	\$ 1,658,366	\$ 16,580,505
Economic Development				
Commerce	\$ 3,181	\$ 49,858	\$ 4,412	\$ 57,085
Commerce-State Aid	-	-	1,346	13,463
Commerce-Economic Dev	30	845	4,789	140,442
Total - Economic Development	\$ 3,211	\$ 50,703	\$ 10,547	\$ 210,990
Environment & Natural Resources				
Environmental Quality	\$ 6,888	\$ 101,970	\$ 22,206	\$ 167,201
Wildlife Resources	7,904	67,931	8,831	77,829
Natural and Cultural Resources	657	38,263	17,282	185,493
Roanoke Island	-	-	55	480
Total - Environ. & Natural Resources	\$ 15,449	\$ 208,164	\$ 48,374	\$ 431,003
General Government				
General Assembly	\$ 1,167	\$ 1,665	\$ 6,299	\$ 62,763
Governor	100	984	523	5,053
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	13	171	830	7,133
Military and Veterans Affairs	4,368	56,553	4,819	64,295
Housing Finance Authority	-	-	888	8,883
Governor	-	-	-	17,197
Lt. Governor	-	-	62	607
Secretary of State	63	441	1,122	12,254
State Auditor	182	6,019	1,950	16,122
State Treasurer-Administration	3,428	31,172	3,765	34,171
State Treasurer-Retirement	-	-	2,577	25,890
Administration	445	13,354	8,008	62,475
State Controller	79	1,218	1,731	19,599
Information Technology	18	6,514	2,750	45,590
Revenue	4,157	50,486	10,951	121,552
Board of Elections	-	2,316	593	7,472
Administrative Hearings	76	974	580	5,975
Reserve-Contingency/Emergency	-	324	-	324
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	426
Reserve-Golden LEAF	-	4,500	-	19,500
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	5,000
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-Review of Compensation Plan	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - ERP	-	38,983	-	4,400
Reserve - Transfer to DOT	-	12,540	-	38,111
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 14,096	\$ 228,214	\$ 47,448	\$ 584,792
Health and Human Services				
HHS-Administration	\$ 7,503	\$ 87,408	\$ 22,024	\$ 195,807
Aging	7,793	55,945	9,206	86,327
Child Development	88,895	477,129	116,546	666,454
Health Services	44,576	485,386	61,953	593,842
Social Services	94,004	918,899	107,973	1,072,023
Medical Assistance	1,751,413	10,707,213	1,821,686	13,812,684
NC Health Choice	-	2	-	2
Health Benefits	-	-	-	-
Blind Services	2,326	27,594	3,342	33,404
Mental Health	56,774	720,596	93,039	1,431,051
Facility Services	3,793	44,168	4,992	55,182
Vocational Rehabilitation Services	7,867	86,588	10,719	114,455
Total - Health and Human Services	\$ 2,064,944	\$ 13,610,928	\$ 2,251,480	\$ 18,061,231
Public Safety, Correction, and Regulation				
Judicial	\$ 140	\$ 2,579	\$ 50,381	\$ 478,113
Judicial-Indigent Defense	1,207	9,242	10,645	114,570
Justice	6,311	36,617	10,355	81,198
Labor	1,710	13,705	2,766	27,945
Insurance	943	7,652	3,773	42,690
Insurance	4,551	14,390	2,066	15,965
Public Safety	21,949	243,763	208,330	2,025,883
Total - Public Safety, Correction and Regulation	\$ 36,811	\$ 327,948	\$ 288,316	\$ 2,786,364
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ -	\$ 1,199	\$ 25	\$ 31
License Schedule B	2,703	28,033	50	593
Tobacco	19,230	234,671	2,792	30,894
Franchise	127,594	585,773	1,394	24,387
Individual Income	1,532,249	11,509,212	203,006	1,072,281
Sales & Use	1,014,197	10,991,999	631,260	4,335,805
Beverage	34,050	377,859	13,224	41,714
Gift	-	80	-	-
Freight Car	227	229	-	-
Insurance	172,824	472,848	2,458	6,695
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	194,934	732,981	15,293	213,911
Real Estate	5,233	74,013	-	4
White Goods	343	5,471	887	2,622
Scrap Tire	513	16,545	3,593	11,367

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	6	541	44	208
Solid Waste	1,298	18,957	5,214	15,518
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	5	-	-
Total - Tax Codes	\$ 3,105,401	\$ 25,050,416	\$ 879,240	\$ 5,756,030
Nontax Codes				
Insurance-Nontax	\$ -	\$ 29,818	\$ -	\$ -
Secretary of State-Nontax	28,643	127,206	143	760
License & Fees-Nontax	3,115	55,749	2,242	5,837
Gas & Oil Inspection	243	1,258	-	-
Deed Mortgage Registration Fee	654	6,204	523	4,963
Board of Elections	3	380	4	377
DHHS	333	3,200	-	-
Disproportionate Share	-	145,241	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	33	-	-
Master Settlement Agreement	149,194	149,194	17,500	17,500
Treasurer Investment	6,181	127,938	-	923
Rural Center Reversion	-	-	-	-
Fees & Penalties	408	3,924	420	3,518
DPS - ABC Board	6,177	17,337	95	1,144
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	9,009	182,589	31	278
Sales & Use	1,015	11,117	-	-
Intra State Transfer	112	2,143	-	-
Probation Supervision Fees	560	8,040	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	141	3,326	-	-
Sales Tax Refund	171	1,881	-	-
Miscellaneous	-	10	1	2
Parole Supervision Fees	65	870	-	-
Banking & Investment Fees	336	2,955	-	-
Total - Nontax Codes	\$ 206,360	\$ 880,413	\$ 20,959	\$ 35,302
Total Reverting	\$ 5,849,383	\$ 45,920,249	\$ 5,259,455	\$ 44,863,609
Beginning Unreserved Cash	\$ 1,709,285			
Year-To-Date Receipts	45,920,249			
Year-To-Date Disbursements	44,863,609			
Reservations:				
Transfer to DOT Emergency Reserve	(64,000)			
Savings Reserve	(36,555)			
Transfer to SCIF	(15,000)			
Ending Unreserved Cash	\$ 2,650,370			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2020 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	\$ 61,591	\$ 2,097	\$ 81,691	\$ 1,399	\$ 86,275	\$ 57,007
Total Agriculture	<u>\$ 61,591</u>	<u>\$ 2,097</u>	<u>\$ 81,691</u>	<u>\$ 1,399</u>	<u>\$ 86,275</u>	<u>\$ 57,007</u>
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	29,765	100,364	-	70,599	29,765
Total - Debt Service	<u>\$ -</u>	<u>\$ 29,765</u>	<u>\$ 100,364</u>	<u>\$ -</u>	<u>\$ 70,599</u>	<u>\$ 29,765</u>
Education						
Public Instruction-Special Revenue	\$ 19,160	\$ 165	\$ 13,089	\$ 2,976	\$ 5,652	\$ 26,597
Public Instruction-School Technology	22,583	628	19,712	1,316	19,721	22,574
Public Instruction-IT Projects	24,816	-	289	1,347	7,968	17,137
Public Instruction-Pub Sch Bldg Fund	285,923	21,030	137,216	16,263	102,387	320,752
Public Instruction-Trust	6,450	2,565	34,543	13,029	23,851	17,142
Public Instruction-Local Payroll	865	5,487	58,041	5,512	57,556	1,350
Public Instruction-Internal Service	96,991	10,529	12,621	845	56,268	53,344
Community Colleges-Special Rev	7,385	129	8,735	41	7,587	8,533
Community Colleges-IT Projects	8,573	-	11,765	232	1,071	19,267
Community Colleges-Trust	3,071	7	17,418	(20)	18,494	1,995
Total - Education	<u>\$ 475,817</u>	<u>\$ 40,540</u>	<u>\$ 313,429</u>	<u>\$ 41,541</u>	<u>\$ 300,555</u>	<u>\$ 488,691</u>
Economic Development						
Commerce-Floyd Relief	\$ -	\$ 1	\$ 13	\$ -	\$ 2	\$ 11
Commerce-Special Revenue	184,151	10,866	242,375	18,715	207,805	218,721
Commerce-IT Projects	442	-	876	7	274	1,044
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	13,281	21	217	192	1,000	12,498
Commerce-Div of Employ Sec	27,281	6,692	81,311	6,722	82,872	25,720
Total - Economic Development	<u>\$ 225,232</u>	<u>\$ 17,580</u>	<u>\$ 324,792</u>	<u>\$ 25,636</u>	<u>\$ 291,953</u>	<u>\$ 258,071</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 5,243	\$ 1,647	\$ 11,553	\$ 1,503	\$ 3,498	\$ 13,298
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	14,158	3,203	19,406	18,920	22,063	11,501
Natural and Cultural Resources	804	5	195	16	97	902
C W M T F	52,443	1,835	14,846	1,095	22,322	44,967
Land & Water Conservation Fund	208	810	4,139	1,089	4,009	338
Natural & Cultural Res-LWS	1,018	2	102	-	-	1,120
Aquariums	2,964	74	74	1,690	1,689	1,349
Parks & Recreation Trust Fund	19,192	1,946	13,990	908	21,008	12,174
Natural and Cultural Res-Int Bearing	82	-	37	4	66	53
Wildlife	12,233	6,033	47,405	5,526	51,515	8,123
Total - Environment and Natural Resources	<u>\$ 109,106</u>	<u>\$ 15,555</u>	<u>\$ 111,747</u>	<u>\$ 30,751</u>	<u>\$ 126,267</u>	<u>\$ 94,586</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2020 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	\$ 40,109	\$ 84,838	\$ 610,125	\$ 86,555	\$ 541,854	\$ 108,380
Governor's Office-Disaster Relief	-	4,060	31,826	4,097	31,826	-
Payroll Imprest Fund	-	815,839	8,470,081	815,839	8,470,081	-
OSBM- Rural Health Care Stabilization	-	22	13,440	-	-	13,440
OSBM-SCIF	-	-	15,000	-	-	15,000
OSBM-IT Projects	661	-	-	-	-	661
OSBM-FFP	76,731	20,985	190,001	37,673	190,001	76,731
General Assembly	15,149	-	47	917	987	14,209
State Treasurer	6,613	1,475	6,307	602	5,399	7,521
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	64,198	4,949	41,558	4,220	40,552	65,204
State Controller	31,836	1,341	16,375	4,877	14,965	33,246
Statewide-Worker's Comp Plan	5,227	6,717	62,441	9,573	66,166	1,502
Revenue-Project Collect	54,369	4,980	30,786	2,815	37,971	47,184
Revenue-Tax Distribution	-	285,008	3,738,907	285,008	3,738,907	-
Revenue-Lee Act Credits	294	-	6	-	-	300
Revenue-Tax Transfer Fees	5,358	358	2,312	7	1,605	6,065
Revenue-IT Project	121	-	162	-	162	121
Revenue-E 911 Fee	2,520	735	12,116	1,330	12,790	1,846
Board of Elections	11,678	36	11,869	324	2,533	21,014
NC Infrastructure Finance Corp	-	-	90,212	-	90,212	-
Information Technology	32,863	871	32,524	5,137	25,466	39,921
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,595	-	257	4	66	1,786
Total - General Government	\$ 349,322	\$ 1,232,214	\$ 13,376,352	\$ 1,258,978	\$ 13,271,543	\$ 454,131
Health and Human Services						
Health Services	\$ 3,296	\$ 17,408	\$ 138,536	\$ 12,825	\$ 131,541	\$ 10,291
Social Services	3,166	2,797	6,647	591	3,918	5,895
Medical Assistance	50,381	7,474	126,725	19,885	158,050	19,056
Facility Services	32,551	149	4,885	179	2,142	35,294
DHHS-Administration	23,964	8,939	137,432	8,874	139,857	21,539
Aging	-	-	68	-	68	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 113,358	\$ 36,767	\$ 414,293	\$ 42,354	\$ 435,576	\$ 92,075
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 47	\$ 1	\$ 29	\$ -	\$ 64	\$ 12
Public Safety	108,824	70,755	591,853	65,202	530,317	170,360
Total - Public Safety, Correction and Regulation	\$ 108,871	\$ 70,756	\$ 591,882	\$ 65,202	\$ 530,381	\$ 170,372
Total Nonreverting	\$ 1,443,297	\$ 1,445,274	\$ 15,314,550	\$ 1,465,861	\$ 15,113,149	\$1,644,698

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.

Coronavirus Relief Reserve (House Bill 1043, Session Law 220-4) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the Coronavirus Relief Fund created under the CARES Act, P.L. 116-136, to mitigate the impact of the COVID-19 outbreak in North Carolina.

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.

Hurricane Florence Disaster Recovery Reserve (Senate Bill 3, Session Law 2018-136) – Established as a reserve in the General Fund. The purpose is to maintain funds reserved for disaster recovery in relation to Hurricane Florence.

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.

Project Reserve (G.S. 143C-8-10) – Established as a reserve in the General Fund. These funds may be used for an emergency repair and renovation project at a State facility, the award of a project contract when bids for the contract exceed the amount appropriated or a reversion to the principal fund from which revenue was appropriated for a project when the amount encumbered for the project is less than the amount appropriated.

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%).