



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

April 29, 2019

Enclosed is the *General Fund Monthly Financial Report* for the period ended March 31, 2019 of the 2019 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**

MARCH 31, 2019

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 5,327.6	Sales and Use Taxes Payable	\$ 519.5
		Beverage Taxes Payable	28.9
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 548.4</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,254.3
		Project Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Hurricane Florence Disaster Recovery Reserve	509.7
		Emergency Response & Disaster Relief Fd	63.9
		Carryforward Reserve	44.7
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	432.7
		Non-Reverting Departmental Funds	1,548.3
		Total Reserved	<u>\$ 4,051.6</u>
		Unreserved :	
		Fund Balance - July 1, 2018	\$ 995.3
		Transfer to Reserves	(356.5)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	88.8
		Total Unreserved	<u>\$ 727.6</u>
		Total Fund Balance	<u>\$ 4,779.2</u>
Total Assets	<u>\$ 5,327.6</u>	Total Liabilities and Fund Balance	<u>\$ 5,327.6</u>

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

FISCAL YEAR-TO-DATE MARCH 31, 2019 AND MARCH 31, 2018

Expressed in Millions

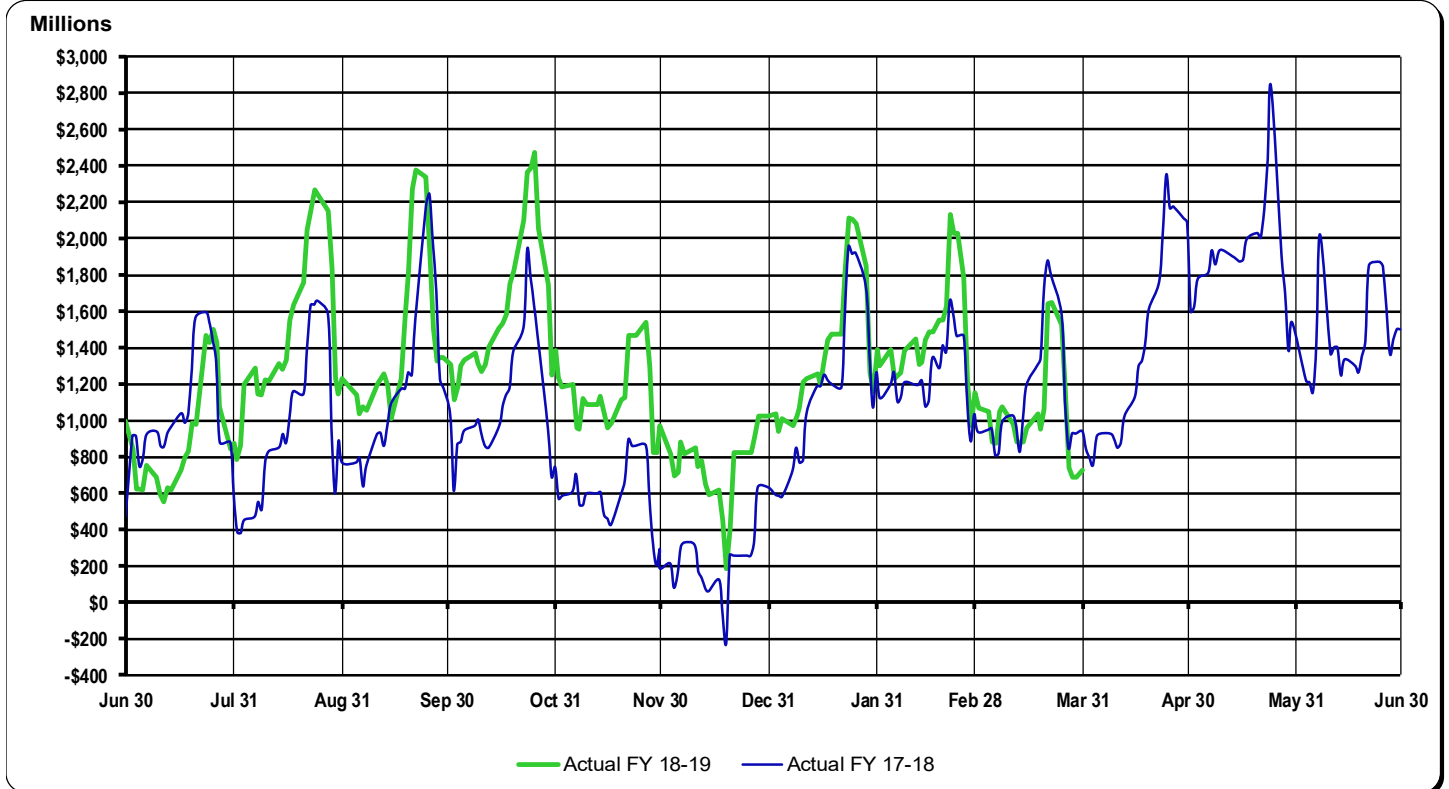
Fund Balance:	2018-19	2017-18	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,254.3	\$ 1,838.2	\$ (583.9)	(31.8)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	44.7	62.5	(17.8)	(28.5)%
Emergency Response & Disaster Relief Fund	63.9	60.7	3.2	5.3%
Medicaid Transformation Fund.....	432.7	300.0	132.7	44.2%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	—	—	—
Hurricane Florence Disaster Recovery Reserve.....	509.7	—	509.7	—
Non-reverting Departmental Funds.....	<u>1,548.3</u>	<u>1,385.7</u>	<u>162.6</u>	<u>11.7%</u>
Total Reserved.....	\$ 4,051.6	\$ 3,845.1	\$ 206.5	5.4%
Unreserved:				
Fund Balance - July 1.....	\$ 995.3	\$ 471.5	\$ 523.8	111.1%
Transfer to Reserves.....	(356.5)	(75.0)	(281.5)	375.3%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	<u>88.8</u>	<u>545.0</u>	<u>(456.2)</u>	<u>(83.7)%</u>
Total Unreserved.....	\$ 727.6	\$ 941.5	\$ (213.9)	(22.7)%
Total Fund Balance.....	\$ 4,779.2	\$ 4,786.6	\$ (7.4)	(0.2)%

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 MARCH 31, 2019 AND FISCAL YEAR ENDED JUNE 30, 2018

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 MARCH 2019 AND 2018, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	March		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	Year-To-Date	
							FY 2019	FY 2018
Beg. Unreserved Fund Balance	\$ 1,153.1	\$ 1,037.2	\$ 995.3	\$ 471.5	\$ 995.3	\$ 471.5		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 1,153.1</u>	<u>\$ 1,037.2</u>	<u>\$ 995.3</u>	<u>\$ 471.5</u>	<u>\$ 995.3</u>	<u>\$ 471.5</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 873.8	\$ 953.1	\$ 8,932.7	\$ 9,009.8	\$ 12,704.7	\$ 12,341.4	70.3%	73.0%
Corporate Income	55.4	72.7	304.3	310.8	709.6	732.3	42.9%	42.4%
Sales and Use	427.3	401.8	5,679.6	5,406.0	7,624.9	7,334.5	74.5%	73.7%
Franchise	104.7	80.1	475.7	435.3	684.1	605.8	69.5%	71.9%
Insurance	52.9	84.5	242.8	263.7	542.6	490.4	44.7%	53.8%
Beverage	31.1	29.2	294.1	274.7	373.7	368.5	78.7%	74.5%
Estate	—	0.1	0.2	10.6	—	—	—	—
Privilege License	0.3	0.2	23.7	21.6	29.8	26.3	79.5%	82.1%
Tobacco Products	18.0	19.9	192.9	193.5	258.2	257.1	74.7%	75.3%
Real Estate Conveyance Excise	5.1	5.1	58.9	53.7	74.8	68.3	78.7%	78.6%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	—	—	7.1	6.3	2.5	2.4	284.0%	262.5%
White Goods Disposal	0.3	0.4	2.6	4.1	2.6	2.2	100.0%	186.4%
Scrap Tire Disposal	1.5	1.4	7.9	7.5	5.9	5.8	133.9%	129.3%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	3.7	4.3	34.7	4.2	50.2	102.4%	69.1%
Other	(0.1)	0.4	0.1	3.8	0.3	1.6	33.3%	237.5%
Total Tax Revenue	<u>\$ 1,570.3</u>	<u>\$ 1,652.6</u>	<u>\$ 16,226.9</u>	<u>\$ 16,036.1</u>	<u>\$ 23,017.9</u>	<u>\$ 22,286.8</u>	<u>70.5%</u>	<u>72.0%</u>
Non-Tax Revenue:								
Treasurer's Investments	\$ 13.7	\$ 9.9	\$ 107.8	\$ 65.7	\$ 99.4	\$ 60.1	108.5%	109.3%
Judicial Fees	25.6	25.4	172.7	179.0	232.7	240.9	74.2%	74.3%
Insurance	31.1	36.1	66.8	71.7	82.7	75.5	80.8%	95.0%
Disproportionate Share	—	—	142.7	119.5	163.3	164.7	87.4%	72.6%
Master Settlement Agreement	—	—	—	—	139.4	119.7	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	30.8	25.8	132.1	135.0	194.7	185.8	67.8%	72.7%
Total Non-Tax Revenue	<u>\$ 101.2</u>	<u>\$ 97.2</u>	<u>\$ 622.1</u>	<u>\$ 570.9</u>	<u>\$ 912.2</u>	<u>\$ 846.7</u>	<u>68.2%</u>	<u>67.4%</u>
Total Tax and Non-Tax Revenue	<u>\$ 1,671.5</u>	<u>\$ 1,749.8</u>	<u>\$ 16,849.0</u>	<u>\$ 16,607.0</u>	<u>\$ 23,930.1</u>	<u>\$ 23,133.5</u>	<u>70.4%</u>	<u>71.8%</u>
Total Availability	<u>\$ 2,824.6</u>	<u>\$ 2,787.0</u>	<u>\$ 17,844.3</u>	<u>\$ 17,078.5</u>	<u>\$ 24,925.4</u>	<u>\$ 23,605.0</u>	<u>71.6%</u>	<u>72.4%</u>
Appropriation Expenditures:								
Current Operations	\$ 2,073.8	\$ 1,843.8	\$ 16,635.3	\$ 15,866.5	\$ 23,203.6	\$ 22,252.0	71.7%	71.3%
Capital Improvements:								
Funded by General Fund	—	—	2.2	49.7	2.2	49.7	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	23.2	1.7	122.7	145.8	717.5	728.8	17.1%	20.0%
Total Appropriation Expenditures	<u>\$ 2,097.0</u>	<u>\$ 1,845.5</u>	<u>\$ 16,760.2</u>	<u>\$ 16,062.0</u>	<u>\$ 23,923.3</u>	<u>\$ 23,030.5</u>	<u>70.1%</u>	<u>69.7%</u>
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 727.6</u>	<u>\$ 941.5</u>	<u>\$ 1,084.1</u>	<u>\$ 1,016.5</u>	<u>\$ 1,002.1</u>	<u>\$ 574.5</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(135.0)	(75.0)	(135.0)	(75.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	(221.5)	—	(221.5)	—		
Project Reserve	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 727.6</u>	<u>\$ 941.5</u>	<u>\$ 727.6</u>	<u>\$ 941.5</u>	<u>\$ 645.6</u>	<u>\$ 499.5</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 MARCH 2019 AND 2018, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	March				Year-To-Date Through March			
	FY 2019	FY 2018	Change	% Change	FY 2019	FY 2018	Change	% Change
Tax Revenues:								
Individual Income	\$ 873.8	\$ 953.1	\$ (79.3)	(8.3)%	\$ 8,932.7	\$ 9,009.8	\$ (77.1)	(0.9)%
Corporate Income	55.4	72.7	(17.3)	(23.8)%	304.3	310.8	(6.5)	(2.1)%
Sales and Use	427.3	401.8	25.5	6.3%	5,679.6	5,406.0	273.6	5.1%
Franchise	104.7	80.1	24.6	30.7%	475.7	435.3	40.4	9.3%
Insurance	52.9	84.5	(31.6)	(37.4)%	242.8	263.7	(20.9)	(7.9)%
Beverage	31.1	29.2	1.9	6.5%	294.1	274.7	19.4	7.1%
Estate	—	0.1	(0.1)	(100.0)%	0.2	10.6	(10.4)	(98.1)%
Privilege License	0.3	0.2	0.1	50.0%	23.7	21.6	2.1	9.7%
Tobacco Products	18.0	19.9	(1.9)	(9.5)%	192.9	193.5	(0.6)	(0.3)%
Real Estate Conveyance Excise	5.1	5.1	—	—	58.9	53.7	5.2	9.7%
Gift	—	—	—	—	—	—	—	—
Solid Waste	—	—	—	—	7.1	6.3	0.8	12.7%
White Goods Disposal	0.3	0.4	(0.1)	(25.0)%	2.6	4.1	(1.5)	(36.6)%
Scrap Tire Disposal	1.5	1.4	0.1	7.1%	7.9	7.5	0.4	5.3%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	3.7	(3.7)	(100.0)%	4.3	34.7	(30.4)	(87.6)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	0.4	(0.5)	(125.0)%	0.1	3.8	(3.7)	(97.4)%
Total Tax Revenue	\$ 1,570.3	\$ 1,652.6	\$ (82.3)	(5.0)%	\$ 16,226.9	\$ 16,036.1	\$ 190.8	1.2%
Non-Tax Revenue:								
Treasurer's Investments	\$ 13.7	\$ 9.9	\$ 3.8	38.4%	\$ 107.8	\$ 65.7	\$ 42.1	64.1%
Judicial Fees	25.6	25.4	0.2	0.8%	172.7	179.0	(6.3)	(3.5)%
Insurance	31.1	36.1	(5.0)	(13.9)%	66.8	71.7	(4.9)	(6.8)%
Disproportionate Share	—	—	—	—	142.7	119.5	23.2	19.4%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	30.8	25.8	5.0	19.4%	132.1	135.0	(2.9)	(2.1)%
Total Non-Tax Revenue	\$ 101.2	\$ 97.2	\$ 4.0	4.1%	\$ 622.1	\$ 570.9	\$ 51.2	9.0%
Total Tax and Non-Tax Revenue	\$ 1,671.5	\$ 1,749.8	\$ (78.3)	(4.5)%	\$ 16,849.0	\$ 16,607.0	\$ 242.0	1.5%

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

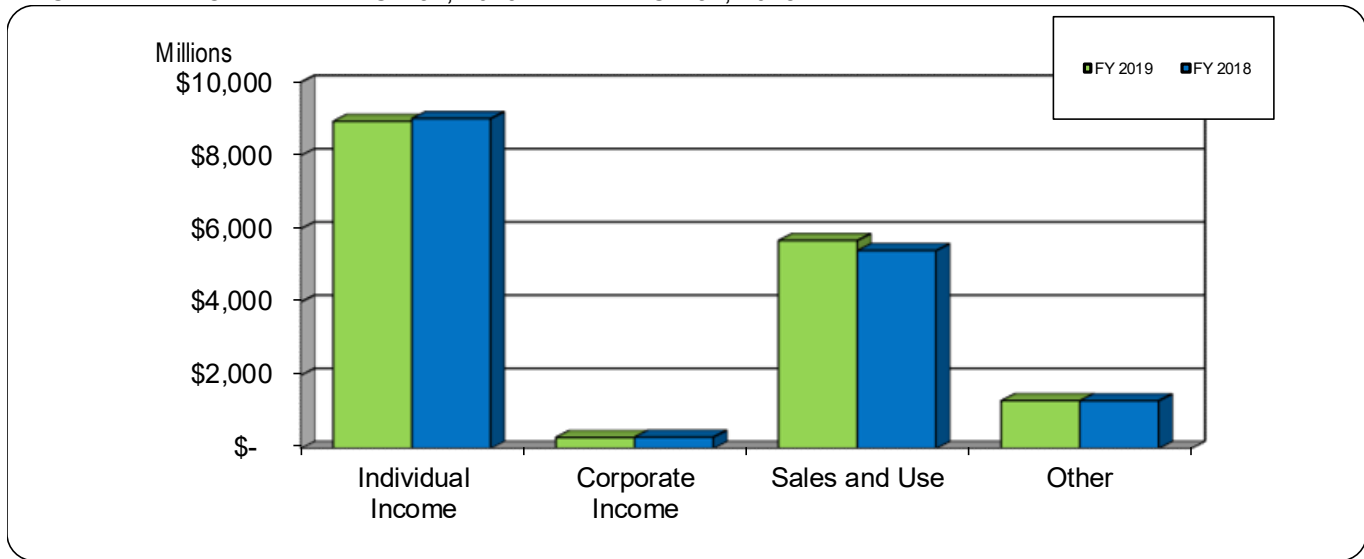
For fiscal year 2019, when compared to the prior year through March 31, actual net tax and non-tax revenues increased by \$242.0 million, or 1.5%. Tax revenues through March 2019 increased by \$190.8 million, or 1.2%, and non-tax revenues increased by \$51.2 million, or 9.0%.

The Fiscal Research Division estimates that General Fund revenue is \$87.9 million below the revenue target for the fiscal year. The revenue targets are monthly projections based on the May 2018 consensus forecast, 2018 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**

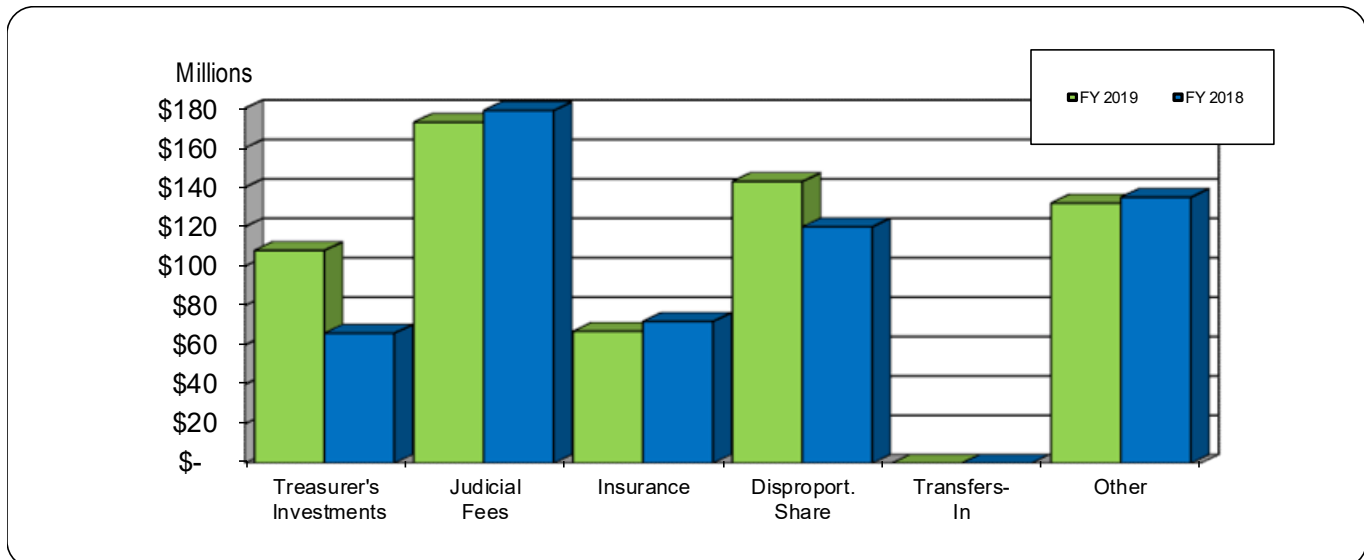
FISCAL YEAR-TO-DATE MARCH 31, 2019 AND MARCH 31, 2018



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 MARCH 31, 2019 AND MARCH 31, 2018



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 MARCH 31, 2019 AND MARCH 31, 2018
Expressed in Millions

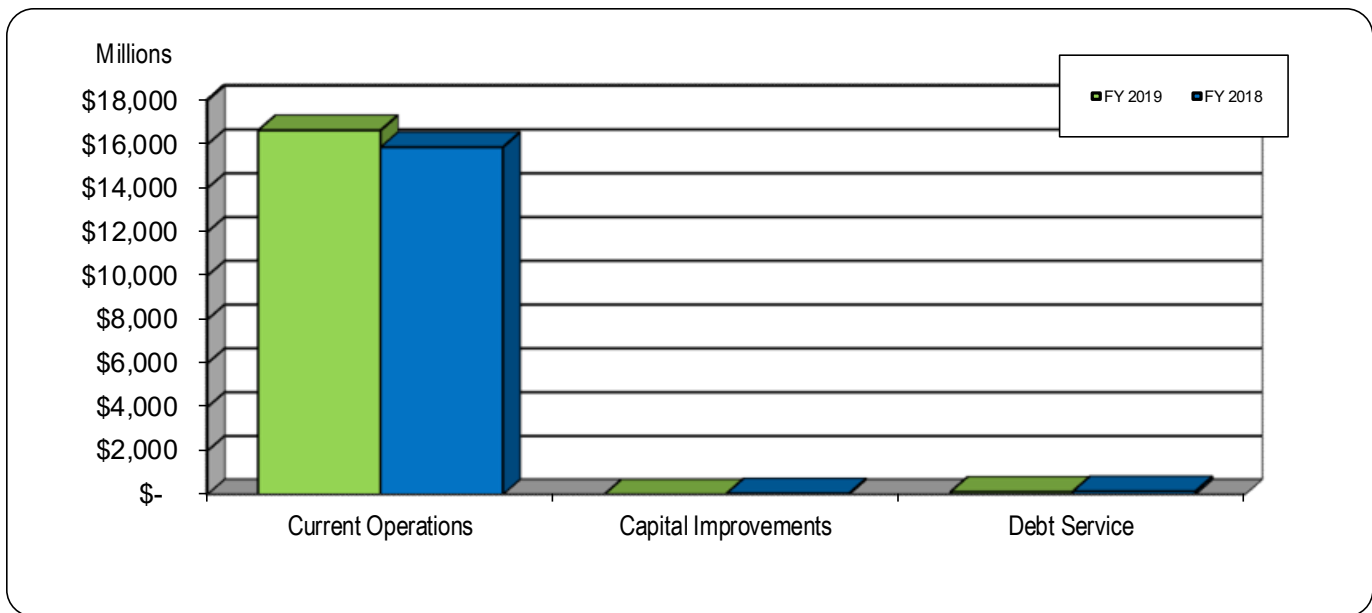
	FY 2019	FY 2018	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2019	FY 2018
Current Operations						
General Government	\$ 298.7	\$ 270.5	\$ 28.2	10.4%	1.8%	1.7%
Education	9,810.3	9,183.9	626.4	6.8%	58.5%	57.2%
Health and Human Services	3,931.4	3,814.5	116.9	3.1%	23.5%	23.7%
Economic Development	152.4	155.9	(3.5)	(2.2%)	0.9%	1.0%
Environment and Natural Resources	204.4	206.8	(2.4)	(1.2%)	1.2%	1.3%
Public Safety, Correction, and Regulation	2,121.8	2,068.5	53.3	2.6%	12.7%	12.9%
Agriculture	105.7	95.6	10.1	10.6%	0.6%	0.6%
Operating Reserves/Rounding	10.6	70.8	(60.2)	(85.0%)	0.1%	0.4%
<i>Total Current Operations</i>	<u>\$ 16,635.3</u>	<u>\$ 15,866.5</u>	<u>\$ 768.8</u>	4.8%	99.3%	98.8%
Capital Improvements						
Funded by General Fund	2.2	49.7	(47.5)	(95.6%)	—	0.3%
Debt Service	122.7	145.8	(23.1)	(15.8%)	0.7%	0.9%
Total Appropriation Expenditures	<u>\$ 16,760.2</u>	<u>\$ 16,062.0</u>	<u>\$ 698.2</u>	4.3%	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 MARCH 31, 2019 AND MARCH 31, 2018



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

Actual appropriation expenditures through March 2019 were more than actual appropriation expenditures through March 2018 by \$698.2 million, or 4.3%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through March 2019 were more than appropriation expenditures through March 2018 by \$768.2 million, or 4.8%.

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

FOR THE MONTH OF MARCH 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	March		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.								
Current Operations								
General Government								
General Assembly	\$ 5.7	\$ 4.8	\$ 47.2	\$ 45.4	\$ 67.4	\$ 66.2	70.0%	68.6%
Governor's Office	0.3	0.4	3.6	4.1	5.1	5.4	70.6%	75.9%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.8	2.8	6.1	6.9	9.2	11.5	66.3%	60.0%
Office of State Budget	0.5	1.0	5.6	6.2	8.3	8.2	67.5%	75.6%
Housing Finance Agency	—	—	23.0	11.0	30.7	14.6	74.9%	75.3%
Lieutenant Governor	—	—	0.6	0.6	0.9	0.9	66.7%	66.7%
Secretary of State	1.1	1.1	10.0	9.7	13.4	13.2	74.6%	73.5%
State Auditor	(0.2)	0.2	7.8	7.3	14.0	13.8	55.7%	52.9%
State Treasurer	0.2	0.3	2.6	2.6	4.9	4.8	53.1%	54.2%
Retirement and Employee Benefits Administration	—	0.1	21.8	20.6	30.6	27.9	71.2%	73.8%
Office of the State Controller	4.7	3.4	40.9	42.4	63.4	64.0	64.5%	66.3%
Information Technology	1.7	1.7	14.4	14.6	23.6	20.9	61.0%	69.9%
Revenue	1.8	—	44.4	27.1	62.6	52.5	70.9%	51.6%
Board of Elections	2.5	6.4	61.2	63.4	87.0	84.7	70.3%	74.9%
Office of Administrative Hearings	0.6	0.5	5.2	4.3	11.6	6.7	44.8%	64.2%
	0.4	0.5	4.3	4.3	6.2	6.0	69.4%	71.7%
	<u>\$ 20.1</u>	<u>\$ 23.2</u>	<u>\$ 298.7</u>	<u>\$ 270.5</u>	<u>\$ 438.9</u>	<u>\$ 401.3</u>	68.1%	67.4%
Reserves - General Assembly	—	—	11.8	17.8	11.8	17.8	100.0%	100.0%
Reserves - Contingency & Emergency	—	—	(0.8)	(1.0)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	0.4	—	2.9	0.6	13.8%	—
Reserves - Minimum Market Adj	—	—	—	—	2.5	2.7	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	—	2.0	—	2.0	—	100.0%
Reserves - Review of Compensation Plan	1.3	—	1.3	—	2.9	11.9	44.8%	—
Reserves - Pending Legislation	—	—	—	52.3	—	52.3	—	100.0%
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	16.8	—	—	—
Reserves - Enterprise Resource Planning	—	—	(2.3)	—	37.0	3.0	(6.2%)	—
	<u>\$ 1.3</u>	<u>\$ —</u>	<u>\$ 10.4</u>	<u>\$ 71.1</u>	<u>\$ 73.9</u>	<u>\$ 90.3</u>	14.1%	78.7%
Total - General Government	<u>\$ 21.4</u>	<u>\$ 23.2</u>	<u>\$ 309.1</u>	<u>\$ 341.6</u>	<u>\$ 512.8</u>	<u>\$ 491.6</u>	60.3%	69.5%

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

FOR THE MONTH OF MARCH 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	March		Year-To-Date		Budget		Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Education								
Public Instruction	\$ 932.2	\$ 773.9	\$ 7,254.8	\$ 6,775.8	\$ 9,545.3	\$ 9,046.5	76.0%	74.9%
Community Colleges	105.2	98.1	772.5	731.0	1,185.8	1,125.1	65.1%	65.0%
	<u>\$ 1,037.4</u>	<u>\$ 872.0</u>	<u>\$ 8,027.3</u>	<u>\$ 7,506.8</u>	<u>\$ 10,731.1</u>	<u>\$ 10,171.6</u>	74.8%	73.8%
University System								
University of North Carolina - General Admin	\$ 3.6	\$ 3.9	\$ 31.4	\$ 29.9	\$ 54.2	\$ 45.7	57.9%	65.4%
UNC - GA Institutional Programs and Facilities	—	—	1.0	1.0	20.2	17.3	5.0%	5.8%
UNC - GA Related Educational Programs	—	—	25.4	29.8	110.9	110.0	22.9%	27.1%
UNC- GA Aid to Private Institutions	1.8	0.3	160.6	145.8	171.3	155.2	93.8%	93.9%
UNC - Chapel Hill Academic Affairs	38.7	38.3	157.3	179.9	281.9	269.9	55.8%	66.7%
UNC - Chapel Hill Health Affairs	29.5	24.8	128.4	128.1	207.1	199.7	62.0%	64.1%
UNC - Chapel Hill Area Health Affairs	5.4	3.9	32.5	31.2	54.6	48.9	59.5%	63.8%
NCSU - Academic Affairs	54.9	49.4	227.1	210.2	427.1	416.8	53.2%	50.4%
NCSU - Agricultural Research	5.0	2.2	34.5	38.8	54.9	58.6	62.8%	66.2%
NCSU - Agricultural Extension Service	3.5	3.0	29.4	27.5	40.7	39.9	72.2%	68.9%
University of North Carolina at Greensboro	19.6	19.3	101.0	89.6	179.5	170.3	56.3%	52.6%
University of North Carolina at Charlotte	11.0	31.8	127.5	130.7	258.8	251.1	49.3%	52.1%
University of North Carolina at Asheville	4.2	3.5	26.9	26.0	41.0	40.1	65.6%	64.8%
University of North Carolina at Wilmington	15.1	11.7	84.6	79.1	147.8	136.8	57.2%	57.8%
University of North Carolina at Pembroke	5.9	5.4	50.7	34.9	77.8	55.6	65.2%	62.8%
East Carolina University	28.9	26.3	118.4	98.8	230.9	228.9	51.3%	43.2%
ECU - Health Affairs	6.2	6.0	45.6	44.3	78.5	76.0	58.1%	58.3%
North Carolina A&T University	11.3	15.5	44.0	48.7	93.9	92.3	46.9%	52.8%
Western Carolina University	12.1	10.9	79.7	46.2	132.5	98.3	60.2%	47.0%
Appalachian State University	14.0	17.0	84.6	75.2	149.2	140.5	56.7%	53.5%
Winston-Salem State University	5.9	19.2	37.6	40.0	63.0	64.0	59.7%	62.5%
Elizabeth City State University	3.8	3.2	25.4	21.2	37.5	33.0	67.7%	64.2%
Fayetteville State University	4.8	5.2	38.7	39.3	54.8	52.8	70.6%	74.4%
North Carolina Central University	10.4	9.7	54.2	45.8	85.4	84.3	63.5%	54.3%
University of North Carolina Sch of the Arts	5.1	2.1	20.0	19.6	33.5	31.9	59.7%	61.4%
North Carolina Sch of Science & Mathematics	1.6	1.7	16.5	15.5	23.1	21.7	71.4%	71.4%
Total University System	<u>\$ 302.3</u>	<u>\$ 314.3</u>	<u>\$ 1,783.0</u>	<u>\$ 1,677.1</u>	<u>\$ 3,110.1</u>	<u>\$ 2,939.6</u>	57.3%	57.1%
Total - Education	<u>\$ 1,339.7</u>	<u>\$ 1,186.3</u>	<u>\$ 9,810.3</u>	<u>\$ 9,183.9</u>	<u>\$ 13,841.2</u>	<u>\$ 13,111.2</u>	70.9%	70.0%
Health and Human Services								
HHS - Administration and Support	\$ 13.0	\$ 7.7	\$ 114.6	\$ 89.9	\$ 134.2	\$ 120.9	85.4%	74.4%
Aging	5.0	3.5	34.1	31.8	47.1	46.9	72.4%	67.8%
Child Development	25.2	35.7	177.8	196.1	228.4	268.1	77.8%	73.1%
Health Services	13.9	11.2	115.9	106.3	156.5	157.2	74.1%	67.6%
Social Services	25.2	15.9	147.4	135.6	204.8	200.7	72.0%	67.6%
Medical Assistance	296.3	258.7	2,777.1	2,733.4	3,829.4	3,699.1	72.5%	73.9%
Children's Health Insurance	(0.1)	—	(0.1)	(0.1)	0.4	0.5	(25.0%)	(20.0%)
Health Benefits	5.2	(1.6)	—	(4.5)	—	9.7	—	(46.4%)
Services for the Blind and Deaf/HH	0.8	0.8	5.7	5.8	8.6	8.4	66.3%	69.0%
Mental Health/DD/SAS	69.0	23.1	521.3	481.8	688.3	683.3	75.7%	70.5%
Health Services Regulations	2.8	1.7	10.3	10.1	19.3	18.7	53.4%	54.0%
Vocational Rehabilitation	3.1	3.6	27.3	28.3	39.4	38.8	69.3%	72.9%
Total - Health and Human Services	<u>\$ 459.4</u>	<u>\$ 360.3</u>	<u>\$ 3,931.4</u>	<u>\$ 3,814.5</u>	<u>\$ 5,356.4</u>	<u>\$ 5,252.3</u>	73.4%	72.6%

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

FOR THE MONTH OF MARCH 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	March		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Economic Development								
Commerce	\$ 0.8	\$ 1.0	\$ 0.6	\$ 6.3	\$ 11.1	\$ 11.3	5.4%	55.8%
Commerce - State Aid to Nonstate Entities	1.6	1.6	14.7	15.2	19.7	20.3	74.6%	74.9%
Commerce - Economic Development	3.1	9.9	137.1	134.4	143.2	144.3	95.7%	93.1%
Total - Economic Development	\$ 5.5	\$ 12.5	\$ 152.4	\$ 155.9	\$ 174.0	\$ 175.9	87.6%	88.6%
Environment & Natural Resources								
Environmental Quality	\$ (8.0)	\$ 5.1	\$ 56.9	\$ 60.4	\$ 95.8	\$ 78.2	59.4%	77.2%
Wildlife Resources	1.5	0.9	7.9	8.4	11.3	11.2	69.9%	75.0%
Natural and Cultural Resources	15.6	12.5	139.2	137.7	193.2	186.0	72.0%	74.0%
Roanoke Island Commission	—	—	0.4	0.3	0.6	0.6	66.7%	50.0%
Total - Environment & Natural Resources	\$ 9.1	\$ 18.5	\$ 204.4	\$ 206.8	\$ 300.9	\$ 276.0	67.9%	74.9%
Public Safety, Correction, & Regulation								
Judicial	\$ 53.7	\$ 52.9	\$ 500.6	\$ 483.4	\$ 683.8	\$ 655.5	73.2%	73.7%
Justice	1.0	3.0	33.7	37.0	47.9	49.1	70.4%	75.4%
Labor	1.7	0.9	12.6	10.8	18.2	17.6	69.2%	61.4%
Insurance	2.2	2.2	30.0	26.8	40.9	39.7	73.3%	67.5%
Insurance-GF	(0.9)	(1.0)	(0.2)	0.5	8.6	9.3	(2.3%)	5.4%
Public Safety	169.9	176.2	1,545.1	1,510.0	2,076.6	2,020.2	74.4%	74.7%
Total - Public Safety, Correction, & Regulation	\$ 227.6	\$ 234.2	\$ 2,121.8	\$ 2,068.5	\$ 2,876.0	\$ 2,791.4	73.8%	74.1%
Agriculture								
Agriculture and Consumer Services	\$ 10.5	\$ 8.9	\$ 105.7	\$ 95.6	\$ 142.7	\$ 153.8	74.1%	62.2%
Rounding [*]	\$ 0.6	\$ (0.1)	\$ 0.2	\$ (0.3)	\$ (0.4)	\$ (0.2)	N/A	N/A
Total Current Operations	\$ 2,073.8	\$ 1,843.8	\$ 16,635.3	\$ 15,866.5	\$ 23,203.6	\$ 22,252.0	71.7%	71.3%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 2.2	\$ 49.7	\$ 2.2	\$ 49.7	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 2.2	\$ 49.7	\$ 2.2	\$ 49.7	100.0%	100.0%
Debt Service								
Debt Service - Principal and Interest	23.2	23.7	159.1	166.2	715.9	727.2	22.2%	22.9%
Debt Service - Federal	—	(22.0)	(36.4)	(20.4)	1.6	1.6	(2275.0%)	(1275.0%)
Total - Debt Service	\$ 23.2	\$ 1.7	\$ 122.7	\$ 145.8	\$ 717.5	\$ 728.8	17.1%	20.0%
Total Appropriation Expenditures	\$ 2,097.0	\$ 1,845.5	\$ 16,760.2	\$ 16,062.0	\$ 23,923.3	\$ 23,030.5	70.1%	69.7%

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 MARCH 31, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 5,323	\$ 203,216	\$ 15,740	\$ 308,875
Total - Agriculture	\$ 5,323	\$ 203,216	\$ 15,740	\$ 308,875
Debt Service				
State Treasurer	\$ -	\$ 17,931	\$ 23,236	\$ 177,077
State Treasurer-Federal	-	38,000	-	1,616
Total Debt Service	\$ -	\$ 55,931	\$ 23,236	\$ 178,693
Education				
Public Instruction	\$ 259,107	\$ 1,692,140	\$ 1,167,350	\$ 8,946,952
Community Colleges	42,079	520,674	147,307	1,293,199
UNC Systems	110,201	2,655,352	408,879	4,438,382
Total - Education	\$ 411,387	\$ 4,868,166	\$ 1,723,536	\$ 14,678,533
Economic Development				
Commerce	\$ 4,415	\$ 54,338	\$ 5,202	\$ 54,906
Commerce-State Aid	-	-	1,592	14,654
Commerce-Economic Dev	-	5,265	3,183	142,404
Total - Economic Development	\$ 4,415	\$ 59,603	\$ 9,977	\$ 211,964
Environment & Natural Resources				
Environmental Quality	\$ 20,713	\$ 86,824	\$ 12,324	\$ 143,704
Wildlife Resources	7,264	60,195	8,718	68,093
Natural and Cultural Resources	2,573	32,719	18,195	171,948
Roanoke Island	-	-	-	435
Total - Environ. & Natural Resources	\$ 30,550	\$ 179,738	\$ 39,237	\$ 384,180
General Government				
General Assembly	\$ 109	\$ 545	\$ 5,818	\$ 47,742
Governor	141	762	491	4,387
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	-	41	572	5,664
Military and Veterans Affairs	7,616	50,110	8,384	56,216
Housing Finance Authority	-	-	-	22,995
Governor	-	710	-	12,515
Lt. Governor	-	6	76	633
Secretary of State	25	314	1,118	10,294
State Auditor	1,640	5,762	1,487	13,577
State Treasurer-Administration	2,978	26,958	3,230	29,587
State Treasurer-Retirement	-	-	-	21,831
Administration	612	14,013	5,237	54,877
State Controller	22	1,209	1,737	15,603
Information Technology	-	5,884	1,792	50,237
Revenue	8,363	47,059	11,027	108,264
Board of Elections	89	1,009	608	6,173
Administrative Hearings	105	1,009	532	5,338
Reserve-Contingency/Emergency	-	845	-	5
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	447
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	40,000	-	40,000
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-Pay Plan	-	-	1,322	1,322
Reserve-One NC Fund	-	-	-	-
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 MARCH 31, 2019 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	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - ERP	-	2,872	-	607
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 21,700	\$ 199,108	\$ 43,431	\$ 508,314
Health and Human Services				
HHS-Administration	\$ 9,506	\$ 68,289	\$ 26,031	\$ 182,911
Aging	4,979	42,300	9,945	76,379
Child Development	43,024	378,366	68,150	556,145
Health Services	45,480	407,124	59,389	523,032
Social Services	80,074	794,143	104,332	941,538
Medical Assistance	918,437	8,234,339	1,214,762	11,011,397
NC Health Choice	22,094	174,161	22,044	174,080
Health Benefits	(14,654)	1,589	(9,439)	1,589
Blind Services	2,343	23,163	3,217	28,887
Mental Health	43,090	634,371	109,460	1,155,665
Facility Services	1,896	36,700	4,699	47,030
Vocational Rehabilitation Services	8,360	74,025	11,457	101,358
Total - Health and Human Services	\$ 1,164,629	\$ 10,868,570	\$ 1,624,047	\$ 14,800,011
Public Safety, Correction, and Regulation				
Judicial	\$ 300	\$ 2,420	\$ 46,239	\$ 411,261
Judicial-Indigent Defense	3,638	8,289	12,364	100,087
Justice	5,472	30,485	6,594	64,234
Labor	1,060	12,723	2,778	25,301
Insurance	1,983	9,792	3,986	39,793
Insurance	2,347	15,000	1,400	14,757
Public Safety	23,889	211,514	197,317	1,756,575
Total - Public Safety, Correction and Regulation	\$ 38,689	\$ 290,223	\$ 270,678	\$ 2,412,008
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 2,168
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 2,168
Tax Codes				
Estate	\$ -	\$ 215	\$ -	\$ -
License Schedule B	404	24,389	41	665
Tobacco	21,215	220,115	3,041	27,169
Franchise	113,845	497,451	7,947	21,800
Individual Income	1,347,235	9,786,785	438,085	854,087
Sales & Use	1,000,140	9,507,928	829,536	3,828,302
Beverage	31,256	324,288	123	30,202
Gift	-	6	-	1
Freight Car	1	13	-	3
Insurance	55,725	248,627	2,325	5,820
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	81,012	482,013	24,963	177,734
Real Estate	5,051	58,896	6	21
White Goods	408	4,623	24	1,983
Scrap Tire	1,641	15,402	41	7,470
Manufacturing	25	5,382	34	1,094
Solid Waste	46	16,874	12	9,768
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	6	294	288	288
Total - Tax Codes	\$ 2,658,010	\$ 21,193,301	\$ 1,306,466	\$ 4,966,407

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING MARCH 31, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Nontax Codes				
Insurance-Nontax	\$ 12,753	\$ 20,508	\$ -	\$ -
Secretary of State-Nontax	19,048	87,914	71	645
License & Fees-Nontax	18,412	51,122	64	4,839
Gas & Oil Inspection	241	1,080	-	-
Deed Mortgage Registration Fee	500	4,985	400	3,988
Board of Elections	8	135	3	79
DHHS	145	2,131	-	-
Disproportionate Share	-	142,679	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	148	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	14,077	108,181	430	430
Rural Center Reversion	-	-	-	-
Fees & Penalties	363	3,296	457	2,936
DPS - ABC Board	7,678	12,157	102	1,244
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	25,582	172,773	-	120
Sales & Use	1,250	9,534	-	-
Intra State Transfer	139	4,976	-	2,440
Probation Supervision Fees	1,430	8,215	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	592	3,565	-	-
Sales Tax Refund	551	1,971	-	-
Miscellaneous	2	7	-	1
Parole Supervision Fees	108	862	-	-
Banking & Investment Fees	254	2,578	-	-
Total - Nontax Codes	\$ 103,133	\$ 638,817	\$ 1,527	\$ 16,722
Total Reverting	\$ 4,437,836	\$ 38,556,673	\$ 5,057,875	\$ 38,467,875
Beginning Unreserved Cash	\$ 995,332			
Year-To-Date Receipts	38,556,673			
Year-To-Date Disbursements	38,467,875			
Reservations:				
Savings Reserve	(221,543)			
Medicaid Transformation Fund	(135,000)			
Ending Unreserved Cash	\$ 727,587			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING MARCH 31, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 67,227	\$ 263	\$ 164,023	\$ 9,691	\$ 130,560	\$ 100,690
Total Agriculture	\$ 67,227	\$ 263	\$ 164,023	\$ 9,691	\$ 130,560	\$ 100,690
Debt Service						
State Treasurer-Bond Refund	\$ 487	\$ -	\$ 36	\$ -	\$ 523	\$ -
State Treasurer-Retirement	-	51,046	113,321	51,046	113,321	-
Total - Debt Service	\$ 487	\$ 51,046	\$ 113,357	\$ 51,046	\$ 113,844	\$ -
Education						
Public Instruction-Special Revenue	\$ 17,607	\$ 1,446	\$ 13,039	\$ 7,148	\$ 8,706	\$ 21,940
Public Instruction-School Technology	58,325	150	1,446	1,555	25,840	33,931
Public Instruction-IT Projects	22,545	-	-	247	5,308	17,237
Public Instruction-Pub Sch Bldg Fund	152,065	15,971	203,954	14,350	133,360	222,659
Public Instruction-Trust	15,849	(841)	26,821	27,151	40,461	2,209
Public Instruction-Local Payroll	349	5,706	45,606	5,697	45,111	844
Public Instruction-Internal Service	66,856	143,754	146,847	1,341	50,839	162,864
Community Colleges-Special Rev	7,587	3,837	8,042	3,778	7,868	7,761
Community Colleges-IT Projects	8,056	-	-	22	494	7,562
Community Colleges-Trust	4,169	76	17,051	294	17,411	3,809
Total - Education	\$ 353,408	\$ 170,099	\$ 462,806	\$ 61,583	\$ 335,398	\$ 480,816
Economic Development						
Commerce-Floyd Relief	\$ 229	\$ 2	\$ 18	\$ -	\$ 242	\$ 5
Commerce-Special Revenue	166,709	11,703	222,375	17,371	196,991	192,093
Commerce-IT Projects	206	-	-	4	101	105
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	5,452	7,148	7,213	-	-	12,665
Commerce-Div of Employ Sec	21,945	11,910	92,082	8,865	89,804	24,223
Total - Economic Development	\$ 194,618	\$ 30,763	\$ 321,688	\$ 26,240	\$ 287,138	\$ 229,168
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 6,677	\$ 43	\$ 3,480	\$ 148	\$ 4,917	\$ 5,240
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	10,609	11	9,002	719	7,500	12,111
Natural and Cultural Resources	740	19	176	17	114	802
C W M T F	54,862	2,055	16,163	3,001	17,838	53,187
Land & Water Conservation Fund	208	200	1,088	8	939	357
Natural & Cultural Res-LWS	881	122	132	-	-	1,013
Aquariums	4,187	(159)	1,639	(168)	4,011	1,815
Parks & Recreation Trust Fund	18,003	2,098	15,690	717	19,395	14,298
Natural and Cultural Res-Int Bearing	70	8	55	2	33	92
Wildlife	11,066	5,578	45,172	4,646	47,030	9,208
Total - Environment and Natural Resources	\$ 108,064	\$ 9,975	\$ 92,597	\$ 9,090	\$ 101,777	\$ 98,884

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING MARCH 31, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
General Government						
Governor's Office	\$ 184,874	\$ 44,355	\$ 517,466	\$ 54,755	\$ 574,546	\$ 127,794
Governor's Office-Disaster Relief	-	3,439	40,919	3,495	40,919	-
Payroll Imprest Fund	-	993,019	7,059,652	993,019	7,059,652	-
OSBM-IT Projects	625	-	-	45	182	443
General Assembly	12,918	7	40	1	46	12,912
State Treasurer	6,308	325	4,746	223	4,210	6,844
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	66,446	5,133	40,892	3,786	47,548	59,790
State Controller	30,102	1,128	11,677	1,400	9,694	32,085
Statewide-Worker's Comp Plan	4,252	6,658	62,197	7,149	61,697	4,752
Revenue-Project Collect	61,764	5,189	30,313	6,590	33,883	58,194
Revenue-Tax Distribution	-	568,131	3,207,254	568,131	3,207,254	-
Revenue-Lee Act Credits	294	1	5	-	2	297
Revenue-Tax Transfer Fees	5,253	222	1,647	49	1,654	5,246
Revenue-IT Project	121	1	221	1	221	121
Revenue-E 911 Fee	2,391	1,204	11,135	1,451	11,167	2,359
Board of Elections	2,579	19	11,046	216	1,534	12,091
NC Infrastructure Finance Corp	-	-	77,935	-	77,935	-
Information Technology	25,322	78	41,130	1,926	15,806	50,646
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,698	-	281	14	95	1,884
Total - General Government	\$ 404,947	\$ 1,628,909	\$ 11,118,556	\$ 1,642,251	\$ 11,148,045	\$ 375,458
Health and Human Services						
Health Services	\$ 445	\$ 13,781	\$ 119,138	\$ 9,066	\$ 112,569	\$ 7,014
Social Services	3,076	2,974	6,198	546	3,121	6,153
Medical Assistance	43,729	21,069	133,326	60	107,990	69,065
Facility Services	29,465	997	4,460	3	918	33,007
DHHS-Administration	22,766	20,263	117,753	15,123	121,144	19,375
Aging	-	-	65	-	65	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 99,481	\$ 59,084	\$ 380,940	\$ 24,798	\$ 345,807	\$ 134,614
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 137	\$ 2	\$ 22	\$ 21	\$ 96	\$ 63
Public Safety	93,973	41,588	494,660	45,534	460,050	128,583
Total - Public Safety, Correction and Regulation	\$ 94,110	\$ 41,590	\$ 494,682	\$ 45,555	\$ 460,146	\$ 128,646
Total Nonreverting	\$ 1,322,342	\$ 1,991,729	\$ 13,148,649	\$ 1,870,254	\$ 12,922,715	\$ 1,548,276

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.

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%).