



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report

Duck, NC
Richard Pencek

November 2020



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

December 10, 2020

Enclosed is the *General Fund Monthly Financial Report* for the period ended November 30, 2020 of the 2021 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**

NOVEMBER 30, 2020

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 9,483.6	Sales and Use Taxes Payable	\$ 694.4
		Beverage Taxes Payable	17.5
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 711.9</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,104.3
		Repairs and Renovations Reserve Account	—
		Hurricane Florence Disaster Recovery Reserve	112.9
		Emergency Response & Disaster Relief Fund	71.1
		Earthquake Disaster Recovery Reserve	15.3
		Carryforward Reserve	155.6
		Medicaid Contingency Reserve	50.4
		Medicaid Transformation Fund	312.2
		Coronavirus Relief Reserve	303.5
		Local Govt Coronavirus Relief Reserve	0.3
		Non-Reverting Departmental Funds	2,639.9
		Total Reserved	<u>\$ 4,765.5</u>
		Unreserved :	
		Fund Balance - July 1, 2020	\$ 1,471.1
		Transfer to Reserves	(15.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	2,550.1
		Total Unreserved	<u>\$ 4,006.2</u>
		Total Fund Balance	<u>\$ 8,771.7</u>
Total Assets	<u>\$ 9,483.6</u>	Total Liabilities and Fund Balance	<u>\$ 9,483.6</u>

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

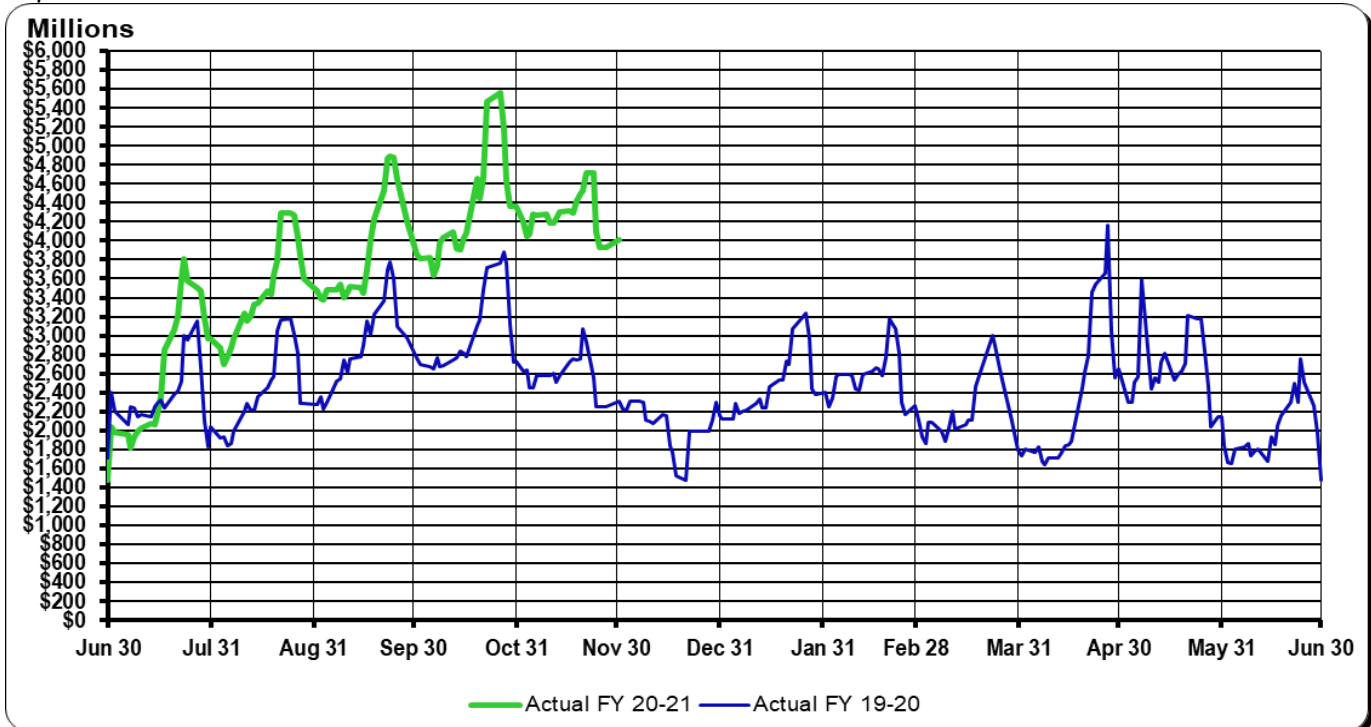
FISCAL YEAR-TO-DATE NOVEMBER 30, 2020 AND NOVEMBER 30, 2019
Expressed in Millions

Fund Balance:	2020-21	2019-20	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,104.3	\$ 1,150.3	\$ (46.0)	(4.0)%
Repairs and Renovations Reserve Account.....	—	11.6	(11.6)	(100.0)%
Carry Forward Reserve.....	155.6	179.7	(24.1)	(13.4)%
Emergency Response & Disaster Relief Fd	71.1	77.0	(5.9)	(7.7)%
Medicaid Transformation Fund.....	312.2	425.3	(113.1)	(26.6)%
Medicaid Contingency.....	50.4	186.4	(136.0)	(73.0)%
Earthquake Disaster Recovery Reserve.....	15.3	—	15.3	—
Hurricane Florence Disaster Recovery Reserve.....	112.9	259.2	(146.3)	(56.4)%
Coronavirus Relief Reserve.....	303.5	—	303.5	—
Local Govt Coronavirus Relief Reserve.....	.3	—	.3	—
Non-reverting Departmental Funds.....	2,639.9	1,490.9	1,149.0	77.1%
Total Reserved.....	\$ 4,765.5	\$ 3,780.4	\$ 985.1	26.1%
Unreserved:				
Fund Balance - July 1.....	\$ 1,471.1	\$ 1,709.3	\$ (238.2)	(13.9)%
Transfer to Reserves.....	(15.0)	—	(15.0)	—
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	2,550.1	668.5	1,881.6	281.5%
Total Unreserved.....	\$ 4,006.2	\$ 2,377.8	\$ 1,628.4	68.5%
Total Fund Balance.....	\$ 8,771.7	\$ 6,158.2	\$ 2,613.5	42.4%

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 NOVEMBER 30, 2020 AND FISCAL YEAR ENDED JUNE 30, 2020
Expressed in Millions



**GENERAL FUND REVERTING
SCHEDULE OF OPERATIONS**

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

Expressed in Millions

	November		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
	Beg. Unreserved Fund Balance	\$ 4,366.3	\$ 2,788.2	\$ 1,471.1	\$ 1,709.3	\$ 1,471.1	\$ 1,709.3	
Transfer to Reserved Fund Balance	—	—	(15.0)	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 4,366.3</u>	<u>\$ 2,788.2</u>	<u>\$ 1,456.1</u>	<u>\$ 1,709.3</u>	<u>\$ 1,471.1</u>	<u>\$ 1,709.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 870.8	\$ 819.3	\$ 5,878.2	\$ 4,881.2	\$ —	\$ 13,030.1	—	37.5%
Corporate Income	(60.0)	(94.8)	235.8	44.8	—	735.6	—	6.1%
Sales and Use	780.3	751.0	3,833.5	3,584.0	—	8,203.3	—	43.7%
Franchise	69.5	85.0	370.8	266.6	—	745.7	—	35.8%
Insurance	(22.5)	2.5	207.8	186.1	—	565.3	—	32.9%
Beverage	45.8	38.6	210.3	172.7	—	411.5	—	42.0%
Estate	—	—	—	0.2	—	—	—	—
Privilege License	3.5	0.2	19.5	16.7	—	35.6	—	46.9%
Tobacco Products	23.3	21.7	113.6	109.0	—	256.2	—	42.5%
Real Estate Conveyance Excise	9.9	8.6	45.6	40.9	—	85.1	—	48.1%
Gift	—	—	—	0.1	—	—	—	—
Solid Waste Disposal	2.1	0.5	6.7	6.5	—	2.8	—	232.1%
White Goods Disposal	0.5	0.5	2.1	1.9	—	2.7	—	70.4%
Scrap Tire Disposal	1.8	1.9	5.2	5.4	—	6.2	—	87.1%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.7	—	0.8	0.3	—	—	—	—
Other	(0.1)	0.1	—	—	—	0.3	—	—
Total Tax Revenue	<u>\$ 1,725.6</u>	<u>\$ 1,635.1</u>	<u>\$ 10,929.9</u>	<u>\$ 9,316.4</u>	<u>\$ —</u>	<u>\$ 24,080.4</u>	—	38.7%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.8	\$ 14.1	\$ 12.0	\$ 71.2	\$ —	\$ 167.2	—	42.6%
Judicial Fees	12.9	18.1	69.4	97.1	—	228.8	—	42.4%
Insurance	1.7	12.8	9.8	20.3	—	87.8	—	23.1%
Disproportionate Share	—	—	139.0	145.2	—	165.3	—	87.8%
Master Settlement Agreement	—	—	—	—	—	136.2	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	7.3	9.5	56.2	45.4	—	204.1	—	22.2%
Total Non-Tax Revenue	<u>\$ 24.7</u>	<u>\$ 54.5</u>	<u>\$ 286.4</u>	<u>\$ 379.2</u>	<u>\$ —</u>	<u>\$ 989.4</u>	—	38.3%
Total Tax and Non-Tax Revenue	<u>\$ 1,750.3</u>	<u>\$ 1,689.6</u>	<u>\$ 11,216.3</u>	<u>\$ 9,695.6</u>	<u>\$ —</u>	<u>\$ 25,069.8</u>	—	38.7%
Total Availability	<u>\$ 6,116.6</u>	<u>\$ 4,477.8</u>	<u>\$ 12,672.4</u>	<u>\$ 11,404.9</u>	<u>\$ 1,471.1</u>	<u>\$ 26,779.1</u>	861.4%	42.6%
Appropriation Expenditures:								
Current Operations	\$ 2,025.1	\$ 2,003.6	\$ 8,579.3	\$ 8,966.9	\$ 23,762.6	\$ 23,689.3	36.1%	37.9%
Capital Improvements:								
Funded by General Fund	—	—	—	—	—	—	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	85.3	96.4	86.9	60.2	722.5	717.5	12.0%	8.4%
Total Appropriation Expenditures	<u>\$ 2,110.4</u>	<u>\$ 2,100.0</u>	<u>\$ 8,666.2</u>	<u>\$ 9,027.1</u>	<u>\$ 24,485.1</u>	<u>\$ 24,406.8</u>	35.4%	37.0%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 4,006.2</u>	<u>\$ 2,377.8</u>	<u>\$ 4,006.2</u>	<u>\$ 2,377.8</u>	<u>\$ (23,014.0)</u>	<u>\$ 2,372.3</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—	—	—
Medicaid Transformation Fund	—	—	—	—	—	—	—	—
Repair and Renovation	—	—	—	—	—	—	—	—
Savings	—	—	—	—	—	—	—	—
Project Reserve	—	—	—	—	—	—	—	—
Transfer to DOT	—	—	—	—	—	—	—	—
Carryforward Reduction trans unreserved	—	—	—	—	—	—	—	—
Revision to Estimated Credit Balance	—	—	—	—	—	—	—	—
Unreserved Fund Balance	<u>\$ 4,006.2</u>	<u>\$ 2,377.8</u>	<u>\$ 4,006.2</u>	<u>\$ 2,377.8</u>	<u>\$ (23,014.0)</u>	<u>\$ 2,372.3</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 NOVEMBER 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	November				Year-To-Date Through November			
	FY 2021	FY 2020	Change	%Change	FY 2021	FY 2020	Change	%Change
Tax Revenues:								
Individual Income	\$ 870.8	\$ 819.3	\$ 51.5	6.3%	\$ 5,878.2	\$ 4,881.2	\$ 997.0	20.4%
Corporate Income	(60.0)	(94.8)	34.8	36.7%	235.8	44.8	191.0	426.3%
Sales and Use	780.3	751.0	29.3	3.9%	3,833.5	3,584.0	249.5	7.0%
Franchise	69.5	85.0	(15.5)	(18.2)%	370.8	266.6	104.2	39.1%
Insurance	(22.5)	2.5	(25.0)	(1000.0)%	207.8	186.1	21.7	11.7%
Beverage	45.8	38.6	7.2	18.7%	210.3	172.7	37.6	21.8%
Estate	—	—	—	—	—	0.2	(0.2)	(100.0)%
Privilege License	3.5	0.2	3.3	1650.0%	19.5	16.7	2.8	16.8%
Tobacco Products	23.3	21.7	1.6	7.4%	113.6	109.0	4.6	4.2%
Real Estate Conveyance Excise	9.9	8.6	1.3	15.1%	45.6	40.9	4.7	11.5%
Gift	—	—	—	—	—	0.1	(0.1)	(100.0)%
Solid Waste	2.1	0.5	1.6	320.0%	6.7	6.5	0.2	3.1%
White Goods Disposal	0.5	0.5	—	—	2.1	1.9	0.2	10.5%
Scrap Tire Disposal	1.8	1.9	(0.1)	(5.3)%	5.2	5.4	(0.2)	(3.7)%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.7	—	0.7	—	0.8	0.3	0.5	166.7%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	0.1	(0.2)	(200.0)%	—	—	—	—
Total Tax Revenue	\$ 1,725.6	\$ 1,635.1	\$ 90.5	5.5%	\$ 10,929.9	\$ 9,316.4	\$ 1,613.5	17.3%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.8	\$ 14.1	\$ (11.3)	(80.1)%	\$ 12.0	\$ 71.2	\$ (59.2)	(83.1)%
Judicial Fees	12.9	18.1	(5.2)	(28.7)%	69.4	97.1	(27.7)	(28.5)%
Insurance	1.7	12.8	(11.1)	(86.7)%	9.8	20.3	(10.5)	(51.7)%
Disproportionate Share	—	—	—	—	139.0	145.2	(6.2)	(4.3)%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	7.3	9.5	(2.2)	(23.2)%	56.2	45.4	10.8	23.8%
Total Non-Tax Revenue	\$ 24.7	\$ 54.5	\$ (29.8)	(54.7)%	\$ 286.4	\$ 379.2	\$ (92.8)	(24.5)%
Total Tax and Non-Tax Revenue	\$ 1,750.3	\$ 1,689.6	\$ 60.7	3.6%	\$ 11,216.3	\$ 9,695.6	\$ 1,520.7	15.7%

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

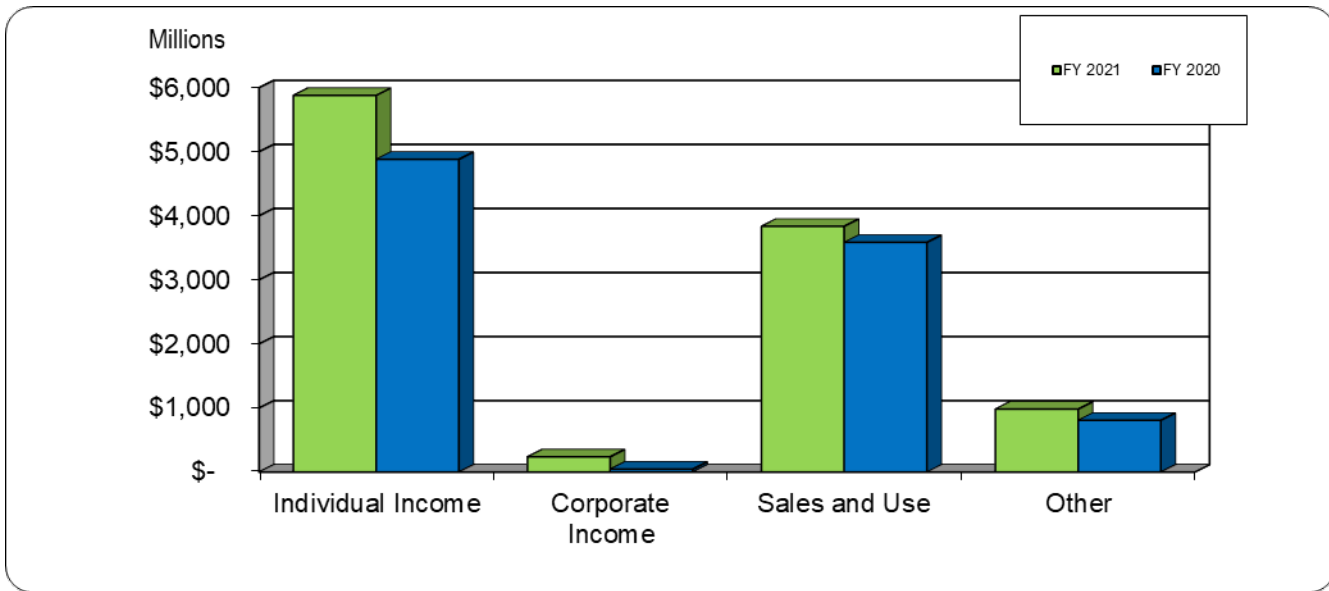
For fiscal year 2021, when compared to the prior year through November 30, actual net tax and non-tax revenues increased by \$1.5 billion, or 15.7%. Tax revenues through November 2020 increased by \$1.6 billion, or 17.3%, and non-tax revenues decreased by \$92.8 million, or 24.5%.

Individual and corporate income taxes as well as franchise tax showed a large increase in relation to the prior fiscal year due to the extension of the filing date as part of the state's response to the COVID-19 pandemic. NC Department of Revenue extended the time to file tax returns and make estimated payments that were due between April 15, 2020 and July 14, 2020 to July 15, 2020 to mirror the extension of the federal tax deadline.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

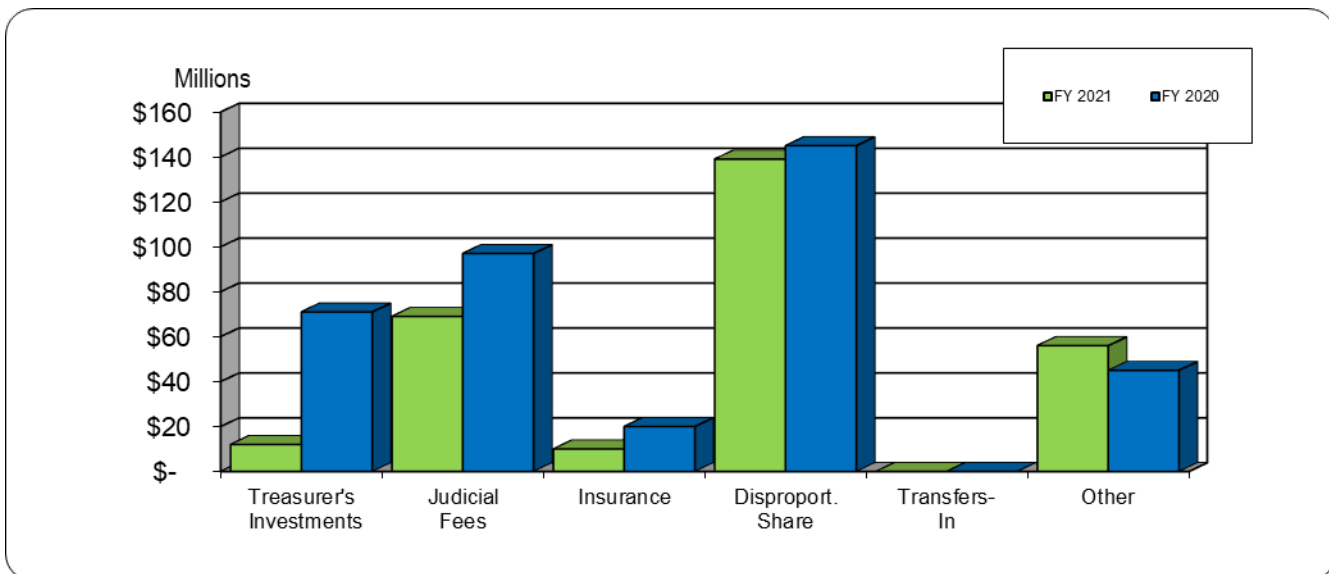
FISCAL YEAR-TO-DATE NOVEMBER 30, 2020 AND NOVEMBER 30, 2019



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 NOVEMBER 30, 2020 AND NOVEMBER 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 NOVEMBER 30, 2020 AND NOVEMBER 30, 2019

Expressed in Millions

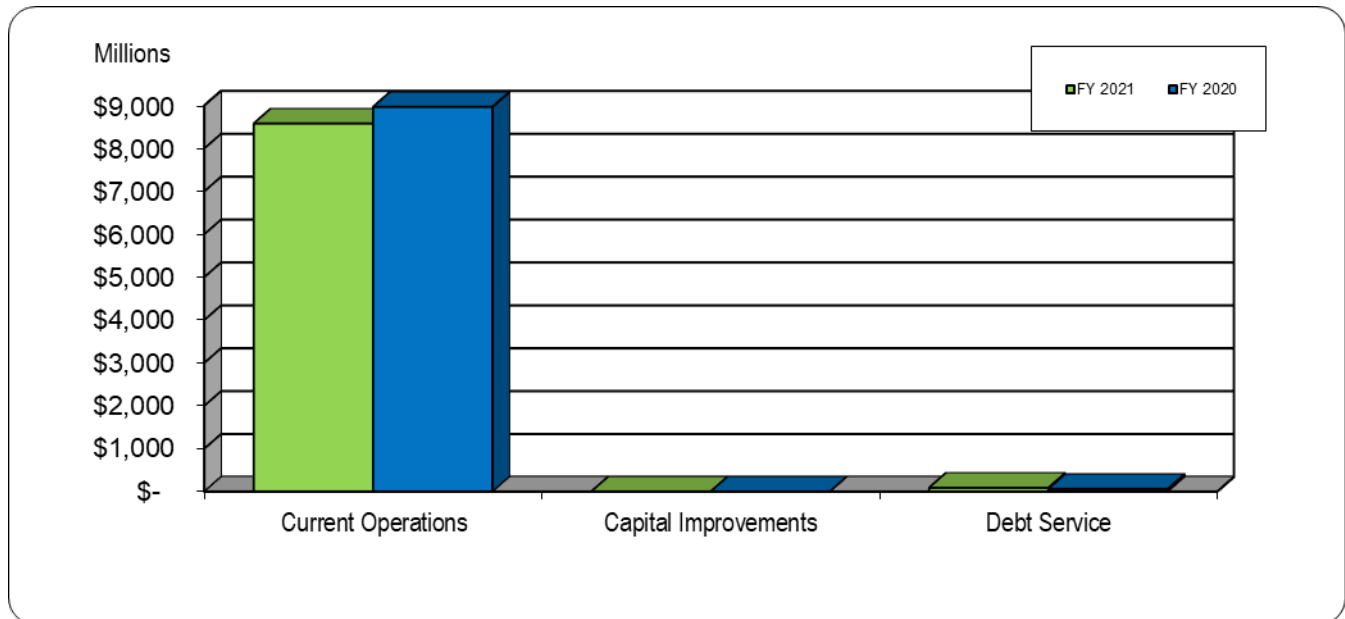
	FY 2021	FY 2020	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2021	FY 2020
Current Operations						
General Government	\$ 171.6	\$ 162.4	\$ 9.2	5.7%	2.0%	1.8%
Education	5,264.7	5,163.0	101.7	2.0%	60.7%	57.2%
Health and Human Services	1,918.7	2,267.8	(349.1)	(15.4%)	22.1%	25.1%
Economic Development	30.9	52.0	(21.1)	(40.6%)	0.4%	0.6%
Environment and Natural Resources	126.1	108.1	18.0	16.7%	1.5%	1.2%
Public Safety, Correction, and Regulation	884.7	1,210.6	(325.9)	(26.9%)	10.2%	13.4%
Agriculture	48.8	45.8	3.0	6.6%	0.6%	0.5%
Operating Reserves/Rounding	133.8	(42.8)	176.6	412.6%	1.5%	(0.5%)
<i>Total Current Operations</i>	<u>\$ 8,579.3</u>	<u>\$ 8,966.9</u>	<u>\$ (387.6)</u>	(4.3%)	99.0%	99.3%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	86.9	60.2	26.7	44.4%	1.0%	0.7%
Total Appropriation Expenditures	<u>\$ 8,666.2</u>	<u>\$ 9,027.1</u>	<u>\$ (360.9)</u>	(4.0%)	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 NOVEMBER 30, 2020 AND NOVEMBER 30, 2019



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

Actual appropriation expenditures through November 2020 were less than actual appropriation expenditures through November 2019 by \$360.9 million, or 4.0%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through November 2020 were less than appropriation expenditures through November 2019 by \$387.6 million, or 4.3%.

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

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

Expressed In Millions

Appropriation Expenditures						Percent of Budget Expended	
November		Year-To-Date		Budget		Year-To-Date	
FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020

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

Current Operations

General Government

General Assembly	\$ 4.4	\$ 7.1	\$ 31.3	\$ 31.2	\$ 73.1	\$ 71.9	42.8%	43.4%
Governor's Office	0.4	0.4	2.0	1.9	5.6	5.4	35.7%	35.2%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.9	0.9	4.1	2.2	9.6	9.4	42.7%	23.4%
Office of State Budget	0.7	0.7	3.5	3.5	8.8	8.5	39.8%	41.2%
Housing Finance Agency	—	2.6	15.3	5.3	30.7	10.7	49.8%	49.5%
Lieutenant Governor	—	0.1	0.3	0.3	0.9	0.9	33.3%	33.3%
Secretary of State	1.2	1.0	5.4	5.9	14.6	14.2	37.0%	41.5%
State Auditor	(0.3)	0.1	5.0	4.0	14.8	14.3	33.8%	28.0%
State Treasurer	0.2	0.2	1.2	1.2	4.9	4.9	24.5%	24.5%
Retirement and Employee Benefits Administration	0.1	—	15.0	15.3	32.0	31.7	46.9%	48.3%
Office of the State Controller	1.6	1.7	8.2	8.4	25.7	25.1	31.9%	33.5%
Information Technology	14.3	1.4	22.2	17.9	54.7	54.1	40.6%	33.1%
Revenue	7.8	8.2	34.7	37.9	91.4	89.2	38.0%	42.5%
Board of Elections	1.7	1.6	1.4	3.0	7.6	8.5	18.4%	35.3%
Office of Administrative Hearings	0.3	0.4	2.6	2.4	6.5	6.3	40.0%	38.1%
	\$ 39.3	\$ 28.3	\$ 171.6	\$ 162.4	\$ 446.3	\$ 419.3	38.4%	38.7%
Reserves - General Assembly	8.6	0.6	8.6	0.6	8.6	17.2	100.0%	3.5%
Reserves - Contingency & Emergency	—	—	—	—	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	16.2	—	16.2	—	16.2	9.5	100.0%	—
Reserves - Minimum Market Adj	—	—	—	0.4	2.4	2.4	—	16.7%
Reserves - Data Proc	—	—	—	—	—	15.0	—	—
Reserves - State Emergency Resp & Disaster	—	5.0	—	5.0	—	5.0	—	100.0%
Reserves - Workers' Compensation	—	—	—	—	—	—	—	—
Reserves - Review of Compensation Plan	(16.2)	—	(16.2)	—	(12.2)	(3.9)	132.8%	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	—	—	—
Reserves - Enterprise Resource Planning	—	—	—	(38.1)	—	—	—	—
Reserves - Transfer to DOT	—	—	125.0	—	—	36.0	—	—
Reserves - SCIF	—	1.5	—	(11.0)	125.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	\$ 8.6	\$ 7.1	\$ 133.6	\$ (43.1)	\$ (101.2)	\$ 81.2	(132.0%)	(53.1%)
Total - General Government	\$ 47.9	\$ 35.4	\$ 305.2	\$ 119.3	\$ 345.1	\$ 500.5	88.4%	23.8%

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

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

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	November		Year-To-Date		Budget		Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Education								
Public Instruction	\$ 922.4	\$ 891.9	\$ 3,946.2	\$ 3,890.0	\$ 9,987.4	\$ 9,754.7	39.5%	39.9%
Community Colleges	127.8	121.7	376.2	415.5	1,229.6	1,212.3	30.6%	34.3%
	<u>\$ 1,050.2</u>	<u>\$ 1,013.6</u>	<u>\$ 4,322.4</u>	<u>\$ 4,305.5</u>	<u>\$ 11,217.0</u>	<u>\$ 10,967.0</u>	38.5%	39.3%
University System								
University of North Carolina - General Admin	\$ 2.9	\$ 3.6	\$ 17.3	\$ 17.9	\$ 45.2	\$ 47.6	38.3%	37.6%
UNC - GA Institutional Programs and Facilities	5.8	—	(7.6)	—	33.5	17.6	(22.7%)	—
UNC - GA Related Educational Programs	6.0	(2.4)	65.8	10.5	110.0	110.0	59.8%	9.5%
UNC- GA Aid to Private Institutions	1.3	0.9	125.3	38.1	191.3	181.3	65.5%	21.0%
UNC - Chapel Hill Academic Affairs	52.3	37.1	64.8	73.2	282.3	282.4	23.0%	25.9%
UNC - Chapel Hill Health Affairs	35.6	23.4	76.9	74.0	204.7	202.4	37.6%	36.6%
UNC - Chapel Hill Area Health Affairs	4.4	3.4	13.4	12.0	49.9	49.9	26.9%	24.0%
NCSU - Academic Affairs	32.2	22.7	101.8	95.0	430.5	426.7	23.6%	22.3%
NCSU - Agricultural Research	4.5	4.8	21.7	18.2	55.5	55.1	39.1%	33.0%
NCSU - Agricultural Extension Service	3.5	2.5	16.5	16.7	41.5	41.0	39.8%	40.7%
University of North Carolina at Greensboro	19.2	19.3	52.7	54.0	179.5	181.4	29.4%	29.8%
University of North Carolina at Charlotte	22.4	18.8	59.8	57.8	262.5	261.5	22.8%	22.1%
University of North Carolina at Asheville	4.1	4.3	13.7	15.6	40.4	40.9	33.9%	38.1%
University of North Carolina at Wilmington	(2.6)	2.2	35.8	38.0	156.1	148.5	22.9%	25.6%
University of North Carolina at Pembroke	7.5	8.0	18.6	29.3	81.5	78.3	22.8%	37.4%
East Carolina University	28.1	26.5	57.4	61.9	232.6	233.9	24.7%	26.5%
ECU - Health Affairs	11.8	5.9	24.8	25.0	79.0	78.4	31.4%	31.9%
North Carolina A&T University	15.6	18.5	15.4	30.2	93.4	95.5	16.5%	31.6%
Western Carolina University	12.6	15.4	37.0	44.8	134.7	133.5	27.5%	33.6%
Appalachian State University	14.9	11.0	45.8	44.7	152.3	150.2	30.1%	29.8%
Winston-Salem State University	5.5	6.2	13.4	17.6	64.4	64.6	20.8%	27.2%
Elizabeth City State University	2.4	1.9	13.5	12.9	36.3	40.8	37.2%	31.6%
Fayetteville State University	6.5	4.5	15.3	21.6	56.6	55.4	27.0%	39.0%
North Carolina Central University	8.0	11.9	25.5	28.8	85.0	86.4	30.0%	33.3%
University of North Carolina Sch of the Arts	2.8	3.2	8.9	10.7	33.9	33.8	26.3%	31.7%
North Carolina Sch of Science & Mathematics	1.6	1.8	8.8	9.0	26.5	22.8	33.2%	39.5%
Total University System	<u>\$ 308.9</u>	<u>\$ 255.4</u>	<u>\$ 942.3</u>	<u>\$ 857.5</u>	<u>\$ 3,159.1</u>	<u>\$ 3,119.9</u>	29.8%	27.5%
Total - Education	<u>\$ 1,359.1</u>	<u>\$ 1,269.0</u>	<u>\$ 5,264.7</u>	<u>\$ 5,163.0</u>	<u>\$ 14,376.1</u>	<u>\$ 14,086.9</u>	36.6%	36.7%
Health and Human Services								
HHS - Administration and Support	\$ 12.2	\$ 12.2	\$ 75.0	\$ 55.5	\$ 139.4	\$ 125.6	53.8%	44.2%
Aging	2.5	4.0	16.2	14.7	44.3	44.6	36.6%	33.0%
Child Development	29.7	11.9	77.0	90.9	228.7	228.4	33.7%	39.8%
Health Services	7.9	15.9	55.2	62.3	157.0	155.1	35.2%	40.2%
Social Services	8.8	10.6	57.5	76.5	195.0	194.5	29.5%	39.3%
Medical Assistance	343.3	329.8	1,273.7	1,706.0	4,125.6	3,920.8	30.9%	43.5%
Children's Health Insurance	—	—	—	—	—	—	—	—
Health Benefits	—	—	—	—	—	—	—	—
Services for the Blind and Deaf/HH	0.2	(0.7)	3.1	2.1	8.8	8.6	35.2%	24.4%
Mental Health/DD/SAS	45.7	35.0	349.1	246.3	764.4	749.2	45.7%	32.9%
Health Services Regulations	0.4	0.9	1.4	4.2	20.4	19.6	6.9%	21.4%
Vocational Rehabilitation	0.5	2.6	10.5	9.3	40.3	39.7	26.1%	23.4%
Total - Health and Human Services	<u>\$ 451.2</u>	<u>\$ 422.2</u>	<u>\$ 1,918.7</u>	<u>\$ 2,267.8</u>	<u>\$ 5,723.9</u>	<u>\$ 5,486.1</u>	33.5%	41.3%

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

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

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	November		Year-To-Date		Budget		Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Economic Development								
Commerce	\$ 0.9	\$ 1.0	\$ 4.1	\$ (1.7)	\$ 11.7	\$ 11.4	35.0%	(14.9%)
Commerce - State Aid to Nonstate Entities	1.3	1.1	6.4	1.1	16.2	16.2	39.5%	6.8%
Commerce - Economic Development	—	0.1	20.4	52.6	150.2	150.2	13.6%	35.0%
Total - Economic Development	\$ 2.2	\$ 2.2	\$ 30.9	\$ 52.0	\$ 178.1	\$ 177.8	17.3%	29.2%
Environment & Natural Resources								
Environmental Quality	\$ 4.4	\$ 5.2	\$ 55.1	\$ 30.4	\$ 99.1	\$ 84.1	55.6%	36.1%
Wildlife Resources	(0.3)	0.2	2.1	5.5	10.3	12.0	20.4%	45.8%
Natural and Cultural Resources	11.0	18.3	68.6	71.9	182.6	181.4	37.6%	39.6%
Roanoke Island Commission	—	—	0.3	0.3	0.6	0.6	50.0%	50.0%
Total - Environment & Natural Resources	\$ 15.1	\$ 23.7	\$ 126.1	\$ 108.1	\$ 292.6	\$ 278.1	43.1%	38.9%
Public Safety, Correction, & Regulation								
Judicial	\$ 60.3	\$ 57.5	\$ 295.8	\$ 293.1	\$ 731.9	\$ 703.9	40.4%	41.6%
Justice	4.4	6.3	24.0	25.0	52.2	52.0	46.0%	48.1%
Labor	1.4	1.7	7.1	6.9	19.3	18.7	36.8%	36.9%
Insurance	3.5	4.8	16.1	18.3	43.5	42.2	37.0%	43.4%
Insurance-GF	(0.1)	0.6	2.4	1.6	9.6	9.5	25.0%	16.8%
Public Safety	69.6	172.7	539.3	865.7	1,857.6	2,199.0	29.0%	39.4%
Total - Public Safety, Correction, & Regulation	\$ 139.1	\$ 243.6	\$ 884.7	\$ 1,210.6	\$ 2,714.1	\$ 3,025.3	32.6%	40.0%
Agriculture								
Agriculture and Consumer Services	\$ 10.2	\$ 7.3	\$ 48.8	\$ 45.8	\$ 132.6	\$ 134.6	36.8%	34.0%
Rounding [*]	\$ 0.3	\$ 0.2	\$ 0.2	\$ 0.3	\$ 0.1	\$ —	N/A	N/A
Total Current Operations	\$ 2,025.1	\$ 2,003.6	\$ 8,579.3	\$ 8,966.9	\$ 23,762.6	\$ 23,689.3	36.1%	37.9%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—	—
Debt Service								
Debt Service - Principal and Interest	85.3	96.4	85.3	96.6	720.9	715.9	11.8%	13.5%
Debt Service - Federal	—	—	1.6	(36.4)	1.6	1.6	100.0%	(2275.0%)
Total - Debt Service	\$ 85.3	\$ 96.4	\$ 86.9	\$ 60.2	\$ 722.5	\$ 717.5	12.0%	8.4%
Total Appropriation Expenditures	\$ 2,110.4	\$ 2,100.0	\$ 8,666.2	\$ 9,027.1	\$ 24,485.1	\$ 24,406.8	35.4%	37.0%

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 NOVEMBER 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	\$ 6,962	\$ 46,223	\$ 17,793	\$ 95,026
Total - Agriculture	\$ 6,962	\$ 46,223	\$ 17,793	\$ 95,026
Debt Service				
State Treasurer	\$ 1,560	\$ 1,560	\$ 86,896	\$ 86,901
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 1,560	\$ 1,560	\$ 86,896	\$ 88,517
Education				
Public Instruction	\$ 236,154	\$ 1,006,734	\$ 1,158,415	\$ 4,952,955
Community Colleges	34,032	369,021	161,927	745,269
UNC Systems	133,087	1,767,101	436,647	2,709,289
Total - Education	\$ 403,273	\$ 3,142,856	\$ 1,756,989	\$ 8,407,513
Economic Development				
Commerce	\$ 2,181	\$ 17,204	\$ 3,139	\$ 21,311
Commerce-State Aid	-	-	1,280	6,398
Commerce-Economic Dev	-	250	30	20,683
Total - Economic Development	\$ 2,181	\$ 17,454	\$ 4,449	\$ 48,392
Environment & Natural Resources				
Environmental Quality	\$ 8,818	\$ 39,792	\$ 13,270	\$ 94,897
Wildlife Resources	8,802	35,252	7,937	37,371
Natural and Cultural Resources	7,535	26,645	15,233	95,210
Roanoke Island	-	-	-	295
Total - Environ. & Natural Resources	\$ 25,155	\$ 101,689	\$ 36,440	\$ 227,773
General Government				
General Assembly	\$ 1,049	\$ 1,223	\$ 5,436	\$ 32,507
Governor	86	475	491	2,497
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	19	99	661	3,580
Military and Veterans Affairs	4,805	34,473	5,749	38,621
Housing Finance Authority	-	-	-	15,330
Governor	-	-	8,603	8,603
Lt. Governor	-	-	63	317
Secretary of State	41	762	1,252	6,204
State Auditor	1,764	3,185	1,466	8,174
State Treasurer-Administration	3,262	16,018	3,474	17,249
State Treasurer-Retirement	-	1,200	100	16,217
Administration	1,086	10,372	6,799	29,748
State Controller	173	987	1,771	9,188
Information Technology	1	8,732	14,290	30,884
Revenue	7,683	23,643	12,189	58,316
Board of Elections	-	3,001	1,638	4,359
Administrative Hearings	203	431	577	3,080
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	6	16,176	16,182
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	-	-	-
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Workers' Compensation	-	-	-	-
Reserve-Review of Compensation Plan	16,176	16,176	-	-
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	-	30,417	-	30,417
Reserve - Transfer to DOT	-	-	-	-
Reserve - SCIF	-	-	-	125,000
Reserve - Eugenic Sterilization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 36,348	\$ 151,200	\$ 80,735	\$ 456,473
Health and Human Services				
HHS-Administration	\$ 7,809	\$ 93,644	\$ 20,021	\$ 168,641
Aging	1,449	19,790	3,870	35,957
Child Development	58,085	337,421	87,796	414,377
Health Services	54,800	235,732	60,324	290,938
Social Services	113,800	493,331	174,022	550,875
Medical Assistance	933,120	5,798,576	1,282,642	7,072,322
NC Health Choice	-	-	-	-
Health Benefits	-	-	-	-
Blind Services	2,608	11,875	2,873	15,013
Mental Health	50,867	512,411	96,665	861,514
Facility Services	4,624	24,855	5,094	26,299
Vocational Rehabilitation Services	8,918	38,927	8,619	49,463
Total - Health and Human Services	\$ 1,236,080	\$ 7,566,562	\$ 1,741,926	\$ 9,485,399
Public Safety, Correction, and Regulation				
Judicial	\$ 4,488	\$ 6,059	\$ 54,703	\$ 253,710
Judicial-Indigent Defense	473	3,194	10,188	51,257
Justice	3,380	19,747	7,812	43,768
Labor	1,360	7,055	2,894	14,198
Insurance	1,002	6,298	4,245	22,354
Insurance	1,583	5,504	1,451	7,913
Public Safety	138,721	542,425	212,911	1,081,700
Total - Public Safety, Correction and Regulation	\$ 151,007	\$ 590,282	\$ 294,204	\$ 1,474,900
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ -	\$ 28	\$ -	\$ -
License Schedule B	3,707	19,602	31	148
Tobacco	26,867	131,416	3,556	17,827
Franchise	71,196	388,765	1,556	17,944
Individual Income	975,724	6,253,737	62,206	375,504
Sales & Use	1,209,703	6,078,563	772,006	2,245,109
Beverage	45,760	227,880	36	17,611
Gift	-	3	-	-
Freight Car	-	1	-	-
Insurance	(17,949)	212,804	4,331	4,974

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	(28,048)	358,562	30,886	122,733
Real Estate	9,906	45,630	-	-
White Goods	579	3,470	60	1,356
Scrap Tire	1,819	9,220	66	4,029
Manufacturing	788	906	2	66
Solid Waste	2,053	11,571	-	4,916
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,302,105	\$ 13,742,158	\$ 874,736	\$ 2,812,217
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	3,702	25,676	57	323
License & Fees-Nontax	1,726	11,688	41	1,869
Gas & Oil Inspection	160	367	-	-
Deed Mortgage Registration Fee	805	3,825	644	3,060
Board of Elections	7	32	-	-
DHHS	570	1,588	-	-
Disproportionate Share	-	139,017	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	2,798	12,025	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	340	1,670	289	1,334
DPS - ABC Board	233	3,688	67	392
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	14,166	69,391	-	29
Sales & Use	1,251	5,302	-	-
Intra State Transfer	230	11,591	-	-
Probation Supervision Fees	622	3,542	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	261	1,289	-	-
Sales Tax Refund	19	912	-	-
Miscellaneous	-	90	-	-
Parole Supervision Fees	69	374	-	-
Banking & Investment Fees	273	1,294	-	-
Total - Nontax Codes	\$ 27,232	\$ 293,361	\$ 1,098	\$ 7,007
Total Reverting	\$ 4,191,903	\$ 25,653,345	\$ 4,895,266	\$ 23,103,217
Beginning Unreserved Cash	\$ 1,471,080			
Year-To-Date Receipts	25,653,345			
Year-To-Date Disbursements	23,103,217			
Reservations:				
NC G.R.E.A.T.	(15,000)			
Ending Unreserved Cash	\$ 4,006,208			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2020 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	\$ 71,014	\$ 1,121	\$ 46,160	\$ 6,410	\$ 35,060	\$ 82,114
Total Agriculture	<u>\$ 71,014</u>	<u>\$ 1,121</u>	<u>\$ 46,160</u>	<u>\$ 6,410</u>	<u>\$ 35,060</u>	<u>\$ 82,114</u>
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	7,926	7,931	7,926	7,931	-
Total - Debt Service	<u>\$ -</u>	<u>\$ 7,926</u>	<u>\$ 7,931</u>	<u>\$ 7,926</u>	<u>\$ 7,931</u>	<u>\$ -</u>
Education						
Public Instruction-Special Revenue	\$ 203,923	\$ 234	\$ 104,016	\$ 31,832	\$ 118,409	\$ 189,530
Public Instruction-School Technology	16,108	28	367	428	4,284	12,191
Public Instruction-IT Projects	4,774	18,160	18,160	98	650	22,284
Public Instruction-Pub Sch Bldg Fund	337,592	14,400	95,517	8,780	54,832	378,277
Public Instruction-Trust	15,889	899	7,820	-	11,155	12,554
Public Instruction-Local Payroll	1,404	4,741	23,619	4,653	23,652	1,371
Public Instruction-Internal Service	117,339	69,754	70,524	26,400	50,619	137,244
Community Colleges-Special Rev	33,386	363	57,648	2,629	47,328	43,706
Community Colleges-IT Projects	19,076	-	-	210	1,523	17,553
Community Colleges-Trust	1,949	504	16,858	384	8,371	10,436
Total - Education	<u>\$ 751,440</u>	<u>\$ 109,083</u>	<u>\$ 394,529</u>	<u>\$ 75,414</u>	<u>\$ 320,823</u>	<u>\$ 825,146</u>
Economic Development						
Commerce-Floyd Relief	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ 2
Commerce-Special Revenue	221,125	11,532	309,238	80,582	266,687	263,676
Commerce-IT Projects	1,167	-	189	11	62	1,294
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	12,532	6	617	-	-	13,149
Commerce-Div of Employ Sec	24,062	122,368	223,921	127,098	220,287	27,696
Total - Economic Development	<u>\$ 258,963</u>	<u>\$ 133,906</u>	<u>\$ 533,967</u>	<u>\$ 207,691</u>	<u>\$ 487,036</u>	<u>\$ 305,894</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 12,072	\$ 146	\$ 315	\$ 57	\$ 1,070	\$ 11,317
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	12,805	20	1,659	953	3,572	10,892
Natural and Cultural Resources	4,014	4,227	46,912	12,447	20,421	30,505
C W M T F	44,396	1,544	8,126	672	7,094	45,428
Land & Water Conservation Fund	999	317	2,261	728	2,808	452
Natural & Cultural Res-LWS	1,124	1	95	-	32	1,187
Aquariums	1,331	-	334	249	788	877
Parks & Recreation Trust Fund	14,595	1,616	7,632	2,479	5,837	16,390
Natural and Cultural Res-Int Bearing	49	6	27	3	15	61
Wildlife	12,706	9,197	35,837	7,175	32,544	15,999
Total - Environment and Natural Resources	<u>\$ 104,852</u>	<u>\$ 17,074</u>	<u>\$ 103,198</u>	<u>\$ 24,763</u>	<u>\$ 74,181</u>	<u>\$ 133,869</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2020 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	\$ 112,341	\$ 59,307	\$ 313,670	\$ 59,484	\$ 315,204	\$ 110,807
Governor's Office-Disaster Relief	-	1,883	6,863	1,883	6,863	-
Payroll Imprest Fund	-	875,487	4,662,594	875,487	4,662,594	-
OSBM- Rural Health Care Stabilization	13,476	6,609	6,651	-	-	20,127
DMVA-Special Revenue	396	-	-	-	-	396
OSBM-SCIF	15,000	-	140,000	20,815	42,815	112,185
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Covid 19 Recovery Act	1,303,501	47,938	1,248,115	145,379	2,479,595	72,021
OSBM-Earthquake Disaster Recovery	-	-	8,665	211	712	7,953
General Assembly	14,240	-	3,524	(239)	987	16,777
State Treasurer	7,055	808	3,892	952	4,371	6,576
State Treasurer-Blount St. Properties Administration	-	-	-	-	-	-
Administration	65,302	3,412	54,613	6,628	51,415	68,500
State Controller	35,392	1,170	37,015	1,023	25,521	46,886
Statewide-Worker's Comp Plan	5,191	2,500	28,402	6,367	31,019	2,574
Revenue-Project Collect	37,758	3,512	13,606	5,876	18,914	32,450
Revenue-Tax Distribution	-	345,732	2,228,988	397,297	2,142,364	86,624
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Tax Transfer Fees	5,351	217	1,294	-	516	6,129
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	3,223	1,095	6,406	1,367	7,310	2,319
Board of Elections	31,334	3,300	14,317	1,238	16,194	29,457
NC Infrastructure Finance Corp	-	78,970	78,970	78,970	78,970	-
Information Technology	40,319	10,882	49,553	8,485	26,004	63,868
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,819	57	201	7	41	1,979
Total - General Government	\$ 1,692,774	\$ 1,442,879	\$ 8,907,339	\$ 1,611,230	\$ 9,911,409	\$ 688,704
Health and Human Services						
Health Services	\$ 5,872	\$ 12,915	\$ 68,967	\$ 8,603	\$ 63,369	\$ 11,470
Social Services	11,741	165	32,522	138	25,662	18,601
Medical Assistance	22,588	11,417	68,740	7,551	52,252	39,076
Facility Services	37,051	85	1,329	396	1,175	37,205
DHHS-Administration	166,930	965	319,559	41,729	222,302	264,187
Aging	-	5	74	5	74	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 244,182	\$ 25,552	\$ 491,191	\$ 58,422	\$ 364,834	\$ 370,539
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 219	\$ 5	\$ 19,822	\$ 6,720	\$ 7,088	\$ 12,953
Public Safety	166,394	26,481	510,340	70,349	456,010	220,724
Total - Public Safety, Correction and Regulation	\$ 166,613	\$ 26,486	\$ 530,162	\$ 77,069	\$ 463,098	\$ 233,677
Total Nonreverting	\$ 3,289,838	\$ 1,764,027	\$ 11,014,477	\$ 2,068,925	\$ 11,664,372	\$ 2,639,943

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.

Earthquake Disaster Recovery Reserve (House Bill 1105, Session Law 2020-97) – Established as a reserve in the General Fund. Funds appropriated to provide necessary and appropriate relief and assistance from the effects of earthquakes.

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.

Local Government 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 on local governments in North Carolina.

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.

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%).