



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

December 4, 2019

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

OCTOBER 31, 2019
Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 7,253.6	Sales and Use Taxes Payable	\$ 631.3
		Beverage Taxes Payable	17.6
		Solid Waste Disposal	5.1
		White Goods Disposal Taxes Payable	0.8
		Scrap Tire Disposal Taxes Payable	4.0
		Total Liabilities	<u>\$ 658.8</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	271.0
		Emergency Response & Disaster Relief Fd	34.5
		Carryforward Reserve	180.0
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	425.3
		Non-Reverting Departmental Funds	1,443.3
		Total Reserved	<u>\$ 3,806.4</u>
		Unreserved :	
		Fund Balance - July 1, 2019	\$ 1,709.3
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	1,079.1
		Total Unreserved	<u>\$ 2,788.4</u>
		Total Fund Balance	<u>\$ 6,594.8</u>
Total Assets	<u>\$ 7,253.6</u>	Total Liabilities and Fund Balance	<u>\$ 7,253.6</u>

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

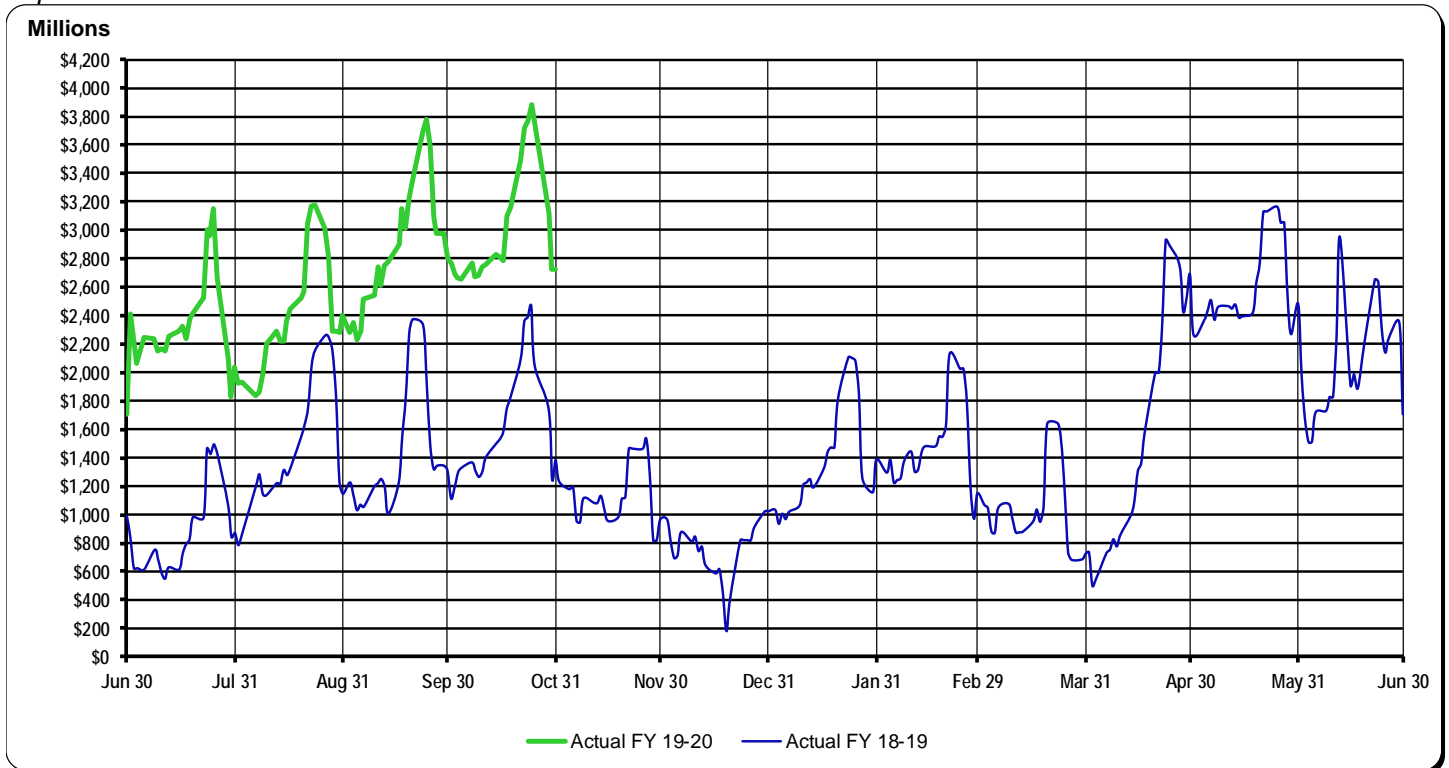
FISCAL YEAR-TO-DATE OCTOBER 31, 2019 AND OCTOBER 31, 2018
Expressed in Millions

Fund Balance:	2019-20	2018-19	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,254.3	\$ 1,254.3	\$ —	—
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	180.0	56.8	123.2	216.9%
Emergency Response & Disaster Relief Fd	34.5	101.6	(67.1)	(66.0)%
Medicaid Transformation Fund.....	425.3	435.0	(9.7)	(2.2)%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	—	—	—
Hurricane Florence Disaster Recovery Reserve.....	271.0	700.0	(429.0)	(61.3)%
Non-reverting Departmental Funds.....	1,443.3	1,400.5	42.8	3.1%
Total Reserved.....	\$ 3,806.4	\$ 4,146.2	\$ (339.8)	(8.2)%
Unreserved:				
Fund Balance - July 1.....	\$ 1,709.3	\$ 995.3	\$ 714.0	71.7%
Transfer to Reserves.....	—	(356.5)	356.5	(100.0)%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	1,079.1	748.6	330.5	44.1%
Total Unreserved.....	\$ 2,788.4	\$ 1,387.4	\$ 1,401.0	101.0%
Total Fund Balance.....	\$ 6,594.8	\$ 5,533.6	\$ 1,061.2	19.2%

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 OCTOBER 31, 2019 AND FISCAL YEAR ENDED OCTOBER 31, 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 OCTOBER 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	October		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
	Beg. Unreserved Fund Balance	\$ 2,806.6	\$ 1,347.3	\$ 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	—	—	—	—	—	—		
	<u>\$ 2,806.6</u>	<u>\$ 1,347.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,075.6	\$ 1,000.7	\$ 4,061.9	\$ 3,922.2	\$ 13,030.1	\$ 12,704.7	31.2%	30.9%
Corporate Income	(52.7)	(10.9)	139.6	222.6	735.6	709.6	19.0%	31.4%
Sales and Use	708.3	717.8	2,833.0	2,666.5	8,203.3	7,624.9	34.5%	35.0%
Franchise	108.5	86.6	181.6	144.2	745.7	684.1	24.4%	21.1%
Insurance	167.9	160.3	183.6	178.7	565.3	542.6	32.5%	32.9%
Beverage	23.6	11.4	134.1	112.3	411.5	373.7	32.6%	30.1%
Estate	0.2	—	0.2	0.2	—	—	—	—
Privilege License	7.9	6.3	16.5	14.9	35.6	29.8	46.3%	50.0%
Tobacco Products	21.6	21.1	87.3	89.9	256.2	258.2	34.1%	34.8%
Real Estate Conveyance Excise	7.4	6.0	32.3	29.1	85.1	74.8	38.0%	38.9%
Gift	—	—	0.1	—	—	—	—	—
Solid Waste Disposal	0.2	(0.8)	6.0	4.7	2.8	2.5	214.3%	188.0%
White Goods Disposal	(0.3)	(0.4)	1.4	1.2	2.7	2.6	51.9%	46.2%
Scrap Tire Disposal	(2.3)	(2.1)	3.5	3.2	6.2	5.9	56.5%	54.2%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	0.2	0.3	3.8	—	4.2	—	90.5%
Other	(0.2)	0.1	(0.1)	0.4	0.3	0.3	(33.3%)	133.3%
Total Tax Revenue	<u>\$ 2,065.8</u>	<u>\$ 1,996.3</u>	<u>\$ 7,681.3</u>	<u>\$ 7,393.9</u>	<u>\$ 24,080.4</u>	<u>\$ 23,017.9</u>	<u>31.9%</u>	<u>32.1%</u>
Non-Tax Revenue:								
Treasurer's Investments	\$ 14.9	\$ 12.2	\$ 57.1	\$ 43.9	\$ 167.2	\$ 99.4	34.2%	44.2%
Judicial Fees	20.5	20.1	79.0	76.2	228.8	232.7	34.5%	32.7%
Insurance	2.3	9.2	7.5	13.2	87.8	82.7	8.5%	16.0%
Disproportionate Share	—	—	145.2	142.7	165.3	163.3	87.8%	87.4%
Master Settlement Agreement	—	—	—	—	136.2	139.4	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	8.8	8.1	35.9	30.2	202.8	194.7	17.7%	15.5%
Total Non-Tax Revenue	<u>\$ 46.5</u>	<u>\$ 49.6</u>	<u>\$ 324.7</u>	<u>\$ 306.2</u>	<u>\$ 988.1</u>	<u>\$ 912.2</u>	<u>32.9%</u>	<u>33.6%</u>
Total Tax and Non-Tax Revenue	<u>\$ 2,112.3</u>	<u>\$ 2,045.9</u>	<u>\$ 8,006.0</u>	<u>\$ 7,700.1</u>	<u>\$ 25,068.5</u>	<u>\$ 23,930.1</u>	<u>31.9%</u>	<u>32.2%</u>
Total Availability	<u>\$ 4,918.9</u>	<u>\$ 3,393.2</u>	<u>\$ 9,715.3</u>	<u>\$ 8,695.4</u>	<u>\$ 26,777.8</u>	<u>\$ 24,925.4</u>	<u>36.3%</u>	<u>34.9%</u>
Appropriation Expenditures:								
Current Operations	\$ 2,130.7	\$ 2,005.8	\$ 6,963.3	\$ 6,985.0	\$ 23,704.3	\$ 23,233.6	29.4%	30.1%
Capital Improvements:								
Funded by General Fund	—	—	—	2.2	—	2.2	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	(0.2)	—	(36.4)	(35.7)	717.5	717.5	(5.1%)	(5.0%)
Total Appropriation Expenditures	<u>\$ 2,130.5</u>	<u>\$ 2,005.8</u>	<u>\$ 6,926.9</u>	<u>\$ 6,951.5</u>	<u>\$ 24,421.8</u>	<u>\$ 23,953.3</u>	<u>28.4%</u>	<u>29.0%</u>
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 2,788.4</u>	<u>\$ 1,387.4</u>	<u>\$ 2,788.4</u>	<u>\$ 1,743.9</u>	<u>\$ 2,356.0</u>	<u>\$ 972.1</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	—	(135.0)	—	(135.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	(221.5)	—	(221.5)		
Project Reserve	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 2,788.4</u>	<u>\$ 1,387.4</u>	<u>\$ 2,788.4</u>	<u>\$ 1,387.4</u>	<u>\$ 2,356.0</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 NONTAX REVENUES**

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

Expressed in Millions

	October				Year-To-Date Through October			
	FY 2020	FY 2019	Change	%Change	FY 2020	FY 2019	Change	%Change
Tax Revenues:								
Individual Income	\$ 1,075.6	\$ 1,000.7	\$ 74.9	7.5%	\$ 4,061.9	\$ 3,922.2	\$ 139.7	3.6%
Corporate Income	(52.7)	(10.9)	(41.8)	383.5%	139.6	222.6	(83.0)	(37.3)%
Sales and Use	708.3	717.8	(9.5)	(1.3)%	2,833.0	2,666.5	166.5	6.2%
Franchise	108.5	86.6	21.9	25.3%	181.6	144.2	37.4	25.9%
Insurance	167.9	160.3	7.6	4.7%	183.6	178.7	4.9	2.7%
Beverage	23.6	11.4	12.2	107.0%	134.1	112.3	21.8	19.4%
Estate	0.2	—	0.2	—	0.2	0.2	—	—
Privilege License	7.9	6.3	1.6	25.4%	16.5	14.9	1.6	10.7%
Tobacco Products	21.6	21.1	0.5	2.4%	87.3	89.9	(2.6)	(2.9)%
Real Estate Conveyance Excise	7.4	6.0	1.4	23.3%	32.3	29.1	3.2	11.0%
Gift	—	—	—	—	0.1	—	0.1	—
Solid Waste	0.2	(0.8)	1.0	125.0%	6.0	4.7	1.3	27.7%
White Goods Disposal	(0.3)	(0.4)	0.1	25.0%	1.4	1.2	0.2	16.7%
Scrap Tire Disposal	(2.3)	(2.1)	(0.2)	9.5%	3.5	3.2	0.3	9.4%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	0.2	(0.1)	(50.0)%	0.3	3.8	(3.5)	(92.1)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.2)	0.1	(0.3)	(300.0)%	(0.1)	0.4	(0.5)	(125.0)%
Total Tax Revenue	\$ 2,065.8	\$ 1,996.3	\$ 69.5	3.5%	\$ 7,681.3	\$ 7,393.9	\$ 287.4	3.9%
Non-Tax Revenue:								
Treasurer's Investments	\$ 14.9	\$ 12.2	\$ 2.7	22.1%	\$ 57.1	\$ 43.9	\$ 13.2	30.1%
Judicial Fees	20.5	20.1	0.4	2.0%	79.0	76.2	2.8	3.7%
Insurance	2.3	9.2	(6.9)	(75.0)%	7.5	13.2	(5.7)	(43.2)%
Disproportionate Share	—	—	—	—	145.2	142.7	2.5	1.8%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	8.8	8.1	0.7	8.6%	35.9	30.2	5.7	18.9%
Total Non-Tax Revenue	\$ 46.5	\$ 49.6	\$ (3.1)	(6.3)%	\$ 324.7	\$ 306.2	\$ 18.5	6.0%
Total Tax and Non-Tax Revenue	\$ 2,112.3	\$ 2,045.9	\$ 66.4	3.2%	\$ 8,006.0	\$ 7,700.1	\$ 305.9	4.0%

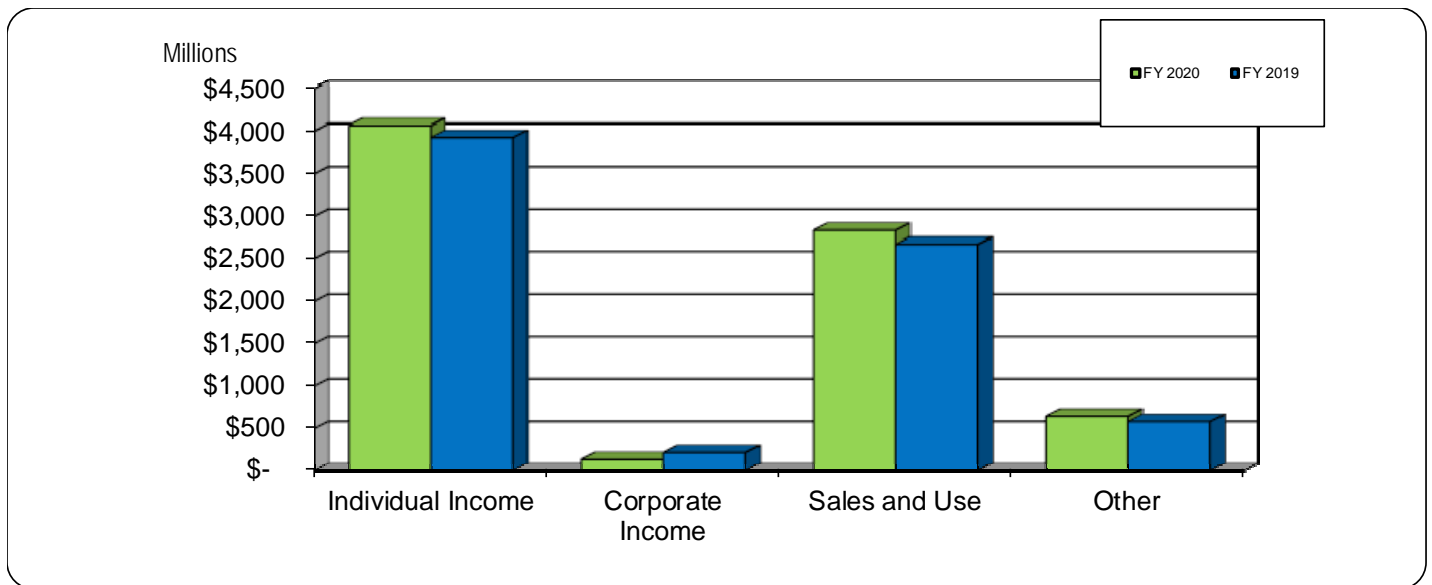
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2020, when compared to the prior year through October 30, actual net tax and non-tax revenues increased by \$305.9 million, or 4.0%. Tax revenues through October 2019 increased by \$287.4 million, or 3.9%, and non-tax revenues increased by \$18.5 million, or 6.0%.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

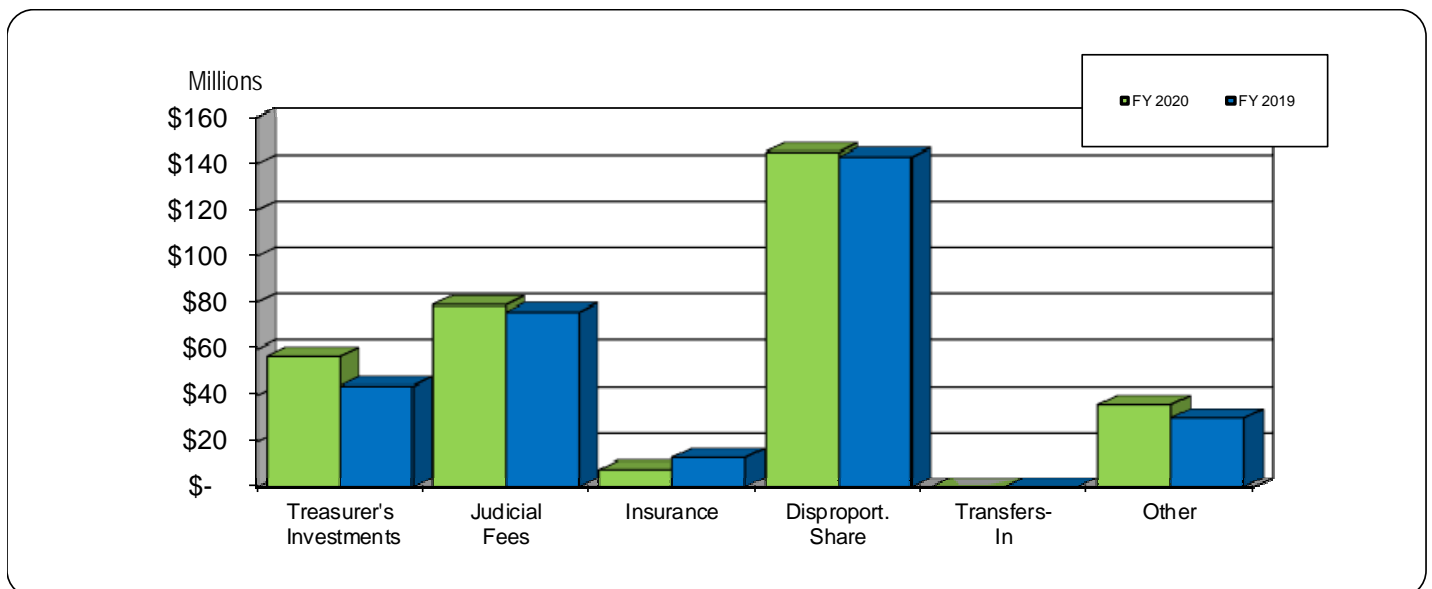
FISCAL YEAR-TO-DATE OCTOBER 31, 2019 AND OCTOBER 31, 2018



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

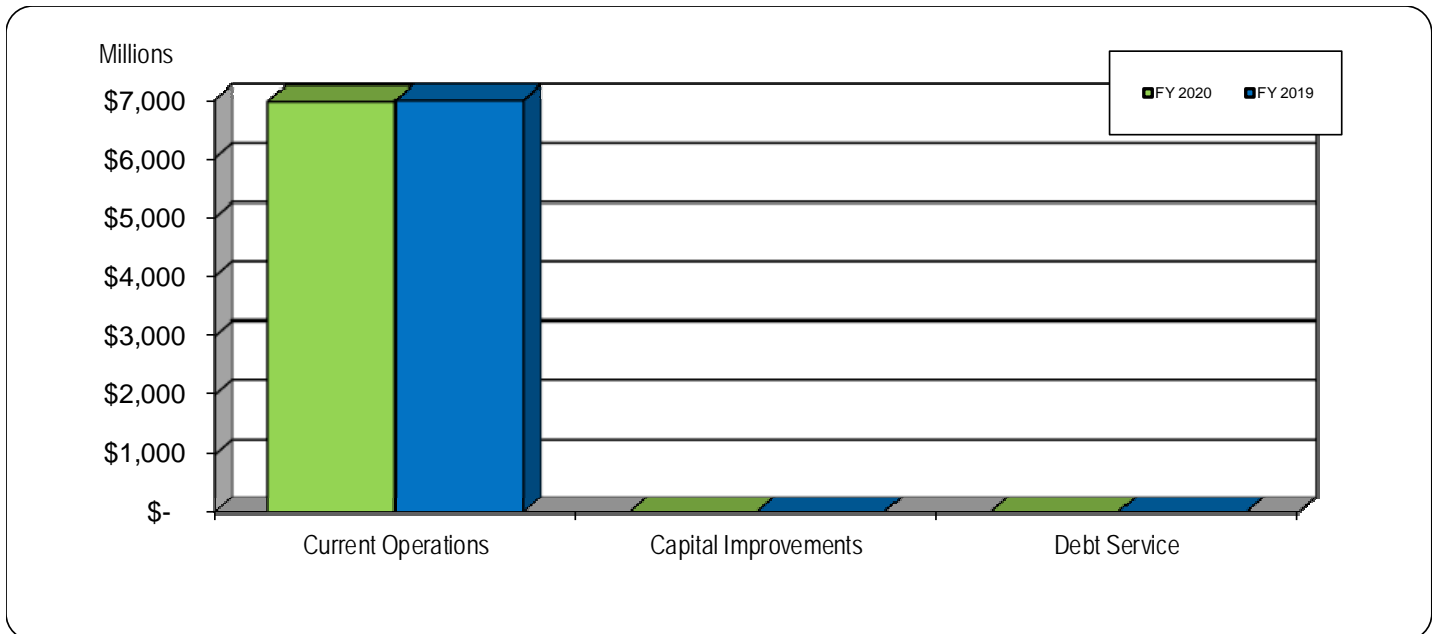
	FY 2020	FY 2019	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2020	FY 2019
Current Operations						
General Government	\$ 134.1	\$ 134.4	\$ (0.3)	(0.2%)	1.9%	1.9%
Education	3,894.0	3,905.9	(11.9)	(0.3%)	56.2%	56.2%
Health and Human Services	1,845.6	1,696.6	149.0	8.8%	26.6%	24.4%
Economic Development	49.8	129.8	(80.0)	(61.6%)	0.7%	1.9%
Environment and Natural Resources	84.4	100.0	(15.6)	(15.6%)	1.2%	1.4%
Public Safety, Correction, and Regulation	967.0	941.9	25.1	2.7%	14.0%	13.5%
Agriculture	38.5	68.2	(29.7)	(43.5%)	0.6%	1.0%
Operating Reserves/Rounding	(50.1)	8.2	(58.3)	(711.0%)	(0.7%)	0.1%
<i>Total Current Operations</i>	<u>\$ 6,963.3</u>	<u>\$ 6,985.0</u>	<u>\$ (21.7)</u>	(0.3%)	100.5%	100.5%
Capital Improvements						
Funded by General Fund	—	2.2	(2.2)	(100.0%)	—	—
Debt Service	<u>(36.4)</u>	<u>(35.7)</u>	<u>(0.7)</u>	(2.0%)	(0.5%)	(0.5%)
Total Appropriation Expenditures	<u>\$ 6,926.9</u>	<u>\$ 6,951.5</u>	<u>\$ (24.6)</u>	(0.4%)	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 OCTOBER 31, 2019 AND OCTOBER 31, 2018



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

Actual appropriation expenditures through October 2019 were less than actual appropriation expenditures through October 2018 by \$24.6 million, or 0.4%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through October 2019 were more than appropriation expenditures through October 2018 by \$21.7 million, or 0.3%.

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

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

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
October		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	\$ 6.8	\$ 4.9	\$ 24.1	\$ 20.3	\$ 71.9	\$ 67.4	33.5%	30.1%
Governor's Office	0.4	0.4	1.5	1.6	5.3	5.2	28.3%	30.8%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.4	10.7	1.3	2.9	9.4	9.2	13.8%	31.5%
Office of State Budget	0.7	0.6	2.8	2.6	8.5	8.3	32.9%	31.3%
Housing Finance Agency	—	7.6	2.7	15.3	10.7	30.7	25.2%	49.8%
Lieutenant Governor	—	0.1	0.2	0.3	0.9	0.9	22.2%	33.3%
Secretary of State	1.2	1.0	4.9	4.3	14.2	13.5	34.5%	31.9%
State Auditor	1.2	1.4	3.9	4.0	14.4	14.0	27.1%	28.6%
State Treasurer	0.2	0.3	1.0	1.0	4.9	4.9	20.4%	20.4%
Retirement and Employee Benefits Administration	8.1	7.0	15.3	14.4	31.7	30.6	48.3%	47.1%
Office of the State Controller	7.0	8.6	20.1	19.9	64.6	63.8	31.1%	31.2%
Information Technology	1.6	1.6	6.7	6.4	25.1	23.6	26.7%	27.1%
Revenue	14.1	4.3	16.5	8.6	53.9	62.6	30.6%	13.7%
Board of Elections	7.3	8.7	29.7	28.9	89.3	87.0	33.3%	33.2%
Office of Administrative Hearings	0.6	0.8	1.4	1.8	8.2	11.0	17.1%	16.4%
	0.5	0.5	2.0	2.1	6.3	6.2	31.7%	33.9%
	<u>\$ 50.1</u>	<u>\$ 58.5</u>	<u>\$ 134.1</u>	<u>\$ 134.4</u>	<u>\$ 419.3</u>	<u>\$ 438.9</u>	<u>32.0%</u>	<u>30.6%</u>
Reserves - General Assembly	—	—	—	11.8	17.2	11.8	—	100.0%
Reserves - Contingency & Emergency	0.3	—	—	(0.8)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	0.4	—	0.4	—	—	2.9	—	—
Reserves - Minimum Market Adj	—	—	—	—	2.6	2.3	—	—
Reserves - Data Proc	—	—	—	—	15.0	—	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	5.0	—	—	—
Reserves - Workers' Compensation	—	—	—	—	—	—	—	—
Reserves - Review of Compensation Plan	—	—	—	—	—	2.9	—	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	(38.1)	—	(38.1)	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	16.8	—	—
Reserves - Enterprise Resource Planning	25.9	0.3	(12.5)	(2.6)	—	37.0	—	(7.0%)
Reserves - Transfer to DOT	—	—	—	—	36.0	30.0	—	—
Reserves - SCIF	12.5	—	—	—	15.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 1.0</u>	<u>\$ 0.3</u>	<u>\$ (50.2)</u>	<u>\$ 8.4</u>	<u>\$ 90.8</u>	<u>\$ 103.7</u>	<u>(55.3%)</u>	<u>8.1%</u>
Total - General Government	<u>\$ 51.1</u>	<u>\$ 58.8</u>	<u>\$ 83.9</u>	<u>\$ 142.8</u>	<u>\$ 510.1</u>	<u>\$ 542.6</u>	<u>16.4%</u>	<u>26.3%</u>

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	October		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
Education								
Public Instruction	\$ 820.0	\$ 726.8	\$ 2,998.1	\$ 2,959.2	\$ 9,754.8	\$ 9,545.3	30.7%	31.0%
Community Colleges	102.4	96.3	293.8	300.6	1,212.6	1,185.8	24.2%	25.3%
	<u>\$ 922.4</u>	<u>\$ 823.1</u>	<u>\$ 3,291.9</u>	<u>\$ 3,259.8</u>	<u>\$ 10,967.4</u>	<u>\$ 10,731.1</u>	30.0%	30.4%
University System								
University of North Carolina - General Admin	\$ 2.6	\$ 4.9	\$ 14.3	\$ 14.4	\$ 42.5	\$ 54.9	33.6%	26.2%
UNC - GA Institutional Programs and Facilities	—	—	—	—	68.5	18.3	—	—
UNC - GA Related Educational Programs	—	3.5	12.9	19.7	110.0	110.9	11.7%	17.8%
UNC- GA Aid to Private Institutions	13.8	3.3	37.2	101.2	181.3	171.3	20.5%	59.1%
UNC - Chapel Hill Academic Affairs	25.0	40.8	36.1	44.6	277.5	282.0	13.0%	15.8%
UNC - Chapel Hill Health Affairs	17.5	19.4	50.6	48.6	200.3	207.3	25.3%	23.4%
UNC - Chapel Hill Area Health Affairs	3.0	3.3	8.6	10.3	49.9	54.6	17.2%	18.9%
NCSU - Academic Affairs	49.7	45.8	72.3	71.9	420.3	426.9	17.2%	16.8%
NCSU - Agricultural Research	4.1	4.7	13.4	10.6	54.8	54.9	24.5%	19.3%
NCSU - Agricultural Extension Service	4.6	3.6	14.2	13.3	40.7	40.7	34.9%	32.7%
University of North Carolina at Greensboro	17.9	14.8	34.7	28.6	178.1	179.5	19.5%	15.9%
University of North Carolina at Charlotte	80.8	40.3	39.0	33.0	255.4	258.9	15.3%	12.7%
University of North Carolina at Asheville	3.4	2.9	11.3	11.4	39.8	41.0	28.4%	27.8%
University of North Carolina at Wilmington	12.1	11.9	35.8	39.3	145.6	147.8	24.6%	26.6%
University of North Carolina at Pembroke	5.9	5.3	21.3	20.6	76.9	77.8	27.7%	26.5%
East Carolina University	26.3	27.6	35.4	27.6	232.2	230.9	15.2%	12.0%
ECU - Health Affairs	6.3	5.8	19.1	18.4	77.9	78.5	24.5%	23.4%
North Carolina A&T University	11.6	(12.1)	11.7	0.7	92.6	93.8	12.6%	0.7%
Western Carolina University	11.7	11.1	29.4	29.6	131.4	132.6	22.4%	22.3%
Appalachian State University	11.3	10.1	33.7	28.5	147.8	149.2	22.8%	19.1%
Winston-Salem State University	4.9	2.2	11.4	13.9	63.7	63.0	17.9%	22.1%
Elizabeth City State University	2.8	6.1	11.0	10.4	40.5	37.9	27.2%	27.4%
Fayetteville State University	5.8	6.2	17.1	18.3	53.9	54.8	31.7%	33.4%
North Carolina Central University	10.8	10.7	16.9	17.2	84.8	85.5	19.9%	20.1%
University of North Carolina Sch of the Arts	(0.8)	(1.4)	7.5	6.6	33.3	33.6	22.5%	19.6%
North Carolina Sch of Science & Mathematics	2.2	2.2	7.2	7.4	22.6	23.1	31.9%	32.0%
Total University System	<u>\$ 333.3</u>	<u>\$ 273.0</u>	<u>\$ 602.1</u>	<u>\$ 646.1</u>	<u>\$ 3,122.3</u>	<u>\$ 3,109.7</u>	19.3%	20.8%
Total - Education	<u>\$ 1,255.7</u>	<u>\$ 1,096.1</u>	<u>\$ 3,894.0</u>	<u>\$ 3,905.9</u>	<u>\$ 14,089.7</u>	<u>\$ 13,840.8</u>	27.6%	28.2%
Health and Human Services								
HHS - Administration and Support	\$ 9.1	\$ 19.6	\$ 43.3	\$ 47.7	\$ 118.0	\$ 137.9	36.7%	34.6%
Aging	2.8	0.2	10.7	11.3	45.1	47.1	23.7%	24.0%
Child Development	28.8	22.3	79.0	74.7	228.2	228.5	34.6%	32.7%
Health Services	10.6	16.5	46.4	47.9	155.8	156.5	29.8%	30.6%
Social Services	25.6	16.2	65.9	67.1	194.5	204.8	33.9%	32.8%
Medical Assistance	386.0	375.5	1,376.2	1,230.6	3,925.3	3,826.0	35.1%	32.2%
Children's Health Insurance	—	0.1	—	—	—	0.4	—	—
Health Benefits	—	1.8	—	(5.0)	—	—	—	—
Services for the Blind and Deaf/HH	0.9	1.0	2.8	3.5	8.7	8.6	32.2%	40.7%
Mental Health/DD/SAS	41.5	68.1	211.3	200.5	751.8	688.0	28.1%	29.1%
Health Services Regulations	1.8	0.5	3.3	3.3	19.6	19.3	16.8%	17.1%
Vocational Rehabilitation	(0.4)	1.8	6.7	15.0	39.8	39.4	16.8%	38.1%
Total - Health and Human Services	<u>\$ 506.7</u>	<u>\$ 523.6</u>	<u>\$ 1,845.6</u>	<u>\$ 1,696.6</u>	<u>\$ 5,486.8</u>	<u>\$ 5,356.5</u>	33.6%	31.7%

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	October		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	\$ 0.5	\$ 1.0	\$ (2.7)	\$ (3.6)	\$ 11.3	\$ 11.1	(23.9%)	(32.4%)
Commerce - State Aid to Nonstate Entities	—	1.6	—	6.2	16.2	19.7	—	31.5%
Commerce - Economic Development	26.5	6.0	52.5	127.2	150.2	143.2	35.0%	88.8%
Total - Economic Development	\$ 27.0	\$ 8.6	\$ 49.8	\$ 129.8	\$ 177.7	\$ 174.0	28.0%	74.6%
Environment & Natural Resources								
Environmental Quality	\$ 8.7	\$ 9.3	\$ 25.2	\$ 36.8	\$ 84.2	\$ 95.8	29.9%	38.4%
Wildlife Resources	2.8	0.4	5.3	2.9	12.0	11.3	44.2%	25.7%
Natural and Cultural Resources	17.2	19.8	53.6	60.0	181.5	193.2	29.5%	31.1%
Roanoke Island Commission	0.2	0.2	0.3	0.3	0.6	0.6	50.0%	50.0%
Total - Environment & Natural Resources	\$ 28.9	\$ 29.7	\$ 84.4	\$ 100.0	\$ 278.3	\$ 300.9	30.3%	33.2%
Public Safety, Correction, & Regulation								
Judicial	\$ 61.4	\$ 56.0	\$ 235.6	\$ 219.6	\$ 701.8	\$ 683.8	33.6%	32.1%
Justice	6.9	4.9	18.7	15.9	52.2	47.9	35.8%	33.2%
Labor	1.6	1.7	5.2	4.6	18.7	18.2	27.8%	25.3%
Insurance	3.6	3.6	13.5	11.8	42.2	40.9	32.0%	28.9%
Insurance-GF	0.4	(0.2)	1.0	(1.3)	9.5	8.6	10.5%	(15.1%)
Public Safety	178.8	187.1	693.0	691.3	2,202.8	2,076.6	31.5%	33.3%
Total - Public Safety, Correction, & Regulation	\$ 252.7	\$ 253.1	\$ 967.0	\$ 941.9	\$ 3,027.2	\$ 2,876.0	31.9%	32.8%
Agriculture								
Agriculture and Consumer Services	\$ 8.0	\$ 36.3	\$ 38.5	\$ 68.2	\$ 134.7	\$ 142.7	28.6%	47.8%
Rounding [*]	\$ 0.6	\$ (0.4)	\$ 0.1	\$ (0.2)	\$ (0.2)	\$ 0.1	N/A	N/A
Total Current Operations	\$ 2,130.7	\$ 2,005.8	\$ 6,963.3	\$ 6,985.0	\$ 23,704.3	\$ 23,233.6	29.4%	30.1%
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	(36.6)	—	(36.4)	(15.3)	715.9	715.9	(5.1%)	(2.1%)
Debt Service - Federal	36.4	—	—	(20.4)	1.6	1.6	—	(1275.0%)
Total - Debt Service	\$ (0.2)	\$ —	\$ (36.4)	\$ (35.7)	\$ 717.5	\$ 717.5	(5.1%)	(5.0%)
Total Appropriation Expenditures	\$ 2,130.5	\$ 2,005.8	\$ 6,926.9	\$ 6,951.5	\$ 24,421.8	\$ 23,953.3	28.4%	29.0%

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 OCTOBER 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	\$ 38,166	\$ 54,656	\$ 46,927	\$ 93,144
Total - Agriculture	<u>\$ 38,166</u>	<u>\$ 54,656</u>	<u>\$ 46,927</u>	<u>\$ 93,144</u>
Debt Service				
State Treasurer	\$ -	\$ -	\$ 1	\$ 173
State Treasurer-Federal	-	38,001	-	1,616
Total Debt Service	<u>\$ -</u>	<u>\$ 38,001</u>	<u>\$ 1</u>	<u>\$ 1,789</u>
Education				
Public Instruction	\$ 221,248	\$ 612,572	\$ 1,040,488	\$ 3,610,678
Community Colleges	41,291	288,258	143,723	582,075
UNC Systems	117,803	1,491,609	488,667	2,093,649
Total - Education	<u>\$ 380,342</u>	<u>\$ 2,392,439</u>	<u>\$ 1,672,878</u>	<u>\$ 6,286,402</u>
Economic Development				
Commerce	\$ 5,575	\$ 27,319	\$ 6,131	\$ 24,662
Commerce-State Aid	-	-	-	-
Commerce-Economic Dev	30	785	26,515	53,306
Total - Economic Development	<u>\$ 5,605</u>	<u>\$ 28,104</u>	<u>\$ 32,646</u>	<u>\$ 77,968</u>
Environment & Natural Resources				
Environmental Quality	\$ 7,927	\$ 40,788	\$ 16,594	\$ 66,036
Wildlife Resources	7,320	27,872	9,859	33,192
Natural and Cultural Resources	5,221	26,410	22,278	80,008
Roanoke Island	-	-	148	295
Total - Environ. & Natural Resources	<u>\$ 20,468</u>	<u>\$ 95,070</u>	<u>\$ 48,879</u>	<u>\$ 179,531</u>
General Government				
General Assembly	\$ 57	\$ 266	\$ 6,847	\$ 24,351
Governor	81	503	500	1,980
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	22	98	731	2,942
Military and Veterans Affairs	3,894	23,138	4,362	24,472
Housing Finance Authority	-	-	-	2,665
Governor	-	-	-	-
Lt. Governor	-	-	62	243
Secretary of State	27	212	1,211	5,063
State Auditor	352	2,341	1,582	6,260
State Treasurer-Administration	3,040	12,303	3,293	13,314
State Treasurer-Retirement	-	-	8,098	15,342
Administration	1,529	7,493	8,508	27,572
State Controller	211	447	1,798	7,160
Information Technology	-	4,748	14,128	21,281
Revenue	4,025	16,096	11,331	45,840
Board of Elections	-	824	508	2,179
Administrative Hearings	153	447	634	2,407
Reserve-Contingency/Emergency	-	324	324	324
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	426	426
Reserve-Golden LEAF	-	-	-	-
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-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 OCTOBER 31, 2019 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	296	873
Reserve - Transfer to DOT	-	12,540	-	-
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 13,391	\$ 120,763	\$ 64,639	\$ 204,694
Health and Human Services				
HHS-Administration	\$ 6,740	\$ 31,317	\$ 15,805	\$ 74,664
Aging	4,911	20,815	7,696	31,538
Child Development	36,319	153,563	65,087	232,555
Health Services	50,781	189,539	61,363	235,969
Social Services	101,644	362,758	125,986	428,694
Medical Assistance	935,981	4,620,032	1,421,324	5,996,210
NC Health Choice	-	2	-	2
Health Benefits	-	-	-	-
Blind Services	2,812	10,645	3,703	13,480
Mental Health	80,593	405,768	122,635	617,051
Facility Services	3,477	18,439	5,297	21,717
Vocational Rehabilitation Services	12,675	40,431	12,259	47,092
Total - Health and Human Services	\$ 1,235,933	\$ 5,853,309	\$ 1,841,155	\$ 7,698,972
Public Safety, Correction, and Regulation				
Judicial	\$ 319	\$ 1,369	\$ 49,302	\$ 192,064
Judicial-Indigent Defense	582	2,319	12,909	47,261
Justice	5,154	14,606	11,800	33,327
Labor	1,179	6,087	2,771	11,250
Insurance	827	2,892	4,447	16,364
Insurance	1,771	5,598	2,189	6,602
Public Safety	34,159	112,080	216,682	805,041
Total - Public Safety, Correction and Regulation	\$ 43,991	\$ 144,951	\$ 300,100	\$ 1,111,909
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ 160	\$ 158	\$ -	\$ -
License Schedule B	7,948	16,635	42	155
Tobacco	24,555	99,807	3,028	12,548
Franchise	111,449	190,728	2,692	9,134
Individual Income	1,194,479	4,267,133	90,376	205,216
Sales & Use	1,112,279	4,538,308	723,357	1,705,315
Beverage	34,684	151,709	10,847	17,592
Gift	-	80	-	-
Freight Car	-	-	-	-
Insurance	168,406	187,286	50	3,717
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	(7,126)	250,721	44,468	111,097
Real Estate	7,448	32,303	-	-
White Goods	571	2,341	831	905
Scrap Tire	1,850	7,710	4,065	4,177

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	38	287	3	34
Solid Waste	5,235	11,111	5,110	5,154
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,661,976	\$ 9,756,317	\$ 884,869	\$ 2,075,044
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	4,662	20,430	84	327
License & Fees-Nontax	2,313	8,859	1	1,353
Gas & Oil Inspection	256	512	-	-
Deed Mortgage Registration Fee	611	2,483	489	1,986
Board of Elections	10	25	7	17
DHHS	517	1,169	-	-
Disproportionate Share	-	145,241	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	14,945	57,123	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	337	1,564	325	1,229
DPS - ABC Board	498	1,827	179	509
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	20,519	79,115	5	105
Sales & Use	1,172	3,832	-	-
Intra State Transfer	130	1,405	-	-
Probation Supervision Fees	878	3,267	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	377	1,428	-	-
Sales Tax Refund	174	595	-	-
Miscellaneous	5	7	-	-
Parole Supervision Fees	104	377	-	-
Banking & Investment Fees	253	1,010	-	-
Total - Nontax Codes	\$ 47,761	\$ 330,269	\$ 1,090	\$ 5,526
Total Reverting	\$ 4,447,633	\$ 18,813,879	\$ 4,893,184	\$ 17,734,979
Beginning Unreserved Cash	\$ 1,709,285			
Year-To-Date Receipts	18,813,879			
Year-To-Date Disbursements	17,734,979			
Reservations:				
Ending Unreserved Cash	\$ 2,788,185			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2019 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	\$ 31,698	\$ 37,503	\$ 32,618	\$ 39,945	\$ 59,149
Total Agriculture	<u>\$ 61,591</u>	<u>\$ 31,698</u>	<u>\$ 37,503</u>	<u>\$ 32,618</u>	<u>\$ 39,945</u>	<u>\$ 59,149</u>
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	1	377	1	377	-
Total - Debt Service	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 377</u>	<u>\$ 1</u>	<u>\$ 377</u>	<u>\$ -</u>
Education						
Public Instruction-Special Revenue	\$ 19,160	\$ 335	\$ 5,618	\$ 2,000	\$ 2,003	\$ 22,775
Public Instruction-School Technology	22,583	178	726	3,533	9,888	13,421
Public Instruction-IT Projects	24,816	-	-	1,565	2,334	22,482
Public Instruction-Pub Sch Bldg Fund	285,923	20,169	45,415	5,020	25,381	305,957
Public Instruction-Trust	6,450	6,232	8,312	-	-	14,762
Public Instruction-Local Payroll	865	5,797	23,303	5,808	23,228	940
Public Instruction-Internal Service	96,991	664	1,273	17	5,110	93,154
Community Colleges-Special Rev	7,385	749	1,642	911	1,631	7,396
Community Colleges-IT Projects	8,573	-	-	78	311	8,262
Community Colleges-Trust	3,071	130	17,164	1,351	10,023	10,212
Total - Education	<u>\$ 475,817</u>	<u>\$ 34,254</u>	<u>\$ 103,453</u>	<u>\$ 20,283</u>	<u>\$ 79,909</u>	<u>\$ 499,361</u>
Economic Development						
Commerce-Floyd Relief	\$ -	\$ 1	\$ 5	\$ -	\$ 1	\$ 4
Commerce-Special Revenue	184,151	35,143	94,273	15,067	64,556	213,868
Commerce-IT Projects	442	233	728	75	87	1,083
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	13,281	22	90	-	488	12,883
Commerce-Div of Employ Sec	27,281	9,814	32,504	8,769	31,859	27,926
Total - Economic Development	<u>\$ 225,232</u>	<u>\$ 45,213</u>	<u>\$ 127,600</u>	<u>\$ 23,911</u>	<u>\$ 96,991</u>	<u>\$ 255,841</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 5,243	\$ -	\$ 211	\$ 151	\$ 794	\$ 4,660
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	14,158	46	765	314	1,269	13,654
Natural and Cultural Resources	804	16	70	8	19	855
C W M T F	52,443	1,960	6,656	2,967	12,217	46,882
Land & Water Conservation Fund	208	-	2,291	1,313	1,976	523
Natural & Cultural Res-LWS	1,018	2	91	-	-	1,109
Aquariums	2,964	-	-	22	(52)	3,016
Parks & Recreation Trust Fund	19,192	2,036	5,461	1,480	6,585	18,068
Natural and Cultural Res-Int Bearing	82	10	16	3	41	57
Wildlife	12,233	6,590	23,661	7,106	22,833	13,061
Total - Environment and Natural Resources	<u>\$ 109,106</u>	<u>\$ 10,660</u>	<u>\$ 39,222</u>	<u>\$ 13,364</u>	<u>\$ 45,682</u>	<u>\$ 102,646</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2019 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	\$ 83,466	\$ 224,914	\$ 80,703	\$ 179,517	\$ 85,506
Governor's Office-Disaster Relief	-	2,836	19,623	2,836	19,623	-
Payroll Imprest Fund	-	840,245	3,138,917	840,245	3,138,917	-
OSBM-IT Projects	661	-	-	-	-	661
General Assembly	15,149	2	2	-	13	15,138
State Treasurer	6,613	849	2,365	324	3,230	5,748
State Treasurer-Blount St. Properties Administration	63,982	4,382	17,387	3,929	15,883	65,486
State Controller	31,836	1,513	5,661	1,383	3,782	33,715
Statewide-Worker's Comp Plan	5,227	6,532	24,659	7,026	26,699	3,187
Revenue-Project Collect	54,369	2,221	10,861	2,930	11,226	54,004
Revenue-Tax Distribution	-	325,413	1,449,743	325,413	1,449,743	-
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Tax Transfer Fees	5,358	265	962	39	619	5,701
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	2,520	1,116	4,878	1,202	5,097	2,301
Board of Elections	11,678	19	80	116	630	11,128
NC Infrastructure Finance Corp	-	-	-	-	-	-
Information Technology	32,863	10,504	11,234	2,087	8,925	35,172
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,595	-	64	8	31	1,628
Total - General Government	\$ 272,375	\$ 1,279,363	\$ 4,911,350	\$ 1,268,241	\$ 4,863,935	\$ 319,790
Health and Human Services						
Health Services	\$ 3,296	\$ 12,874	\$ 55,103	\$ 10,475	\$ 51,713	\$ 6,686
Social Services	3,166	415	1,004	317	1,294	2,876
Medical Assistance	50,381	6,831	36,601	6,648	52,366	34,616
Facility Services	32,551	413	2,481	200	498	34,534
DHHS-Administration	23,964	12,886	62,595	15,359	66,601	19,958
Aging	-	18	68	18	68	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 113,358	\$ 33,437	\$ 157,852	\$ 33,017	\$ 172,540	\$ 98,670
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 47	\$ 4	\$ 14	\$ 11	\$ 33	\$ 28
Public Safety	108,824	57,292	199,184	55,612	200,203	107,805
Total - Public Safety, Correction and Regulation	\$ 108,871	\$ 57,296	\$ 199,198	\$ 55,623	\$ 200,236	\$ 107,833
Total Nonreverting	\$ 1,366,350	\$ 1,491,922	\$ 5,576,555	\$ 1,447,058	\$ 5,499,615	\$1,443,290

GLOSSARY

Advance to Highway Fund (Senate Bill 605, Session Law 2019-15) – Funds advanced from the unreserved fund balance to the Disaster Relief Cash Flow Loan Fund, a special fund in the Department of Transportation.

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%).