



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

October 23, 2017

Enclosed is the *General Fund Monthly Financial Report* for the period ended September 30, 2017 of the 2018 State fiscal year. Pursuant to the *State Budget Act*, this report (unaudited) presents both General Fund reverting and non-reverting activities.

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

Sincerely,



Linda Combs

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**

SEPTEMBER 30, 2017

Expressed in Millions

<u>Assets</u>	<u>Liabilities and Fund Balance</u>		
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 5,296.6	Sales and Use Taxes Payable	\$ 558.6
		Beverage Taxes Payable	8.7
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 567.3</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,838.2
		Job Development Incentive Grants Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Emergency Response & Disaster Relief Fd	66.9
		Carryforward Reserve	122.4
		One NC Fund Reserve	—
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	300.0
		Non-Reverting Departmental Funds	1,199.6
		Total Reserved	<u>\$ 3,725.1</u>
		Unreserved :	
		Fund Balance - July 1, 2017	\$ 471.5
		Transfer to Reserves	(75.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	607.7
		Total Unreserved	<u>\$ 1,004.2</u>
		Total Fund Balance	<u>\$ 4,729.3</u>
Total Assets	<u>\$ 5,296.6</u>	Total Liabilities and Fund Balance	<u>\$ 5,296.6</u>

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

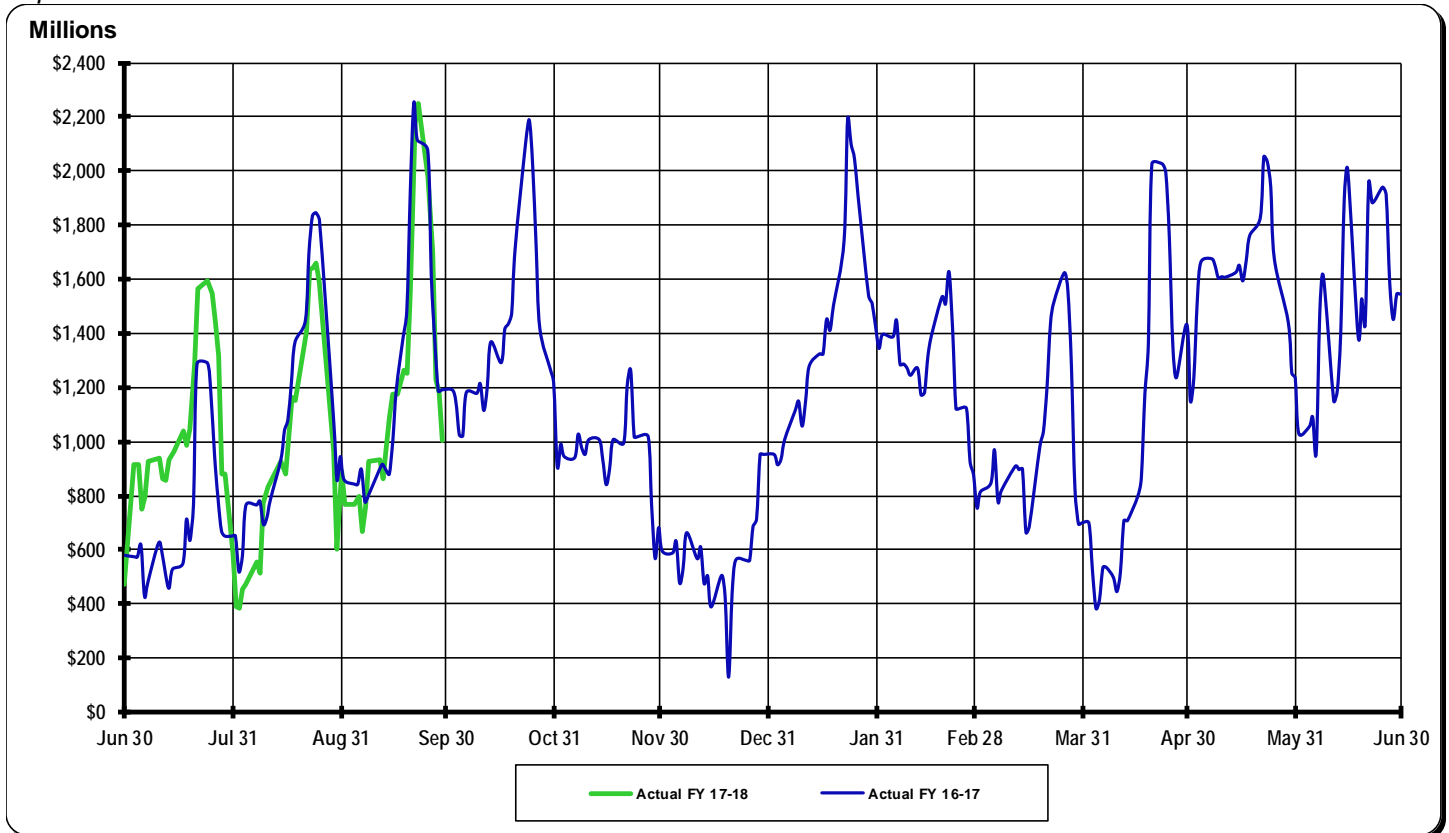
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2017 AND SEPTEMBER 30, 2016
Expressed in Millions

Fund Balance:	2017-18	2016-17	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 1,838.2	\$ 1,575.2	\$ 263.0	16.7%
Job Development Incentive Grants.....	—	—	—	—
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	122.4	110.0	12.4	11.3%
Emergency Response & Disaster Relief Fd	66.9	13.1	53.8	410.7%
Medicaid Transformation Fund.....	300.0	225.0	75.0	33.3%
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	—	—	—	—
Non-reverting Departmental Funds.....	1,199.6	996.6	203.0	20.4%
Total Reserved.....	\$ 3,725.1	\$ 3,117.9	\$ 607.2	19.5%
Unreserved:				
Fund Balance - July 1	\$ 471.5	\$ 580.1	\$ (108.6)	(18.7)%
Transfer to Reserves.....	(75.0)	(150.0)	75.0	(50.0)%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	607.7	763.1	(155.4)	(20.4)%
Total Unreserved.....	\$ 1,004.2	\$ 1,193.2	\$ (189.0)	(15.8)%
Total Fund Balance.....	\$ 4,729.3	\$ 4,311.1	\$ 418.2	9.7%

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



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

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF SEPTEMBER 2017 AND 2016, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	September		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
Beg. Unreserved Fund Balance	\$ 889.5	\$ 1,005.2	\$ 471.5	\$ 580.1	\$ 471.5	\$ 580.1		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 889.5</u>	<u>\$ 1,005.2</u>	<u>\$ 471.5</u>	<u>\$ 580.1</u>	<u>\$ 471.5</u>	<u>\$ 580.1</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,068.1	\$ 1,072.8	\$ 2,753.1	\$ 2,764.9	\$ 12,341.4	\$ 11,618.3	22.3%	23.8%
Corporate Income	178.3	205.8	179.8	219.4	732.3	911.5	24.6%	24.1%
Sales and Use	526.3	489.7	1,870.1	1,818.8	7,334.5	6,970.7	25.5%	26.1%
Franchise	17.1	37.3	78.9	72.3	605.8	551.9	13.0%	13.1%
Insurance	5.4	5.5	16.3	5.5	490.4	505.1	3.3%	1.1%
Beverage	35.8	33.1	96.2	90.8	368.5	341.3	26.1%	26.6%
Estate	0.2	0.1	10.0	0.2	—	—	—	—
Privilege License	0.2	(0.3)	7.4	6.5	26.3	31.6	28.1%	20.6%
Tobacco Products	23.4	22.5	68.5	67.7	257.1	253.8	26.6%	26.7%
Real Estate Conveyance Excise	6.8	6.1	20.5	18.8	68.3	60.3	30.0%	31.2%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	—	—	5.3	5.1	2.4	2.3	220.8%	221.7%
White Goods Disposal	0.5	0.3	1.6	1.5	2.2	2.2	72.7%	68.2%
Scrap Tire Disposal	1.5	1.6	5.1	5.1	5.8	6.2	87.9%	82.3%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.5	3.3	11.5	11.8	50.2	47.0	22.9%	25.1%
Other	(0.6)	0.1	1.8	0.1	1.6	1.5	112.5%	6.7%
Total Tax Revenue	<u>\$ 1,866.5</u>	<u>\$ 1,877.9</u>	<u>\$ 5,126.1</u>	<u>\$ 5,088.5</u>	<u>\$ 22,286.8</u>	<u>\$ 21,303.7</u>	23.0%	23.9%
Non-Tax Revenue:								
Treasurer's Investments	\$ 6.5	\$ (1.4)	\$ 19.1	\$ 11.7	\$ 60.1	\$ 37.5	31.8%	31.2%
Judicial Fees	19.8	20.0	60.9	60.7	240.9	242.6	25.3%	25.0%
Insurance	1.3	1.2	4.0	4.2	75.5	77.0	5.3%	5.5%
Disproportionate Share	115.8	105.7	115.8	105.7	164.7	147.0	70.3%	71.9%
Master Settlement Agreement	—	—	—	—	119.7	127.4	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	9.3	9.5	29.7	22.9	185.8	184.8	16.0%	12.4%
Total Non-Tax Revenue	<u>\$ 152.7</u>	<u>\$ 135.0</u>	<u>\$ 229.5</u>	<u>\$ 205.2</u>	<u>\$ 846.7</u>	<u>\$ 816.3</u>	27.1%	25.1%
Total Tax and Non-Tax Revenue	<u>\$ 2,019.2</u>	<u>\$ 2,012.9</u>	<u>\$ 5,355.6</u>	<u>\$ 5,293.7</u>	<u>\$ 23,133.5</u>	<u>\$ 22,120.0</u>	23.2%	23.9%
Total Availability	<u>\$ 2,908.7</u>	<u>\$ 3,018.1</u>	<u>\$ 5,827.1</u>	<u>\$ 5,873.8</u>	<u>\$ 23,605.0</u>	<u>\$ 22,700.1</u>	24.7%	25.9%
Appropriation Expenditures:								
Current Operations	\$ 1,903.3	\$ 1,771.3	\$ 4,695.0	\$ 4,448.9	\$ 22,252.0	\$ 21,672.6	21.1%	20.5%
Capital Improvements:								
Funded by General Fund	—	—	49.7	26.1	49.7	26.1	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	1.2	53.6	3.2	55.6	728.8	742.7	0.4%	7.5%
Total Appropriation Expenditures	<u>\$ 1,904.5</u>	<u>\$ 1,824.9</u>	<u>\$ 4,747.9</u>	<u>\$ 4,530.6</u>	<u>\$ 23,030.5</u>	<u>\$ 22,441.4</u>	20.6%	20.2%
Unreserved Fund Balance - Before Statutory Reservations	\$ 1,004.2	\$ 1,193.2	\$ 1,079.2	\$ 1,343.2	\$ 574.5	\$ 258.7		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(75.0)	(150.0)	(75.0)	(150.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 1,004.2</u>	<u>\$ 1,193.2</u>	<u>\$ 1,004.2</u>	<u>\$ 1,193.2</u>	<u>\$ 499.5</u>	<u>\$ 108.7</u>		

Note that the schedule above represents net tax and non-tax collections and not gross collections. Tax revenues are presented net of refunds to taxpayers and various distributions to state and local entities based on legislation. A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

The schedule above presents monthly and year-to-date General Fund operations for the current and prior fiscal years as well as the annual budget and percent of budget realized or expended.

**GENERAL FUND REVERTING
NET TAX AND NONTAX REVENUES**

FOR THE MONTH OF SEPTEMBER 2017 AND 2016, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	September				Year-To-Date Through September			
	FY 2018	FY 2017	Change	%Change	FY 2018	FY 2017	Change	%Change
Tax Revenues:								
Individual Income	\$ 1,068.1	\$ 1,072.8	\$ (4.7)	(0.4)%	\$ 2,753.1	\$ 2,764.9	\$ (11.8)	(0.4)%
Corporate Income	178.3	205.8	(27.5)	(13.4)%	179.8	219.4	(39.6)	(18.0)%
Sales and Use	526.3	489.7	36.6	7.5%	1,870.1	1,818.8	51.3	2.8%
Franchise	17.1	37.3	(20.2)	(54.2)%	78.9	72.3	6.6	9.1%
Insurance	5.4	5.5	(0.1)	(1.8)%	16.3	5.5	10.8	196.4%
Beverage	35.8	33.1	2.7	8.2%	96.2	90.8	5.4	5.9%
Estate	0.2	0.1	0.1	100.0%	10.0	0.2	9.8	4900.0%
Privilege License	0.2	(0.3)	0.5	166.7%	7.4	6.5	0.9	13.8%
Tobacco Products	23.4	22.5	0.9	4.0%	68.5	67.7	0.8	1.2%
Real Estate Conveyance Excise	6.8	6.1	0.7	11.5%	20.5	18.8	1.7	9.0%
Gift	—	—	—	—	—	—	—	—
Solid Waste	—	—	—	—	5.3	5.1	0.2	3.9%
White Goods Disposal	0.5	0.3	0.2	66.7%	1.6	1.5	0.1	6.7%
Scrap Tire Disposal	1.5	1.6	(0.1)	(6.3)%	5.1	5.1	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.5	3.3	0.2	6.1%	11.5	11.8	(0.3)	(2.5)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.6)	0.1	(0.7)	(700.0)%	1.8	0.1	1.7	1700.0%
Total Tax Revenue	\$ 1,866.5	\$ 1,877.9	\$ (11.4)	(0.6)%	\$ 5,126.1	\$ 5,088.5	\$ 37.6	0.7%
Non-Tax Revenue:								
Treasurer's Investments	\$ 6.5	\$ (1.4)	\$ 7.9	564.3%	\$ 19.1	\$ 11.7	\$ 7.4	63.2%
Judicial Fees	19.8	20.0	(0.2)	(1.0)%	60.9	60.7	0.2	0.3%
Insurance	1.3	1.2	0.1	8.3%	4.0	4.2	(0.2)	(4.8)%
Disproportionate Share	115.8	105.7	10.1	9.6%	115.8	105.7	10.1	9.6%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	9.3	9.5	(0.2)	(2.1)%	29.7	22.9	6.8	29.7%
Total Non-Tax Revenue	\$ 152.7	\$ 135.0	\$ 17.7	13.1%	\$ 229.5	\$ 205.2	\$ 24.3	11.8%
Total Tax and Non-Tax Revenue	\$ 2,019.2	\$ 2,012.9	\$ 6.3	0.3%	\$ 5,355.6	\$ 5,293.7	\$ 61.9	1.2%

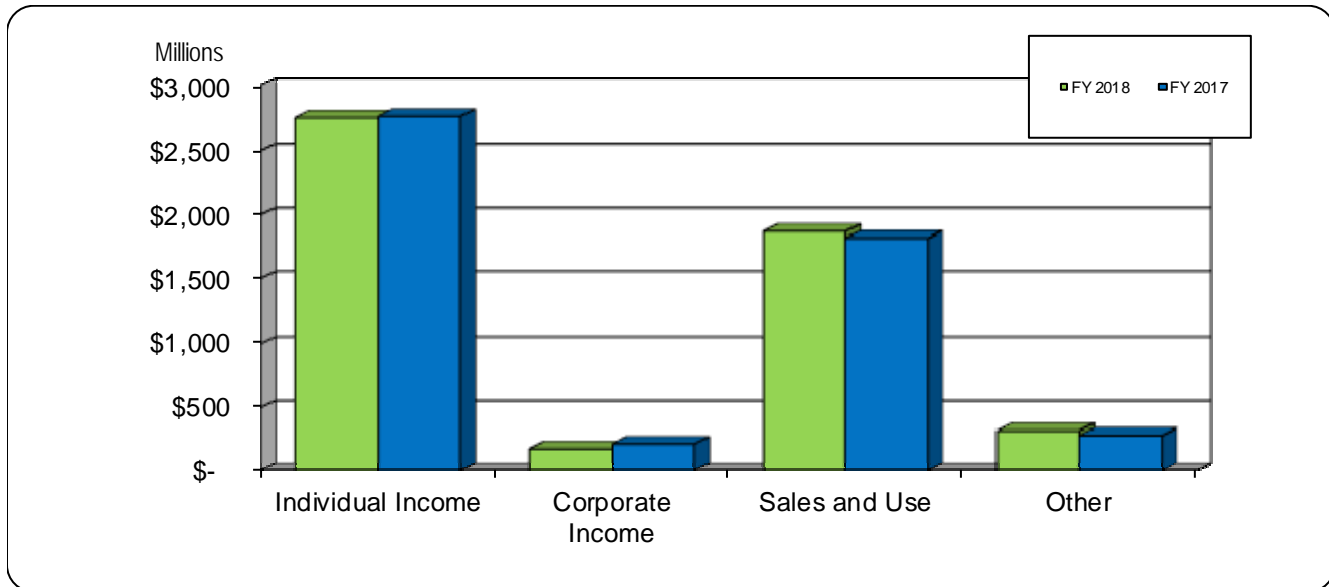
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2018, when compared to the prior year through September 30, actual net tax and non-tax revenues increased by \$61.9 million, or 1.2%. Tax revenues through September 2017 increased by \$37.6 million, or 0.7%, and non-tax revenues increased by \$24.3 million, or 11.8%.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

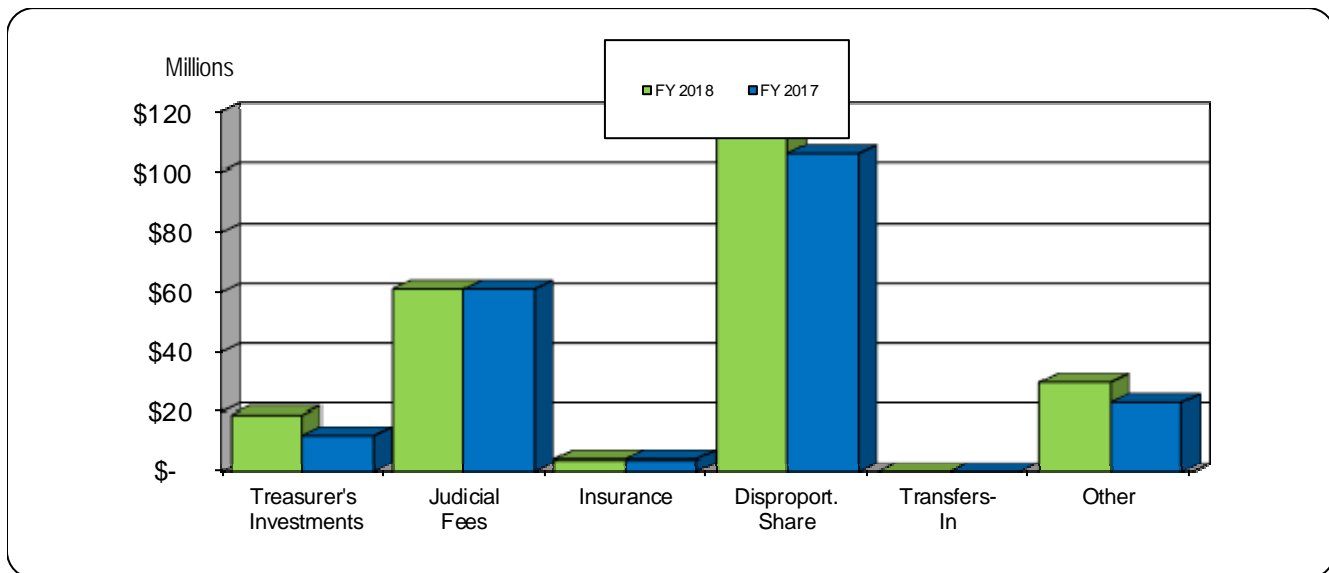
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2017 AND SEPTEMBER 30, 2016



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 SEPTEMBER 30, 2017 AND SEPTEMBER 30, 2016



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 SEPTEMBER 30, 2017 AND SEPTEMBER 30, 2016
Expressed in Millions

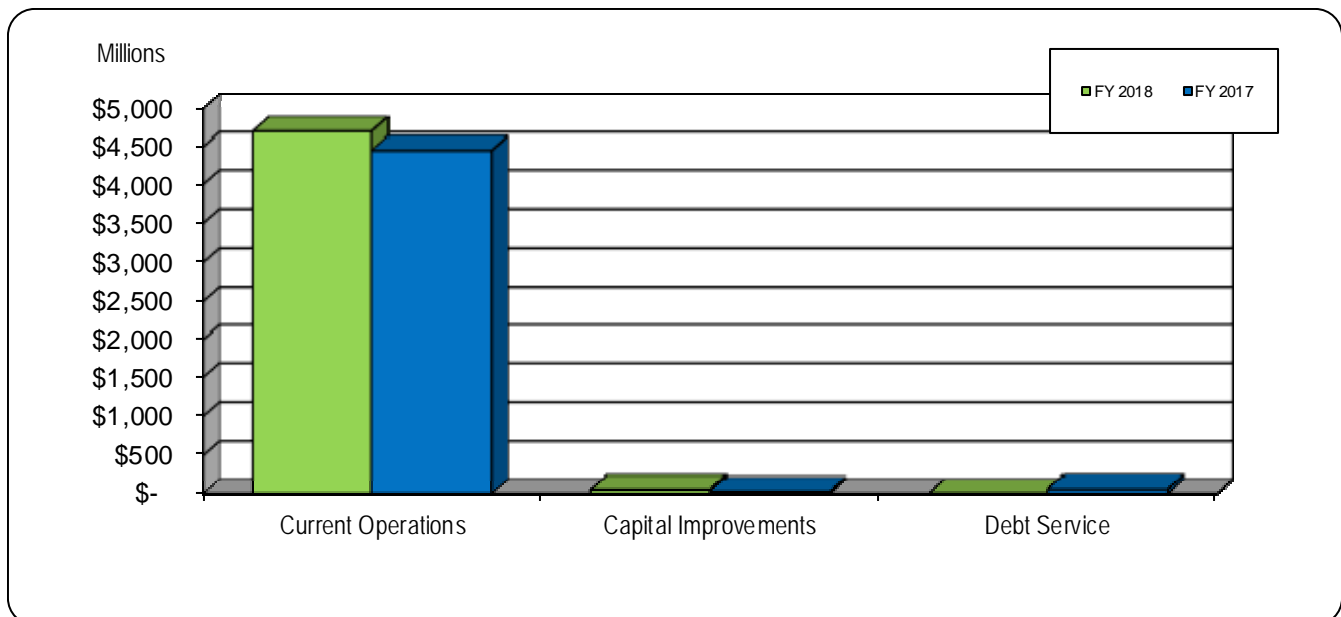
Current Operations	FY 2018	FY 2017	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2018	FY 2017
General Government	\$ 79.7	\$ 85.7	\$ (6.0)	(7.0%)	1.7%	1.9%
Education	2,488.0	2,370.8	117.2	4.9%	52.4%	52.3%
Health and Human Services	1,262.7	1,193.4	69.3	5.8%	26.6%	26.3%
Economic Development	43.6	50.6	(7.0)	(13.8%)	0.9%	1.1%
Environment and Natural Resources	61.0	71.3	(10.3)	(14.4%)	1.3%	1.6%
Public Safety, Correction, and Regulation	680.2	649.1	31.1	4.8%	14.3%	14.3%
Agriculture	29.7	27.6	2.1	7.6%	0.6%	0.6%
Operating Reserves/Rounding	50.1	0.4	49.7	12425.0%	1.1%	—
<i>Total Current Operations</i>	<u>\$ 4,695.0</u>	<u>\$ 4,448.9</u>	<u>\$ 246.1</u>	5.5%	98.9%	98.2%
Capital Improvements						
Funded by General Fund	49.7	26.1	23.6	90.4%	1.0%	0.6%
Debt Service	3.2	55.6	(52.4)	(94.2%)	0.1%	1.2%
Total Appropriation Expenditures	<u>\$ 4,747.9</u>	<u>\$ 4,530.6</u>	<u>\$ 217.3</u>	4.8%	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 SEPTEMBER 30, 2017 AND SEPTEMBER 30, 2016



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

Actual appropriation expenditures through September 2017 were more than actual appropriation expenditures through September 2016 by \$217.3 million, or 4.8%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through September 2017 were more than appropriation expenditures through September 2016 by \$246.1 million, or 5.5%.

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

FOR THE MONTH OF SEPTEMBER 2017 AND 2016, AND FISCAL YEAR-TO-DATE

Expressed In Millions

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

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

Current Operations

General Government

General Assembly	\$ 4.6	\$ 4.4	\$ 15.0	\$ 13.6	\$ 66.0	\$ 65.1	22.7%	20.9%
Governor's Office	0.4	0.6	1.3	1.7	5.4	5.7	24.1%	29.8%
Governor-Special Projects	—	1.6	(2.8)	(1.1)	—	2.0	—	(55.0%)
Military and Veterans Affairs	1.6	1.3	(3.9)	1.4	11.5	8.5	(33.9%)	16.5%
Office of State Budget	0.5	0.6	1.9	1.8	8.2	8.0	23.2%	22.5%
Housing Finance Agency	—	2.6	3.7	7.7	14.6	50.7	25.3%	15.2%
Lieutenant Governor	0.1	0.1	0.2	0.2	0.8	0.7	25.0%	28.6%
Secretary of State	1.2	0.9	3.2	2.8	13.1	13.1	24.4%	21.4%
State Auditor	1.1	0.9	2.4	3.2	13.8	13.6	17.4%	23.5%
State Treasurer	0.3	0.3	0.8	1.2	4.8	10.8	16.7%	11.1%
Retirement and Employee Benefits	—	2.3	6.8	5.9	27.9	26.9	24.4%	21.9%
Administration	4.4	3.7	12.4	13.0	63.9	64.6	19.4%	20.1%
Office of the State Controller	1.5	1.6	3.8	5.3	20.9	23.6	18.2%	22.5%
Information Technology	2.0	5.1	2.6	5.2	51.5	55.3	5.0%	9.4%
Revenue	7.9	5.0	21.2	21.2	84.6	83.6	25.1%	25.4%
Board of Elections	0.6	0.5	1.5	1.4	6.6	6.7	22.7%	20.9%
Office of Administrative Hearings	0.5	0.5	1.3	1.2	6.0	5.3	21.7%	22.6%
	<u>\$ 26.7</u>	<u>\$ 32.0</u>	<u>\$ 71.4</u>	<u>\$ 85.7</u>	<u>\$ 399.6</u>	<u>\$ 444.2</u>	<u>17.9%</u>	<u>19.3%</u>
Reserves - General Assembly	16.0	—	8.3	—	12.8	22.8	64.8%	—
Reserves - Contingency & Emergency	—	—	(1.8)	(5.8)	—	3.0	—	(193.3%)
Reserves - SPA Salary Increases	—	—	—	—	—	4.8	—	—
Reserves - Salary Adjustments	—	0.1	—	(1.5)	5.0	—	—	—
Reserves - Minimum Market Adj	—	—	—	—	3.9	4.3	—	—
Reserves - Job Development Incentive Grants	—	—	—	—	—	—	—	—
Reserves - Budget Transparency Initiative	—	—	—	—	—	—	—	—
Reserves - State Emergency Resp & Disaster	—	10.0	—	10.0	—	10.3	—	97.1%
Reserves - Severance Expenditure	—	—	—	—	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	—	0.1	—	—
Reserves - IT Fund	—	—	—	—	—	—	—	—
Reserves - Retirement Rate Adjustment	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	2.0	—	2.0	—	100.0%	—
Reserves - Review of Compensation Plan	—	—	—	—	9.7	—	—	—
Reserves - One North Carolina Fund	—	—	—	—	—	—	—	—
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	—	—	52.3	—	80.2	—	65.2%	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	46.6	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	15.0	30.0	—	—
Reserves - Enterprise Resource Planning	—	—	—	—	3.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	(2.3)	(2.3)	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 16.0</u>	<u>\$ 10.1</u>	<u>\$ 58.5</u>	<u>\$ 0.4</u>	<u>\$ 178.2</u>	<u>\$ 75.3</u>	<u>32.8%</u>	<u>0.5%</u>
Total - General Government	<u>\$ 42.7</u>	<u>\$ 42.1</u>	<u>\$ 129.9</u>	<u>\$ 86.1</u>	<u>\$ 577.8</u>	<u>\$ 519.5</u>	<u>22.5%</u>	<u>16.6%</u>

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF SEPTEMBER 2017 AND 2016, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	September		Year-To-Date		FY 2018	FY 2017	Year-To-Date	
	FY 2018	FY 2017	FY 2018	FY 2017			FY 2018	FY 2017
Education								
Public Instruction	\$ 782.8	\$ 746.2	\$ 1,984.0	\$ 1,924.1	\$ 9,046.4	\$ 8,777.1	21.9%	21.9%
Community Colleges	51.6	48.6	174.4	174.8	1,122.3	1,101.6	15.5%	15.9%
	<u>\$ 834.4</u>	<u>\$ 794.8</u>	<u>\$ 2,158.4</u>	<u>\$ 2,098.9</u>	<u>\$10,168.7</u>	<u>\$ 9,878.7</u>	21.2%	21.2%
University System								
University of North Carolina - General Admin	\$ 4.6	\$ 3.8	\$ 10.1	\$ 9.8	\$ 42.7	\$ 46.6	23.7%	21.0%
UNC - GA Institutional Programs and Facilities	—	—	—	—	53.5	17.7	—	—
UNC - GA Related Educational Programs	8.4	8.9	18.8	18.9	110.0	108.5	17.1%	17.4%
UNC - GA Aid to Private Institutions	68.0	34.8	55.7	47.9	155.2	171.6	35.9%	27.9%
UNC - Chapel Hill Academic Affairs	29.7	28.9	23.9	17.7	258.6	260.9	9.2%	6.8%
UNC - Chapel Hill Health Affairs	26.3	22.6	31.3	32.2	198.3	190.5	15.8%	16.9%
UNC - Chapel Hill Area Health Affairs	4.0	3.0	8.4	6.6	49.0	48.8	17.1%	13.5%
NCSU - Academic Affairs	49.7	45.6	25.0	23.9	419.0	414.2	6.0%	5.8%
NCSU - Agricultural Research	3.9	7.1	12.7	13.7	53.4	53.3	23.8%	25.7%
NCSU - Agricultural Extension Service	1.4	3.2	8.6	7.3	40.0	39.0	21.5%	18.7%
University of North Carolina at Greensboro	16.6	15.3	8.1	1.7	153.8	153.8	5.3%	1.1%
University of North Carolina at Charlotte	84.8	27.4	4.8	10.5	231.9	231.7	2.1%	4.5%
University of North Carolina at Asheville	3.8	3.8	6.4	5.9	39.7	39.9	16.1%	14.8%
University of North Carolina at Wilmington	14.9	10.1	26.6	20.7	123.5	124.2	21.5%	16.7%
University of North Carolina at Pembroke	2.6	4.0	7.2	8.8	55.1	55.6	13.1%	15.8%
East Carolina University	27.1	26.6	(6.0)	(11.1)	219.8	219.2	(2.7%)	(5.1%)
ECU - Health Affairs	5.3	5.8	11.7	10.6	75.3	74.8	15.5%	14.2%
North Carolina A&T University	17.1	(5.5)	15.0	2.6	95.3	92.5	15.7%	2.8%
Western Carolina University	9.4	0.4	2.6	2.5	91.8	91.6	2.8%	2.7%
Appalachian State University	(1.1)	19.5	13.3	13.7	138.0	138.1	9.6%	9.9%
Winston-Salem State University	4.7	(10.5)	10.4	(4.0)	66.2	65.9	15.7%	(6.1%)
Elizabeth City State University	3.6	3.3	6.6	6.7	32.5	33.4	20.3%	20.1%
Fayetteville State University	6.9	5.5	13.0	10.4	53.4	54.0	24.3%	19.3%
North Carolina Central University	9.7	8.8	3.2	2.6	85.3	85.3	3.8%	3.0%
University of North Carolina Sch of the Arts	8.1	8.3	7.5	7.3	31.2	31.0	24.0%	23.5%
North Carolina Sch of Science & Mathematics	1.8	1.8	4.7	5.0	21.4	21.7	22.0%	23.0%
Total University System	<u>\$ 411.3</u>	<u>\$ 282.5</u>	<u>\$ 329.6</u>	<u>\$ 271.9</u>	<u>\$ 2,893.9</u>	<u>\$ 2,863.8</u>	11.4%	9.5%
Total - Education	<u>\$ 1,245.7</u>	<u>\$ 1,077.3</u>	<u>\$ 2,488.0</u>	<u>\$ 2,370.8</u>	<u>\$13,062.6</u>	<u>\$12,742.5</u>	19.0%	18.6%
Health and Human Services								
HHS - Administration and Support	\$ 14.2	\$ 8.3	\$ 23.3	\$ 18.7	\$ 117.2	\$ 113.4	19.9%	16.5%
Aging	6.5	6.1	10.8	10.9	46.0	44.9	23.5%	24.3%
Child Development	20.9	15.9	55.8	44.5	268.4	235.3	20.8%	18.9%
Health Services	9.8	6.2	30.8	26.4	157.4	168.7	19.6%	15.6%
Social Services	15.0	17.6	44.8	43.8	201.0	200.2	22.3%	21.9%
Medical Assistance	218.8	228.0	917.8	894.3	3,690.8	3,601.1	24.9%	24.8%
Children's Health Insurance	—	—	—	0.2	0.5	1.1	—	18.2%
Health Benefits	0.6	(3.8)	2.0	(2.7)	9.7	9.7	20.6%	(27.8%)
Services for the Blind and Deaf/HH	0.8	3.2	2.1	1.9	8.4	8.3	25.0%	22.9%
Mental Health/DD/SAS	20.0	60.4	163.9	144.0	696.3	587.3	23.5%	24.5%
Health Services Regulations	2.4	1.7	2.1	1.7	18.8	17.5	11.2%	9.7%
Vocational Rehabilitation	3.6	4.4	9.3	9.7	38.8	38.2	24.0%	25.4%
Total - Health and Human Services	<u>\$ 312.6</u>	<u>\$ 348.0</u>	<u>\$ 1,262.7</u>	<u>\$ 1,193.4</u>	<u>\$ 5,253.3</u>	<u>\$ 5,025.7</u>	24.0%	23.7%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF SEPTEMBER 2017 AND 2016, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	September		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
Economic Development								
Commerce	\$ 31.5	\$ 41.9	\$ 38.5	\$ 50.1	\$ 140.7	\$ 160.4	27.4%	31.2%
Commerce - State Aid to Nonstate Entities	4.5	0.5	5.1	0.5	20.3	18.7	25.1%	2.7%
Total - Economic Development	\$ 36.0	\$ 42.4	\$ 43.6	\$ 50.6	\$ 161.0	\$ 179.1	27.1%	28.3%
Environment & Natural Resources								
Environmental Quality	\$ 4.5	\$ 9.6	\$ 16.1	\$ 23.6	\$ 78.2	\$ 112.9	20.6%	20.9%
Wildlife Resources	2.3	1.3	2.8	2.6	11.2	10.7	25.0%	24.3%
Natural and Cultural Resources	23.9	19.5	42.0	45.0	185.5	186.4	22.6%	24.1%
Roanoke Island Commission	—	—	0.1	0.1	0.6	0.6	16.7%	16.7%
Total - Environment & Natural Resources	\$ 30.7	\$ 30.4	\$ 61.0	\$ 71.3	\$ 275.5	\$ 310.6	22.1%	23.0%
Public Safety, Correction, & Regulation								
Judicial	\$ 52.9	\$ 51.6	\$ 158.6	\$ 157.0	\$ 651.5	\$ 639.9	24.3%	24.5%
Justice	2.1	4.9	12.8	13.6	47.7	59.3	26.8%	22.9%
Labor	1.6	1.3	1.6	1.8	17.6	16.7	9.1%	10.8%
Insurance	3.1	0.2	7.5	6.0	48.8	42.6	15.4%	14.1%
Public Safety	166.2	161.6	499.7	470.7	2,022.7	1,971.0	24.7%	23.9%
Total - Public Safety, Correction, & Regulation	\$ 225.9	\$ 219.6	\$ 680.2	\$ 649.1	\$ 2,788.3	\$ 2,729.5	24.4%	23.8%
Agriculture								
Agriculture and Consumer Services	\$ 9.5	\$ 11.6	\$ 29.7	\$ 27.6	\$ 133.7	\$ 166.0	22.2%	16.6%
Rounding [*]	\$ 0.2	\$ (0.1)	\$ (0.1)	\$ —	\$ (0.2)	\$ (0.3)	N/A	N/A
Total Current Operations	\$ 1,903.3	\$ 1,771.3	\$ 4,695.0	\$ 4,448.9	\$22,252.0	\$21,672.6	21.1%	20.5%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 49.7	\$ 26.1	\$ 49.7	\$ 26.1	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 49.7	\$ 26.1	\$ 49.7	\$ 26.1	100.0%	100.0%
Debt Service								
Debt Service - Principal and Interest	1.2	53.6	1.6	54.0	727.2	703.1	0.2%	7.7%
Debt Service - Federal	—	—	1.6	1.6	1.6	39.6	100.0%	4.0%
Total - Debt Service	\$ 1.2	\$ 53.6	\$ 3.2	\$ 55.6	\$ 728.8	\$ 742.7	0.4%	7.5%
Total Appropriation Expenditures	\$ 1,904.5	\$ 1,824.9	\$ 4,747.9	\$ 4,530.6	\$23,030.5	\$22,441.4	20.6%	20.2%

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 SEPTEMBER 30, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 3,311	\$ 11,093	\$ 12,714	\$ 40,810
Total - Agriculture	<u>\$ 3,311</u>	<u>\$ 11,093</u>	<u>\$ 12,714</u>	<u>\$ 40,810</u>
Debt Service				
State Treasurer	\$ 122	\$ 145	\$ 1,297	\$ 1,763
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	<u>\$ 122</u>	<u>\$ 145</u>	<u>\$ 1,297</u>	<u>\$ 3,379</u>
Education				
Public Instruction	\$ 165,025	\$ 410,065	\$ 929,473	\$ 2,394,040
Community Colleges	104,128	240,445	155,716	414,846
UNC Systems	353,536	1,255,211	639,541	1,584,887
Total - Education	<u>\$ 622,689</u>	<u>\$ 1,905,721</u>	<u>\$ 1,724,730</u>	<u>\$ 4,393,773</u>
Economic Development				
Commerce	\$ 6,336	\$ 13,774	\$ 37,874	\$ 52,257
Commerce-State Aid	-	-	4,485	5,126
Total - Economic Development	<u>\$ 6,336</u>	<u>\$ 13,774</u>	<u>\$ 42,359</u>	<u>\$ 57,383</u>
Environment & Natural Resources				
Environmental Quality	\$ 10,479	\$ 21,940	\$ 15,627	\$ 38,017
Wildlife Resources	4,364	15,667	6,715	18,434
Natural and Cultural Resources	4,288	14,184	27,224	56,231
Roanoke Island	-	-	-	139
Total - Environ. & Natural Resources	<u>\$ 19,131</u>	<u>\$ 51,791</u>	<u>\$ 49,566</u>	<u>\$ 112,821</u>
General Government				
General Assembly	\$ 68	\$ 194	\$ 4,679	\$ 15,187
Governor	12	66	448	1,380
Governor-Special Projects	-	2,840	-	-
Budget, Planning & Management	116	132	667	2,054
Military and Veterans Affairs	3,297	17,273	4,843	13,327
Housing Finance Authority	-	-	-	3,652
Governor	-	7,650	15,914	15,914
Lt. Governor	-	-	69	204
Secretary of State	24	242	1,175	3,424
State Auditor	262	2,213	1,334	4,588
State Treasurer-Administration	3,101	8,863	3,329	9,626
State Treasurer-Retirement	-	-	3	6,774
Administration	2,319	4,891	6,904	17,300
State Controller	7	986	1,605	4,834
Information Technology	1,092	5,491	3,054	8,073
Revenue	4,845	11,785	12,689	32,936
Board of Elections	235	236	804	1,699
Administrative Hearings	108	461	570	1,756
Reserve-Contingency/Emergency	-	8,839	-	7,000
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	30,000	-	30,000
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	2,000

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 2017 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	-	-	-	52,300
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Eugenic Sterlization Comp	-	2,300	-	-
Other	-	-	-	-
Total - General Government	\$ 15,486	\$ 104,462	\$ 58,087	\$ 234,028
Health and Human Services				
HHS-Administration	\$ 8,292	\$ 22,339	\$ 21,781	\$ 45,612
Aging	1,875	11,138	8,412	21,930
Child Development	31,451	91,945	52,277	147,754
Health Services	53,304	142,750	61,956	173,521
Social Services	74,786	247,445	88,490	292,271
Medical Assistance	1,565,171	3,197,362	1,785,903	4,115,162
NC Health Choice	14,777	51,162	14,787	51,148
Health Benefits	926	926	1,542	2,975
Blind Services	2,407	6,486	3,255	8,598
Mental Health	202,833	311,193	222,577	475,048
Facility Services	3,258	13,144	5,770	15,254
Vocational Rehabilitation Services	6,825	22,315	10,413	31,621
Total - Health and Human Services	\$ 1,965,905	\$ 4,118,205	\$ 2,277,163	\$ 5,380,894
Public Safety, Correction, and Regulation				
Judicial	\$ 212	\$ 1,059	\$ 43,043	\$ 129,271
Judicial-Indigent Defense	551	1,897	11,490	32,331
Justice	4,692	7,292	6,810	20,092
Labor	1,746	6,018	2,635	7,644
Insurance	1,104	2,919	4,053	10,407
Public Safety	28,138	65,906	195,741	565,635
Total - Public Safety, Correction and Regulation	\$ 36,443	\$ 85,091	\$ 263,772	\$ 765,380
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 49,708
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 49,708
Tax Codes				
Estate	\$ 167	\$ 9,986	\$ -	\$ -
License Schedule B	203	7,480	35	127
Tobacco	26,119	76,805	2,692	8,312
Franchise	17,330	83,029	271	4,175
Individual Income	1,101,885	2,869,111	33,789	115,971
Sales & Use	1,005,457	3,018,631	479,235	1,148,575
Beverage	35,722	104,881	5	8,726
Gift	-	1	-	-
Freight Car	2	36	-	-
Insurance	5,406	16,697	54	405
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	182,938	229,866	4,706	50,103
Real Estate	6,815	20,511	-	18
White Goods	476	1,642	29	83
Scrap Tire	1,519	5,201	36	114

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	3,709	11,818	249	356
Solid Waste	48	5,345	(11)	28
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	556	2,751	728	728
Total - Tax Codes	\$ 2,388,352	\$ 6,463,791	\$ 521,818	\$ 1,337,721
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	3,977	11,220	59	179
License & Fees-Nontax	1,761	5,243	543	1,289
Gas & Oil Inspection	129	387	-	-
Deed Mortgage Registration Fee	654	1,896	523	1,517
Board of Elections	1	5	2	4
DHHS	158	472	-	-
Disproportionate Share	115,781	115,781	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	16	16	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	6,500	19,143	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	288	1,096	307	811
DPS - ABC Board	428	1,011	174	432
Risk Pool Reversion	-	-	-	-
CI Appropriation	67	67	-	-
Judicial	19,787	61,004	-	129
Sales & Use	1,331	2,458	-	-
Intra State Transfer	1,630	9,028	-	-
Probation Supervision Fees	804	2,536	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	391	1,220	-	-
Sales Tax Refund	258	318	-	-
Miscellaneous	-	1	-	-
Parole Supervision Fees	92	291	-	-
Banking & Investment Fees	226	739	-	-
Total - Nontax Codes	\$ 154,279	\$ 233,932	\$ 1,608	\$ 4,361
Total Reverting	\$ 5,212,054	\$ 12,988,005	\$ 4,953,114	\$ 12,380,258
Beginning Unreserved Cash	\$ 471,451			
Year-To-Date Receipts	12,988,005			
Year-To-Date Disbursements	12,380,258			
Reservations:				
Medicaid Transformation Fund	(75,000)			
Ending Unreserved Cash	\$ 1,004,198			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 2017 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	\$ 49,845	\$ 763	\$ 4,158	\$ 626	\$ 4,791	\$ 49,212
Total Agriculture	<u>\$ 49,845</u>	<u>\$ 763</u>	<u>\$ 4,158</u>	<u>\$ 626</u>	<u>\$ 4,791</u>	<u>\$ 49,212</u>
Debt Service						
State Treasurer-Bond Refund	\$ 477	\$ -	\$ 358	\$ 353	\$ 353	\$ 482
State Treasurer-Retirement	-	2,847	2,850	2,847	2,850	-
Total - Debt Service	<u>\$ 477</u>	<u>\$ 2,847</u>	<u>\$ 3,208</u>	<u>\$ 3,200</u>	<u>\$ 3,203</u>	<u>\$ 482</u>
Education						
Public Instruction-Special Revenue	\$ 14,706	\$ 1,315	\$ 5,338	\$ 1,075	\$ 1,077	\$ 18,967
Public Instruction-School Technology	19,627	83	244	2,889	5,355	14,516
Public Instruction-IT Projects	825	-	-	-	-	825
Public Instruction-Pub Sch Bldg Fund	119,394	9,005	17,039	6,067	30,025	106,408
Public Instruction-Trust	16,487	5,530	9,452	3,979	5,702	20,237
Public Instruction-Local Payroll	246	4,623	16,580	4,615	16,569	257
Public Instruction-Internal Service	72,560	379	1,075	1,834	2,452	71,183
Community Colleges-Special Rev	8,227	169	428	75	104	8,551
Community Colleges-IT Projects	7,540	-	-	31	202	7,338
Community Colleges-Trust	5,533	16,343	16,359	7,344	7,910	13,982
Total - Education	<u>\$ 265,145</u>	<u>\$ 37,447</u>	<u>\$ 66,515</u>	<u>\$ 27,909</u>	<u>\$ 69,396</u>	<u>\$ 262,264</u>
Economic Development						
Commerce-Floyd Relief	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ 191
Commerce-Special Revenue	174,835	31,471	57,968	13,265	43,408	189,395
Commerce-IT Projects	219	-	-	-	-	219
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	4,700	5	13	-	-	4,713
Commerce-Div of Employ Sec	23,329	7,837	24,115	16,151	30,504	16,940
Total - Economic Development	<u>\$ 203,351</u>	<u>\$ 39,313</u>	<u>\$ 82,096</u>	<u>\$ 29,416</u>	<u>\$ 73,912</u>	<u>\$ 211,535</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 10,004	\$ -	\$ 78	\$ 1,100	\$ 1,269	\$ 8,813
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	7,823	436	970	786	939	7,854
Natural and Cultural Resources	519	14	61	20	102	478
C W M T F	57,059	4,730	5,995	886	2,484	60,570
Land & Water Conservation Fund	-	196	810	56	172	638
Natural & Cultural Res-LWS	788	1	264	-	217	835
Aquariums	4,596	-	48	232	642	4,002
Parks & Recreation Trust Fund	18,346	5,062	5,342	1,285	3,716	19,972
Natural and Cultural Res-Int Bearing	50	4	11	6	13	48
Wildlife	12,048	6,107	16,078	2,570	12,749	15,377
Total - Environment and Natural Resources	<u>\$ 111,994</u>	<u>\$ 16,550</u>	<u>\$ 29,657</u>	<u>\$ 6,941</u>	<u>\$ 22,303</u>	<u>\$ 119,348</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 2017 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	\$ 176,107	\$ 62,351	\$ 103,104	\$ 46,525	\$ 93,313	\$ 185,898
Governor's Office-Disaster Relief	-	1,575	9,489	2,676	9,489	-
Payroll Imprest Fund	-	764,040	2,087,909	764,040	2,087,909	-
OSBM-IT Projects	669	-	-	-	38	631
General Assembly	8,304	-	1	-	-	8,305
State Treasurer	4,130	869	1,737	300	712	5,155
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	52,371	5,042	17,563	3,178	10,598	59,336
State Controller	29,771	1,268	5,131	1,209	3,646	31,256
Statewide-Worker's Comp Plan	5,030	6,426	23,513	7,097	23,650	4,893
Revenue-Project Collect	60,975	2,622	10,804	3,748	8,674	63,105
Revenue-Tax Distribution	-	399,179	951,806	399,179	951,806	-
Revenue-Lee Act Credits	295	-	-	-	-	295
Revenue-Tax Transfer Fees	4,802	167	532	159	308	5,026
Revenue-IT Project	5,467	-	-	(126)	124	5,343
Revenue-E 911 Fee	2,583	1,112	3,268	1,077	3,741	2,110
Board of Elections	3,278	3	10	42	84	3,204
NC Infrastructure Finance Corp	-	-	463	-	463	-
Information Technology	22,872	22	131	779	1,924	21,079
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,381	-	89	5	13	1,457
Total - General Government	\$ 378,035	\$ 1,244,676	\$ 3,215,550	\$ 1,229,888	\$ 3,196,492	\$ 397,093
Health and Human Services						
Health Services	\$ 350	\$ 14,354	\$ 45,638	\$ 11,916	\$ 43,138	\$ 2,850
Social Services	3,630	300	583	348	552	3,661
Medical Assistance	26,719	12,580	43,153	19,732	58,349	11,523
Facility Services	24,538	999	1,883	218	218	26,203
DHHS-Administration	33,670	12,486	24,432	8,685	28,035	30,067
Aging	-	17	41	17	41	-
Blind Services	5	-	-	-	-	5
Total - Health and Human Services	\$ 88,912	\$ 40,736	\$ 115,730	\$ 40,916	\$ 130,333	\$ 74,309
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 211	\$ 4	\$ 15	\$ 20	\$ 31	\$ 195
Public Safety	85,116	16,479	51,218	16,231	51,156	85,178
Total - Public Safety, Correction and Regulation	\$ 85,327	\$ 16,483	\$ 51,233	\$ 16,251	\$ 51,187	\$ 85,373
Total Nonreverting	\$ 1,183,086	\$ 1,398,815	\$ 3,568,147	\$ 1,355,147	\$ 3,551,617	\$ 1,199,616

GLOSSARY

Appropriation Expenditures – The net of expenditures and receipts of reverting funds.

Beverage Taxes Payable (Chapter 105, Article 2C) – Excise taxes collected on the sale of beer and wine that are payable annually to counties and cities within 60 days after March 31 of each year.

Budget (Appropriation Expenditures) – Total appropriation expenditures as enacted by legislation and detail adjustments by the Office of State Budget and Management.

Budget (Revenues) – Total revenues as enacted by legislation and forecasted detail by the Office of State Budget and Management.

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

Disaster Relief Reserve (Senate Bill 7, Session Law 2005-1) – Funds appropriated to provide necessary and appropriate relief and assistance from the effects of natural disasters.

Disbursements – Funds withdrawn from an agency budget code as recorded in cash management control system.

Disproportionate Share Reserve (House Bill 1473, Section 10.39, Session Law 2007-323) – Federal share of disproportionate share payments received from state hospitals not appropriated by the General Assembly.

Job Development Incentive Grants Reserve (G.S. 143C-9-6) – Annually appropriated funds to meet anticipated cash requirements for each fiscal year of the Job Development Investment Grant Program. This Program is established to foster job creation and investment in the economy of N.C. by providing grants to businesses. This reserve was transferred to the Department of Commerce per the Appropriations Act of 2016-2017, Section 15.2(F).

Medicaid Contingency Reserve (Senate Bill 744, Section 12H.38, Session Law 2014-100) – Funds shall be used only for budget shortfalls in the Medicaid Program.

Medicaid Transformation Fund (House Bill 97, Section 12H.29, Session Law 2015-241) – Established as a special fund to provide funds for converting from a fee-for-service payment system to a capitated payment system.

Non-reverting – Represents General Fund activities for which unexpended appropriations do not lapse at fiscal year-end and generally are not re-appropriated for a different purpose, function or activity.

One NC Fund Reserve (G.S. 143C-9-8 and G.S. 143B-437.71) – Established to satisfy obligations of the One North Carolina Fund as they become due. Moneys in the One NC Fund may be allocated only to local governments for use in connection with securing commitments for the recruitment, expansion, or retention of new and exiting businesses. This reserve was transferred to the Department of Commerce per the Appropriations Act of 2016-2017, Section 15.2(F).

Receipts – Funds deposited to an agency budget code as certified in the cash management control system.

Repairs and Renovations Reserve Account (G.S. 143C-4-3) – Established as a reserve in the General Fund which can be used only for the repair and renovation of State facilities and related infrastructure that are supported from the General Fund.

Reserved – Designates the portion of fund balance which has been set aside by the legislature for a specific purpose and is generally unavailable to finance appropriation expenditures.

Reverting – Designates General Fund activities for which unexpended appropriations lapse at fiscal year-end and may be re-appropriated for the same or a different purpose, function or activity.

Sales and Use Taxes Payable (Chapter 105, Subchapter VIII) – Local Sales and Use Taxes collected and payable.

Savings Reserve Account (G.S. 143C-4-2) – Established as a reserve in the General Fund and is a component of the unappropriated General Fund balance. Account established to maintain sufficient reserves to address unanticipated events and circumstances such as natural disaster, economic downturns, threats to public safety, health and welfare, and other emergencies. Account also established with a goal to maintain a balance equal to or greater than eight percent of the prior year's General Fund operating budget.

Scrap Tire Disposal Taxes Payable (Chapter 105, Article 5B) – Additional sales and use taxes collected on new tire sales payable quarterly to counties (70%), the General Fund (30%).

Tax and Non-Tax Revenues – Presented in this report net of refunds to taxpayers and various distributions to state and local entities.

Unreserved – Resources available to finance appropriation expenditures.

White Goods Disposal Taxes Payable (Chapter 105, Article 5C) – Additional sales and uses taxes collected on sales of new large appliances such as refrigerators, ranges, water heaters, etc, that are payable quarterly to counties (72%) and the General Fund (28%).