



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report

April 2017



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

May 10, 2017

Enclosed is the *General Fund Monthly Financial Report* for the period ended April 30, 2017 of the 2017 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**

APRIL 30, 2017

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 5,219.6	Sales and Use Taxes Payable	\$ 516.8
		Beverage Taxes Payable	39.5
		Solid Waste Disposal	4.1
		White Goods Disposal Taxes Payable	0.6
		Scrap Tire Disposal Taxes Payable	3.1
		Total Liabilities	<u>\$ 564.1</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,474.3
		Job Development Incentive Grants Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Emergency Response & Disaster Relief Fd	63.9
		Carryforward Reserve	71.6
		One NC Fund Reserve	—
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	225.0
		Non-Reverting Departmental Funds	1,190.7
		Total Reserved	<u>\$ 3,223.5</u>
		Unreserved :	
		Fund Balance - July 1, 2016	\$ 580.1
		Transfer to Reserves	(150.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	1,001.9
		Total Unreserved	<u>\$ 1,432.0</u>
		Total Fund Balance	<u>\$ 4,655.5</u>
Total Assets	<u>\$ 5,219.6</u>	Total Liabilities and Fund Balance	<u>\$ 5,219.6</u>

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

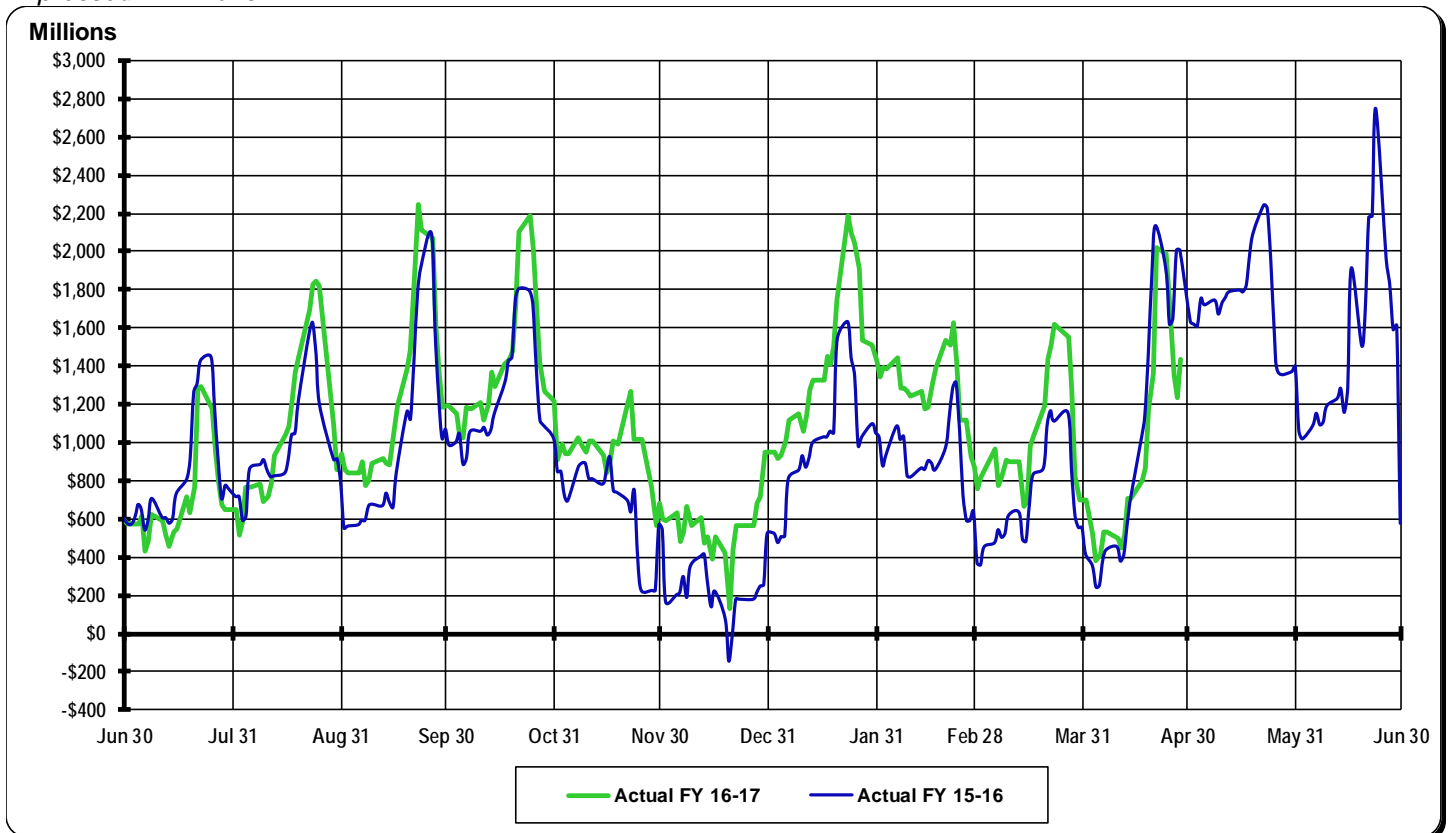
FISCAL YEAR-TO-DATE APRIL 30, 2017 AND APRIL 30, 2016
Expressed in Millions

Fund Balance:	2016-17	2015-16	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 1,474.3	\$ 1,101.6	\$ 372.7	33.8%
Job Development Incentive Grants.....	—	6.5	(6.5)	(100.0)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	71.6	—	71.6	—
Emergency Response & Disaster Relief Fd	63.9	5.0	58.9	1178.0%
Medicaid Transformation Fund.....	225.0	75.0	150.0	200.0%
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	—	6.8	(6.8)	(100.0)%
Non-reverting Departmental Funds.....	1,190.7	905.6	285.1	31.5%
Total Reserved.....	\$ 3,223.5	\$ 2,298.5	\$ 925.0	40.2%
Unreserved:				
Fund Balance - July 1.....	\$ 580.1	\$ 264.5	\$ 315.6	119.3%
Transfer to Reserves.....	(150.0)	(75.0)	(75.0)	100.0%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	1,001.9	1,746.2	(744.3)	(42.6)%
Total Unreserved.....	\$ 1,432.0	\$ 1,935.7	\$ (503.7)	(26.0)%
Total Fund Balance.....	\$ 4,655.5	\$ 4,234.2	\$ 421.3	9.9%

The schedule above presents year-to-date reserved and unreserved fund balances for the current and prior fiscal years as well as the increase/decrease from the prior year.

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

FISCAL YEAR-TO-DATE APRIL 30, 2017 AND FISCAL YEAR ENDED JUNE 30, 2016
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 APRIL 2017 AND 2016, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	April		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016
Beg. Unreserved Fund Balance	\$ 688.9	\$ 501.3	\$ 580.1	\$ 264.5	\$ 580.1	\$ 264.5		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 688.9</u>	<u>\$ 501.3</u>	<u>\$ 580.1</u>	<u>\$ 264.5</u>	<u>\$ 580.1</u>	<u>\$ 264.5</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,215.1	\$ 1,716.7	\$ 9,815.5	\$ 10,034.7	\$ 11,618.3	\$ 11,303.1	84.5%	88.8%
Corporate Income	233.1	289.3	563.1	834.0	911.5	1,085.1	61.8%	76.9%
Sales and Use	679.3	637.5	5,888.1	5,468.0	6,970.7	6,744.0	84.5%	81.1%
Franchise	174.3	120.5	680.5	486.8	551.9	534.3	123.3%	91.1%
Insurance	143.3	135.8	344.5	344.9	505.1	503.2	68.2%	68.5%
Beverage	22.6	20.7	286.3	275.4	341.3	330.5	83.9%	83.3%
Estate	—	0.1	0.5	2.1	—	—	—	—
Privilege License	4.4	3.8	23.0	33.5	31.6	49.5	72.8%	67.7%
Tobacco Products	23.2	22.7	217.8	214.6	253.8	243.0	85.8%	88.3%
Real Estate Conveyance Excise	5.9	5.3	54.8	50.4	60.3	55.3	90.9%	91.1%
Gift	—	(0.4)	—	1.2	—	—	—	—
Solid Waste Disposal	(2.3)	(2.5)	3.7	3.3	2.3	2.3	160.9%	143.5%
White Goods Disposal	(0.3)	(0.2)	2.2	2.0	2.2	1.7	100.0%	117.6%
Scrap Tire Disposal	(2.2)	(1.7)	5.2	5.6	6.2	5.3	83.9%	105.7%
Freight Car Lines	0.2	—	0.2	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.6	3.6	39.0	39.4	47.0	41.1	83.0%	95.9%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	(0.1)	(0.1)	—	0.1	1.5	1.2	—	8.3%
Total Tax Revenue	<u>\$ 2,500.1</u>	<u>\$ 2,951.1</u>	<u>\$ 17,924.4</u>	<u>\$ 17,796.0</u>	<u>\$ 21,303.7</u>	<u>\$ 20,899.6</u>	84.1%	85.1%
Non-Tax Revenue:								
Treasurer's Investments	\$ 3.9	\$ 4.3	\$ 48.5	\$ 31.3	\$ 37.5	\$ 17.1	129.3%	183.0%
Judicial Fees	19.1	21.8	200.7	203.4	242.6	252.8	82.7%	80.5%
Insurance	2.5	(1.2)	57.1	58.5	77.0	78.4	74.2%	74.6%
Disproportionate Share	—	—	147.0	139.0	147.0	139.0	100.0%	100.0%
Master Settlement Agreement	131.1	127.2	131.1	127.2	127.4	127.5	102.9%	99.8%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	32.4	39.5	157.8	194.7	184.8	206.3	85.4%	94.4%
Total Non-Tax Revenue	<u>\$ 189.0</u>	<u>\$ 191.6</u>	<u>\$ 742.2</u>	<u>\$ 754.1</u>	<u>\$ 816.3</u>	<u>\$ 821.1</u>	90.9%	91.8%
Total Tax and Non-Tax Revenue	<u>\$ 2,689.1</u>	<u>\$ 3,142.7</u>	<u>\$ 18,666.6</u>	<u>\$ 18,550.1</u>	<u>\$ 22,120.0</u>	<u>\$ 21,720.7</u>	84.4%	85.4%
Total Availability	<u>\$ 3,378.0</u>	<u>\$ 3,644.0</u>	<u>\$ 19,246.7</u>	<u>\$ 18,814.6</u>	<u>\$ 22,700.1</u>	<u>\$ 21,985.2</u>	84.8%	85.6%
Appropriation Expenditures:								
Current Operations	\$ 1,872.1	\$ 1,636.2	\$ 17,281.1	\$ 16,469.2	\$ 21,672.6	\$ 21,003.1	79.7%	78.4%
Capital Improvements:								
Funded by General Fund	—	—	26.1	16.8	26.1	16.8	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	73.9	72.1	357.5	317.9	742.7	714.8	48.1%	44.5%
Total Appropriation Expenditures	<u>\$ 1,946.0</u>	<u>\$ 1,708.3</u>	<u>\$ 17,664.7</u>	<u>\$ 16,803.9</u>	<u>\$ 22,441.4</u>	<u>\$ 21,734.7</u>	78.7%	77.3%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 1,432.0</u>	<u>\$ 1,935.7</u>	<u>\$ 1,582.0</u>	<u>\$ 2,010.7</u>	<u>\$ 258.7</u>	<u>\$ 250.5</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—	—	—
Medicaid Transformation Fund	—	—	(150.0)	(75.0)	(150.0)	(75.0)	—	—
Repair and Renovation	—	—	—	(250.0)	—	(250.0)	—	—
Savings	—	—	—	250.0	—	250.0	—	—
Revision to Estimated Credit Balance	—	—	—	—	—	—	—	—
Unreserved Fund Balance	<u>\$ 1,432.0</u>	<u>\$ 1,935.7</u>	<u>\$ 1,432.0</u>	<u>\$ 1,935.7</u>	<u>\$ 108.7</u>	<u>\$ 175.5</u>		

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

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

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

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

	April				Year-To-Date Through April			
	FY 2017	FY 2016	Change	% Change	FY 2017	FY 2016	Change	% Change
Tax Revenues:								
Individual Income	\$ 1,215.1	\$ 1,716.7	\$ (501.6)	(29.2)%	\$ 9,815.5	\$ 10,034.7	\$ (219.2)	(2.2)%
Corporate Income	233.1	289.3	(56.2)	(19.4)%	563.1	834.0	(270.9)	(32.5)%
Sales and Use	679.3	637.5	41.8	6.6%	5,888.1	5,468.0	420.1	7.7%
Franchise	174.3	120.5	53.8	44.6%	680.5	486.8	193.7	39.8%
Insurance	143.3	135.8	7.5	5.5%	344.5	344.9	(0.4)	(0.1)%
Beverage	22.6	20.7	1.9	9.2%	286.3	275.4	10.9	4.0%
Estate	—	0.1	(0.1)	(100.0)%	0.5	2.1	(1.6)	(76.2)%
Privilege License	4.4	3.8	0.6	15.8%	23.0	33.5	(10.5)	(31.3)%
Tobacco Products	23.2	22.7	0.5	2.2%	217.8	214.6	3.2	1.5%
Real Estate Conveyance Excise	5.9	5.3	0.6	11.3%	54.8	50.4	4.4	8.7%
Gift	—	(0.4)	0.4	100.0%	—	1.2	(1.2)	(100.0)%
Solid Waste	(2.3)	(2.5)	0.2	8.0%	3.7	3.3	0.4	12.1%
White Goods Disposal	(0.3)	(0.2)	(0.1)	50.0%	2.2	2.0	0.2	10.0%
Scrap Tire Disposal	(2.2)	(1.7)	(0.5)	29.4%	5.2	5.6	(0.4)	(7.1)%
Freight Car Lines	0.2	—	0.2	—	0.2	—	0.2	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.6	3.6	—	—	39.0	39.4	(0.4)	(1.0)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	(0.1)	—	—	—	0.1	(0.1)	(100.0)%
Total Tax Revenue	\$ 2,500.1	\$ 2,951.1	\$ (451.0)	(15.3)%	\$ 17,924.4	\$ 17,796.0	\$ 128.4	0.7%
Non-Tax Revenue:								
Treasurer's Investments	\$ 3.9	\$ 4.3	\$ (0.4)	(9.3)%	\$ 48.5	\$ 31.3	\$ 17.2	55.0%
Judicial Fees	19.1	21.8	(2.7)	(12.4)%	200.7	203.4	(2.7)	(1.3)%
Insurance	2.5	(1.2)	3.7	308.3%	57.1	58.5	(1.4)	(2.4)%
Disproportionate Share	—	—	—	—	147.0	139.0	8.0	5.8%
Master Settlement Agreement	131.1	127.2	3.9	3.1%	131.1	127.2	3.9	3.1%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	32.4	39.5	(7.1)	(18.0)%	157.8	194.7	(36.9)	(19.0)%
Total Non-Tax Revenue	\$ 189.0	\$ 191.6	\$ (2.6)	(1.4)%	\$ 742.2	\$ 754.1	\$ (11.9)	(1.6)%
Total Tax and Non-Tax Revenue	\$ 2,689.1	\$ 3,142.7	\$ (453.6)	(14.4)%	\$ 18,666.6	\$ 18,550.1	\$ 116.5	0.6%

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

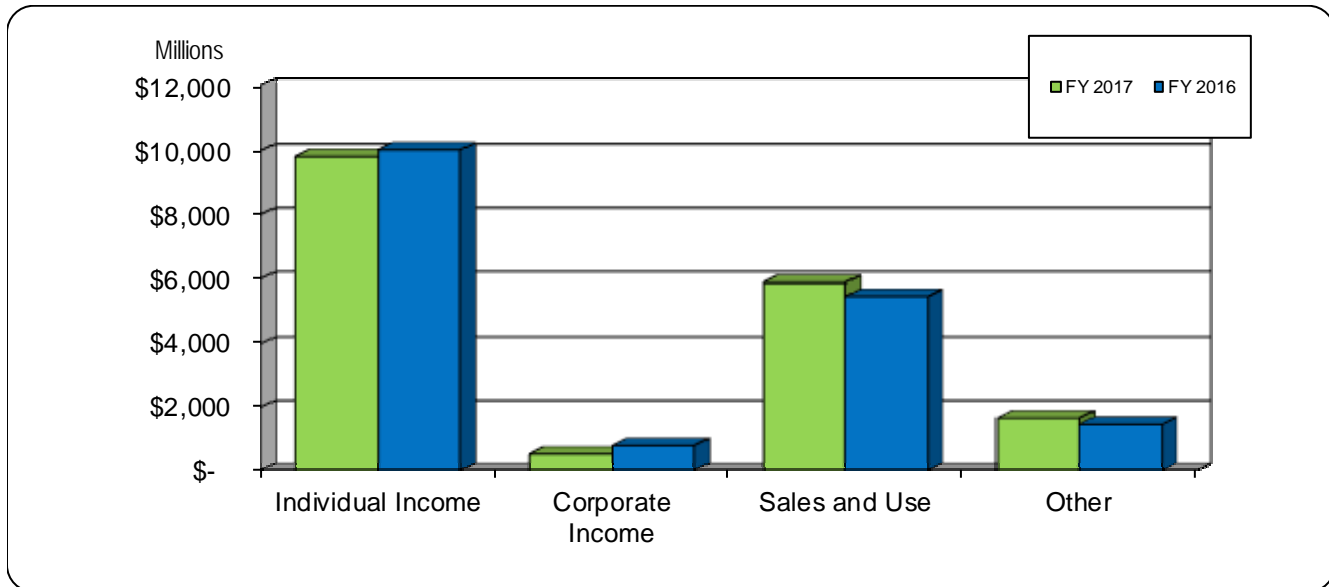
For fiscal year 2017, when compared to the prior year through April 30, actual net tax and non-tax revenues increased by \$116.5 million, or 0.6%. Tax revenues through April 2017 increased by \$128.4 million, or 0.7%, and non-tax revenues decreased by \$11.9 million, or 1.6%.

The Fiscal Research Division estimates that General Fund revenue through April is \$496.7 million above the revenue target. The revenue targets are monthly projections based on the May 2016 consensus forecast, 2016 session adjustments, and previous monthly collection trends.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

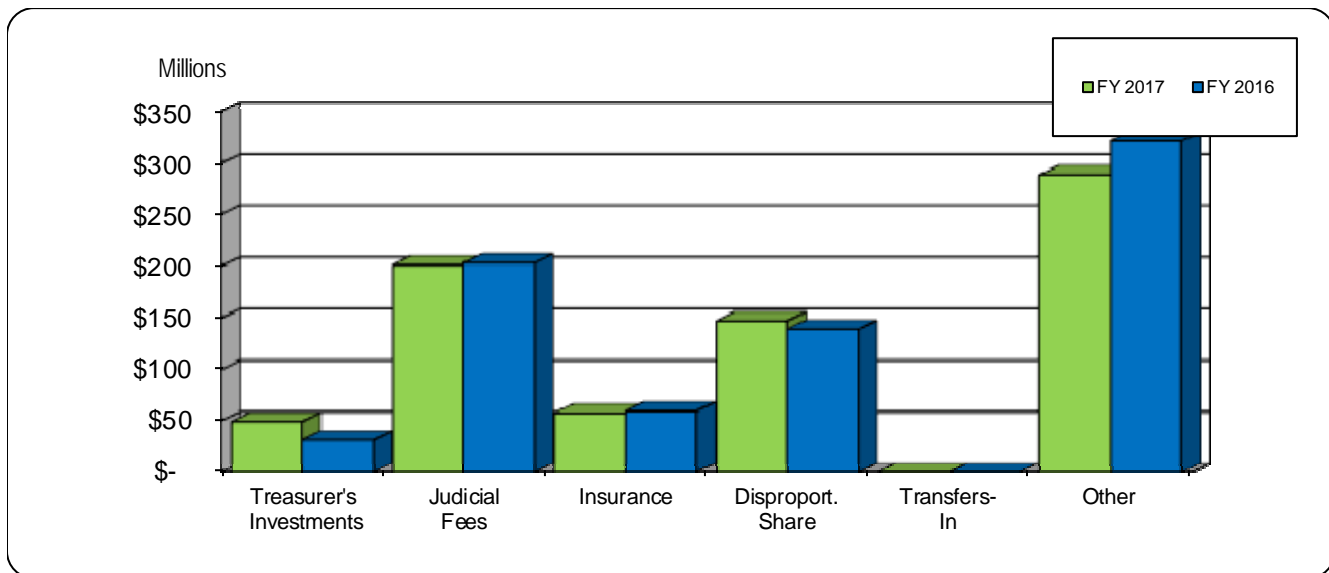
FISCAL YEAR-TO-DATE APRIL 30, 2017 AND APRIL 30, 2016



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

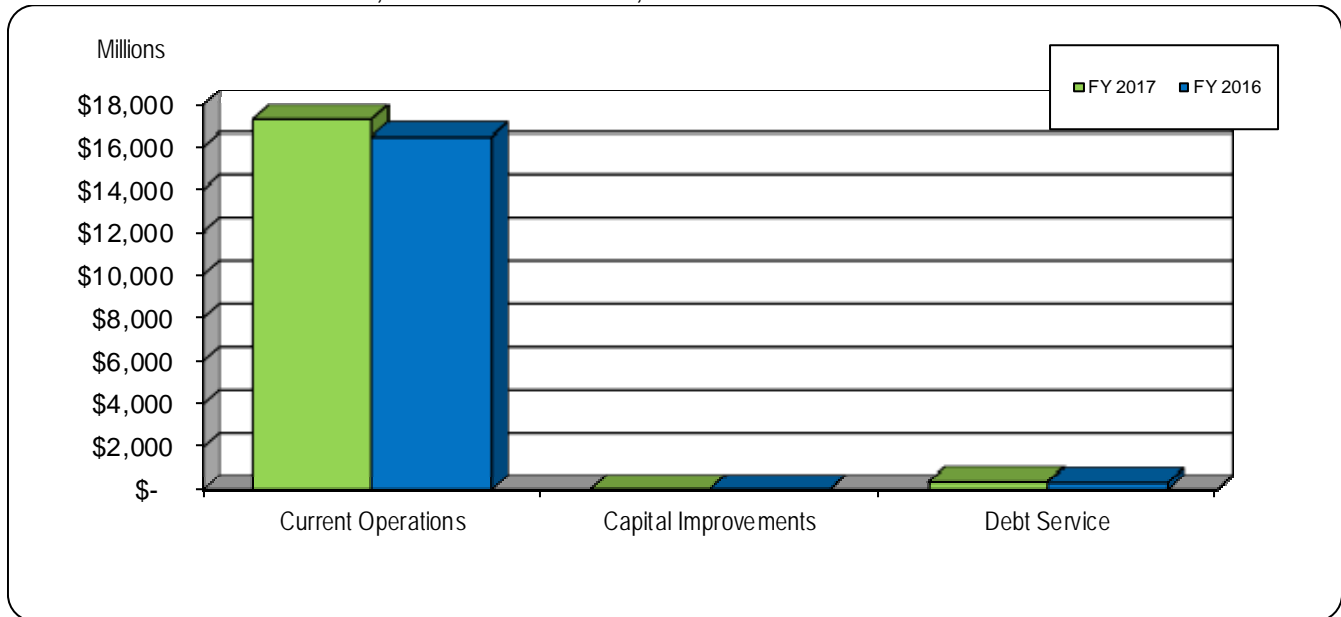
Current Operations	FY 2017	FY 2016	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2017	FY 2016
General Government	\$ 341.3	\$ 267.0	\$ 74.3	27.8%	1.9%	1.6%
Education	9,998.8	9,588.8	410.0	4.3%	56.6%	57.1%
Health and Human Services	4,133.0	4,012.7	120.3	3.0%	23.4%	23.9%
Economic Development	161.6	66.4	95.2	143.4%	0.9%	0.4%
Environment and Natural Resources	242.5	216.2	26.3	12.2%	1.4%	1.3%
Public Safety, Correction, and Regulation	2,220.6	2,094.7	125.9	6.0%	12.6%	12.5%
Agriculture	138.7	88.9	49.8	56.0%	0.8%	0.5%
Operating Reserves/Rounding	44.6	134.5	(89.9)	(66.8%)	0.3%	0.8%
<i>Total Current Operations</i>	<u>\$ 17,281.1</u>	<u>\$ 16,469.2</u>	<u>\$ 811.9</u>	4.9%	97.8%	98.0%
Capital Improvements						
Funded by General Fund	26.1	16.8	9.3	55.4%	0.1%	0.1%
Debt Service	357.5	317.9	39.6	12.5%	2.0%	1.9%
Total Appropriation Expenditures	<u>\$ 17,664.7</u>	<u>\$ 16,803.9</u>	<u>\$ 860.8</u>	5.1%	100.0%	100.0%

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

The schedule above summarizes appropriation expenditures by function for the current and prior fiscal years.

**GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES**

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



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

Actual appropriation expenditures through April 2017 were more than actual appropriation expenditures through April 2016 by \$860.8 million, or 4.9%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2017 were more than appropriation expenditures through April 2016 by \$811.9 million, or 4.9%.

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

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

Expressed In Millions

Appropriation Expenditures				Percent of Budget Expended			
April		Year-To-Date		Budget		Year-To-Date	
FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016

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

Current Operations

General Government

General Assembly	\$ 5.1	\$ 4.1	\$ 50.1	\$ 47.1	\$ 65.1	\$ 57.6	77.0%	81.8%
Governor's Office	0.4	0.4	4.8	4.8	5.7	5.8	84.2%	82.8%
Governor-Special Projects	—	—	(0.9)	(0.7)	2.0	2.0	(45.0%)	(35.0%)
Military and Veterans Affairs	4.5	0.3	5.8	5.1	8.5	9.7	68.2%	52.6%
Office of State Budget	0.6	0.4	6.1	5.4	8.0	7.7	76.3%	70.1%
Housing Finance Agency	—	5.4	50.7	21.6	50.7	21.6	100.0%	100.0%
Lieutenant Governor	0.1	0.1	0.6	0.6	0.7	0.7	85.7%	85.7%
Secretary of State	1.0	1.0	10.2	9.8	13.1	11.9	77.9%	82.4%
State Auditor	0.6	1.4	7.9	6.9	13.6	12.8	58.1%	53.9%
State Treasurer	0.3	0.1	3.2	3.5	10.8	10.3	29.6%	34.0%
Retirement and Employee Benefits	2.2	1.8	21.9	17.1	26.9	22.0	81.4%	77.7%
Administration	6.4	8.1	52.3	47.8	64.5	61.9	81.1%	77.2%
Office of the State Controller	1.9	1.3	18.9	19.0	23.6	22.9	80.1%	83.0%
Information Technology	0.6	0.1	34.4	2.5	55.3	12.0	62.2%	20.8%
Revenue	5.2	8.3	66.7	68.5	83.5	81.3	79.9%	84.3%
Board of Elections	0.5	0.5	4.8	4.3	6.7	6.8	71.6%	63.2%
Office of Administrative Hearings	0.5	0.2	3.8	3.7	5.3	5.2	71.7%	71.2%
	<u>\$ 29.9</u>	<u>\$ 33.5</u>	<u>\$ 341.3</u>	<u>\$ 267.0</u>	<u>\$ 444.0</u>	<u>\$ 352.2</u>	<u>76.9%</u>	<u>75.8%</u>
Reserves - General Assembly	3.7	—	14.3	10.7	22.8	14.8	62.7%	72.3%
Reserves - Contingency & Emergency	\$ —	\$ —	\$ (5.8)	\$ (3.5)	\$ 3.0	\$ 2.3	(193.3%)	(152.2%)
Reserves - SPA Salary Increases	—	—	—	—	14.0	8.8	—	—
Reserves - Salary Adjustments	—	—	(1.5)	—	—	1.7	—	—
Reserves - Minimum Market Adj	—	—	—	—	4.3	—	—	—
Reserves - Job Development Incentive Grants	—	—	—	57.8	—	57.8	—	100.0%
Reserves - Budget Transparency Initiative	—	—	—	0.8	—	0.8	—	100.0%
Reserves - State Emergency Resp & Disaster	—	—	10.3	—	10.3	—	100.0%	—
Reserves - Severance Expenditure	—	—	—	(0.1)	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	0.1	—	—	—
Reserves - IT Fund	—	—	—	32.3	—	43.1	—	74.9%
Reserves - Retirement Rate Adjustment	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	—	2.0	—	2.0	—	100.0%
Reserves - One North Carolina Fund	—	—	—	7.0	—	7.0	—	100.0%
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	30.0	30.0	—	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	30.0	30.0	—	—
Reserves - Eugenic Sterilization Compensation	—	—	(2.3)	(2.3)	—	—	—	—
	<u>\$ 3.7</u>	<u>\$ —</u>	<u>\$ 45.0</u>	<u>\$ 134.7</u>	<u>\$ 84.5</u>	<u>\$ 168.3</u>	<u>53.3%</u>	<u>80.0%</u>
Total - General Government	<u>\$ 33.6</u>	<u>\$ 33.5</u>	<u>\$ 386.3</u>	<u>\$ 401.7</u>	<u>\$ 528.5</u>	<u>\$ 520.5</u>	<u>73.1%</u>	<u>77.2%</u>

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	April		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016
Education								
Public Instruction	\$ 743.3	\$ 629.8	\$ 7,257.6	\$ 6,924.1	\$ 8,777.0	\$ 8,517.0	82.7%	81.3%
Community Colleges	115.8	117.1	834.0	808.8	1,101.6	1,068.9	75.7%	75.7%
	<u>\$ 859.1</u>	<u>\$ 746.9</u>	<u>\$ 8,091.6</u>	<u>\$ 7,732.9</u>	<u>\$ 9,878.6</u>	<u>\$ 9,585.9</u>	81.9%	80.7%
University System								
University of North Carolina - General Admin	\$ 3.4	\$ 3.6	\$ 35.0	\$ 34.1	\$ 45.6	\$ 44.0	76.8%	77.5%
UNC - GA Institutional Programs and Facilities	16.0	—	17.0	0.9	20.0	22.9	85.0%	3.9%
UNC - GA Related Educational Programs	—	(46.8)	30.0	61.2	108.5	108.2	27.6%	56.6%
UNC- GA Aid to Private Institutions	0.5	1.0	119.7	102.3	171.6	116.7	69.8%	87.7%
UNC - Chapel Hill Academic Affairs	34.0	36.3	196.4	189.0	260.9	258.0	75.3%	73.3%
UNC - Chapel Hill Health Affairs	20.9	21.3	150.3	147.1	190.5	186.7	78.9%	78.8%
UNC - Chapel Hill Area Health Affairs	3.5	4.2	35.5	33.0	48.8	49.2	72.7%	67.1%
NCSU - Academic Affairs	46.0	48.1	278.4	273.3	414.5	410.3	67.2%	66.6%
NCSU - Agricultural Research	5.0	5.0	44.3	43.1	53.3	53.3	83.1%	80.9%
NCSU - Agricultural Extension Service	4.3	3.9	31.7	31.0	39.0	38.9	81.3%	79.7%
University of North Carolina at Greensboro	16.9	14.2	96.2	89.6	153.5	148.8	62.7%	60.2%
University of North Carolina at Charlotte	32.3	32.7	146.4	132.7	231.5	220.9	63.2%	60.1%
University of North Carolina at Asheville	4.3	4.1	29.9	27.8	39.8	38.8	75.1%	71.6%
University of North Carolina at Wilmington	2.8	2.1	74.9	73.0	124.2	114.1	60.3%	64.0%
University of North Carolina at Pembroke	5.4	5.3	42.0	39.2	55.6	54.2	75.5%	72.3%
East Carolina University	26.5	29.4	119.1	117.4	219.0	212.1	54.4%	55.4%
ECU - Health Affairs	5.8	6.3	52.7	50.9	74.8	73.6	70.5%	69.2%
North Carolina A&T University	12.1	7.3	56.9	59.5	92.3	92.6	61.6%	64.3%
Western Carolina University	10.0	9.5	54.4	57.3	91.4	91.8	59.5%	62.4%
Appalachian State University	18.8	15.9	93.4	91.4	138.1	133.8	67.6%	68.3%
Winston-Salem State University	5.3	5.5	45.8	47.8	65.8	65.7	69.6%	72.8%
Elizabeth City State University	2.4	1.6	25.7	22.4	32.9	32.4	78.1%	69.1%
Fayetteville State University	5.5	4.5	40.3	37.6	53.5	48.4	75.3%	77.7%
North Carolina Central University	9.0	11.0	51.7	57.5	85.1	80.0	60.8%	71.9%
University of North Carolina Sch of the Arts	0.8	1.9	22.2	20.0	30.9	29.6	71.8%	67.6%
North Carolina Sch of Science & Mathematics	1.6	1.6	17.3	16.8	21.7	20.3	79.7%	82.8%
Total University System	<u>\$ 293.1</u>	<u>\$ 229.5</u>	<u>\$ 1,907.2</u>	<u>\$ 1,855.9</u>	<u>\$ 2,862.8</u>	<u>\$ 2,745.3</u>	66.6%	67.6%
Total - Education	<u>\$ 1,152.2</u>	<u>\$ 976.4</u>	<u>\$ 9,998.8</u>	<u>\$ 9,588.8</u>	<u>\$12,741.4</u>	<u>\$12,331.2</u>	78.5%	77.8%
Health and Human Services								
HHS - Administration and Support	\$ 9.5	\$ 26.8	\$ 95.8	\$ 78.3	\$ 113.3	\$ 99.8	84.6%	78.5%
Aging	3.3	2.2	36.6	34.6	44.9	43.9	81.5%	78.8%
Child Development	19.2	(13.2)	191.4	174.7	235.3	231.4	81.3%	75.5%
Health Services	2.9	10.1	123.4	117.2	168.6	142.0	73.2%	82.5%
Social Services	14.3	8.4	152.6	139.9	200.2	183.5	76.2%	76.2%
Medical Assistance	319.8	305.6	2,994.1	2,933.8	3,601.0	3,734.4	83.1%	78.6%
Children's Health Insurance	(0.1)	(0.2)	0.3	9.8	1.1	12.6	27.3%	77.8%
Health Benefits	1.1	0.2	1.6	0.2	9.7	5.0	16.5%	4.0%
Services for the Blind and Deaf/HH	0.2	1.0	5.8	5.5	8.3	8.2	69.9%	67.1%
Mental Health/DD/SAS	68.0	40.7	492.3	482.4	586.2	612.0	84.0%	78.8%
Health Services Regulations	2.5	2.4	10.8	9.9	17.5	16.7	61.7%	59.3%
Vocational Rehabilitation	1.1	2.6	28.3	26.4	38.2	37.0	74.1%	71.4%
Total - Health and Human Services	<u>\$ 441.8</u>	<u>\$ 386.6</u>	<u>\$ 4,133.0</u>	<u>\$ 4,012.7</u>	<u>\$ 5,024.3</u>	<u>\$ 5,126.5</u>	82.3%	78.3%

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

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

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	April		Year-To-Date		Budget		Year-To-Date	
	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016
Economic Development								
Commerce	\$ 5.3	\$ (0.8)	\$ 146.0	\$ 48.9	\$ 160.4	\$ 59.1	91.0%	82.7%
Commerce - State Aid to Nonstate Entities	1.6	1.5	15.6	17.5	18.7	20.8	83.4%	84.1%
Total - Economic Development	\$ 6.9	\$ 0.7	\$ 161.6	\$ 66.4	\$ 179.1	\$ 79.9	90.2%	83.1%
Environment & Natural Resources								
Environmental Quality	\$ 3.3	\$ 7.7	\$ 82.8	\$ 68.6	\$ 112.8	\$ 81.4	73.4%	84.3%
Wildlife Resources	2.4	2.0	10.2	9.7	10.5	10.2	97.1%	95.1%
Natural and Cultural Resources	12.4	9.0	148.9	137.4	186.1	163.9	80.0%	83.8%
Roanoke Island Commission	0.2	0.1	0.6	0.5	0.6	0.5	100.0%	100.0%
Total - Environment & Natural Resources	\$ 18.3	\$ 18.8	\$ 242.5	\$ 216.2	\$ 310.0	\$ 256.0	78.2%	84.5%
Public Safety, Correction, & Regulation								
Judicial	\$ 50.1	\$ 50.1	\$ 525.4	\$ 492.4	\$ 639.9	\$ 601.6	82.1%	81.8%
Justice	5.8	5.8	48.2	45.4	59.2	55.1	81.4%	82.4%
Labor	1.4	1.3	10.6	10.7	16.7	16.2	63.5%	66.0%
Insurance	0.7	2.6	30.5	31.3	42.5	38.8	71.8%	80.7%
Public Safety	154.4	155.4	1,605.9	1,514.9	1,965.5	1,861.1	81.7%	81.4%
Total - Public Safety, Correction, & Regulation	\$ 212.4	\$ 215.2	\$ 2,220.6	\$ 2,094.7	\$ 2,723.8	\$ 2,572.8	81.5%	81.4%
Agriculture								
Agriculture and Consumer Services	\$ 7.1	\$ 5.2	\$ 138.7	\$ 88.9	\$ 165.9	\$ 116.5	83.6%	76.3%
Rounding [*]	\$ (0.2)	\$ (0.2)	\$ (0.4)	\$ (0.2)	\$ (0.4)	\$ (0.3)	N/A	N/A
Total Current Operations	\$ 1,872.1	\$ 1,636.2	\$ 17,281.1	\$ 16,469.2	\$21,672.6	\$21,003.1	79.7%	78.4%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 26.1	\$ 16.8	\$ 26.1	\$ 16.8	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 26.1	\$ 16.8	\$ 26.1	\$ 16.8	100.0%	100.0%
Debt Service	\$ 73.9	\$ 72.1	\$ 357.5	\$ 317.9	\$ 742.7	\$ 714.8	48.1%	44.5%
Total Appropriation Expenditures	\$ 1,946.0	\$ 1,708.3	\$ 17,664.7	\$ 16,803.9	\$22,441.4	\$21,734.7	78.7%	77.3%

The schedule above presents monthly and year-to-date appropriation expenditures by major function and agency with comparison to the fiscal year budget.

[*] In disclosing the detail appropriation expenditures of 98 agencies/entities rounded to the millions of dollars, the "Rounding" category allows the most accurate presentation of individual agency and major General Fund category amounts.

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 5,479	\$ 57,964	\$ 13,518	\$ 196,679
Total - Agriculture	\$ 5,479	\$ 57,964	\$ 13,518	\$ 196,679
Debt Service				
State Treasurer	\$ -	\$ 2,241	\$ 73,895	\$ 358,156
State Treasurer-Federal	-	-	-	1,617
Total Debt Service	\$ -	\$ 2,241	\$ 73,895	\$ 359,773
Education				
Public Instruction	\$ 213,959	\$ 1,867,847	\$ 956,873	\$ 9,125,421
Community Colleges	28,659	552,361	144,440	1,386,318
UNC Systems	82,873	2,554,996	386,229	4,462,190
Total - Education	\$ 325,491	\$ 4,975,204	\$ 1,487,542	\$ 14,973,929
Economic Development				
Commerce	\$ 6,090	\$ 48,117	\$ 11,460	\$ 194,148
Commerce-State Aid	-	-	1,555	15,597
Total - Economic Development	\$ 6,090	\$ 48,117	\$ 13,015	\$ 209,745
Environment & Natural Resources				
Environmental Quality	\$ 7,775	\$ 60,399	\$ 9,608	\$ 143,247
Wildlife Resources	3,888	51,801	6,318	61,994
Natural and Cultural Resources	4,433	31,340	16,882	180,282
Roanoke Island	-	-	149	568
Total - Environ. & Natural Resources	\$ 16,096	\$ 143,540	\$ 32,957	\$ 386,091
General Government				
General Assembly	\$ 107	\$ 744	\$ 5,237	\$ 50,892
Governor	448	1,698	766	6,448
Governor-Special Projects	-	2,681	3	1,734
Budget, Planning & Management	78	184	596	6,242
Military and Veterans Affairs	3,179	40,958	7,628	46,723
Housing Finance Authority	-	-	-	50,660
Governor	-	-	3,690	14,278
Lt. Governor	-	-	58	578
Secretary of State	94	400	1,109	10,630
State Auditor	756	6,607	1,301	14,477
State Treasurer-Administration	2,989	31,547	3,315	34,786
State Treasurer-Retirement	42	42	2,263	21,939
Administration	4,161	17,849	10,520	70,155
State Controller	79	1,180	1,924	20,042
Information Technology	937	24,011	1,544	58,380
Revenue	6,525	39,318	11,744	105,995
Board of Elections	-	216	418	4,973
Administrative Hearings	2	1,848	527	5,683
Reserve-Contingency/Emergency	-	5,847	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	1,659	-	123
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	25,000	-	25,000
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	75,928	-	86,228
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 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	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	30,000
Reserve - Eugenic Sterlization Comp	-	2,300	-	-
Other	-	-	-	-
Total - General Government	\$ 19,397	\$ 280,017	\$ 52,643	\$ 665,966
Health and Human Services				
HHS-Administration	\$ 4,282	\$ 55,210	\$ 13,686	\$ 150,965
Aging	4,452	41,898	7,729	78,480
Child Development	41,695	375,069	60,838	566,456
Health Services	56,611	478,506	59,434	601,867
Social Services	105,983	861,611	120,028	1,014,185
Medical Assistance	755,208	8,449,183	1,074,175	11,443,235
NC Health Choice	15,662	163,657	15,553	163,965
Health Benefits	-	5,104	1,116	6,727
Blind Services	3,104	24,762	3,271	30,527
Mental Health	51,091	652,321	119,209	1,144,651
Facility Services	2,790	37,560	5,325	48,396
Vocational Rehabilitation Services	9,052	77,428	10,106	105,738
Total - Health and Human Services	\$ 1,049,930	\$ 11,222,309	\$ 1,490,470	\$ 15,355,192
Public Safety, Correction, and Regulation				
Judicial	\$ 223	\$ 2,222	\$ 41,829	\$ 427,826
Judicial-Indigent Defense	1,677	9,474	10,952	109,274
Justice	2,680	24,606	8,469	72,847
Labor	1,055	14,156	2,447	24,762
Insurance	2,515	13,524	3,271	44,040
Public Safety	23,822	192,338	180,002	1,798,206
Total - Public Safety, Correction and Regulation	\$ 31,972	\$ 256,320	\$ 246,970	\$ 2,476,955
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 26,073
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 26,073
Tax Codes				
Estate	\$ 14	\$ 655	\$ 3	\$ 152
License Schedule B	4,532	24,368	80	1,330
Tobacco	25,491	243,546	2,299	25,788
Franchise	176,893	693,162	2,595	12,616
Individual Income	1,573,774	10,936,225	358,733	1,120,759
Sales & Use	1,009,051	9,499,450	329,780	3,611,366
Beverage	33,151	326,488	10,535	40,144
Gift	-	1	-	-
Freight Car	220	225	-	-
Insurance	146,735	380,629	3,436	36,145
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	247,283	785,127	14,213	222,067
Real Estate	5,858	54,783	-	6
White Goods	361	4,718	666	2,506
Scrap Tire	985	15,479	3,171	10,304

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	3,626	39,602	16	558
Solid Waste	1,798	17,172	4,110	13,507
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 3,229,772	\$ 23,021,630	\$ 729,637	\$ 5,097,248
Nontax Codes				
Insurance-Nontax	\$ -	\$ 12,883	\$ -	\$ -
Secretary of State-Nontax	19,130	100,192	92	546
License & Fees-Nontax	2,430	48,907	1	4,756
Gas & Oil Inspection	239	1,212	-	-
Deed Mortgage Registration Fee	662	6,046	530	4,837
Board of Elections	5	62	5	55
DHHS	397	2,146	-	8
Disproportionate Share	-	147,000	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	382	530	-	-
Master Settlement Agreement	141,054	141,054	10,000	10,000
Treasurer Investment	3,805	48,452	-	1
Rural Center Reversion	-	-	-	-
Fees & Penalties	441	3,360	328	2,924
DPS - ABC Board	9,870	21,328	152	1,315
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	2	-	-
Judicial	19,096	200,778	1	101
Sales & Use	932	9,570	-	-
Intra State Transfer	97	3,130	-	-
Probation Supervision Fees	909	9,655	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	454	4,771	-	-
Sales Tax Refund	63	1,427	-	-
Miscellaneous	-	75	-	2
Parole Supervision Fees	100	996	-	-
Banking & Investment Fees	319	3,148	-	-
Total - Nontax Codes	\$ 200,385	\$ 766,724	\$ 11,109	\$ 24,545
Total Reverting	\$ 4,884,612	\$ 40,774,066	\$ 4,151,756	\$ 39,772,196
Beginning Unreserved Cash	\$ 580,094			
Year-To-Date Receipts	40,774,066			
Year-To-Date Disbursements	39,772,196			
Reservations:				
Medicaid Transformation Fund	(150,000)			
Ending Unreserved Cash	\$ 1,431,964			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2017 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	\$ 18,497	\$ 93	\$ 51,060	\$ 2,060	\$ 14,258	\$ 55,299
Total Agriculture	\$ 18,497	\$ 93	\$ 51,060	\$ 2,060	\$ 14,258	\$ 55,299
Debt Service						
State Treasurer-Bond Refund	\$ 477	\$ -	\$ -	\$ -	\$ -	\$ 477
State Treasurer-Retirement	-	73,895	323,205	73,895	323,205	-
Total - Debt Service	\$ 477	\$ 73,895	\$ 323,205	\$ 73,895	\$ 323,205	\$ 477
Education						
Public Instruction-Special Revenue	\$ 17,095	\$ 760	\$ 18,448	\$ 1	\$ 12,612	\$ 22,931
Public Instruction-School Technology	11,422	34	33,473	2,425	26,891	18,004
Public Instruction-IT Projects	3,301	-	-	-	1,661	1,640
Public Instruction-Pub Sch Bldg Fund	110,198	12,853	77,509	7,685	62,792	124,915
Public Instruction-Trust	5,036	5,037	25,423	-	17,757	12,702
Public Instruction-Local Payroll	37	4,963	53,816	4,905	53,719	134
Public Instruction-Internal Service	60,886	591	119,259	10,785	102,903	77,242
Community Colleges-Special Rev	8,890	1,149	6,421	1,198	7,397	7,914
Community Colleges-IT Projects	7,592	-	1,250	31	1,141	7,701
Community Colleges-Trust	5,679	8	17,096	234	16,985	5,790
Total - Education	\$ 230,136	\$ 25,395	\$ 352,695	\$ 27,264	\$ 303,858	\$ 278,973
Economic Development						
Commerce-Floyd Relief	\$ 171	\$ -	\$ 19	\$ -	\$ -	\$ 190
Commerce-Special Revenue	113,460	14,092	267,374	12,186	203,489	177,345
Commerce-IT Projects	272	-	-	-	51	221
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	10,018	10	1,116	2,000	2,000	9,134
Commerce-Div of Employ Sec	23,876	8,661	87,127	6,224	86,796	24,207
Total - Economic Development	\$ 147,874	\$ 22,763	\$ 355,636	\$ 20,410	\$ 292,336	\$ 211,174
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 49	\$ -	\$ 10,690	\$ -	\$ 736	\$ 10,003
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	5,545	103	1,686	521	2,190	5,041
Natural and Cultural Resources	466	8	110	14	58	518
C W M T F	46,245	2,193	22,327	1,059	11,525	57,047
Land & Water Conservation Fund	782	-	3,327	72	3,273	836
Natural & Cultural Res-LWS	709	1	2,198	-	2,133	774
Aquariums	2,405	-	1,039	28	87	3,357
Parks & Recreation Trust Fund	16,689	2,080	20,159	120	21,266	15,582
Natural and Cultural Res-Int Bearing	142	4	55	6	113	84
Wildlife	11,106	4,856	39,349	2,471	42,833	7,622
Total - Environment and Natural Resources	\$ 84,899	\$ 9,245	\$ 100,940	\$ 4,291	\$ 84,214	\$ 101,625

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2017 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	\$ 93,642	\$ 75,376	\$ 562,675	\$ 75,214	\$ 494,878	\$ 161,439
Governor's Office-Disaster Relief	-	4,634	26,298	4,634	26,298	-
Payroll Imprest Fund	-	736,909	7,259,065	736,909	7,259,065	-
OSBM-IT Projects	-	-	847	7	149	698
General Assembly	8,856	8	67	6	7	8,916
State Treasurer	3,644	2,353	9,454	158	4,270	8,828
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	42,942	4,800	41,645	3,010	34,353	50,234
State Controller	30,849	2,373	10,843	2,522	12,083	29,609
Statewide-Worker's Comp Plan	4,202	4,693	79,914	9,608	83,619	497
Revenue-Project Collect	59,126	5,513	28,421	5,148	28,958	58,589
Revenue-Tax Distribution	-	234,071	3,135,587	234,071	3,135,587	-
Revenue-Lee Act Credits	295	1	9	1	9	295
Revenue-Tax Transfer Fees	4,267	605	2,133	145	1,263	5,137
Revenue-IT Project	17,352	-	689	(640)	7,600	10,441
Revenue-E 911 Fee	900	388	9,246	988	8,880	1,266
Board of Elections	3,708	3	27	6	377	3,358
NC Infrastructure Finance Corp	-	-	94,297	-	94,297	-
Information Technology	33,020	(170)	27,961	4,723	41,597	19,384
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,234	-	153	7	206	1,181
Total - General Government	\$ 304,037	\$ 1,071,557	\$ 11,289,331	\$ 1,076,517	\$ 11,233,496	\$ 359,872
Health and Human Services						
Health Services	\$ 1	\$ 11,841	\$ 146,550	\$ 10,083	\$ 144,558	\$ 1,993
Social Services	3,685	1,180	6,532	1,996	4,700	5,517
Medical Assistance	46,061	12,863	137,896	43,866	158,486	25,471
Facility Services	21,127	425	3,912	55	798	24,241
DHHS-Administration	26,448	10,254	114,088	11,666	104,394	36,142
Aging	-	-	62	-	62	-
Blind Services	5	-	3	-	3	5
Total - Health and Human Services	\$ 97,327	\$ 36,563	\$ 409,043	\$ 67,666	\$ 413,001	\$ 93,369
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 264	\$ 4	\$ 57	\$ -	\$ 60	\$ 261
Public Safety	86,078	18,060	101,302	26,364	97,764	89,616
Total - Public Safety, Correction and Regulation	\$ 86,342	\$ 18,064	\$ 101,359	\$ 26,364	\$ 97,824	\$ 89,877
Total Nonreverting	\$ 969,589	\$ 1,257,575	\$ 12,983,269	\$ 1,298,467	\$ 12,762,192	\$ 1,190,666

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.

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.

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.

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%).