



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

May 16, 2019

Enclosed is the *General Fund Monthly Financial Report* for the period ended April 30, 2019 of the 2019 State fiscal year. Pursuant to the *State Budget Act*, this report (unaudited) presents both General Fund reverting and non-reverting activities.

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

Sincerely,

INTRODUCTION

The *General Fund Monthly Financial Report* presents revenues, receipts, appropriated expenditures and disbursements on a cash basis generally in the month when cash is received, or cash is disbursed. Departmental budgeted and actual expenditure amounts for *reverting* activities are reported net of budgeted and actual receipts respectively and are referred to herein as *appropriation expenditures*. For *non-reverting* activities, departmental receipts and disbursements are reported gross of any refunds. The Cash Management Control System (CMCS) operated by the Office of the State Controller is the source for the amounts presented in this report.

**GENERAL FUND – REVERTING AND NON-REVERTING
SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE**

APRIL 30, 2019

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 7,283.4	Sales and Use Taxes Payable	\$ 594.6
		Beverage Taxes Payable	39.6
		Solid Waste Disposal	5.0
		White Goods Disposal Taxes Payable	0.6
		Scrap Tire Disposal Taxes Payable	3.4
		Total Liabilities	\$ 643.2
		<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	426.5
		Emergency Response & Disaster Relief Fd	60.4
		Carryforward Reserve	44.7
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	432.7
		Non-Reverting Departmental Funds	1,532.6
		Total Reserved	\$ 3,949.2
		Unreserved :	
		Fund Balance - July 1, 2018	\$ 995.3
		Transfer to Reserves	(356.5)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	2,052.2
		Total Unreserved	\$ 2,691.0
		Total Fund Balance	\$ 6,640.2
Total Assets	\$ 7,283.4	Total Liabilities and Fund Balance	\$ 7,283.4

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

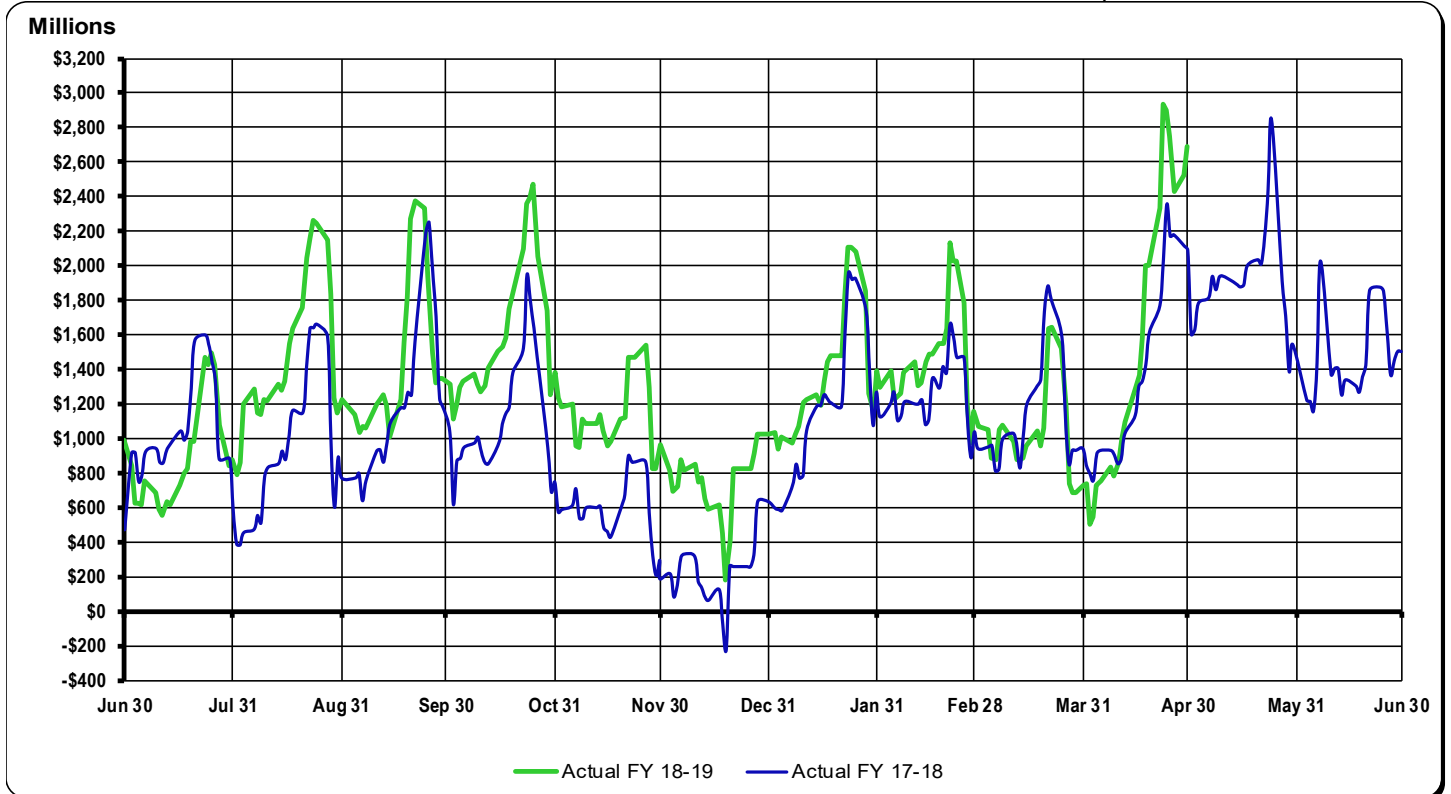
FISCAL YEAR-TO-DATE APRIL 30, 2019 AND APRIL 30, 2018
Expressed in Millions

Fund Balance:	2018-19	2017-18	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,254.3	\$ 1,838.2	\$ (583.9)	(31.8)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	44.7	60.9	(16.2)	(26.6)%
Emergency Response & Disaster Relief Fd	60.4	59.3	1.1	1.9%
Medicaid Transformation Fund.....	432.7	300.0	132.7	44.2%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	—	—	—
Hurricane Florence Disaster Recovery Reserve.....	426.5	—	426.5	—
Non-reverting Departmental Funds.....	1,532.6	1,386.0	146.6	10.6%
Total Reserved.....	\$ 3,949.2	\$ 3,842.4	\$ 106.8	2.8%
Unreserved:				
Fund Balance - July 1.....	\$ 995.3	\$ 471.5	\$ 523.8	111.1%
Transfer to Reserves.....	(356.5)	(75.0)	(281.5)	375.3%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	2,052.2	1,691.0	361.2	21.4%
Total Unreserved.....	\$ 2,691.0	\$ 2,087.5	\$ 603.5	28.9%
Total Fund Balance.....	\$ 6,640.2	\$ 5,929.9	\$ 710.3	12.0%

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, 2019 AND FISCAL YEAR ENDED JUNE 30, 2018 Expressed in Millions



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

**GENERAL FUND REVERTING
SCHEDULE OF OPERATIONS**

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

Expressed in Millions

	April		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Beg. Unreserved Fund Balance	\$ 727.6	\$ 941.5	\$ 995.3	\$ 471.5	\$ 995.3	\$ 471.5		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 727.6</u>	<u>\$ 941.5</u>	<u>\$ 995.3</u>	<u>\$ 471.5</u>	<u>\$ 995.3</u>	<u>\$ 471.5</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 2,282.4	\$ 1,678.2	\$ 11,215.1	\$ 10,688.0	\$ 12,704.7	\$ 12,341.4	88.3%	86.6%
Corporate Income	329.4	231.5	633.7	542.3	709.6	732.3	89.3%	74.1%
Sales and Use	764.2	642.6	6,443.8	6,048.6	7,624.9	7,334.5	84.5%	82.5%
Franchise	217.9	192.2	693.6	627.5	684.1	605.8	101.4%	103.6%
Insurance	162.3	156.5	405.1	420.2	542.6	490.4	74.7%	85.7%
Beverage	24.9	26.6	319.0	301.3	373.7	368.5	85.4%	81.8%
Estate	—	—	0.2	10.6	—	—	—	—
Privilege License	7.1	5.5	30.8	27.1	29.8	26.3	103.4%	103.0%
Tobacco Products	20.0	21.7	212.9	215.2	258.2	257.1	82.5%	83.7%
Real Estate Conveyance Excise	5.2	3.4	64.1	57.1	74.8	68.3	85.7%	83.6%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	(0.5)	(1.7)	6.6	4.6	2.5	2.4	264.0%	191.7%
White Goods Disposal	(0.1)	(0.3)	2.5	3.8	2.6	2.2	96.2%	172.7%
Scrap Tire Disposal	(1.8)	(1.7)	6.1	5.8	5.9	5.8	103.4%	100.0%
Freight Car Lines	0.2	0.1	0.2	0.1	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	4.5	4.4	39.2	4.2	50.2	104.8%	78.1%
Other	(0.1)	0.2	—	4.0	0.3	1.6	—	250.0%
Total Tax Revenue	<u>\$ 3,811.2</u>	<u>\$ 2,959.3</u>	<u>\$ 20,038.1</u>	<u>\$ 18,995.4</u>	<u>\$ 23,017.9</u>	<u>\$ 22,286.8</u>	87.1%	85.2%
Non-Tax Revenue:								
Treasurer's Investments	\$ 10.6	\$ 7.3	\$ 118.4	\$ 73.0	\$ 99.4	\$ 60.1	119.1%	121.5%
Judicial Fees	18.9	20.5	191.6	199.5	232.7	240.9	82.3%	82.8%
Insurance	0.1	2.4	66.9	74.1	82.7	75.5	80.9%	98.1%
Disproportionate Share	—	—	142.7	119.5	163.3	164.7	87.4%	72.6%
Master Settlement Agreement	138.4	143.2	138.4	143.2	139.4	119.7	99.3%	119.6%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	42.5	42.8	174.6	177.9	194.7	185.8	89.7%	95.7%
Total Non-Tax Revenue	<u>\$ 210.5</u>	<u>\$ 216.2</u>	<u>\$ 832.6</u>	<u>\$ 787.2</u>	<u>\$ 912.2</u>	<u>\$ 846.7</u>	91.3%	93.0%
Total Tax and Non-Tax Revenue	<u>\$ 4,021.7</u>	<u>\$ 3,175.5</u>	<u>\$ 20,870.7</u>	<u>\$ 19,782.6</u>	<u>\$ 23,930.1</u>	<u>\$ 23,133.5</u>	87.2%	85.5%
Total Availability	<u>\$ 4,749.3</u>	<u>\$ 4,117.0</u>	<u>\$ 21,866.0</u>	<u>\$ 20,254.1</u>	<u>\$ 24,925.4</u>	<u>\$ 23,605.0</u>	87.7%	85.8%
Appropriation Expenditures:								
Current Operations	\$ 2,058.3	\$ 2,022.7	\$ 18,693.6	\$ 17,889.3	\$ 23,203.6	\$ 22,252.0	80.6%	80.4%
Capital Improvements:								
Funded by General Fund	—	—	2.2	49.7	2.2	49.7	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	—	6.8	122.7	152.6	717.5	728.8	17.1%	20.9%
Total Appropriation Expenditures	<u>\$ 2,058.3</u>	<u>\$ 2,029.5</u>	<u>\$ 18,818.5</u>	<u>\$ 18,091.6</u>	<u>\$ 23,923.3</u>	<u>\$ 23,030.5</u>	78.7%	78.6%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 2,691.0</u>	<u>\$ 2,087.5</u>	<u>\$ 3,047.5</u>	<u>\$ 2,162.5</u>	<u>\$ 1,002.1</u>	<u>\$ 574.5</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(135.0)	(75.0)	(135.0)	(75.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	(221.5)	—	(221.5)	—		
Project Reserve	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 2,691.0</u>	<u>\$ 2,087.5</u>	<u>\$ 2,691.0</u>	<u>\$ 2,087.5</u>	<u>\$ 645.6</u>	<u>\$ 499.5</u>		

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

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

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

FOR THE MONTH OF APRIL 2019 AND 2018, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	April				Year-To-Date Through April			
	FY 2019	FY 2018	Change	% Change	FY 2019	FY 2018	Change	% Change
Tax Revenues:								
Individual Income	\$ 2,282.4	\$ 1,678.2	\$ 604.2	36.0%	\$ 11,215.1	\$ 10,688.0	\$ 527.1	4.9%
Corporate Income	329.4	231.5	97.9	42.3%	633.7	542.3	91.4	16.9%
Sales and Use	764.2	642.6	121.6	18.9%	6,443.8	6,048.6	395.2	6.5%
Franchise	217.9	192.2	25.7	13.4%	693.6	627.5	66.1	10.5%
Insurance	162.3	156.5	5.8	3.7%	405.1	420.2	(15.1)	(3.6)%
Beverage	24.9	26.6	(1.7)	(6.4)%	319.0	301.3	17.7	5.9%
Estate	—	—	—	—	0.2	10.6	(10.4)	(98.1)%
Privilege License	7.1	5.5	1.6	29.1%	30.8	27.1	3.7	13.7%
Tobacco Products	20.0	21.7	(1.7)	(7.8)%	212.9	215.2	(2.3)	(1.1)%
Real Estate Conveyance Excise	5.2	3.4	1.8	52.9%	64.1	57.1	7.0	12.3%
Gift	—	—	—	—	—	—	—	—
Solid Waste	(0.5)	(1.7)	1.2	70.6%	6.6	4.6	2.0	43.5%
White Goods Disposal	(0.1)	(0.3)	0.2	66.7%	2.5	3.8	(1.3)	(34.2)%
Scrap Tire Disposal	(1.8)	(1.7)	(0.1)	5.9%	6.1	5.8	0.3	5.2%
Freight Car Lines	0.2	0.1	0.1	100.0%	0.2	0.1	0.1	100.0%
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	4.5	(4.4)	(97.8)%	4.4	39.2	(34.8)	(88.8)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	0.2	(0.3)	(150.0)%	—	4.0	(4.0)	(100.0)%
Total Tax Revenue	\$ 3,811.2	\$ 2,959.3	\$ 851.9	28.8%	\$ 20,038.1	\$ 18,995.4	\$ 1,042.7	5.5%
Non-Tax Revenue:								
Treasurer's Investments	\$ 10.6	\$ 7.3	\$ 3.3	45.2%	\$ 118.4	\$ 73.0	\$ 45.4	62.2%
Judicial Fees	18.9	20.5	(1.6)	(7.8)%	191.6	199.5	(7.9)	(4.0)%
Insurance	0.1	2.4	(2.3)	(95.8)%	66.9	74.1	(7.2)	(9.7)%
Disproportionate Share	—	—	—	—	142.7	119.5	23.2	19.4%
Master Settlement Agreement	138.4	143.2	(4.8)	(3.4)%	138.4	143.2	(4.8)	(3.4)%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	42.5	42.8	(0.3)	(0.7)%	174.6	177.9	(3.3)	(1.9)%
Total Non-Tax Revenue	\$ 210.5	\$ 216.2	\$ (5.7)	(2.6)%	\$ 832.6	\$ 787.2	\$ 45.4	5.8%
Total Tax and Non-Tax Revenue	\$ 4,021.7	\$ 3,175.5	\$ 846.2	26.6%	\$ 20,870.7	\$ 19,782.6	\$ 1,088.1	5.5%

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

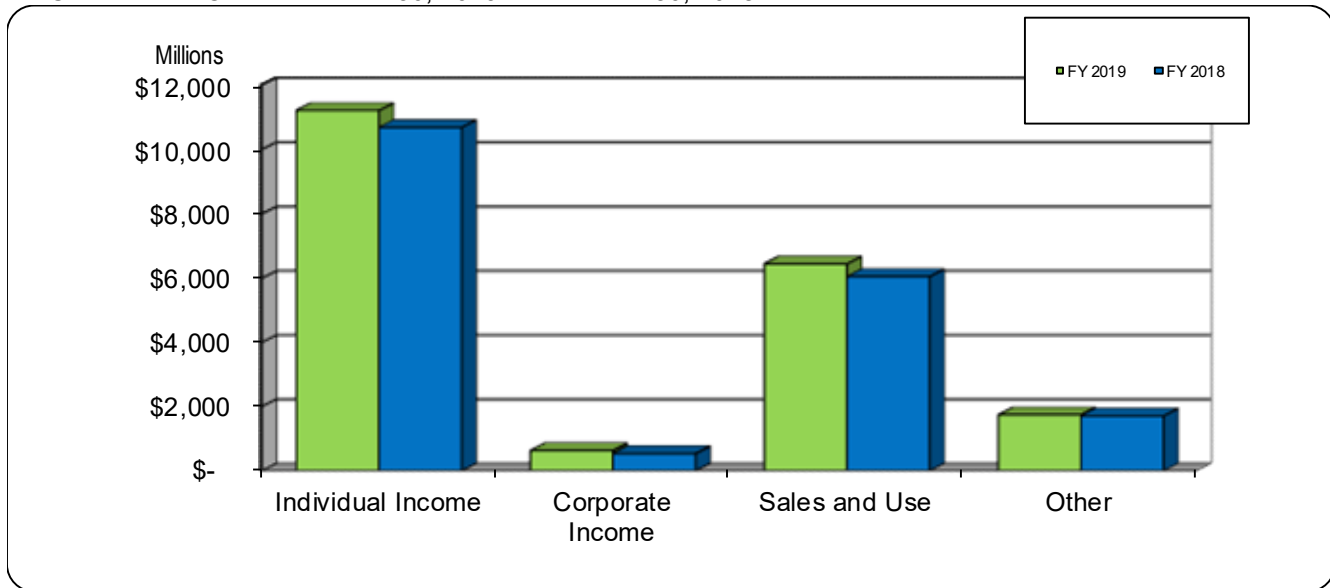
For fiscal year 2019, when compared to the prior year through April 30, actual net tax and non-tax revenues increased by \$1.088 billion, or 5.5%. Tax revenues through April 2019 increased by \$1.043 billion, or 5.5%, and non-tax revenues increased by \$45.4 million, or 5.8%.

The Fiscal Research Division estimates that General Fund revenue is \$532.2 million above the revenue target for the fiscal year. The revenue targets are monthly projections based on the *May 2018* consensus forecast, 2018 session adjustments, and previous monthly collection trends.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

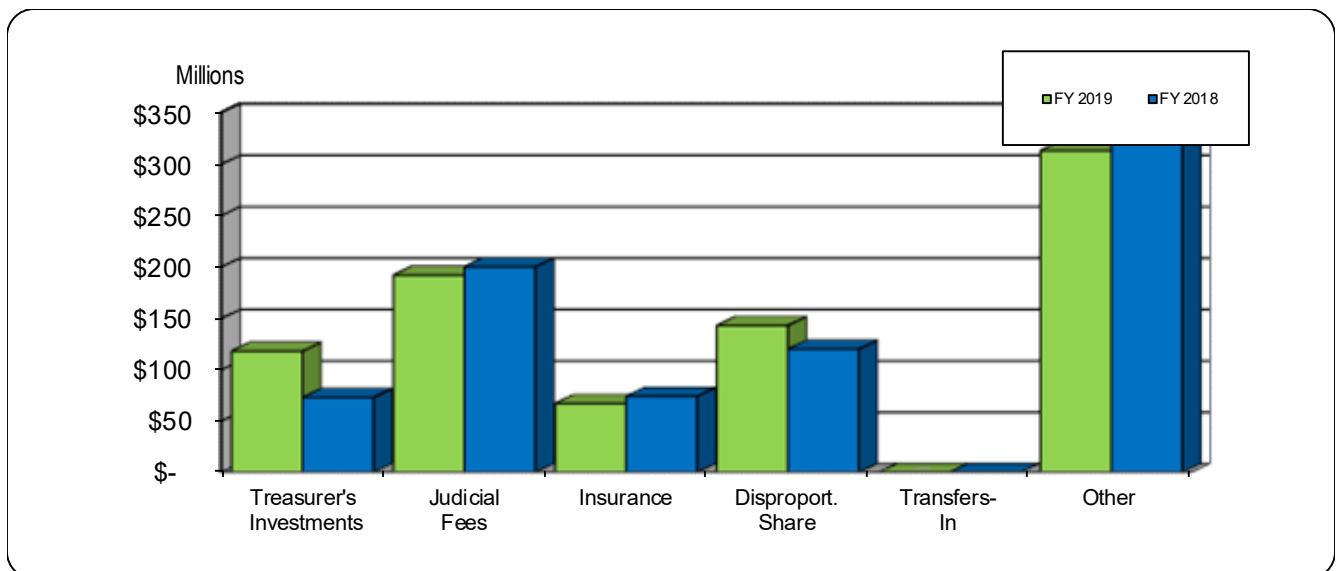
FISCAL YEAR-TO-DATE APRIL 30, 2019 AND APRIL 30, 2018



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 APRIL 30, 2019 AND APRIL 30, 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 APRIL 30, 2019 AND APRIL 30, 2018
Expressed in Millions

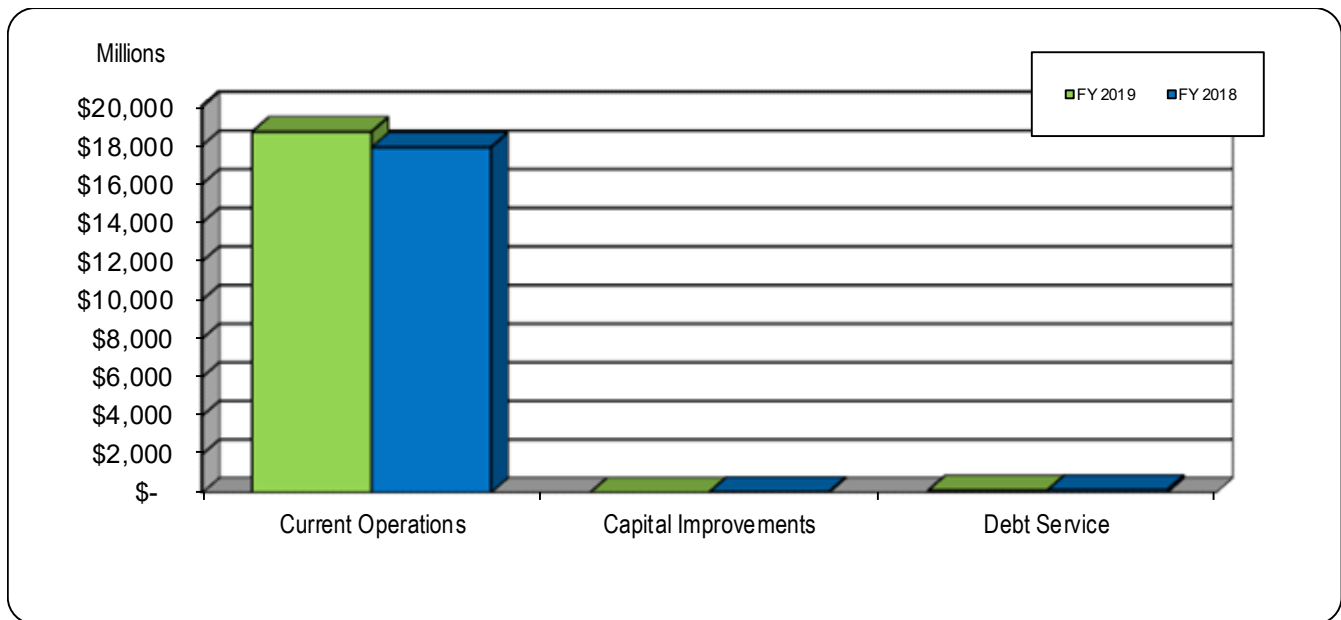
	FY 2019	FY 2018	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2019	FY 2018
Current Operations						
General Government	\$ 344.3	\$ 312.2	\$ 32.1	10.3%	1.8%	1.7%
Education	11,066.7	10,424.3	642.4	6.2%	58.8%	57.6%
Health and Human Services	4,401.4	4,274.1	127.3	3.0%	23.4%	23.6%
Economic Development	160.4	158.5	1.9	1.2%	0.9%	0.9%
Environment and Natural Resources	231.9	228.1	3.8	1.7%	1.2%	1.3%
Public Safety, Correction, and Regulation	2,364.5	2,298.9	65.6	2.9%	12.6%	12.7%
Agriculture	113.7	122.0	(8.3)	(6.8%)	0.6%	0.7%
Operating Reserves/Rounding	10.7	71.2	(60.5)	(85.0%)	0.1%	0.4%
Total Current Operations	\$ 18,693.6	\$ 17,889.3	\$ 804.3	4.5%	99.3%	98.9%
Capital Improvements						
Funded by General Fund	2.2	49.7	(47.5)	(95.6%)	—	0.3%
Debt Service	122.7	152.6	(29.9)	(19.6%)	0.7%	0.8%
Total Appropriation Expenditures	\$ 18,818.5	\$ 18,091.6	\$ 726.9	4.0%	100.0%	100.0%

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

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

**GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE APRIL 30, 2019 AND APRIL 30, 2018



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

Actual appropriation expenditures through April 2019 were more than actual appropriation expenditures through April 2018 by \$726.9 million, or 4.0%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2019 were more than appropriation expenditures through April 2018 by \$804.3 million, or 4.5%.

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

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

Expressed In Millions

Appropriation Expenditures						Percent of Budget Expended	
April		Year-To-Date		Budget		Year-To-Date	
FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018

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

Current Operations

General Government

General Assembly	\$ 5.3	\$ 5.1	\$ 52.5	\$ 50.5	\$ 67.4	\$ 66.2	77.9%	76.3%
Governor's Office	0.4	0.3	4.0	4.4	5.1	5.4	78.4%	81.5%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.6	3.0	6.7	9.9	9.2	11.5	72.8%	86.1%
Office of State Budget	1.0	0.6	6.6	6.8	8.3	8.2	79.5%	82.9%
Housing Finance Agency	7.7	3.6	30.7	14.6	30.7	14.6	100.0%	100.0%
Lieutenant Governor	0.1	0.1	0.7	0.7	0.9	0.9	77.8%	77.8%
Secretary of State	1.2	1.1	11.2	10.8	13.5	13.2	83.0%	81.8%
State Auditor	1.2	1.2	9.0	8.5	14.0	13.8	64.3%	61.6%
State Treasurer	0.3	0.3	2.9	2.9	4.9	4.8	59.2%	60.4%
Retirement and Employee Benefits Administration	7.0	6.8	28.8	27.4	30.6	27.9	94.1%	98.2%
Office of the State Controller	7.4	7.3	48.3	49.7	63.8	64.0	75.7%	77.7%
Information Technology	2.7	1.6	17.1	16.2	23.6	20.9	72.5%	77.5%
Revenue	4.5	5.9	48.9	33.0	62.6	52.5	78.1%	62.9%
Board of Elections	4.3	4.0	65.5	67.4	87.0	84.7	75.3%	79.6%
Office of Administrative Hearings	1.4	0.4	6.6	4.7	11.0	6.7	60.0%	70.1%
	0.5	0.4	4.8	4.7	6.2	6.0	77.4%	78.3%
	<u>\$ 45.6</u>	<u>\$ 41.7</u>	<u>\$ 344.3</u>	<u>\$ 312.2</u>	<u>\$ 438.8</u>	<u>\$ 401.3</u>	<u>78.5%</u>	<u>77.8%</u>
Reserves - General Assembly	—	—	11.8	17.8	11.8	17.8	100.0%	100.0%
Reserves - Contingency & Emergency	—	—	(0.8)	(1.0)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	0.4	—	2.9	0.6	13.8%	—
Reserves - Minimum Market Adj	—	—	—	—	2.5	2.7	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	—	2.0	—	2.0	—	100.0%
Reserves - Review of Compensation Plan	—	—	1.3	—	2.9	11.9	44.8%	—
Reserves - Pending Legislation	—	—	—	52.3	—	52.3	—	100.0%
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	16.8	—	—	—
Reserves - Enterprise Resource Planning	0.2	0.1	(2.1)	0.1	37.0	3.0	(5.7%)	3.3%
	<u>\$ 0.2</u>	<u>\$ 0.1</u>	<u>\$ 10.6</u>	<u>\$ 71.2</u>	<u>\$ 73.9</u>	<u>\$ 90.3</u>	<u>14.3%</u>	<u>78.8%</u>
Total - General Government	<u>\$ 45.8</u>	<u>\$ 41.8</u>	<u>\$ 354.9</u>	<u>\$ 383.4</u>	<u>\$ 512.7</u>	<u>\$ 491.6</u>	<u>69.2%</u>	<u>78.0%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	April		Year-To-Date		Budget		Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Education								
Public Instruction	\$ 826.7	\$ 729.9	\$ 8,081.5	\$ 7,505.7	\$ 9,545.3	\$ 9,046.5	84.7%	83.0%
Community Colleges	113.2	119.6	885.7	850.6	1,185.8	1,125.1	74.7%	75.6%
	<u>\$ 939.9</u>	<u>\$ 849.5</u>	<u>\$ 8,967.2</u>	<u>\$ 8,356.3</u>	<u>\$ 10,731.1</u>	<u>\$ 10,171.6</u>	83.6%	82.2%
University System								
University of North Carolina - General Admin	\$ 4.1	\$ 4.0	\$ 35.5	\$ 33.9	\$ 54.3	\$ 45.7	65.4%	74.2%
UNC - GA Institutional Programs and Facilities	16.0	16.0	17.0	17.0	19.9	17.3	85.4%	98.3%
UNC - GA Related Educational Programs	0.4	78.0	25.8	107.8	110.9	110.0	23.3%	98.0%
UNC- GA Aid to Private Institutions	0.9	1.8	161.5	147.6	171.3	155.2	94.3%	95.1%
UNC - Chapel Hill Academic Affairs	28.1	28.7	185.4	208.6	281.9	269.9	65.8%	77.3%
UNC - Chapel Hill Health Affairs	20.9	21.7	149.3	149.8	207.2	199.7	72.1%	75.0%
UNC - Chapel Hill Area Health Affairs	7.5	3.2	40.0	34.4	54.6	48.9	73.3%	70.3%
NCSU - Academic Affairs	48.7	57.5	275.8	267.7	426.9	416.8	64.6%	64.2%
NCSU - Agricultural Research	4.4	6.0	38.9	44.8	54.9	58.6	70.9%	76.5%
NCSU - Agricultural Extension Service	3.2	4.5	32.6	32.0	40.7	39.9	80.1%	80.2%
University of North Carolina at Greensboro	16.5	16.6	117.5	106.2	179.5	170.3	65.5%	62.4%
University of North Carolina at Charlotte	30.9	24.6	158.4	155.3	258.8	251.1	61.2%	61.8%
University of North Carolina at Asheville	4.2	4.1	31.1	30.1	41.0	40.1	75.9%	75.1%
University of North Carolina at Wilmington	11.0	10.4	95.6	89.5	147.8	136.8	64.7%	65.4%
University of North Carolina at Pembroke	6.5	5.8	57.2	40.7	77.8	55.6	73.5%	73.2%
East Carolina University	26.9	31.1	145.3	129.9	230.9	228.9	62.9%	56.7%
ECU - Health Affairs	5.4	7.2	51.0	51.5	78.5	76.0	65.0%	67.8%
North Carolina A&T University	18.6	10.2	62.6	58.9	93.9	92.3	66.7%	63.8%
Western Carolina University	13.0	11.6	92.7	57.8	132.5	98.3	70.0%	58.8%
Appalachian State University	18.6	18.1	103.2	93.3	149.2	140.5	69.2%	66.4%
Winston-Salem State University	5.1	5.5	42.7	45.5	63.0	64.0	67.8%	71.1%
Elizabeth City State University	2.5	3.4	27.9	24.6	37.5	33.0	74.4%	74.5%
Fayetteville State University	5.5	4.7	44.2	44.0	54.8	52.8	80.7%	83.3%
North Carolina Central University	12.0	12.3	66.2	58.1	85.5	84.3	77.4%	68.9%
University of North Carolina Sch of the Arts	3.6	2.3	23.6	21.9	33.6	31.9	70.2%	68.7%
North Carolina Sch of Science & Mathematics	2.0	1.6	18.5	17.1	23.1	21.7	80.1%	78.8%
Total University System	<u>\$ 316.5</u>	<u>\$ 390.9</u>	<u>\$ 2,099.5</u>	<u>\$ 2,068.0</u>	<u>\$ 3,110.0</u>	<u>\$ 2,939.6</u>	67.5%	70.3%
Total - Education	<u>\$ 1,256.4</u>	<u>\$ 1,240.4</u>	<u>\$ 11,066.7</u>	<u>\$ 10,424.3</u>	<u>\$ 13,841.1</u>	<u>\$ 13,111.2</u>	80.0%	79.5%
Health and Human Services								
HHS - Administration and Support	\$ 11.1	\$ 15.8	\$ 125.7	\$ 105.7	\$ 134.2	\$ 120.9	93.7%	87.4%
Aging	4.7	2.2	38.8	34.0	47.1	46.9	82.4%	72.5%
Child Development	13.6	12.9	191.4	209.0	228.4	268.1	83.8%	78.0%
Health Services	12.9	(3.2)	128.8	103.1	156.5	157.2	82.3%	65.6%
Social Services	14.5	15.1	161.9	150.7	204.8	200.7	79.1%	75.1%
Medical Assistance	341.5	314.7	3,118.6	3,048.1	3,829.4	3,699.1	81.4%	82.4%
Children's Health Insurance	0.1	—	—	(0.1)	0.4	0.5	—	(20.0%)
Health Benefits	—	1.6	—	(2.9)	—	9.7	—	(29.9%)
Services for the Blind and Deaf/HH	0.8	0.8	6.5	6.6	8.6	8.4	75.6%	78.6%
Mental Health/DD/SAS	69.2	95.1	590.5	576.9	688.3	683.3	85.8%	84.4%
Health Services Regulations	0.6	2.2	10.9	12.3	19.3	18.7	56.5%	65.8%
Vocational Rehabilitation	1.0	2.4	28.3	30.7	39.4	38.8	71.8%	79.1%
Total - Health and Human Services	<u>\$ 470.0</u>	<u>\$ 459.6</u>	<u>\$ 4,401.4</u>	<u>\$ 4,274.1</u>	<u>\$ 5,356.4</u>	<u>\$ 5,252.3</u>	82.2%	81.4%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	April		Year-To-Date		Budget		Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Economic Development								
Commerce	\$ 1.3	\$ 0.8	\$ 1.9	\$ 7.1	\$ 11.1	\$ 11.3	17.1%	62.8%
Commerce - State Aid to Nonstate Entities	1.5	1.6	16.2	16.8	19.7	20.3	82.2%	82.8%
Commerce - Economic Development	5.2	0.2	142.3	134.6	143.2	144.3	99.4%	93.3%
Total - Economic Development	\$ 8.0	\$ 2.6	\$ 160.4	\$ 158.5	\$ 174.0	\$ 175.9	92.2%	90.1%
Environment & Natural Resources								
Environmental Quality	\$ 3.8	\$ 5.9	\$ 60.7	\$ 66.3	\$ 95.8	\$ 78.2	63.4%	84.8%
Wildlife Resources	2.4	0.9	10.3	9.3	11.3	11.2	91.2%	83.0%
Natural and Cultural Resources	21.1	14.2	160.3	151.9	193.2	186.0	83.0%	81.7%
Roanoke Island Commission	0.2	0.3	0.6	0.6	0.6	0.6	100.0%	100.0%
Total - Environment & Natural Resources	\$ 27.5	\$ 21.3	\$ 231.9	\$ 228.1	\$ 300.9	\$ 276.0	77.1%	82.6%
Public Safety, Correction, & Regulation								
Judicial	\$ 55.1	\$ 52.5	\$ 555.7	\$ 535.9	\$ 683.8	\$ 655.5	81.3%	81.8%
Justice	5.6	3.3	39.3	40.3	47.9	49.1	82.0%	82.1%
Labor	0.8	1.5	13.4	12.3	18.2	17.6	73.6%	69.9%
Insurance	4.1	2.9	34.1	29.7	40.9	39.7	83.4%	74.8%
Insurance-GF	6.1	2.3	5.9	2.8	8.6	9.3	68.6%	30.1%
Public Safety	171.0	167.9	1,716.1	1,677.9	2,076.6	2,020.2	82.6%	83.1%
Total - Public Safety, Correction, & Regulation	\$ 242.7	\$ 230.4	\$ 2,364.5	\$ 2,298.9	\$ 2,876.0	\$ 2,791.4	82.2%	82.4%
Agriculture								
Agriculture and Consumer Services	\$ 8.0	\$ 26.4	\$ 113.7	\$ 122.0	\$ 142.7	\$ 153.8	79.7%	79.3%
Rounding [*]	\$ (0.1)	\$ 0.2	\$ 0.1	\$ —	\$ (0.2)	\$ (0.2)	N/A	N/A
Total Current Operations	\$ 2,058.3	\$ 2,022.7	\$ 18,693.6	\$ 17,889.3	\$ 23,203.6	\$ 22,252.0	80.6%	80.4%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 2.2	\$ 49.7	\$ 2.2	\$ 49.7	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 2.2	\$ 49.7	\$ 2.2	\$ 49.7	100.0%	100.0%
Debt Service								
Debt Service - Principal and Interest	—	6.8	159.1	173.0	715.9	727.2	22.2%	23.8%
Debt Service - Federal	—	—	(36.4)	(20.4)	1.6	1.6	(2275.0%)	(1275.0%)
Total - Debt Service	\$ —	\$ 6.8	\$ 122.7	\$ 152.6	\$ 717.5	\$ 728.8	17.1%	20.9%
Total Appropriation Expenditures	\$ 2,058.3	\$ 2,029.5	\$ 18,818.5	\$ 18,091.6	\$ 23,923.3	\$ 23,030.5	78.7%	78.6%

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, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 6,228	\$ 209,301	\$ 15,953	\$ 322,970
Total - Agriculture	\$ 6,228	\$ 209,301	\$ 15,953	\$ 322,970
Debt Service				
State Treasurer	\$ -	\$ 17,931	\$ -	\$ 177,077
State Treasurer-Federal	-	38,000	-	1,616
Total Debt Service	\$ -	\$ 55,931	\$ -	\$ 178,693
Education				
Public Instruction	\$ 279,542	\$ 1,930,397	\$ 1,064,961	\$ 10,011,865
Community Colleges	37,057	557,731	150,273	1,443,470
UNC Systems	94,462	2,742,673	431,276	4,842,320
Total - Education	\$ 411,061	\$ 5,230,801	\$ 1,646,510	\$ 16,297,655
Economic Development				
Commerce	\$ 5,114	\$ 59,452	\$ 6,459	\$ 61,365
Commerce-State Aid	-	-	1,592	16,247
Commerce-Economic Dev	30	5,295	5,170	147,574
Total - Economic Development	\$ 5,144	\$ 64,747	\$ 13,221	\$ 225,186
Environment & Natural Resources				
Environmental Quality	\$ 6,431	\$ 93,117	\$ 10,087	\$ 153,792
Wildlife Resources	5,903	66,098	8,271	76,364
Natural and Cultural Resources	4,871	37,562	25,933	197,882
Roanoke Island	-	-	158	593
Total - Environ. & Natural Resources	\$ 17,205	\$ 196,777	\$ 44,449	\$ 428,631
General Government				
General Assembly	\$ 90	\$ 630	\$ 5,422	\$ 53,129
Governor	87	829	488	4,874
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	-	41	961	6,616
Military and Veterans Affairs	3,729	53,839	4,340	60,556
Housing Finance Authority	-	-	7,665	30,660
Governor	-	710	-	12,515
Lt. Governor	-	6	57	690
Secretary of State	43	357	1,267	11,560
State Auditor	308	6,070	1,450	15,023
State Treasurer-Administration	3,103	30,061	3,355	32,943
State Treasurer-Retirement	-	-	6,944	28,774
Administration	927	14,890	8,382	63,238
State Controller	370	1,579	3,102	18,702
Information Technology	-	5,884	4,577	54,814
Revenue	7,399	54,459	11,688	119,952
Board of Elections	3	1,012	1,427	7,600
Administrative Hearings	392	1,401	856	6,192
Reserve-Contingency/Emergency	-	845	-	5
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	447
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	40,000	-	40,000
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Workers' Compensation	-	-	-	-
Reserve-Review of Compensation Plan	-	-	-	1,322
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	-	2,872	143	750
Reserve - Eugenic Sterilization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 16,451	\$ 215,485	\$ 62,124	\$ 570,362
Health and Human Services				
HHS-Administration	\$ 7,900	\$ 76,232	\$ 18,979	\$ 201,889
Aging	3,757	46,057	8,435	84,814
Child Development	49,996	428,358	63,656	619,801
Health Services	47,204	453,798	59,532	582,564
Social Services	99,590	890,878	167,386	1,052,809
Medical Assistance	894,307	9,128,631	1,315,917	12,247,184
NC Health Choice	23,274	197,435	23,393	197,473
Health Benefits	-	1,589	-	1,589
Blind Services	2,435	25,586	3,183	32,059
Mental Health	52,318	686,688	122,207	1,277,209
Facility Services	5,263	41,962	5,822	52,852
Vocational Rehabilitation Services	10,189	84,214	11,152	112,509
Total - Health and Human Services	\$ 1,196,233	\$ 12,061,428	\$ 1,799,662	\$ 16,462,752
Public Safety, Correction, and Regulation				
Judicial	\$ 248	\$ 2,614	\$ 45,809	\$ 456,449
Judicial-Indigent Defense	1,342	9,583	11,996	111,501
Justice	4,825	35,309	10,388	74,603
Labor	1,797	14,520	2,665	27,955
Insurance	552	10,318	4,596	44,388
Insurance	1,056	16,056	7,199	21,951
Public Safety	37,705	249,101	210,018	1,965,234
Total - Public Safety, Correction and Regulation	\$ 47,525	\$ 337,501	\$ 292,671	\$ 2,702,081
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 2,168
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 2,168
Tax Codes				
Estate	\$ -	\$ 215	\$ -	\$ -
License Schedule B	7,108	31,482	55	720
Tobacco	22,538	242,610	2,587	29,756
Franchise	220,790	716,575	1,217	23,017
Individual Income	2,656,639	12,360,623	291,447	1,145,534
Sales & Use	1,125,573	10,630,021	622,484	4,186,186
Beverage	35,725	359,977	10,750	40,952
Gift	13	19	-	1
Freight Car	235	247	-	3
Insurance	165,027	413,312	2,342	8,162
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Corporate Income	337,721	817,213	5,751	183,485
Real Estate	5,184	64,080	-	21
White Goods	438	5,060	605	2,588
Scrap Tire	1,679	17,049	3,434	10,904
Manufacturing	385	5,767	275	1,370
Solid Waste	4,488	21,355	5,010	14,778
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	11	305	6	294
Total - Tax Codes	\$ 4,583,554	\$ 25,685,910	\$ 945,963	\$ 5,647,771
Nontax Codes				
Insurance-Nontax	\$ -	\$ 20,508	\$ -	\$ -
Secretary of State-Nontax	27,265	115,180	145	789
License & Fees-Nontax	2,531	53,653	2,399	7,238
Gas & Oil Inspection	258	1,224	-	-
Deed Mortgage Registration Fee	580	5,565	464	4,452
Board of Elections	21	156	8	88
DHHS	1,427	3,558	698	698
Disproportionate Share	-	142,679	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	382	530	-	-
Master Settlement Agreement	155,926	155,926	17,500	17,500
Treasurer Investment	10,656	118,837	-	430
Rural Center Reversion	-	-	-	-
Fees & Penalties	420	3,715	362	3,298
DPS - ABC Board	11,299	23,302	103	1,347
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	19,815	191,687	6	125
Sales & Use	979	10,514	-	-
Intra State Transfer	136	5,112	-	2,440
Probation Supervision Fees	884	9,091	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	433	3,984	-	-
Sales Tax Refund	-	1,971	-	-
Miscellaneous	1	8	2	2
Parole Supervision Fees	94	955	-	-
Banking & Investment Fees	249	2,827	-	-
Total - Nontax Codes	\$ 233,356	\$ 870,982	\$ 21,687	\$ 38,407
Total Reverting	\$ 6,516,757	\$ 44,928,863	\$ 4,842,240	\$ 42,876,676
Beginning Unreserved Cash	\$ 995,332			
Year-To-Date Receipts	44,928,863			
Year-To-Date Disbursements	42,876,676			
Reservations:				
Savings Reserve	(221,543)			
Medicaid Transformation Fund	(135,000)			
Ending Unreserved Cash	\$ 2,690,976			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 67,227	\$ 541	\$ 164,564	\$ 7,507	\$ 138,027	\$ 93,764
Total Agriculture	\$ 67,227	\$ 541	\$ 164,564	\$ 7,507	\$ 138,027	\$ 93,764
Debt Service						
State Treasurer-Bond Refund	\$ 487	\$ -	\$ 36	\$ -	\$ 523	\$ -
State Treasurer-Retirement	-	-	113,321	-	113,321	-
Total - Debt Service	\$ 487	\$ -	\$ 113,357	\$ -	\$ 113,844	\$ -
Education						
Public Instruction-Special Revenue	\$ 17,607	\$ 1,419	\$ 14,440	\$ 8,928	\$ 10,489	\$ 21,558
Public Instruction-School Technology	58,325	194	1,640	2,302	28,142	31,823
Public Instruction-IT Projects	22,545	-	-	128	5,435	17,110
Public Instruction-Pub Sch Bldg Fund	152,065	57,919	261,873	32,837	166,196	247,742
Public Instruction-Trust	15,849	1,940	28,761	5	40,466	4,144
Public Instruction-Local Payroll	349	5,702	51,309	5,715	50,827	831
Public Instruction-Internal Service	66,856	187	147,034	3,834	54,459	159,431
Community Colleges-Special Rev	7,587	109	8,151	224	8,092	7,646
Community Colleges-IT Projects	8,056	-	-	109	603	7,453
Community Colleges-Trust	4,169	19	17,070	534	17,945	3,294
Total - Education	\$ 353,408	\$ 67,489	\$ 530,278	\$ 54,616	\$ 382,654	\$ 501,032
Economic Development						
Commerce-Floyd Relief	\$ 229	\$ 1	\$ 19	\$ 1	\$ 243	\$ 5
Commerce-Special Revenue	166,709	10,080	232,454	12,336	209,327	189,836
Commerce-IT Projects	206	3	3	(2)	100	109
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	5,452	21	7,234	-	-	12,686
Commerce-Div of Employ Sec	21,945	9,930	102,012	8,251	98,056	25,901
Total - Economic Development	\$ 194,618	\$ 20,035	\$ 341,722	\$ 20,586	\$ 307,726	\$ 228,614
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 6,677	\$ 20,369	\$ 23,848	\$ 20,318	\$ 25,236	\$ 5,289
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	10,609	73	9,074	342	7,842	11,841
Natural and Cultural Resources	740	19	195	14	128	807
C W M T F	54,862	5,599	21,763	1,017	18,735	57,890
Land & Water Conservation Fund	208	-	1,088	1	940	356
Natural & Cultural Res-LWS	881	122	134	-	-	1,015
Aquariums	4,187	-	1,639	58	4,068	1,758
Parks & Recreation Trust Fund	18,003	6,122	21,812	364	19,759	20,056
Natural and Cultural Res-Int Bearing	70	3	57	8	41	86
Wildlife	11,066	6,459	51,585	5,764	52,910	9,741
Total - Environment and Natural Resources	\$ 108,064	\$ 38,766	\$ 131,195	\$ 27,886	\$ 129,659	\$ 109,600

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
General Government						
Governor's Office	\$ 184,874	\$ 94,955	\$ 612,421	\$ 95,699	\$ 670,242	\$ 127,053
Governor's Office-Disaster Relief	-	3,491	44,410	3,491	44,410	-
Payroll Imprest Fund	-	760,209	7,818,092	760,207	7,818,090	2
OSBM-IT Projects	625	-	-	-	182	443
General Assembly	12,918	7	47	12	58	12,907
State Treasurer	6,308	1,394	6,140	251	4,460	7,988
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	66,446	4,863	45,633	3,698	51,246	60,833
State Controller	30,102	1,438	13,107	3,830	10,681	32,528
Statewide-Worker's Comp Plan	4,252	5,669	67,765	6,973	68,670	3,347
Revenue-Project Collect	61,764	5,202	35,515	6,312	40,195	57,084
Revenue-Tax Distribution	-	261,105	3,468,360	261,110	3,468,365	(5)
Revenue-Lee Act Credits	294	-	5	4	5	294
Revenue-Tax Transfer Fees	5,253	791	2,430	157	1,811	5,872
Revenue-IT Project	121	-	221	-	221	121
Revenue-E 911 Fee	2,391	1,272	12,400	1,227	12,394	2,397
Board of Elections	2,579	22	11,068	241	1,775	11,872
NC Infrastructure Finance Corp	-	-	77,935	-	77,935	-
Information Technology	25,322	1,456	42,586	8,744	24,544	43,364
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,698	-	281	316	411	1,568
Total - General Government	\$ 404,947	\$ 1,141,874	\$ 12,258,416	\$ 1,152,272	\$ 12,295,695	\$ 367,668
Health and Human Services						
Health Services	\$ 445	\$ 10,435	\$ 129,573	\$ 8,542	\$ 125,471	\$ 4,547
Social Services	3,076	1,474	7,195	1,202	3,848	6,423
Medical Assistance	43,729	15,086	148,397	27,778	135,767	56,359
Facility Services	29,465	647	4,762	554	1,472	32,755
DHHS-Administration	22,766	11,331	129,083	11,404	132,545	19,304
Aging	-	-	65	-	65	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 99,481	\$ 38,973	\$ 419,075	\$ 49,480	\$ 399,168	\$ 119,388
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 137	\$ 3	\$ 25	\$ 10	\$ 96	\$ 66
Public Safety	93,973	103,842	598,207	119,819	579,689	112,491
Total - Public Safety, Correction and Regulation	\$ 94,110	\$ 103,845	\$ 598,232	\$ 119,829	\$ 579,785	\$ 112,557
Total Nonreverting	\$ 1,322,342	\$ 1,411,523	\$ 14,556,839	\$ 1,432,176	\$ 14,346,558	\$ 1,532,623

GLOSSARY

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

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

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

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

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

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

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

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

Hurricane Florence Disaster Recovery Reserve (Senate Bill 3, Session Law 2018-136) – Established as a reserve in the General Fund. The purpose is to maintain funds reserved for disaster recovery in relation to Hurricane Florence.

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

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

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

Project Reserve (G.S. 143C-8-10) – Established as a reserve in the General Fund. These funds may be used for an emergency repair and renovation project at a State facility, the award of a project contract when bids for the contract exceed the amount appropriated or a reversion to the principal fund from which revenue was appropriated for a project when the amount encumbered for the project is less than the amount appropriated.

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

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

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

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

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

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

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

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

Unreserved – Resources available to finance appropriation expenditures.

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