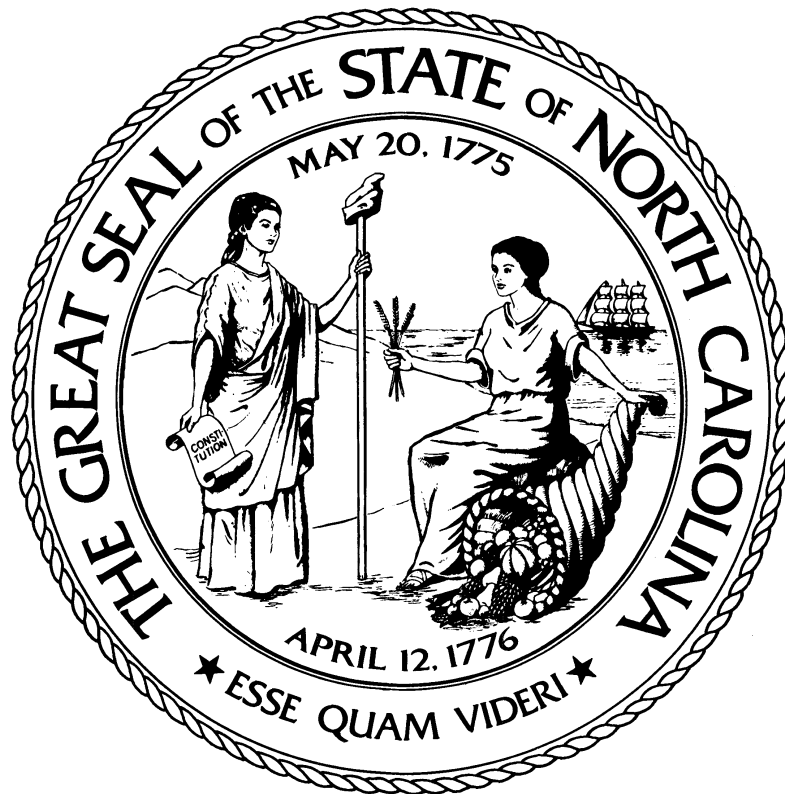


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
APRIL 30, 2015



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

LINDA COMBS
STATE CONTROLLER

May 11, 2015

Enclosed is the *General Fund Monthly Financial Report* for the period ended April 30, 2015 of the 2015 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 and the State 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, 2015

Expressed in Millions

<u>Assets</u>	<u>Liabilities and Fund Balance</u>		
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 3,437.1	Sales and Use Taxes Payable	\$ 410.9
		Beverage Taxes Payable	39.5
		Solid Waste Disposal	4.0
		White Goods Disposal Taxes Payable	0.6
		Scrap Tire Disposal Taxes Payable	2.9
		Total Liabilities	\$ 457.9
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 651.6
		Job Development Incentive Grants Reserve	11.9
		Repairs and Renovations Reserve Account	11.6
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	5.8
		One NC Fund Reserve	8.5
		Medicaid Contingency Reserve	186.4
		Non-Reverting Departmental Funds	1,027.4
		Total Reserved	\$ 1,903.2
		Unreserved :	
		Fund Balance - July 1, 2014	\$ 269.4
		Transfer to Reserves	(186.4)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	993.0
		Total Unreserved	\$ 1,076.0
		Total Fund Balance	\$ 2,979.2
Total Assets	\$ 3,437.1	Total Liabilities and Fund Balance	\$ 3,437.1

STATE OF NORTH CAROLINA

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

FISCAL YEAR-TO-DATE APRIL 30, 2015 AND APRIL 30, 2014

Expressed in Millions

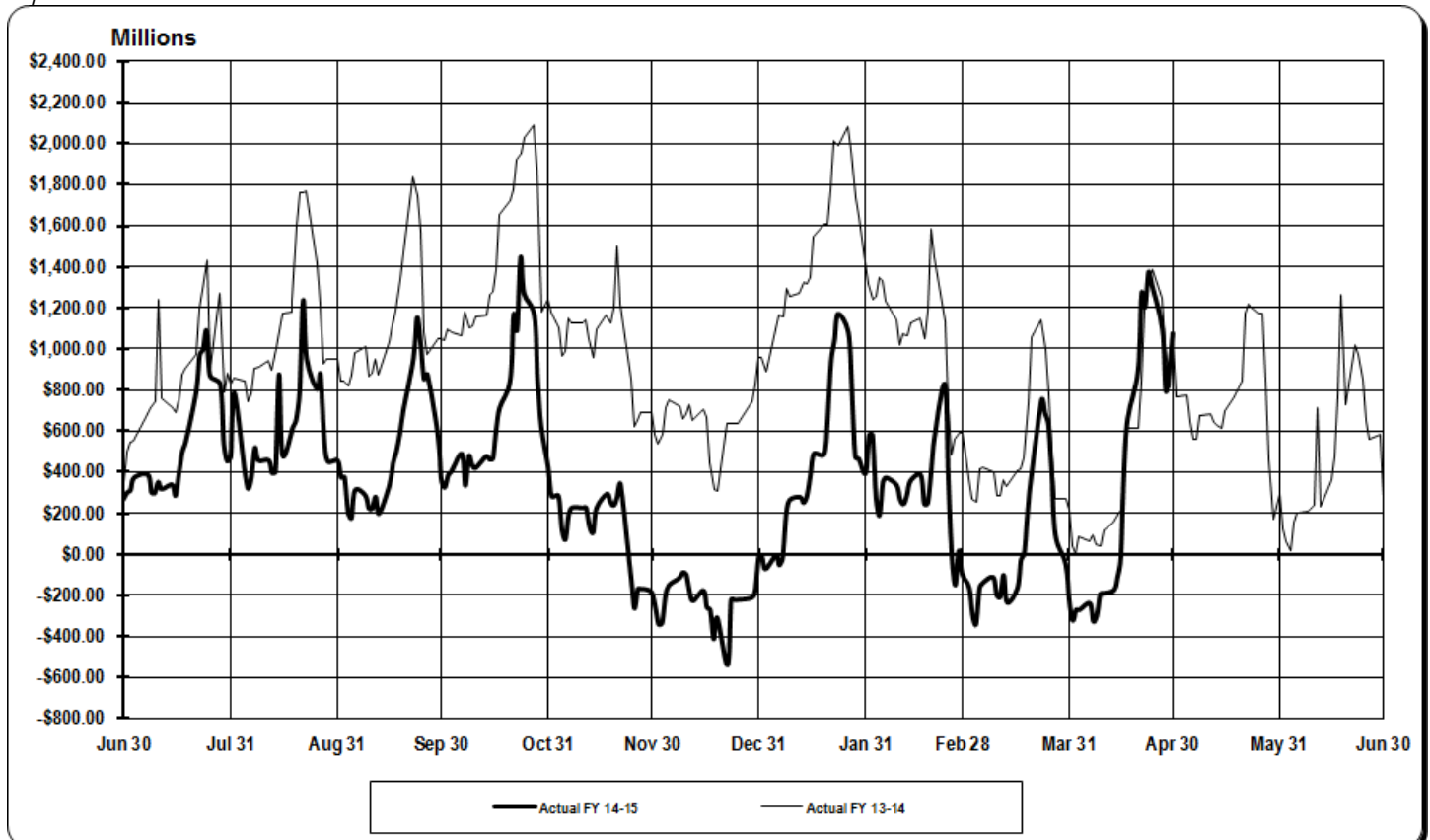
Fund Balance:	2014-15	2013-14	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 651.6	\$ 651.4	\$.2	0.0%
Job Development Incentive Grants.....	11.9	4.9	7.0	142.9%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	5.8	8.7	(2.9)	(33.3)%
Medicaid Contingency.....	186.4	—	186.4	—
One NC Fund.....	8.5	14.0	(5.5)	(39.3)%
Non-reverting Departmental Funds.....	1,027.4	766.7	260.7	34.0%
Total Reserved.....	\$ 1,903.2	\$ 1,457.3	\$ 445.9	30.6%
Unreserved:				
Fund Balance - July 1.....	\$ 269.4	\$ 350.9	\$ (81.5)	(23.2)%
Transfer to Reserves.....	(186.4)	—	(186.4)	—
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	993.0	687.4	305.6	44.5%
Total Unreserved.....	\$ 1,076.0	\$ 1,038.3	\$ 37.7	3.6%
Total Fund Balance.....	\$ 2,979.2	\$ 2,495.6	\$ 483.6	19.4%

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

GENERAL FUND – REVERTING UNRESERVED FUND BALANCE

FISCAL YEAR-TO-DATE APRIL 30, 2015 AND FISCAL YEAR ENDED APRIL 30, 2014

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 2015 AND 2014, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	April		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014
	Beg. Unreserved Fund Balance	\$ (220.8)	\$ 212.7	\$ 269.4	\$ 350.9	\$ 269.4	\$ 350.9	
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ (220.8)</u>	<u>\$ 212.7</u>	<u>\$ 269.4</u>	<u>\$ 350.9</u>	<u>\$ 269.4</u>	<u>\$ 350.9</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,611.2	\$ 1,361.2	\$ 9,119.6	\$ 9,012.0	\$ 10,885.4	\$ 10,996.7	83.8%	82.0%
Corporate Income	255.8	238.3	1,000.2	1,044.6	1,095.2	1,249.2	91.3%	83.6%
Sales and Use	563.0	527.3	5,243.0	4,640.9	6,244.4	5,444.2	84.0%	85.2%
Franchise	114.0	179.2	486.9	679.8	543.1	660.2	89.7%	103.0%
Insurance	143.6	142.1	373.8	346.5	508.7	506.0	73.5%	68.5%
Beverage	18.2	19.6	256.3	245.4	310.9	309.6	82.4%	79.3%
Inheritance	—	(2.6)	1.8	13.4	—	—	—	—
Privilege License	4.5	4.8	35.1	40.1	48.6	44.8	72.2%	89.5%
Tobacco Products	20.5	21.0	205.2	212.6	248.7	251.8	82.5%	84.4%
Real Estate Conveyance Excise	4.0	3.5	44.5	37.4	44.5	37.4	100.0%	100.0%
Gift	—	0.1	0.2	0.5	—	—	—	—
Solid Waste Disposal	(1.0)	(1.0)	4.8	4.3	2.3	2.3	208.7%	187.0%
White Goods Disposal	(0.2)	(0.2)	1.9	1.4	1.2	1.2	158.3%	116.7%
Scrap Tire Disposal	(1.8)	(1.5)	5.0	5.2	3.5	3.5	142.9%	148.6%
Freight Car Lines	0.2	0.2	0.2	0.2	—	—	—	—
Piped Natural Gas	—	7.5	0.1	37.5	—	28.9	—	129.8%
Mill Machinery	3.4	3.1	34.6	28.9	35.0	34.4	98.9%	84.0%
Processed Refunds Pending	122.5	(74.5)	—	(225.0)	n/a	n/a	n/a	n/a
Other	—	—	—	0.2	1.1	1.1	—	18.2%
Total Tax Revenue	<u>\$ 2,857.9</u>	<u>\$ 2,428.1</u>	<u>\$ 16,813.2</u>	<u>\$ 16,125.9</u>	<u>\$ 19,972.6</u>	<u>\$ 19,571.3</u>	84.2%	82.4%
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.2	\$ 1.7	\$ 14.1	\$ 14.5	\$ 11.3	\$ 13.7	124.8%	105.8%
Judicial Fees	19.8	19.4	195.9	197.5	244.5	250.2	80.1%	78.9%
Insurance	3.0	5.2	61.0	57.7	77.0	72.5	79.2%	79.6%
Disproportionate Share	—	—	109.0	110.0	109.0	110.0	100.0%	100.0%
Master Settlement Agreement	138.6	139.5	138.6	164.6	137.5	162.1	100.8%	101.5%
Highway Fund Transfer In	4.6	5.4	166.7	169.0	215.9	218.1	77.2%	77.5%
Highway Trust Fund Transfer In	—	—	—	—	—	—	—	—
Other	32.8	56.2	182.3	182.4	233.3	205.5	78.1%	88.8%
Total Non-Tax Revenue	<u>\$ 200.0</u>	<u>\$ 227.4</u>	<u>\$ 867.6</u>	<u>\$ 895.7</u>	<u>\$ 1,028.5</u>	<u>\$ 1,032.1</u>	84.4%	86.8%
Total Tax and Non-Tax Revenue	<u>\$ 3,057.9</u>	<u>\$ 2,655.5</u>	<u>\$ 17,680.8</u>	<u>\$ 17,021.6</u>	<u>\$ 21,001.1</u>	<u>\$ 20,603.4</u>	84.2%	82.6%
Total Availability	<u>\$ 2,837.1</u>	<u>\$ 2,868.2</u>	<u>\$ 17,950.2</u>	<u>\$ 17,372.5</u>	<u>\$ 21,270.5</u>	<u>\$ 20,954.3</u>	84.4%	82.9%
Appropriation Expenditures:								
Current Operations	\$ 1,681.9	\$ 1,748.3	\$ 16,310.5	\$ 15,901.0	\$ 20,346.8	\$ 19,893.7	80.2%	79.9%
Capital Improvements:								
Funded by General Fund	—	—	13.6	27.9	13.6	27.9	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	79.2	81.6	363.7	405.3	721.6	709.2	50.4%	57.1%
Total Appropriation Expenditures	<u>\$ 1,761.1</u>	<u>\$ 1,829.9</u>	<u>\$ 16,687.8</u>	<u>\$ 16,334.2</u>	<u>\$ 21,082.0</u>	<u>\$ 20,630.8</u>	79.2%	79.2%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 1,076.0</u>	<u>\$ 1,038.3</u>	<u>\$ 1,262.4</u>	<u>\$ 1,038.3</u>	<u>\$ 188.5</u>	<u>\$ 323.5</u>		
Reservations								
Medicaid Contingency	—	—	(186.4)	—	(186.4)	—		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 1,076.0</u>	<u>\$ 1,038.3</u>	<u>\$ 1,076.0</u>	<u>\$ 1,038.3</u>	<u>\$ 2.1</u>	<u>\$ 323.5</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.

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

FOR THE MONTH OF APRIL 2015 AND 2014, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	April				Year-To-Date Through April			
	FY 2015	FY 2014	Change	% Change	FY 2015	FY 2014	Change	% Change
Tax Revenues:								
Individual Income	\$ 1,611.2	\$ 1,361.2	\$ 250.0	18.4%	\$ 9,119.6	\$ 9,012.0	\$ 107.6	1.2%
Corporate Income	255.8	238.3	17.5	7.3%	1,000.2	1,044.6	(44.4)	(4.3)%
Sales and Use	563.0	527.3	35.7	6.8%	5,243.0	4,640.9	602.1	13.0%
Franchise	114.0	179.2	(65.2)	(36.4)%	486.9	679.8	(192.9)	(28.4)%
Insurance	143.6	142.1	1.5	1.1%	373.8	346.5	27.3	7.9%
Beverage	18.2	19.6	(1.4)	(7.1)%	256.3	245.4	10.9	4.4%
Inheritance	—	(2.6)	2.6	100.0%	1.8	13.4	(11.6)	(86.6)%
Privilege License	4.5	4.8	(0.3)	(6.3)%	35.1	40.1	(5.0)	(12.5)%
Tobacco Products	20.5	21.0	(0.5)	(2.4)%	205.2	212.6	(7.4)	(3.5)%
Real Estate Conveyance Excise	4.0	3.5	0.5	14.3%	44.5	37.4	7.1	19.0%
Gift	—	0.1	(0.1)	(100.0)%	0.2	0.5	(0.3)	(60.0)%
Solid Waste	(1.0)	(1.0)	—	—	4.8	4.3	0.5	11.6%
White Goods Disposal	(0.2)	(0.2)	—	—	1.9	1.4	0.5	35.7%
Scrap Tire Disposal	(1.8)	(1.5)	(0.3)	20.0%	5.0	5.2	(0.2)	(3.8)%
Freight Car Lines	0.2	0.2	—	—	0.2	0.2	—	—
Piped Natural Gas	—	7.5	(7.5)	(100.0)%	0.1	37.5	(37.4)	(99.7)%
Mill Machinery	3.4	3.1	0.3	9.7%	34.6	28.9	5.7	19.7%
Processed Refunds Pending	122.5	(74.5)	197.0	264.4%	—	(225.0)	225.0	100.0%
Other	—	—	—	—	—	0.2	(0.2)	(100.0)%
Total Tax Revenue	\$ 2,857.9	\$ 2,428.1	\$ 429.8	17.7%	\$ 16,813.2	\$ 16,125.9	\$ 687.3	4.3%
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.2	\$ 1.7	\$ (0.5)	(29.4)%	\$ 14.1	\$ 14.5	\$ (0.4)	(2.8)%
Judicial Fees	19.8	19.4	0.4	2.1%	195.9	197.5	(1.6)	(0.8)%
Insurance	3.0	5.2	(2.2)	(42.3)%	61.0	57.7	3.3	5.7%
Disproportionate Share	—	—	—	—	109.0	110.0	(1.0)	(0.9)%
Master Settlement Agreement	138.6	139.5	(0.9)	(0.6)%	138.6	164.6	(26.0)	(15.8)%
Highway Fund Transfer In	4.6	5.4	(0.8)	(14.8)%	166.7	169.0	(2.3)	(1.4)%
Highway Trust Fund Transfer In	—	—	—	—	—	—	—	—
Other	32.8	56.2	(23.4)	(41.6)%	182.3	182.4	(0.1)	(0.1)%
Total Non-Tax Revenue	\$ 200.0	\$ 227.4	\$ (27.4)	(12.0)%	\$ 867.6	\$ 895.7	\$ (28.1)	(3.1)%
Total Tax and Non-Tax Revenue	\$ 3,057.9	\$ 2,655.5	\$ 402.4	15.2%	\$ 17,680.8	\$ 17,021.6	\$ 659.2	3.9%

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

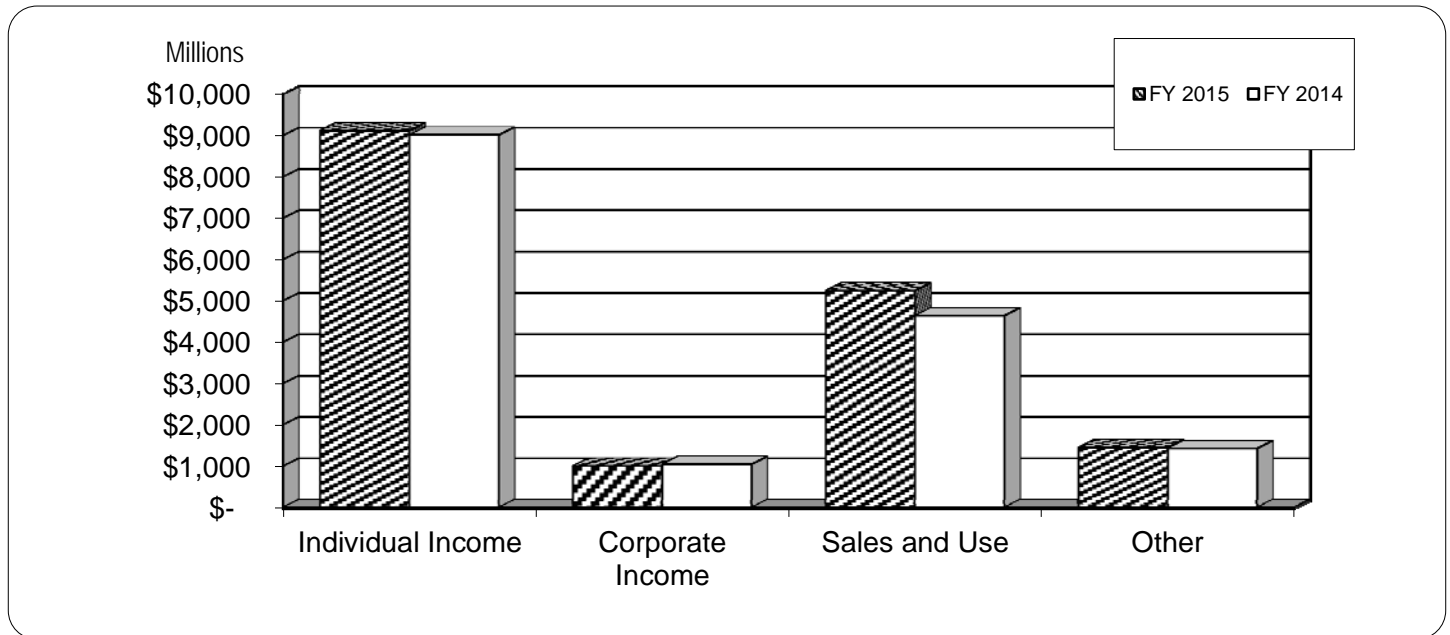
For fiscal year 2015, when compared to the prior year through April 30, actual net tax and non-tax revenues increased by \$659.2 million, or 3.9%. Tax revenues through April 2015 increased by \$687.3 million, or 4.3%, and non-tax revenues decreased by \$28.1 million, or 3.1%.

The Fiscal Research Division estimates that General Fund revenue through April is \$303.8 million above the consensus revenue target. The revenue targets are monthly projections based on the May 2014 consensus forecast and previous monthly collection trends.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

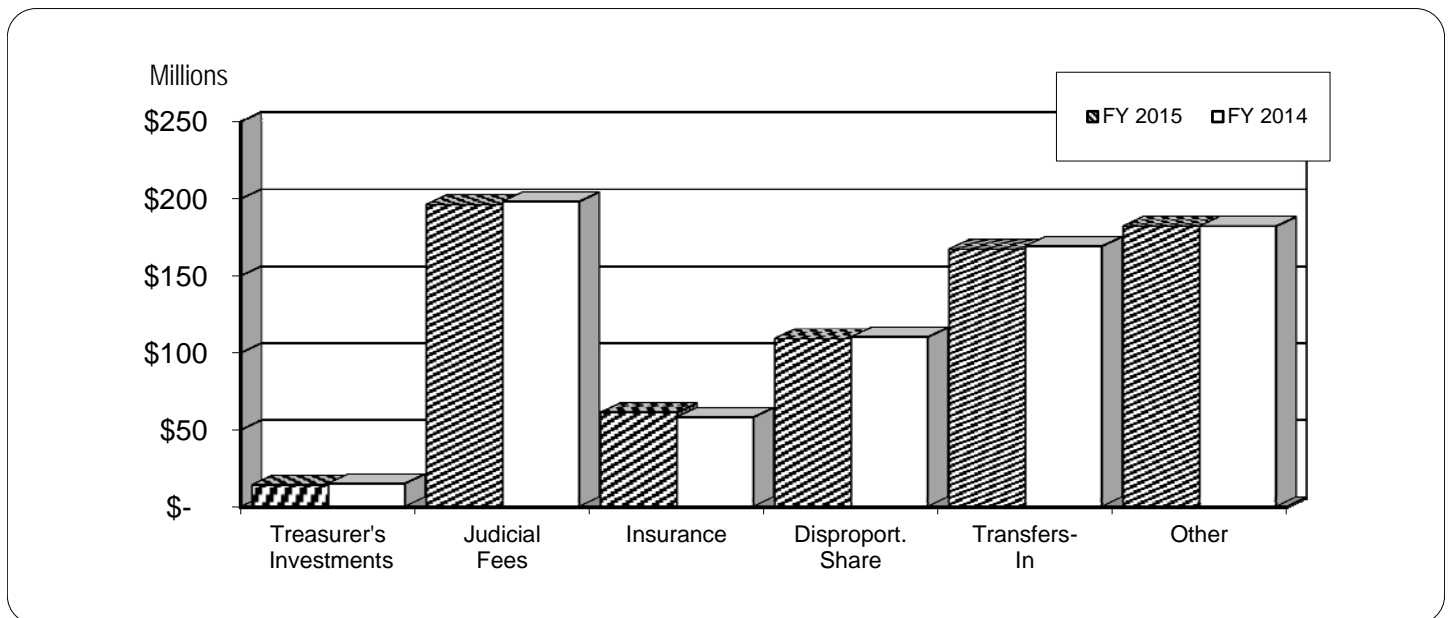
FISCAL YEAR-TO-DATE APRIL 31, 2015 AND APRIL 30, 2014



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, 2015 AND APRIL 30, 2014



The graph above compares the year-to-date tax revenues for the current and prior fiscal years.

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE APRIL 30, 2015 AND APRIL 30, 2014

Expressed in Millions

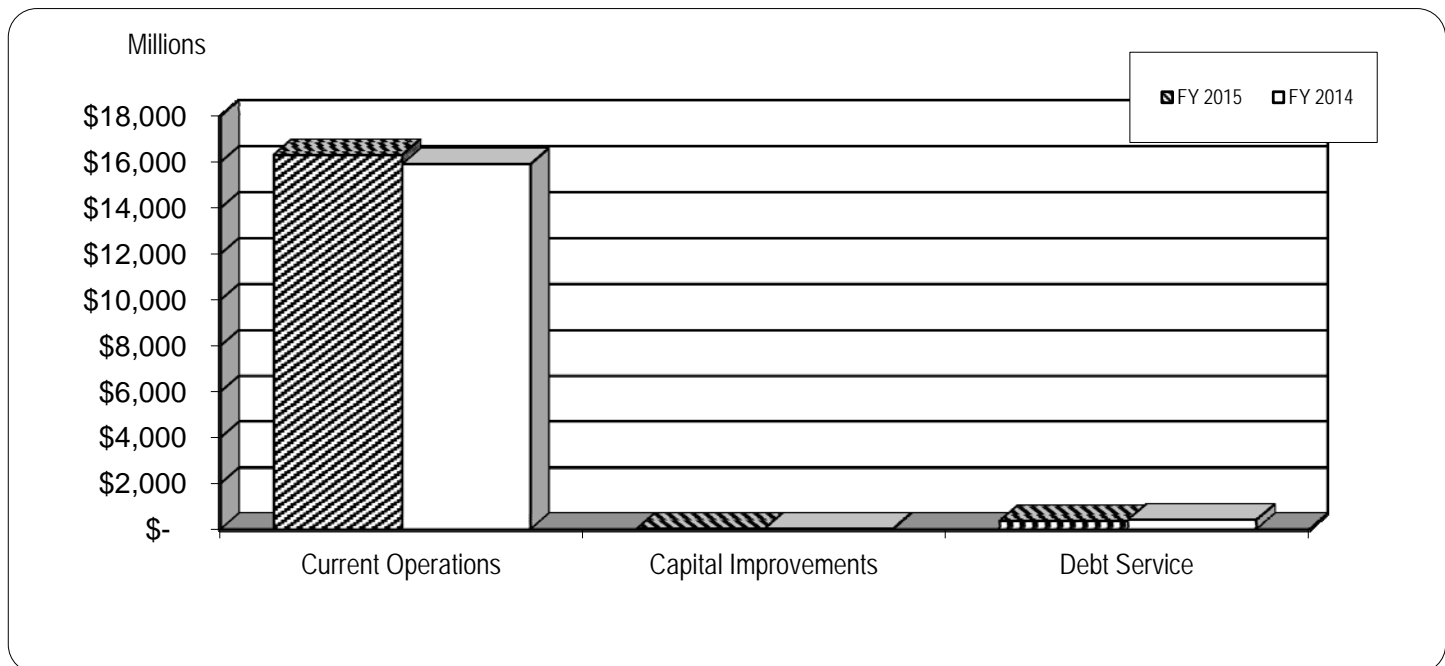
	FY 2015	FY 2014	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2015	FY 2014
Current Operations						
General Government	\$ 311.1	\$ 304.9	\$ 6.2	2.0%	1.9%	1.9%
Education	9,453.9	9,139.9	314.0	3.4%	56.7%	56.0%
Health and Human Services	4,185.7	4,099.2	86.5	2.1%	25.1%	25.1%
Economic Development	65.6	49.5	16.1	32.5%	0.4%	0.3%
Environment and Natural Resources	141.5	133.7	7.8	5.8%	0.8%	0.8%
Public Safety, Correction, and Regulation	1,993.8	1,987.8	6.0	0.3%	11.9%	12.2%
Agriculture	91.2	86.7	4.5	5.2%	0.5%	0.5%
Operating Reserves/Rounding	67.7	99.3	(31.6)	(31.8%)	0.4%	0.6%
<i>Total Current Operations</i>	<u>\$ 16,310.5</u>	<u>\$ 15,901.0</u>	<u>\$ 409.5</u>	2.6%	97.7%	97.3%
Capital Improvements						
Funded by General Fund	13.6	27.9	(14.3)	(51.3%)	0.1%	0.2%
Debt Service	363.7	405.3	(41.6)	(10.3%)	2.2%	2.5%
Total Appropriation Expenditures	<u>\$ 16,687.8</u>	<u>\$ 16,334.2</u>	<u>\$ 353.6</u>	2.2%	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, 2015 AND APRIL 30, 2014



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

Actual appropriation expenditures through April 2015 were more than actual appropriation expenditures through April 2014 by \$353.6 million, or 2.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2015 were more than appropriation expenditures through April 2014 by \$409.5 million, or 2.6%.

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2015 AND 2014, AND FISCAL YEAR-TO-DATE

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		April		Year-To-Date				Year-To-Date	
		FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014

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

Current Operations

General Government

General Assembly	\$ 5.5	\$ 3.9	\$ 45.6	\$ 42.0	\$ 52.5	\$ 52.4	86.9%	80.2%
Governor's Office	0.3	0.3	4.4	4.2	5.6	5.5	78.6%	76.4%
Office of State Budget	0.6	0.6	5.9	5.3	7.6	7.6	77.6%	69.7%
Housing Finance Agency	1.8	0.7	14.6	7.0	18.2	8.4	80.2%	83.3%
Lieutenant Governor	0.1	—	0.6	0.5	0.7	0.7	85.7%	71.4%
Secretary of State	1.0	0.9	9.5	9.4	11.7	11.7	81.2%	80.3%
State Auditor	1.2	1.2	8.6	8.0	11.7	11.4	73.5%	70.2%
State Treasurer	0.7	0.5	6.4	6.7	9.8	8.2	65.3%	81.7%
Retirement and Employee Benefits Administration	1.7	0.6	16.9	20.9	20.7	22.4	81.6%	93.3%
Office of the State Controller	8.8	9.4	52.5	56.4	66.3	70.1	79.2%	80.5%
Revenue	1.5	1.3	18.0	21.6	22.4	28.9	80.4%	74.7%
Cultural Resources	6.3	4.9	67.0	62.9	80.4	81.7	83.3%	77.0%
Cultural Resources - Roanoke Island Commission	5.4	5.5	53.6	52.7	64.4	64.4	83.2%	81.8%
Board of Elections	—	—	0.4	0.3	0.5	0.5	80.0%	60.0%
Office of Administrative Hearings	0.5	0.4	3.9	3.6	6.8	6.3	57.4%	57.1%
	0.3	0.3	3.6	3.4	5.1	5.3	70.6%	64.2%
	<u>\$ 35.7</u>	<u>\$ 30.5</u>	<u>\$ 311.1</u>	<u>\$ 304.9</u>	<u>\$ 386.4</u>	<u>\$ 387.5</u>	<u>80.5%</u>	<u>78.7%</u>
Reserves - General Assembly	\$ 0.5	\$ —	\$ 1.6	\$ 2.0	\$ 1.7	\$ 4.9	94.1%	40.8%
Reserves - Contingency & Emergency	—	—	—	—	4.3	4.3	—	—
Reserves - Salary Adjustments	—	—	—	—	0.4	3.9	—	—
Reserves - Job Development Incentive Grants	—	—	47.5	51.8	47.5	51.8	100.0%	100.0%
Reserves - Severance Expenditure	—	—	(8.7)	—	(2.9)	8.7	300.0%	—
Reserves - State Employee Benefits	—	—	—	—	5.9	—	—	—
Reserves - IT Fund	0.9	2.0	28.9	7.3	44.3	36.9	65.2%	19.8%
Reserves - Retirement Rate Adjustment	—	—	—	—	(5.8)	—	—	—
Reserves - One North Carolina Fund	—	—	1.9	9.0	1.9	9.0	100.0%	100.0%
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	2.0	2.0	2.0	2.0	100.0%	100.0%
Reserves - UI Insurance Reserve	—	—	—	—	—	—	—	—
Reserves - GTP Loan Repayment	—	—	—	27.0	—	27.0	—	100.0%
Reserves - Pending Legislation	—	—	(0.1)	—	1.7	0.1	(5.9%)	—
Reserves - Statewide Compensation Study	—	—	—	—	—	—	—	—
Reserves - VIVA Voter Information Verification Act	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	0.3	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	(5.6)	—	—	10.0	—	—
	<u>\$ 1.4</u>	<u>\$ 2.0</u>	<u>\$ 67.5</u>	<u>\$ 99.1</u>	<u>\$ 107.3</u>	<u>\$ 158.6</u>	<u>62.9%</u>	<u>62.5%</u>
Total - General Government	<u>\$ 37.1</u>	<u>\$ 32.5</u>	<u>\$ 378.6</u>	<u>\$ 404.0</u>	<u>\$ 493.7</u>	<u>\$ 546.1</u>	<u>76.7%</u>	<u>74.0%</u>

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2015 AND 2014, 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 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014
Education								
Public Instruction	\$ 632.5	\$ 648.7	\$ 6,812.0	\$ 6,532.2	\$ 8,171.1	\$ 7,920.1	83.4%	82.5%
Community Colleges	113.6	111.3	796.6	763.5	1,050.1	1,029.0	75.9%	74.2%
	<u>\$ 746.1</u>	<u>\$ 760.0</u>	<u>\$ 7,608.6</u>	<u>\$ 7,295.7</u>	<u>\$ 9,221.2</u>	<u>\$ 8,949.1</u>	82.5%	81.5%
University System								
University of North Carolina - General Admin.	\$ 4.6	\$ 4.0	\$ 33.1	\$ 29.3	\$ 41.0	\$ 38.3	80.7%	76.5%
UNC - GA Institutional Programs and Facilities	—	—	17.0	16.0	26.6	19.3	63.9%	82.9%
UNC - GA Related Educational Programs	0.1	0.1	104.2	81.5	108.0	82.2	96.5%	99.1%
UNC - GA Aid to Private Institutions	0.2	—	91.0	89.8	108.2	97.0	84.1%	92.6%
UNC - Chapel Hill Academic Affairs	32.8	34.8	161.2	176.0	254.2	265.5	63.4%	66.3%
UNC - Chapel Hill Health Affairs	18.3	22.1	125.5	131.0	187.5	181.8	66.9%	72.1%
UNC - Chapel Hill Area Health Affairs	3.6	3.9	29.4	30.5	41.3	41.6	71.2%	73.3%
NCSU - Academic Affairs	47.4	46.9	270.0	268.2	393.7	387.0	68.6%	69.3%
NCSU - Agricultural Research	4.4	4.5	43.8	43.5	53.2	53.4	82.3%	81.5%
NCSU - Agricultural Extension Service	3.3	3.1	31.7	31.5	38.6	38.6	82.1%	81.6%
University of North Carolina at Greensboro	16.6	16.1	97.7	102.8	144.3	149.2	67.7%	68.9%
University of North Carolina at Charlotte	24.2	26.1	122.0	116.6	201.2	195.6	60.6%	59.6%
University of North Carolina at Asheville	4.1	3.7	28.0	27.1	38.0	37.3	73.7%	72.7%
University of North Carolina at Wilmington	4.4	10.6	65.7	64.6	101.6	98.8	64.7%	65.4%
University of North Carolina at Pembroke	5.8	6.2	38.4	38.2	53.8	52.6	71.4%	72.6%
East Carolina University	23.1	24.1	121.1	123.1	209.9	214.1	57.7%	57.5%
ECU - Health Affairs	5.3	5.0	47.3	48.8	65.5	65.1	72.2%	75.0%
North Carolina A&T University	(3.5)	14.7	59.4	71.8	91.4	93.8	65.0%	76.5%
Western Carolina University	9.9	10.1	54.7	50.8	86.2	83.5	63.5%	60.8%
Appalachian State University	15.8	15.7	92.4	88.3	128.0	129.2	72.2%	68.3%
Winston-Salem State University	5.6	5.7	50.2	54.0	64.7	65.4	77.6%	82.6%
Elizabeth City State University	1.2	2.5	23.9	27.3	31.4	33.9	76.1%	80.5%
Fayetteville State University	4.7	4.1	39.2	39.6	49.3	49.5	79.5%	80.0%
North Carolina Central University	8.1	10.8	63.0	58.5	82.8	80.6	76.1%	72.6%
University of North Carolina School of the Arts	1.1	2.6	19.0	19.5	28.9	32.0	65.7%	60.9%
North Carolina School of Science and Mathematics	1.6	1.5	16.4	15.9	19.8	19.1	82.8%	83.2%
Total University System	<u>\$ 242.7</u>	<u>\$ 278.9</u>	<u>\$ 1,845.3</u>	<u>\$ 1,844.2</u>	<u>\$ 2,649.1</u>	<u>\$ 2,604.4</u>	69.7%	70.8%
Total - Education	<u>\$ 988.8</u>	<u>\$ 1,038.9</u>	<u>\$ 9,453.9</u>	<u>\$ 9,139.9</u>	<u>\$ 11,870.3</u>	<u>\$ 11,553.5</u>	79.6%	79.1%
Health and Human Services								
HHS - Administration and Support	\$ 5.0	\$ 11.3	\$ 71.1	\$ 71.3	\$ 92.8	\$ 90.4	76.6%	78.9%
Aging	2.1	1.9	33.3	33.4	42.9	44.1	77.6%	75.7%
Child Development	5.2	12.0	167.3	183.4	217.6	250.0	76.9%	73.4%
Health Services	11.2	(3.2)	88.2	101.2	137.5	144.0	64.1%	70.3%
Social Services	14.5	7.6	139.5	133.9	185.0	174.2	75.4%	76.9%
Medical Assistance	316.6	341.2	3,027.1	2,909.5	3,688.4	3,467.4	82.1%	83.9%
Children's Health Insurance	3.3	4.7	34.9	51.7	41.9	68.0	83.3%	76.0%
Services for the Blind and Deaf/HH	0.3	(0.4)	4.9	4.7	8.1	8.2	60.5%	57.3%
Mental Health/DD/SAS	62.8	55.5	586.0	573.1	685.7	696.4	85.5%	82.3%
Health Services Regulations	2.1	2.1	9.2	8.9	16.0	16.5	57.5%	53.9%
Vocational Rehabilitation	1.7	2.6	24.2	28.1	37.8	38.5	64.0%	73.0%
Total - Health and Human Services	<u>\$ 424.8</u>	<u>\$ 435.3</u>	<u>\$ 4,185.7</u>	<u>\$ 4,099.2</u>	<u>\$ 5,153.7</u>	<u>\$ 4,997.7</u>	81.2%	82.0%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2015 AND 2014, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	April		Year-To-Date		Budget		Year-To-Date	
	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014
Economic Development								
Commerce	\$ 13.9	\$ 30.9	\$ 50.9	\$ 32.5	\$ 88.1	\$ 52.3	57.8%	62.1%
Commerce - State Aid to Nonstate Entities	1.3	1.5	14.7	17.0	17.5	21.7	84.0%	78.3%
Total - Economic Development	\$ 15.2	\$ 32.4	\$ 65.6	\$ 49.5	\$ 105.6	\$ 74.0	62.1%	66.9%
Environment and Natural Resources								
Environment and Natural Resources	\$ 12.4	\$ 7.6	\$ 132.2	\$ 123.5	\$ 159.9	\$ 154.8	82.7%	79.8%
Environment and Natural Resources - State Aid	—	—	—	—	—	—	—	—
Wildlife Resources	0.8	0.7	9.3	10.2	11.3	12.6	82.3%	81.0%
Total - Environment and Natural Resources	\$ 13.2	\$ 8.3	\$ 141.5	\$ 133.7	\$ 171.2	\$ 167.4	82.7%	79.9%
Public Safety, Correction, and Regulation								
Judicial	\$ 47.1	\$ 47.4	\$ 478.9	\$ 475.9	\$ 580.2	\$ 575.8	82.5%	82.7%
Justice	3.0	5.7	40.8	64.5	50.1	80.5	81.4%	80.1%
Labor	1.2	1.3	11.0	11.6	16.0	16.7	68.8%	69.5%
Insurance	2.8	3.0	31.0	30.6	38.4	38.6	80.7%	79.3%
Insurance - RICO	—	—	—	—	—	—	—	—
Public Safety	141.7	136.1	1,432.1	1,405.2	1,750.4	1,728.0	81.8%	81.3%
Total - Public Safety, Correction, and Regulation	\$ 195.8	\$ 193.5	\$ 1,993.8	\$ 1,987.8	\$ 2,435.1	\$ 2,439.6	81.9%	81.5%
Agriculture								
Agriculture and Consumer Services	\$ 6.5	\$ 7.1	\$ 91.2	\$ 86.7	\$ 117.7	\$ 115.6	77.5%	75.0%
Rounding [*]	\$ 0.5	\$ 0.3	\$ 0.2	\$ 0.2	\$ (0.5)	\$ (0.2)	N/A	N/A
Total Current Operations	\$ 1,681.9	\$ 1,748.3	\$ 16,310.5	\$ 15,901.0	\$ 20,346.8	\$ 19,893.7	80.2%	79.9%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 13.6	\$ 27.9	\$ 13.6	\$ 27.9	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 13.6	\$ 27.9	\$ 13.6	\$ 27.9	100.0%	100.0%
Debt Service	\$ 79.2	\$ 81.6	\$ 363.7	\$ 405.3	\$ 721.6	\$ 709.2	50.4%	57.1%
Total Appropriation Expenditures	\$ 1,761.1	\$ 1,829.9	\$ 16,687.8	\$ 16,334.2	\$ 21,082.0	\$ 20,630.8	79.2%	79.2%

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.

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 6,091	\$ 48,020	\$ 12,597	\$ 139,256
Total - Agriculture	\$ 6,091	\$ 48,020	\$ 12,597	\$ 139,256
Debt Service				
State Treasurer	\$ -	\$ 2,238	\$ 79,237	\$ 364,336
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ -	\$ 2,238	\$ 79,237	\$ 365,952
Education				
Public Instruction	\$ 277,882	\$ 1,847,163	\$ 910,221	\$ 8,658,396
Community Colleges	30,136	550,935	141,534	1,347,491
UNC Systems	94,055	2,462,100	339,019	4,309,347
Total - Education	\$ 402,073	\$ 4,860,198	\$ 1,390,774	\$ 14,315,234
Economic Development				
Commerce	\$ 5,720	\$ 51,670	\$ 19,632	\$ 102,612
Commerce-State Aid	2	511	1,307	15,170
Total - Economic Development	\$ 5,722	\$ 52,181	\$ 20,939	\$ 117,782
Environment & Natural Resources				
Environment and Natural Resources	\$ 6,097	\$ 62,596	\$ 18,620	\$ 194,798
Wildlife Resources	6,140	52,663	6,991	61,991
Total - Environ. & Natural Resources	\$ 12,237	\$ 115,259	\$ 25,611	\$ 256,789
General Government				
General Assembly	\$ 122	\$ 2,842	\$ 5,581	\$ 48,427
Governor	435	1,416	717	5,791
Governor-Special Projects	6,706	41,458	6,103	40,458
Budget, Planning & Management	30	3,857	631	9,717
Housing Finance Authority	-	-	1,798	14,646
Governor	-	-	500	1,575
Lt. Governor	-	17	58	579
Secretary of State	13	300	1,010	9,755
State Auditor	46	4,979	1,252	13,627
State Treasurer-Administration	2,382	24,841	3,019	31,201
State Treasurer-Retirement	-	-	1,733	16,893
Administration	4,321	44,419	12,843	96,905
State Controller	142	929	1,667	18,976
Revenue	3,594	27,160	9,919	94,162
Cultural Resources	228	6,465	5,606	60,018
Cultural Resources-Roanoke Island	-	26	40	442
Board of Elections	1	916	470	4,829
Administrative Hearings	158	1,500	473	5,089
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-JDIG	-	-	-	47,474
Reserve-Severance	-	8,706	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	924	28,938
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-One NC Fund	-	-	-	1,856
Reserve-Future Benefit Needs	-	-	-	-

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve - NC GEAR	-	-	-	2,000
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - GTP Loan Repayment	-	-	-	-
Reserve - Pending Legislation	-	83	-	-
Reserve - VIVA Voter Infor Ver Act	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - Eugenic Sterilization Comp	-	10,020	-	4,420
Other	-	-	-	-
Total - General Government	\$ 18,178	\$ 179,934	\$ 54,344	\$ 557,778
Health and Human Services				
HHS-Administration	\$ 13,653	\$ 80,251	\$ 21,260	\$ 151,016
Aging	6,500	44,146	8,591	77,484
Child Development	53,593	379,190	58,835	546,505
Health Services	52,808	516,945	64,406	605,150
Social Services	94,759	820,754	158,680	960,300
Medical Assistance	730,599	8,168,594	1,045,792	11,195,648
NC Health Choice	10,510	115,727	13,839	150,627
Blind Services	1,969	18,274	2,347	23,199
Mental Health	40,738	578,711	103,441	1,164,646
Facility Services	2,291	35,431	4,442	44,660
Vocational Rehabilitation Services	10,018	79,676	11,790	103,925
Total - Health and Human Services	\$ 1,017,438	\$ 10,837,699	\$ 1,493,423	\$ 15,023,160
Public Safety, Correction, and Regulation				
Judicial	\$ 316	\$ 1,854	\$ 38,071	\$ 384,189
Judicial-Indigent Defense	1,003	9,138	10,332	105,662
Justice	4,669	23,325	6,615	64,125
Labor	1,122	13,349	2,370	24,389
Insurance	823	8,081	3,199	39,104
Public Safety	14,678	151,944	160,057	1,583,993
Total - Public Safety, Correction and Regulation	\$ 22,611	\$ 207,691	\$ 220,644	\$ 2,201,462
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 13,560
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 13,560
Tax Codes				
Inheritance	\$ 31	\$ 2,317	\$ -	\$ 507
License Schedule B	4,587	39,706	99	4,652
Tobacco	23,123	229,457	2,591	24,259
Franchise	119,063	541,846	5,041	54,898
Individual Income	1,877,198	10,165,640	265,978	1,046,007
Sales & Use	872,374	8,395,343	309,363	3,152,350
Beverage	28,802	296,050	10,545	39,729
Gift	1	224	-	14
Freight Car	215	219	-	-
Insurance	147,998	380,596	4,482	6,842
Piped Natural Gas	-	6,295	-	6,154
Corporate Income	276,648	1,207,527	20,875	207,372
Real Estate	4,018	44,531	-	3
White Goods	353	3,971	595	2,084

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Scrap Tire	970	14,219	2,844	9,263
Manufacturing	3,460	34,967	42	394
Solid Waste	3,037	17,307	4,018	12,503
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 3,361,878	\$ 21,380,215	\$ 626,473	\$ 4,567,031
Nontax Codes				
Insurance-Nontax	\$ 3,500	\$ 20,169	\$ -	\$ -
Secretary of State-Nontax	17,879	93,110	74	434
License & Fees-Nontax	2,415	46,620	2,925	5,817
Gas & Oil Inspection	208	1,068	-	-
Deed Mortgage Registration Fee	570	5,344	456	4,275
Board of Elections	12	140	7	87
DHHS	218	1,084	-	11
Disproportionate Share	-	109,000	-	-
ABC Board	3,903	7,436	1,632	3,921
Eastern Region Eco Dev Comm	267	415	-	-
Master Settlement Agreement	155,069	155,069	16,447	16,447
Treasurer Investment	1,253	14,134	-	-
Rural Center Reversion	-	1,748	-	-
Fees & Penalties	340	3,487	529	3,153
DPS - ABC Board	8,022	16,216	106	572
Risk Pool Reversion	-	2,854	-	-
Highway Trust Transfer	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	19,764	195,909	-	8
Sales & Use	696	7,886	-	-
Intra State Transfer	511	27,400	-	-
Highway Transfer	4,634	166,726	-	-
Probation Supervision Fees	1,185	11,018	-	-
DWI Restoration Fees	57	447	-	-
DWI Service Fees	599	5,967	-	-
Sales Tax Refund	257	1,993	-	-
Miscellaneous	1	20	-	2
Parole Supervision Fees	108	933	-	-
Banking & Investment Fees	788	6,051	-	-
Total - Nontax Codes	\$ 222,256	\$ 902,244	\$ 22,176	\$ 34,727
Total Reverting	\$ 5,068,484	\$ 38,585,679	\$ 3,946,218	\$ 37,592,731
Beginning Unreserved Cash	\$ 269,403			
Year-To-Date Receipts	38,585,679			
Year-To-Date Disbursements	37,592,731			
Reservations:				
Medicaid Contingency	(186,373)			
Ending Unreserved Cash	\$ 1,075,978			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2015 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	\$ 17,240	\$ 36	\$ 10,700	\$ 837	\$ 7,192	\$ 20,748
Total Agriculture	\$ 17,240	\$ 36	\$ 10,700	\$ 837	\$ 7,192	\$ 20,748
Debt Service						
State Treasurer-Bond Refund	\$ 546	\$ -	\$ 45	\$ -	\$ 136	\$ 455
State Treasurer-Retirement	-	165,566	392,732	79,186	306,353	86,379
Total - Debt Service	\$ 546	\$ 165,566	\$ 392,777	\$ 79,186	\$ 306,489	\$ 86,834
Education						
Public Instruction-Special Revenue	\$ 10,586	\$ 8,410	\$ 58,761	\$ 6,880	\$ 48,435	\$ 20,912
Public Instruction-School Technology	11,907	10	21,178	2,147	19,088	13,997
Public Instruction-IT Projects	1,821	-	7,035	-	4,213	4,643
Public Instruction-Public School Bldg Fund	120,552	24,011	78,118	3,029	68,232	130,438
Public Instruction-Trust	11,856	355	16,672	1,830	21,782	6,746
Public Instruction-Local Payroll	34	6,042	54,885	5,756	54,361	558
Public Instruction-Internal Service	63,500	259	66,974	2,901	67,955	62,519
Community Colleges-Special Revenue	8,460	1,253	7,505	1,037	7,724	8,241
Community Colleges-IT Projects	5,403	-	4,464	15	2,854	7,013
Community Colleges-Trust	2,518	18	17,043	442	15,058	4,503
Total - Education	\$ 236,637	\$ 40,358	\$ 332,635	\$ 24,037	\$ 309,702	\$ 259,570
Economic Development						
Commerce-Floyd Relief	\$ 3,323	\$ -	\$ 41	\$ -	\$ 3,223	\$ 141
Commerce-Special Revenue	39,957	25,881	185,280	14,666	176,920	48,317
Commerce-IT Projects	874	-	-	24	415	459
Commerce-Trust	155	-	5	-	3	157
Commerce-CDBG	9,100	7	362	-	45	9,417
Commerce-Div of Employ Sec	15,715	9,940	98,925	9,986	93,877	20,763
Total - Economic Development	\$ 69,124	\$ 35,828	\$ 284,613	\$ 24,676	\$ 274,483	\$ 79,254
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 34	\$ -	\$ 149	\$ 40	\$ 106	\$ 77
ENR-Loans for Water & Wastewater	761	-	-	-	-	761
ENR-Clean Water Mgmt Trust Fund	70,199	2,668	28,182	4,600	40,281	58,100
Environment and Natural Resources	1,118	5,418	8,517	1,610	4,539	5,096
Wildlife	17,508	5,712	39,178	4,531	40,974	15,712
Total - Environment and Natural Resources	\$ 89,620	\$ 13,798	\$ 76,026	\$ 10,781	\$ 85,900	\$ 79,746

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2015 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	\$ 65,712	\$ 140,085	\$ 391,737	\$ 140,056	\$ 456,378	\$ 1,071
Governor's Office-Disaster Relief	-	360	11,178	360	11,178	-
Payroll Imprest Fund	-	612,799	6,432,710	607,210	6,427,121	5,589
General Assembly	13,114	-	-	-	2,000	11,114
State Treasurer	2,957	4,392	7,507	787	3,471	6,993
State Treasurer-Blount St. Properties	5,455	-	6	-	5,461	-
Administration	25,859	4,455	41,895	2,882	28,084	39,670
State Controller	35,882	854	7,889	291	11,999	31,772
Revenue-Project Collect	56,111	3,345	25,245	2,505	25,551	55,805
Revenue-Tax Distribution	-	219,266	2,767,301	219,269	2,767,301	-
Revenue-Lee Act Credits	290	8	172	19	160	302
Revenue-Tax Transfer Fees	2,717	659	1,720	169	742	3,695
Revenue-IT Project	29,902	-	7,597	2,531	8,207	29,292
Revenue-E 911 Fee	1,445	312	7,610	504	7,716	1,339
Cultural Resources	149	28	310	20	166	293
Cultural Resources-Interest Bearing	173	4	100	9	142	131
Board of Elections	4,123	2	16	-	13	4,126
NC Infrastructure Finance Corporation	-	118,341	214,411	51	96,120	118,291
Information Technology	21,788	1,612	33,740	4,497	38,217	17,311
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	753	-	457	12	179	1,031
Total - General Government	\$ 266,430	\$ 1,106,522	\$ 9,951,601	\$ 981,172	\$ 9,890,206	\$ 327,825
Health and Human Services						
Health Services	\$ -	\$ 18,837	\$ 175,445	\$ 14,386	\$ 170,908	\$ 4,537
Social Services	2,730	781	5,976	1,477	5,245	3,461
Medical Assistance	6,223	21,776	194,722	46,071	163,680	37,265
Facility Services	15,942	8	2,316	503	1,417	16,841
DHHS-Administration	16,821	9,288	73,610	10,099	75,470	14,961
Aging	-	-	65	-	65	-
Blind Services	5	1	9	1	9	5
Total - Health and Human Services	\$ 41,721	\$ 50,691	\$ 452,143	\$ 72,537	\$ 416,794	\$ 77,070
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 253	\$ 7	\$ 93	\$ 8	\$ 78	\$ 268
Public Safety	91,374	5,524	105,958	5,638	101,210	96,122
Total - Public Safety, Correction and Regulation	\$ 91,627	\$ 5,531	\$ 106,051	\$ 5,646	\$ 101,288	\$ 96,390
Total Nonreverting	\$ 812,945	\$ 1,418,330	\$ 11,606,546	\$ 1,198,872	\$ 11,392,054	\$ 1,027,437

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.

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.

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 (House Bill 1473, Section 13.1, Session Law 2007-323) – Established by the Office of State Budget and Management to satisfy obligations of the One North Carolina Fund as they become due during fiscal year 2003-04. 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%).