



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report

Bluff Mountain
Eddie Bland - Marshall, NC

October 2020



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

November 17, 2020

Enclosed is the *General Fund Monthly Financial Report* for the period ended October 31, 2020 of the 2021 State fiscal year. Pursuant to the *State Budget Act*, this report (unaudited) presents both General Fund reverting and non-reverting activities.

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

Sincerely,

INTRODUCTION

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

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

OCTOBER 31, 2020
Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 10,138.9	Sales and Use Taxes Payable	\$ 677.1
		Beverage Taxes Payable	17.5
		Solid Waste Disposal	4.9
		White Goods Disposal Taxes Payable	1.2
		Scrap Tire Disposal Taxes Payable	3.8
		Total Liabilities	\$ 704.5
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,104.3
		Repairs and Renovations Reserve Account	—
		Hurricane Florence Disaster Recovery Reserve	113.7
		Emergency Response & Disaster Relief Fund	73.0
		Earthquake Disaster Recovery Reserve	15.3
		Carryforward Reserve	155.7
		Medicaid Contingency Reserve	50.4
		Medicaid Transformation Fund	312.2
		Coronavirus Relief Reserve	303.5
		Local Govt Coronavirus Relief Reserve	0.3
		Non-Reverting Departmental Funds	2,939.7
		Total Reserved	\$ 5,068.1
		Unreserved :	
		Fund Balance - July 1, 2020	\$ 1,471.1
		Transfer to Reserves	(15.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	2,910.2
		Total Unreserved	\$ 4,366.3
		Total Fund Balance	\$ 9,434.4
Total Assets	\$ 10,138.9	Total Liabilities and Fund Balance	\$ 10,138.9

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

FISCAL YEAR-TO-DATE OCTOBER 31, 2020 AND OCTOBER 31, 2019

Expressed in Millions

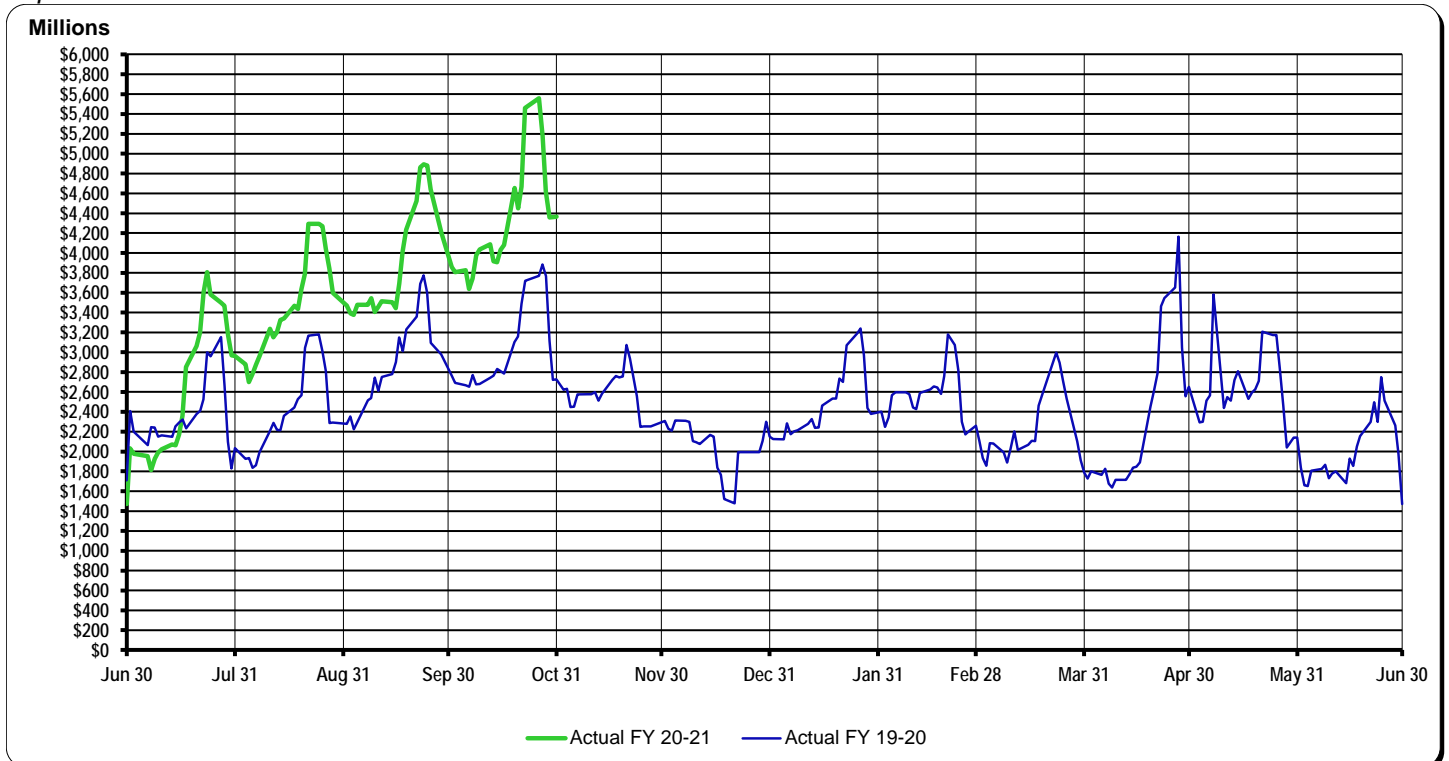
Fund Balance:	2020-21	2019-20	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 1,104.3	\$ 1,254.3	\$ (150.0)	(12.0)%
Repairs and Renovations Reserve Account.....	—	11.6	(11.6)	(100.0)%
Carry Forward Reserve.....	155.7	180.0	(24.3)	(13.5)%
Emergency Response & Disaster Relief Fd	73.0	34.5	38.5	111.6%
Medicaid Transformation Fund.....	312.2	425.3	(113.1)	(26.6)%
Medicaid Contingency.....	50.4	186.4	(136.0)	(73.0)%
Earthquake Disaster Recovery Reserve.....	15.3	—	15.3	—
Hurricane Florence Disaster Recovery Reserve.....	113.7	271.0	(157.3)	(58.0)%
Coronavirus Relief Reserve.....	303.5	—	303.5	—
Local Govt Coronavirus Relief Reserve.....	.3	—	.3	—
Non-reverting Departmental Funds.....	2,939.7	1,443.3	1,496.4	103.7%
Total Reserved.....	\$ 5,068.1	\$ 3,806.4	\$ 1,261.7	33.1%
Unreserved:				
Fund Balance - July 1.....	\$ 1,471.1	\$ 1,709.3	\$ (238.2)	(13.9)%
Transfer to Reserves.....	(15.0)	—	(15.0)	—
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	2,910.2	1,078.9	1,831.3	169.7%
Total Unreserved.....	\$ 4,366.3	\$ 2,788.2	\$ 1,578.1	56.6%
Total Fund Balance.....	\$ 9,434.4	\$ 6,594.6	\$ 2,839.8	43.1%

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

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

FISCAL YEAR-TO-DATE OCTOBER 31, 2020 AND FISCAL YEAR ENDED JUNE 30, 2020

Expressed in Millions



**GENERAL FUND REVERTING
SCHEDULE OF OPERATIONS**

FOR THE MONTH OF OCTOBER 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	October		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
	Beg. Unreserved Fund Balance	\$ 3,924.1	\$ 2,806.6	\$ 1,471.1	\$ 1,709.3	\$ 1,471.1	\$ 1,709.3	
Transfer to Reserved Fund Balance	—	—	(15.0)	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 3,924.1</u>	<u>\$ 2,806.6</u>	<u>\$ 1,456.1</u>	<u>\$ 1,709.3</u>	<u>\$ 1,471.1</u>	<u>\$ 1,709.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,143.5	\$ 1,075.6	\$ 5,007.4	\$ 4,061.9	\$ —	\$ 13,030.1	—	31.2%
Corporate Income	(78.6)	(52.7)	295.8	139.6	—	735.6	—	19.0%
Sales and Use	760.2	708.3	3,053.2	2,833.0	—	8,203.3	—	34.5%
Franchise	148.6	108.5	301.3	181.6	—	745.7	—	24.4%
Insurance	203.2	167.9	230.3	183.6	—	565.3	—	32.5%
Beverage	30.3	23.6	164.5	134.1	—	411.5	—	32.6%
Estate	—	0.2	—	0.2	—	—	—	—
Privilege License	7.6	7.9	16.0	16.5	—	35.6	—	46.3%
Tobacco Products	21.8	21.6	90.3	87.3	—	256.2	—	34.1%
Real Estate Conveyance Excise	9.8	7.4	35.7	32.3	—	85.1	—	38.0%
Gift	—	—	—	0.1	—	—	—	—
Solid Waste Disposal	(1.0)	0.2	4.6	6.0	—	2.8	—	214.3%
White Goods Disposal	(0.5)	(0.3)	1.6	1.4	—	2.7	—	51.9%
Scrap Tire Disposal	(2.1)	(2.3)	3.4	3.5	—	6.2	—	56.5%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	0.1	0.1	0.3	—	—	—	—
Other	0.2	(0.2)	0.1	(0.1)	—	0.3	—	(33.3%)
Total Tax Revenue	<u>\$ 2,243.1</u>	<u>\$ 2,065.8</u>	<u>\$ 9,204.3</u>	<u>\$ 7,681.3</u>	<u>\$ —</u>	<u>\$ 24,080.4</u>	—	31.9%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.5	\$ 14.9	\$ 9.2	\$ 57.1	\$ —	\$ 167.2	—	34.2%
Judicial Fees	15.2	20.5	56.5	79.0	—	228.8	—	34.5%
Insurance	1.8	2.3	8.1	7.5	—	87.8	—	8.5%
Disproportionate Share	—	—	139.0	145.2	—	165.3	—	87.8%
Master Settlement Agreement	—	—	—	—	—	136.2	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	8.3	8.8	48.8	35.9	—	204.1	—	17.6%
Total Non-Tax Revenue	<u>\$ 27.8</u>	<u>\$ 46.5</u>	<u>\$ 261.6</u>	<u>\$ 324.7</u>	<u>\$ —</u>	<u>\$ 989.4</u>	—	32.8%
Total Tax and Non-Tax Revenue	<u>\$ 2,270.9</u>	<u>\$ 2,112.3</u>	<u>\$ 9,465.9</u>	<u>\$ 8,006.0</u>	<u>\$ —</u>	<u>\$ 25,069.8</u>	—	31.9%
Total Availability	<u>\$ 6,195.0</u>	<u>\$ 4,918.9</u>	<u>\$ 10,922.0</u>	<u>\$ 9,715.3</u>	<u>\$ 1,471.1</u>	<u>\$ 26,779.1</u>	742.4%	36.3%
Appropriation Expenditures:								
Current Operations	\$ 1,828.7	\$ 2,130.7	\$ 6,554.1	\$ 6,963.3	\$ 23,762.6	\$ 23,689.3	27.6%	29.4%
Capital Improvements:								
Funded by General Fund	—	—	—	—	—	—	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	—	—	1.6	(36.2)	722.5	717.5	0.2%	(5.0%)
Total Appropriation Expenditures	<u>\$ 1,828.7</u>	<u>\$ 2,130.7</u>	<u>\$ 6,555.7</u>	<u>\$ 6,927.1</u>	<u>\$ 24,485.1</u>	<u>\$ 24,406.8</u>	26.8%	28.4%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 4,366.3</u>	<u>\$ 2,788.2</u>	<u>\$ 4,366.3</u>	<u>\$ 2,788.2</u>	<u>\$(23,014.0)</u>	<u>\$ 2,372.3</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	—	—	—	—		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Project Reserve	—	—	—	—	—	—		
Transfer to DOT	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 4,366.3</u>	<u>\$ 2,788.2</u>	<u>\$ 4,366.3</u>	<u>\$ 2,788.2</u>	<u>\$(23,014.0)</u>	<u>\$ 2,372.3</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 NON-TAX REVENUES**

FOR THE MONTH OF OCTOBER 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	October				Year-To-Date Through October			
	FY 2021	FY 2020	Change	%Change	FY 2021	FY 2020	Change	%Change
Tax Revenues:								
Individual Income	\$ 1,143.5	\$ 1,075.6	\$ 67.9	6.3%	\$ 5,007.4	\$ 4,061.9	\$ 945.5	23.3%
Corporate Income	(78.6)	(52.7)	(25.9)	49.1%	295.8	139.6	156.2	111.9%
Sales and Use	760.2	708.3	51.9	7.3%	3,053.2	2,833.0	220.2	7.8%
Franchise	148.6	108.5	40.1	37.0%	301.3	181.6	119.7	65.9%
Insurance	203.2	167.9	35.3	21.0%	230.3	183.6	46.7	25.4%
Beverage	30.3	23.6	6.7	28.4%	164.5	134.1	30.4	22.7%
Estate	—	0.2	(0.2)	(100.0)%	—	0.2	(0.2)	(100.0)%
Privilege License	7.6	7.9	(0.3)	(3.8)%	16.0	16.5	(0.5)	(3.0)%
Tobacco Products	21.8	21.6	0.2	0.9%	90.3	87.3	3.0	3.4%
Real Estate Conveyance Excise	9.8	7.4	2.4	32.4%	35.7	32.3	3.4	10.5%
Gift	—	—	—	—	—	0.1	(0.1)	(100.0)%
Solid Waste	(1.0)	0.2	(1.2)	(600.0)%	4.6	6.0	(1.4)	(23.3)%
White Goods Disposal	(0.5)	(0.3)	(0.2)	66.7%	1.6	1.4	0.2	14.3%
Scrap Tire Disposal	(2.1)	(2.3)	0.2	8.7%	3.4	3.5	(0.1)	(2.9)%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	0.1	—	—	0.1	0.3	(0.2)	(66.7)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.2	(0.2)	0.4	200.0%	0.1	(0.1)	0.2	200.0%
Total Tax Revenue	\$ 2,243.1	\$ 2,065.8	\$ 177.3	8.6%	\$ 9,204.3	\$ 7,681.3	\$ 1,523.0	19.8%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.5	\$ 14.9	\$ (12.4)	(83.2)%	\$ 9.2	\$ 57.1	\$ (47.9)	(83.9)%
Judicial Fees	15.2	20.5	(5.3)	(25.9)%	56.5	79.0	(22.5)	(28.5)%
Insurance	1.8	2.3	(0.5)	(21.7)%	8.1	7.5	0.6	8.0%
Disproportionate Share	—	—	—	—	139.0	145.2	(6.2)	(4.3)%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	8.3	8.8	(0.5)	(5.7)%	48.8	35.9	12.9	35.9%
Total Non-Tax Revenue	\$ 27.8	\$ 46.5	\$ (18.7)	(40.2)%	\$ 261.6	\$ 324.7	\$ (63.1)	(19.4)%
Total Tax and Non-Tax Revenue	\$ 2,270.9	\$ 2,112.3	\$ 158.6	7.5%	\$ 9,465.9	\$ 8,006.0	\$ 1,459.9	18.2%

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

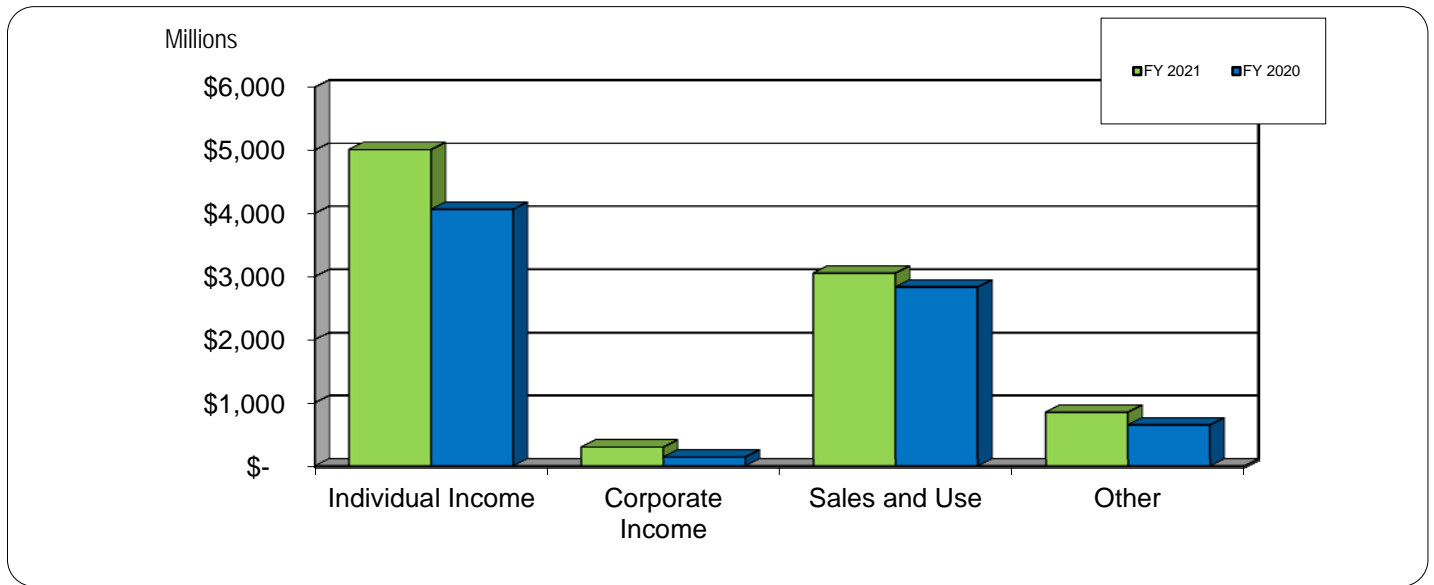
For fiscal year 2021, when compared to the prior year through October 31, actual net tax and non-tax revenues increased by \$1.5 billion, or 18.2%. Tax revenues through October 2020 increased by \$1.5 billion, or 19.8%, and non-tax revenues decreased by \$63.1 million, or 19.4%.

Individual and corporate income taxes as well as franchise tax showed a large increase in relation to the prior fiscal year due to the extension of the filing date as part of the state's response to the COVID-19 pandemic. NC Department of Revenue extended the time to file tax returns and make estimated payments that were due between April 15, 2020 and July 14, 2020 to July 15, 2020 to mirror the extension of the federal tax deadline.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

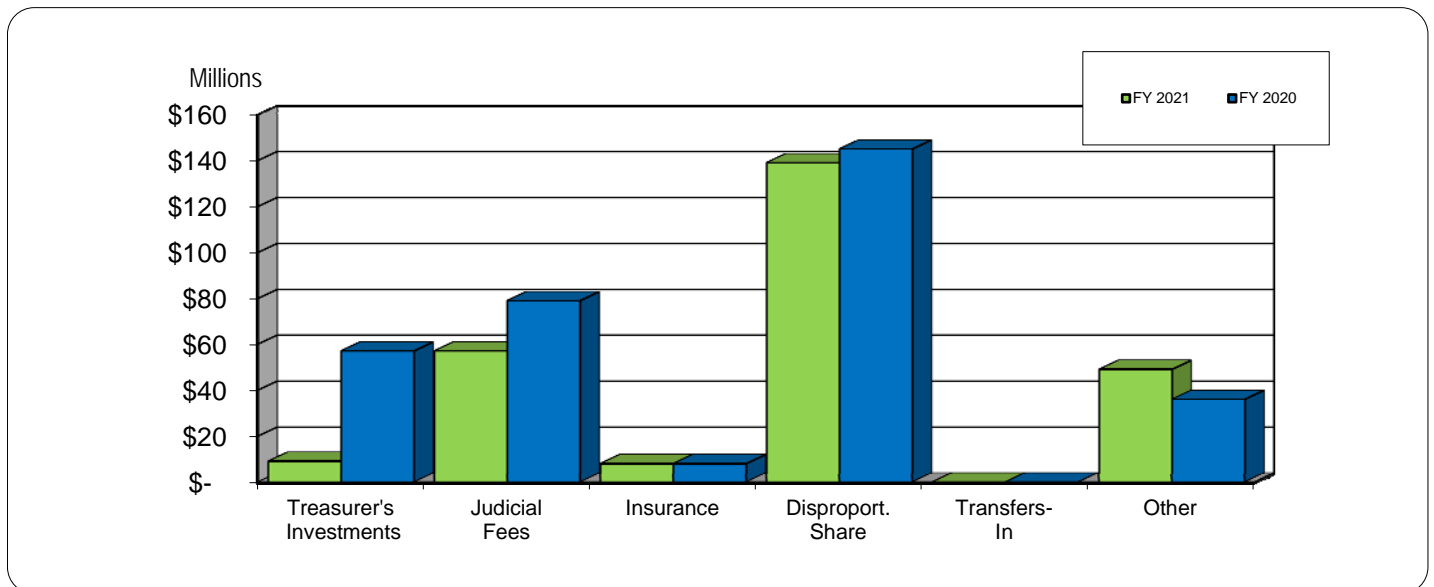
FISCAL YEAR-TO-DATE OCTOBER 31, 2020 AND OCTOBER 31, 2019



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

**GENERAL FUND – REVERTING
ACTUAL NON-TAX REVENUES**

FISCAL YEAR-TO-DATE OCTOBER 31, 2020 AND OCTOBER 31, 2019



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

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE OCTOBER 31, 2020 AND OCTOBER 31, 2019
Expressed in Millions

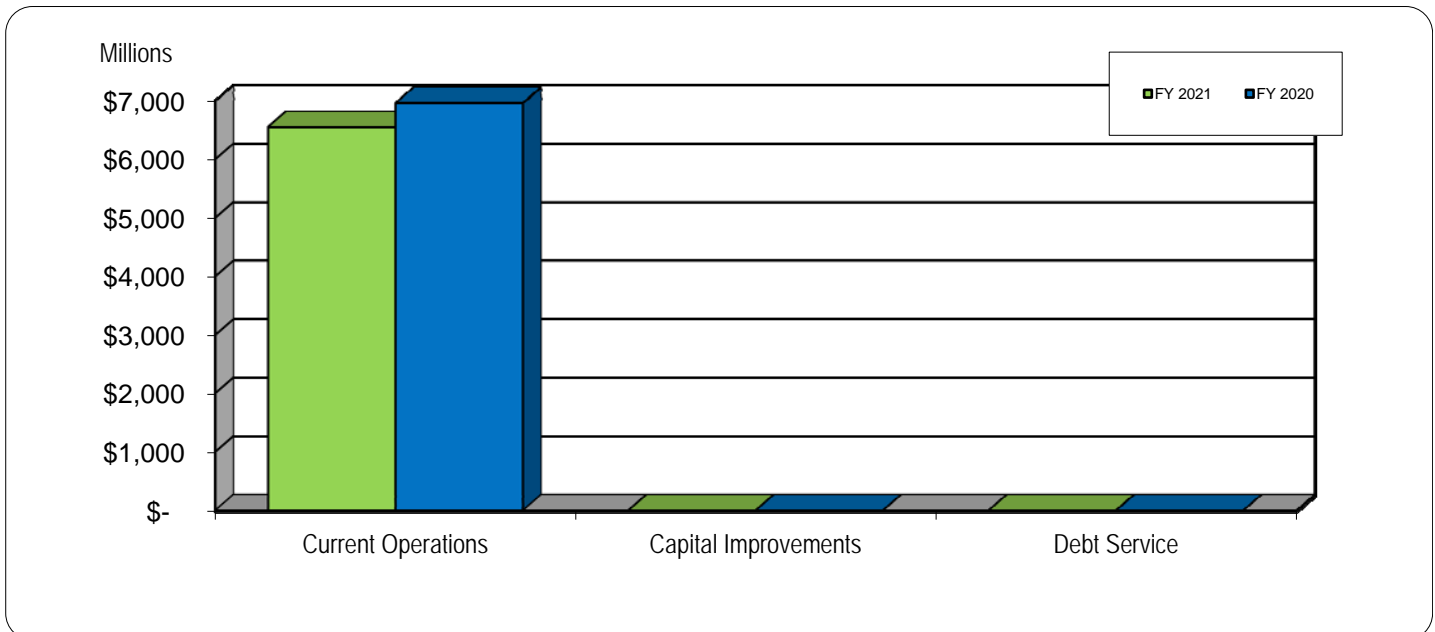
	FY 2021	FY 2020	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2021	FY 2020
Current Operations						
General Government	\$ 132.3	\$ 134.1	\$ (1.8)	(1.3%)	2.0%	1.9%
Education	3,905.6	3,894.0	11.6	0.3%	59.6%	56.2%
Health and Human Services	1,467.5	1,845.6	(378.1)	(20.5%)	22.4%	26.6%
Economic Development	28.7	49.8	(21.1)	(42.4%)	0.4%	0.7%
Environment and Natural Resources	111.0	84.4	26.6	31.5%	1.7%	1.2%
Public Safety, Correction, and Regulation	745.6	967.0	(221.4)	(22.9%)	11.4%	14.0%
Agriculture	38.6	38.5	0.1	0.3%	0.6%	0.6%
Operating Reserves/Rounding	124.8	(50.1)	174.9	349.1%	1.9%	(0.7%)
<i>Total Current Operations</i>	<u>\$ 6,554.1</u>	<u>\$ 6,963.3</u>	<u>\$ (409.2)</u>	(5.9%)	100.0%	100.5%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	1.6	(36.2)	37.8	104.4%	—	(0.5%)
Total Appropriation Expenditures	<u>\$ 6,555.7</u>	<u>\$ 6,927.1</u>	<u>\$ (371.4)</u>	(5.4%)	100.0%	100.0%

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

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

**GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE OCTOBER 31, 2020 AND OCTOBER 31, 2019



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

Actual appropriation expenditures through October 2020 were less than actual appropriation expenditures through October 2019 by \$371.4 million, or 5.4%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through October 2020 were less than appropriation expenditures through October 2019 by \$409.2 million, or 5.9%.

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

FOR THE MONTH OF OCTOBER 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
October		Year-To-Date		Year-To-Date		Year-To-Date	
FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020

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

Current Operations

General Government

General Assembly	\$ 8.2	\$ 6.8	\$ 26.9	\$ 24.1	\$ 73.3	\$ 71.9	36.7%	33.5%
Governor's Office	0.4	0.4	1.6	1.5	5.6	5.4	28.6%	27.8%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	2.0	0.4	3.2	1.3	9.6	9.4	33.3%	13.8%
Office of State Budget	0.7	0.7	2.8	2.8	8.8	8.5	31.8%	32.9%
Housing Finance Agency	7.6	—	15.3	2.7	30.7	10.7	49.8%	25.2%
Lieutenant Governor	0.1	—	0.3	0.2	0.9	0.9	33.3%	22.2%
Secretary of State	1.2	1.2	4.2	4.9	14.6	14.2	28.8%	34.5%
State Auditor	1.7	1.2	5.3	3.9	14.8	14.3	35.8%	27.3%
State Treasurer	0.3	0.2	1.0	1.0	4.9	4.9	20.4%	20.4%
Retirement and Employee Benefits Administration	7.6	8.1	14.9	15.3	32.0	31.7	46.6%	48.3%
Office of the State Controller	5.9	7.0	13.4	20.1	65.4	64.2	20.5%	31.3%
Information Technology	1.6	1.6	6.6	6.7	25.7	25.1	25.7%	26.7%
Revenue	11.0	14.1	7.9	16.5	54.7	54.1	14.4%	30.5%
Board of Elections	7.8	7.3	26.9	29.7	91.4	89.2	29.4%	33.3%
Office of Administrative Hearings	0.7	0.6	(0.3)	1.4	7.6	8.5	(3.9%)	16.5%
	0.7	0.5	2.3	2.0	6.5	6.3	35.4%	31.7%
	\$ 57.5	\$ 50.1	\$ 132.3	\$ 134.1	\$ 446.5	\$ 419.3	29.6%	32.0%
Reserves - General Assembly	—	—	—	—	8.6	17.2	—	—
Reserves - Contingency & Emergency	—	0.3	—	—	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	—	—	16.2	9.5	—	—
Reserves - Minimum Market Adj	—	0.4	—	0.4	2.4	2.4	—	16.7%
Reserves - Data Proc	—	—	—	—	—	15.0	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	—	5.0	—	—
Reserves - Workers' Compensation	—	—	—	—	—	—	—	—
Reserves - Review of Compensation Plan	—	—	—	—	(12.1)	(3.9)	—	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	—	—	—
Reserves - Enterprise Resource Planning	25.7	0.3	—	(38.1)	—	—	—	—
Reserves - Transfer to DOT	—	—	125.0	—	—	36.0	—	—
Reserves - SCIF	—	—	—	(12.5)	125.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	\$ 25.7	\$ 1.0	\$ 125.0	\$ (50.2)	\$ (199.5)	\$ 81.2	(62.7%)	(61.8%)
Total - General Government	\$ 83.2	\$ 51.1	\$ 257.3	\$ 83.9	\$ 247.0	\$ 500.5	104.2%	16.8%

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

FOR THE MONTH OF OCTOBER 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	October		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Education								
Public Instruction	\$ 857.8	\$ 820.0	\$ 3,023.8	\$ 2,998.1	\$ 9,987.3	\$ 9,754.7	30.3%	30.7%
Community Colleges	101.1	102.4	248.4	293.8	1,229.6	1,212.3	20.2%	24.2%
	<u>\$ 958.9</u>	<u>\$ 922.4</u>	<u>\$ 3,272.2</u>	<u>\$ 3,291.9</u>	<u>\$ 11,216.9</u>	<u>\$ 10,967.0</u>	29.2%	30.0%
University System								
University of North Carolina - General Admin	\$ 4.2	\$ 2.6	\$ 14.4	\$ 14.3	\$ 45.0	\$ 47.6	32.0%	30.0%
UNC - GA Institutional Programs and Facilities	26.5	—	(13.4)	—	33.8	17.6	(39.6%)	—
UNC - GA Related Educational Programs	37.4	—	59.8	12.9	110.0	110.0	54.4%	11.7%
UNC - GA Aid to Private Institutions	6.6	13.8	124.0	37.2	191.3	181.3	64.8%	20.5%
UNC - Chapel Hill Academic Affairs	25.0	25.0	12.5	36.1	282.3	282.4	4.4%	12.8%
UNC - Chapel Hill Health Affairs	16.3	17.5	41.3	50.6	204.5	202.4	20.2%	25.0%
UNC - Chapel Hill Area Health Affairs	2.3	3.0	9.0	8.6	49.9	49.9	18.0%	17.2%
NCSU - Academic Affairs	46.4	49.7	69.6	72.3	430.0	426.7	16.2%	16.9%
NCSU - Agricultural Research	5.2	4.1	17.2	13.4	55.5	55.1	31.0%	24.3%
NCSU - Agricultural Extension Service	3.8	4.6	13.0	14.2	41.5	41.0	31.3%	34.6%
University of North Carolina at Greensboro	14.9	17.9	33.5	34.7	179.8	181.4	18.6%	19.1%
University of North Carolina at Charlotte	68.3	80.8	37.4	39.0	262.4	261.5	14.3%	14.9%
University of North Carolina at Asheville	3.1	3.4	9.6	11.3	40.7	40.9	23.6%	27.6%
University of North Carolina at Wilmington	3.8	12.1	38.4	35.8	156.1	148.5	24.6%	24.1%
University of North Carolina at Pembroke	6.3	5.9	11.1	21.3	81.5	78.3	13.6%	27.2%
East Carolina University	27.0	26.3	29.3	35.4	233.3	233.9	12.6%	15.1%
ECU - Health Affairs	4.9	6.3	13.0	19.1	79.0	78.4	16.5%	24.4%
North Carolina A&T University	2.0	11.6	(0.2)	11.7	93.4	95.5	(0.2%)	12.3%
Western Carolina University	10.7	11.7	24.4	29.4	134.7	133.5	18.1%	22.0%
Appalachian State University	8.4	11.3	30.9	33.7	152.5	150.2	20.3%	22.4%
Winston-Salem State University	4.2	4.9	7.9	11.4	64.5	64.6	12.2%	17.6%
Elizabeth City State University	2.3	2.8	11.1	11.0	36.3	40.8	30.6%	27.0%
Fayetteville State University	4.9	5.8	8.8	17.1	56.6	55.4	15.5%	30.9%
North Carolina Central University	9.7	10.8	17.5	16.9	85.1	86.4	20.6%	19.6%
University of North Carolina Sch of the Arts	(2.0)	(0.8)	6.1	7.5	34.0	33.8	17.9%	22.2%
North Carolina Sch of Science & Mathematics	2.3	2.2	7.2	7.2	26.5	22.8	27.2%	31.6%
Total University System	<u>\$ 344.5</u>	<u>\$ 333.3</u>	<u>\$ 633.4</u>	<u>\$ 602.1</u>	<u>\$ 3,160.2</u>	<u>\$ 3,119.9</u>	20.0%	19.3%
Total - Education	<u>\$ 1,303.4</u>	<u>\$ 1,255.7</u>	<u>\$ 3,905.6</u>	<u>\$ 3,894.0</u>	<u>\$ 14,377.1</u>	<u>\$ 14,086.9</u>	27.2%	27.6%
Health and Human Services								
HHS - Administration and Support	\$ 18.8	\$ 9.1	\$ 62.8	\$ 43.3	\$ 134.0	\$ 125.6	46.9%	34.5%
Aging	0.9	2.8	13.7	10.7	44.7	44.6	30.6%	24.0%
Child Development	3.3	28.8	47.3	79.0	228.7	228.4	20.7%	34.6%
Health Services	8.3	10.6	47.3	46.4	157.0	155.1	30.1%	29.9%
Social Services	6.9	25.6	48.7	65.9	195.0	194.5	25.0%	33.9%
Medical Assistance	289.1	386.0	930.4	1,376.2	4,137.5	3,920.8	22.5%	35.1%
Children's Health Insurance	—	—	—	—	—	—	—	—
Health Benefits	—	—	—	—	—	—	—	—
Services for the Blind and Deaf/HH	0.7	0.9	2.9	2.8	8.8	8.6	33.0%	32.6%
Mental Health/DD/SAS	65.8	41.5	303.4	211.3	757.5	749.2	40.1%	28.2%
Health Services Regulations	1.0	1.8	1.0	3.3	20.4	19.6	4.9%	16.8%
Vocational Rehabilitation	1.2	(0.4)	10.0	6.7	40.3	39.7	24.8%	16.9%
Total - Health and Human Services	<u>\$ 396.0</u>	<u>\$ 506.7</u>	<u>\$ 1,467.5</u>	<u>\$ 1,845.6</u>	<u>\$ 5,723.9</u>	<u>\$ 5,486.1</u>	25.6%	33.6%

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

FOR THE MONTH OF OCTOBER 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	October		Year-To-Date				Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Economic Development								
Commerce	\$ 0.6	\$ 0.5	\$ 3.2	\$ (2.7)	\$ 11.7	\$ 11.4	27.4%	(23.7%)
Commerce - State Aid to Nonstate Entities	1.3	—	5.1	—	16.2	16.2	31.5%	—
Commerce - Economic Development	4.7	26.5	20.4	52.5	150.2	150.2	13.6%	35.0%
Total - Economic Development	\$ 6.6	\$ 27.0	\$ 28.7	\$ 49.8	\$ 178.1	\$ 177.8	16.1%	28.0%
Environment & Natural Resources								
Environmental Quality	\$ 21.1	\$ 8.7	\$ 50.7	\$ 25.2	\$ 99.4	\$ 84.1	51.0%	30.0%
Wildlife Resources	(0.5)	2.8	2.4	5.3	10.7	12.0	22.4%	44.2%
Natural and Cultural Resources	15.6	17.2	57.6	53.6	183.7	181.4	31.4%	29.5%
Roanoke Island Commission	0.2	0.2	0.3	0.3	0.6	0.6	50.0%	50.0%
Total - Environment & Natural Resources	\$ 36.4	\$ 28.9	\$ 111.0	\$ 84.4	\$ 294.4	\$ 278.1	37.7%	30.3%
Public Safety, Correction, & Regulation								
Judicial	\$ 63.4	\$ 61.4	\$ 235.5	\$ 235.6	\$ 731.9	\$ 703.9	32.2%	33.5%
Justice	4.0	6.9	19.6	18.7	52.6	52.0	37.3%	36.0%
Labor	1.3	1.6	5.7	5.2	19.3	18.7	29.5%	27.8%
Insurance	3.1	3.6	12.6	13.5	43.5	42.2	29.0%	32.0%
Insurance-GF	1.0	0.4	2.5	1.0	9.6	9.5	26.0%	10.5%
Public Safety	(75.8)	178.8	469.7	693.0	1,952.4	2,199.0	24.1%	31.5%
Total - Public Safety, Correction, & Regulation	\$ (3.0)	\$ 252.7	\$ 745.6	\$ 967.0	\$ 2,809.3	\$ 3,025.3	26.5%	32.0%
Agriculture								
Agriculture and Consumer Services	\$ 6.3	\$ 8.0	\$ 38.6	\$ 38.5	\$ 132.7	\$ 134.6	29.1%	28.6%
Rounding [*]	\$ (0.2)	\$ 0.6	\$ (0.2)	\$ 0.1	\$ 0.1	\$ —	N/A	N/A
Total Current Operations	\$ 1,828.7	\$ 2,130.7	\$ 6,554.1	\$ 6,963.3	\$ 23,762.6	\$ 23,689.3	27.6%	29.4%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—	—
Debt Service								
Debt Service - Principal and Interest	—	—	—	0.2	720.9	715.9	—	—
Debt Service - Federal	—	—	1.6	(36.4)	1.6	1.6	100.0%	(2275.0%)
Total - Debt Service	\$ —	\$ —	\$ 1.6	\$ (36.2)	\$ 722.5	\$ 717.5	0.2%	(5.0%)
Total Appropriation Expenditures	\$ 1,828.7	\$ 2,130.7	\$ 6,555.7	\$ 6,927.1	\$ 24,485.1	\$ 24,406.8	26.8%	28.4%

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

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

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 12,541	\$ 39,318	\$ 18,860	\$ 77,872
Total - Agriculture	<u>\$ 12,541</u>	<u>\$ 39,318</u>	<u>\$ 18,860</u>	<u>\$ 77,872</u>
Debt Service				
State Treasurer	\$ -	\$ -	\$ 4	\$ 5
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 1,621</u>
Education				
Public Instruction	\$ 200,911	\$ 770,855	\$ 1,059,419	\$ 3,794,617
Community Colleges	59,925	334,989	148,735	583,355
UNC Systems	186,988	1,642,582	519,621	2,275,855
Total - Education	<u>\$ 447,824</u>	<u>\$ 2,748,426</u>	<u>\$ 1,727,775</u>	<u>\$ 6,653,827</u>
Economic Development				
Commerce	\$ 5,104	\$ 15,022	\$ 5,654	\$ 18,193
Commerce-State Aid	-	-	1,280	5,119
Commerce-Economic Dev	30	250	4,709	20,653
Total - Economic Development	<u>\$ 5,134</u>	<u>\$ 15,272</u>	<u>\$ 11,643</u>	<u>\$ 43,965</u>
Environment & Natural Resources				
Environmental Quality	\$ 8,588	\$ 30,999	\$ 29,682	\$ 81,659
Wildlife Resources	7,896	27,160	7,481	29,583
Natural and Cultural Resources	8,575	22,420	23,515	79,977
Roanoke Island	-	-	148	295
Total - Environ. & Natural Resources	<u>\$ 25,059</u>	<u>\$ 80,579</u>	<u>\$ 60,826</u>	<u>\$ 191,514</u>
General Government				
General Assembly	\$ 123	\$ 174	\$ 8,302	\$ 27,073
Governor	120	389	503	2,007
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	34	81	770	2,919
Military and Veterans Affairs	15,836	29,668	17,838	32,878
Housing Finance Authority	-	-	7,665	15,330
Governor	-	-	-	-
Lt. Governor	-	-	64	255
Secretary of State	5	721	1,251	4,952
State Auditor	50	1,421	1,733	6,707
State Treasurer-Administration	3,351	12,755	3,629	13,775
State Treasurer-Retirement	-	1,200	7,608	16,117
Administration	1,141	9,543	7,028	22,966
State Controller	263	815	1,912	7,420
Information Technology	19	8,732	10,943	16,601
Revenue	4,391	19,245	12,194	46,127
Board of Elections	-	3,001	707	2,721
Administrative Hearings	2	228	635	2,504
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	6	6	6
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	-	-	-
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-Review of Compensation Plan	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - ERP	-	30,417	25,663	30,417
Reserve - Transfer to DOT	-	-	-	-
Reserve - SCIF	-	-	-	125,000
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 25,335	\$ 118,396	\$ 108,451	\$ 375,775
Health and Human Services				
HHS-Administration	\$ 10,570	\$ 85,838	\$ 36,525	\$ 148,636
Aging	7,013	18,341	7,978	32,086
Child Development	102,692	279,339	105,921	326,599
Health Services	54,765	183,385	63,045	230,686
Social Services	121,546	388,366	170,011	437,098
Medical Assistance	1,006,387	4,866,666	1,534,350	5,797,056
NC Health Choice	-	-	-	-
Health Benefits	-	-	-	-
Blind Services	2,601	9,312	3,317	12,185
Mental Health	120,842	461,549	186,671	764,936
Facility Services	3,758	20,255	4,756	21,302
Vocational Rehabilitation Services	9,316	30,875	10,480	40,849
Total - Health and Human Services	\$ 1,439,490	\$ 6,343,926	\$ 2,123,054	\$ 7,811,433
Public Safety, Correction, and Regulation				
Judicial	\$ 838	\$ 1,810	\$ 54,573	\$ 199,001
Judicial-Indigent Defense	508	2,739	10,923	41,071
Justice	5,507	16,386	9,674	35,975
Labor	1,588	5,696	2,875	11,355
Insurance	1,511	5,496	4,237	18,110
Insurance	994	3,921	2,082	6,461
Public Safety	314,628	404,113	241,912	873,818
Total - Public Safety, Correction and Regulation	\$ 325,574	\$ 440,161	\$ 326,276	\$ 1,185,791
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ -	\$ 28	\$ -	\$ -
License Schedule B	7,674	16,115	26	117
Tobacco	25,285	104,552	3,484	14,271
Franchise	155,187	317,847	6,295	16,578
Individual Income	1,215,104	5,321,004	64,075	313,575
Sales & Use	1,199,751	4,874,998	767,604	1,821,758
Beverage	40,478	182,120	10,124	17,576
Gift	-	3	-	-
Freight Car	-	1	-	-
Insurance	203,740	230,948	264	643
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	(41,054)	387,688	37,059	91,847
Real Estate	9,919	35,724	-	-
White Goods	699	2,892	1,226	1,326

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Scrap Tire	1,888	7,435	3,887	3,989
Manufacturing	53	119	31	64
Solid Waste	3,901	9,518	4,911	4,916
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,822,625	\$ 11,490,992	\$ 898,986	\$ 2,286,660
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	4,718	21,974	59	266
License & Fees-Nontax	2,846	9,961	965	1,829
Gas & Oil Inspection	153	284	-	-
Deed Mortgage Registration Fee	784	3,020	627	2,416
Board of Elections	6	25	-	-
DHHS	115	1,018	-	-
Disproportionate Share	139,017	139,017	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	2,538	9,227	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	294	1,331	325	1,044
DPS - ABC Board	517	3,468	94	325
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	15,880	56,505	15	28
Sales & Use	1,189	4,051	-	-
Intra State Transfer	134	11,361	-	-
Probation Supervision Fees	646	2,933	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	272	1,045	-	-
Sales Tax Refund	201	893	-	-
Miscellaneous	-	90	-	-
Parole Supervision Fees	81	307	-	-
Banking & Investment Fees	279	1,021	-	-
Total - Nontax Codes	\$ 169,670	\$ 267,531	\$ 2,085	\$ 5,908
Total Reverting	\$ 5,273,252	\$ 21,544,601	\$ 5,277,960	\$ 18,634,366
Beginning Unreserved Cash	\$ 1,471,080			
Year-To-Date Receipts	21,544,601			
Year-To-Date Disbursements	18,634,366			
Reservations:				
NC G.R.E.A.T.	(15,000)			
Ending Unreserved Cash	\$ 4,366,315			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2020 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	\$ 71,014	\$ 5,554	\$ 45,539	\$ 17,751	\$ 28,653	\$ 87,900
Total Agriculture	<u>\$ 71,014</u>	<u>\$ 5,554</u>	<u>\$ 45,539</u>	<u>\$ 17,751</u>	<u>\$ 28,653</u>	<u>\$ 87,900</u>
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	4	5	4	5	-
Total - Debt Service	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 5</u>	<u>\$ 4</u>	<u>\$ 5</u>	<u>\$ -</u>
Education						
Public Instruction-Special Revenue	\$ 203,923	\$ 356	\$ 103,782	\$ 27,622	\$ 86,578	\$ 221,127
Public Instruction-School Technology	16,108	33	339	244	3,856	12,591
Public Instruction-IT Projects	4,774	-	-	198	557	4,217
Public Instruction-Pub Sch Bldg. Fund	337,592	22,207	81,117	17,398	46,051	372,658
Public Instruction-Trust	15,889	1,054	6,921	2,860	11,155	11,655
Public Instruction-Local Payroll	1,404	4,276	18,935	4,309	18,999	1,340
Public Instruction-Internal Service	117,339	87	770	4,400	24,220	93,889
Community Colleges-Special Rev	33,386	494	57,285	2,707	44,699	45,972
Community Colleges-IT Projects	19,076	-	-	438	1,313	17,763
Community Colleges-Trust	1,949	7	16,354	1,405	7,987	10,316
Total - Education	<u>\$ 751,440</u>	<u>\$ 28,514</u>	<u>\$ 285,503</u>	<u>\$ 61,581</u>	<u>\$ 245,415</u>	<u>\$ 791,528</u>
Economic Development						
Commerce-Floyd Relief	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ 2
Commerce-Special Revenue	221,125	8,878	297,706	97,738	186,105	332,726
Commerce-IT Projects	1,167	-	189	18	51	1,305
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	12,532	7	611	-	-	13,143
Commerce-Div. of Employ Sec	24,062	57,955	101,553	59,029	93,189	32,426
Total - Economic Development	<u>\$ 258,963</u>	<u>\$ 66,840</u>	<u>\$ 400,061</u>	<u>\$ 156,785</u>	<u>\$ 279,345</u>	<u>\$ 379,679</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 12,072	\$ 161	\$ 169	\$ 312	\$ 1,014	\$ 11,227
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt. Trust Fund	-	-	-	-	-	-
Environmental Quality	12,805	49	1,640	357	2,625	11,820
Natural and Cultural Resources	4,014	13,883	42,687	3,794	7,974	38,727
C W M T F	44,396	1,546	6,582	270	6,421	44,557
Land & Water Conservation Fund	999	-	1,944	124	2,080	863
Natural & Cultural Res-LWS	1,124	1	95	-	32	1,187
Aquariums	1,331	-	334	4	538	1,127
Parks & Recreation Trust Fund	14,595	1,495	6,016	458	3,358	17,253
Natural and Cultural Res-Int Bearing	49	18	21	2	13	57
Wildlife	12,706	6,932	27,841	9,625	25,863	14,684
Total - Environment and Natural Resources	<u>\$ 104,852</u>	<u>\$ 24,085</u>	<u>\$ 87,329</u>	<u>\$ 14,946</u>	<u>\$ 49,918</u>	<u>\$ 142,263</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2020 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	\$ 112,341	\$ 88,764	\$ 254,363	\$ 90,510	\$ 255,731	\$ 110,973
Governor's Office-Disaster Relief	-	1,905	4,979	1,905	4,979	-
Payroll Imprest Fund	-	1,052,845	3,787,189	1,052,845	3,787,189	-
OSBM- Rural Health Care Stabilization	13,476	7	42	-	-	13,518
DMVA-Special Revenue	396	-	-	-	-	396
OSBM-Earthquake Disaster Recovery	-	8,665	8,665	501	501	8,164
OSBM-SCIF	15,000	-	140,000	22,000	22,000	133,000
OSBM-IT Projects	661	-	-	-	-	661
OSBM-COVID-19 19 Recovery Act	1,303,501	290,398	1,200,176	416,956	2,340,673	163,004
General Assembly	14,240	1,500	3,524	528	1,226	16,538
State Treasurer	7,055	1,010	3,084	551	3,419	6,720
State Treasurer-Blount St. Properties Administration	65,302	7,903	51,315	27,006	45,025	71,592
State Controller	35,392	27,273	35,845	3,548	24,504	46,733
Statewide-Worker's Comp Plan	5,191	7,566	25,902	7,002	25,308	5,785
Revenue-Project Collect	37,758	2,772	10,093	2,935	15,972	31,879
Revenue-Tax Distribution	-	358,203	1,883,256	659,852	1,745,067	138,189
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Tax Transfer Fees	5,351	273	1,084	86	516	5,919
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	3,223	1,294	5,312	1,372	5,978	2,557
Board of Elections	31,334	1,429	11,016	13,089	14,956	27,394
NC Infrastructure Finance Corp	-	-	-	-	-	-
Information Technology	40,319	714	38,670	11,146	17,526	61,463
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,819	-	144	11	35	1,928
Total - General Government	\$ 1,692,774	\$ 1,852,521	\$ 7,464,659	\$ 2,311,843	\$ 8,310,605	\$ 846,828
Health and Human Services						
Health Services	\$ 5,872	\$ 14,833	\$ 56,065	\$ 10,520	\$ 50,738	\$ 11,199
Social Services	11,741	8,680	32,358	11,027	25,540	18,559
Medical Assistance	22,588	8,509	57,329	15,355	44,702	35,215
Facility Services	37,051	493	1,245	202	779	37,517
DHHS-Administration	166,930	13,600	318,594	130,235	180,575	304,949
Aging	-	19	69	19	69	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 244,182	\$ 46,134	\$ 465,660	\$ 167,358	\$ 302,403	\$ 407,439
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 219	\$ 38	\$ 19,818	\$ 569	\$ 605	\$ 19,432
Public Safety	166,394	51,602	483,863	71,484	385,671	264,586
Total - Public Safety, Correction and Regulation	\$ 166,613	\$ 51,640	\$ 503,681	\$ 72,053	\$ 386,276	\$ 284,018
Total Nonreverting	\$ 3,289,838	\$ 2,075,292	\$ 9,252,437	\$ 2,802,321	\$ 9,602,620	\$2,939,655

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.

Coronavirus Relief Reserve (House Bill 1043, Session Law 220-4) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the Coronavirus Relief Fund created under the CARES Act, P.L. 116-136, to mitigate the impact of the COVID-19 outbreak in North Carolina.

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.

Earthquake Disaster Recovery Reserve (House Bill 1105, Session Law 2020-97) – Established as a reserve in the General Fund. Funds appropriated to provide necessary and appropriate relief and assistance from the effects of earthquakes.

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.

Local Government Coronavirus Relief Reserve (House Bill 1043, Session Law 220-4) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the Coronavirus Relief Fund created under the CARES Act, P.L. 116-136, to mitigate the impact of the COVID-19 outbreak on local governments in North Carolina.

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.

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%).