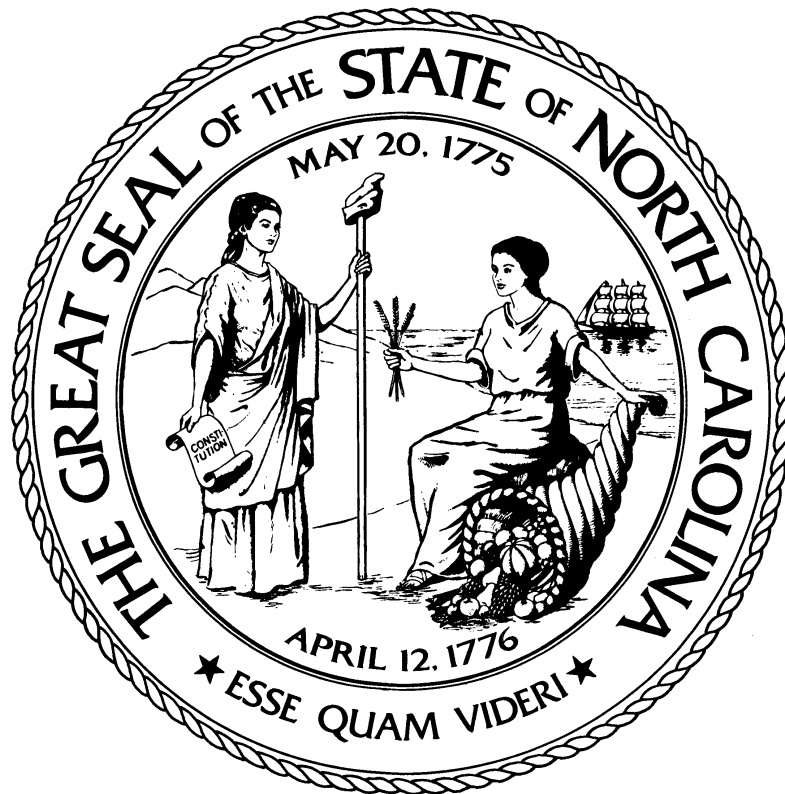


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
OCTOBER 31, 2015



OFFICE OF THE STATE CONTROLLER



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

November 16, 2015

Enclosed is the *General Fund Monthly Financial Report* for the period ended October 31, 2015 of the 2016 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**

OCTOBER 31, 2015

Expressed in Millions

Assets	Liabilities and Fund Balance	
Deposits with State Treasurer :	<u>Liabilities</u>	
Cash and Investments	Sales and Use Taxes Payable	\$ 463.4
\$ 3,907.7	Beverage Taxes Payable	16.7
	Solid Waste Disposal	4.1
	White Goods Disposal Taxes Payable	0.8
	Scrap Tire Disposal Taxes Payable	3.4
	Total Liabilities	\$ 488.4
	<u>Fund Balance</u>	
	Reserved :	
	Savings Reserve Account	\$ 1,101.6
	Job Development Incentive Grants Reserve	45.7
	Repairs and Renovations Reserve Account	161.6
	Disaster Relief Reserve	6.1
	WCU & DOA CF Pilot Reserve	—
	One NC Fund Reserve	12.3
	Medicaid Contingency Reserve	186.4
	Medicaid Transformation Fund	75.0
	Non-Reverting Departmental Funds	810.6
	Total Reserved	\$ 2,399.3
	Unreserved :	
	Fund Balance - July 1, 2015	\$ 264.5
	Transfer to Reserves	(75.0)
	Transfer from Reserves	—
	Excess of Receipts over (under) Disbursements	830.5
	Total Unreserved	\$ 1,020.0
	Total Fund Balance	\$ 3,419.3
Total Assets	\$ 3,907.7	Total Liabilities and Fund Balance \$ 3,907.7

Pursuant to Section 2.2.(h) of Session Law 2015-241, \$75 million shall be transferred from funds available in the General Fund to the Medicaid Transformation Fund.

STATE OF NORTH CAROLINA

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

FISCAL YEAR-TO-DATE OCTOBER 31, 2015 AND OCTOBER 31, 2014

Expressed in Millions

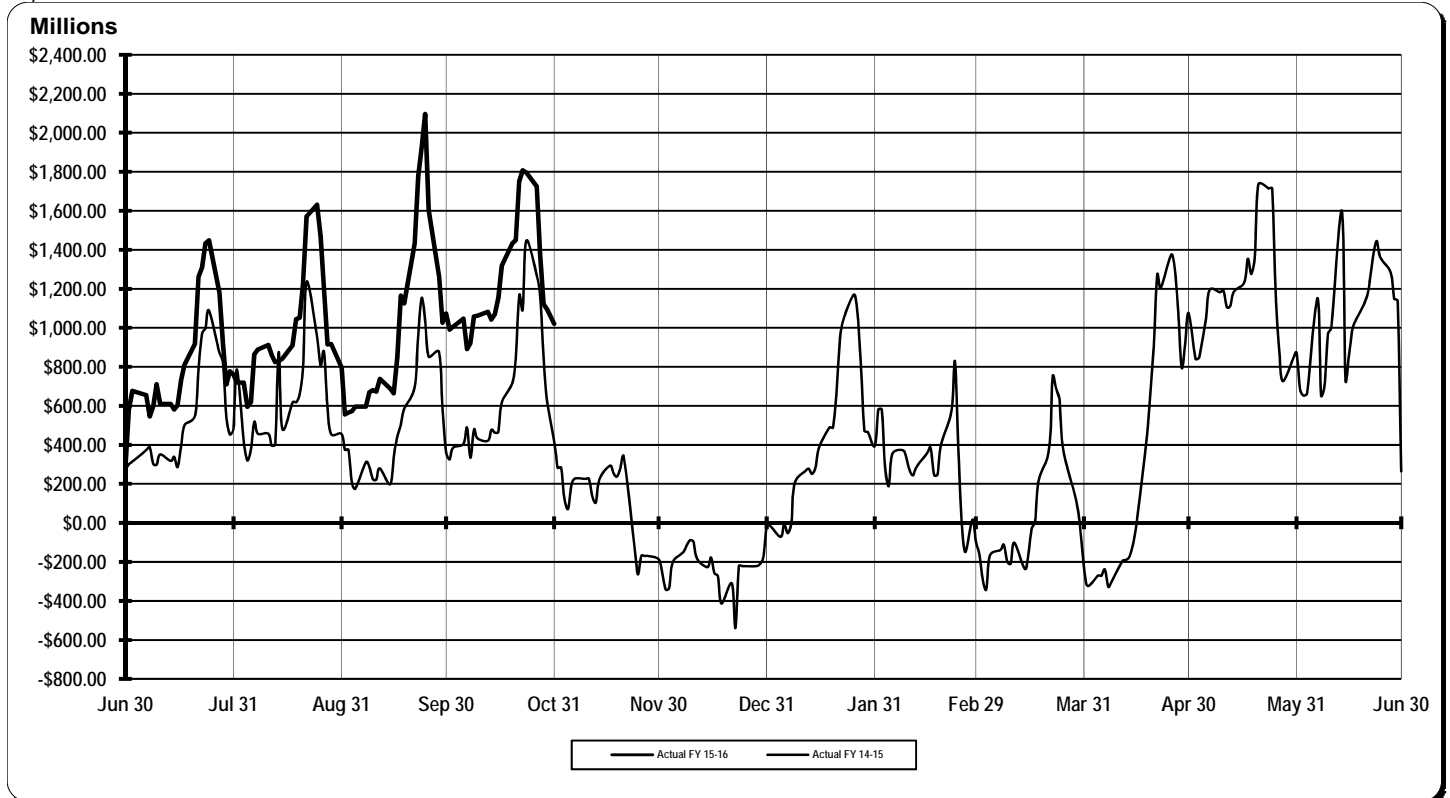
Fund Balance:	2015-16	2014-15	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,101.6	\$ 651.6	\$ 450.0	69.1%
Job Development Incentive Grants.....	45.7	25.8	19.9	77.1%
Repairs and Renovations Reserve Account.....	161.6	11.6	150.0	1293.1%
WCU & DOA CF Pilot.....	—	—	—	—
Disaster Relief.....	6.1	10.3	(4.2)	(40.8)%
Medicaid Transformation Fund.....	75.0	—	75.0	—
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	12.3	13.5	(1.2)	(8.9)%
Non-reverting Departmental Funds.....	810.6	798.8	11.8	1.5%
Total Reserved.....	\$ 2,399.3	\$ 1,698.0	\$ 701.3	41.3%
Unreserved:				
Fund Balance - July 1.....	\$ 264.5	\$ 269.4	\$ (4.9)	(1.8)%
Transfer to Reserves.....	(75.0)	(186.4)	111.4	(59.8)%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	830.5	340.7	489.8	143.8%
Total Unreserved.....	\$ 1,020.0	\$ 423.7	\$ 596.3	140.7%
Total Fund Balance.....	\$ 3,419.3	\$ 2,121.7	\$ 1,297.6	61.2%

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, 2015 AND FISCAL YEAR ENDED OCTOBER 31, 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 OCTOBER 2015 AND 2014, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	October		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015
Beg. Unreserved Fund Balance	\$ 1,072.9	\$ 363.1	\$ 264.5	\$ 269.4	\$ 264.5	\$ 269.4		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 1,072.9</u>	<u>\$ 363.1</u>	<u>\$ 264.5</u>	<u>\$ 269.4</u>	<u>\$ 264.5</u>	<u>\$ 269.4</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 863.9	\$ 855.7	\$ 3,505.5	\$ 3,198.9	\$ 11,303.1	\$ 10,885.4	31.0%	29.4%
Corporate Income	(8.2)	37.2	283.8	327.7	1,085.1	1,095.2	26.2%	29.9%
Sales and Use	555.0	539.4	2,297.9	2,154.6	6,744.0	6,244.4	34.1%	34.5%
Franchise	43.8	16.1	81.8	72.9	534.3	543.1	15.3%	13.4%
Insurance	160.4	149.4	172.8	163.8	503.2	508.7	34.3%	32.2%
Beverage	20.9	19.5	109.9	100.3	330.5	310.9	33.3%	32.3%
Estate	—	0.1	0.5	0.2	—	—	—	—
Privilege License	5.9	5.5	22.2	17.0	49.5	48.6	44.8%	35.0%
Tobacco Products	22.2	21.8	89.4	85.6	243.0	248.7	36.8%	34.4%
Real Estate Conveyance Excise	4.8	4.1	22.0	18.9	55.3	44.5	39.8%	42.5%
Gift	—	—	—	0.1	—	—	—	—
Solid Waste Disposal	3.8	(0.5)	4.4	4.3	2.3	2.3	191.3%	187.0%
White Goods Disposal	0.5	(0.4)	1.1	1.0	1.7	1.2	64.7%	83.3%
Scrap Tire Disposal	1.8	(1.5)	3.3	3.0	5.3	3.5	62.3%	85.7%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	4.0	3.5	15.1	13.1	41.1	35.0	36.7%	37.4%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	0.1	—	0.1	(0.1)	1.2	1.1	8.3%	(9.1%)
Total Tax Revenue	<u>\$ 1,678.9</u>	<u>\$ 1,649.9</u>	<u>\$ 6,609.8</u>	<u>\$ 6,161.3</u>	<u>\$ 20,899.6</u>	<u>\$ 19,972.6</u>	<u>31.6%</u>	<u>30.8%</u>
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.6	\$ 2.4	\$ 10.0	\$ 5.4	\$ 17.1	\$ 11.3	58.5%	47.8%
Judicial Fees	21.0	20.4	78.9	81.3	252.8	244.5	31.2%	33.3%
Insurance	8.6	10.4	12.8	14.3	78.4	77.0	16.3%	18.6%
Disproportionate Share	—	19.0	105.0	109.0	139.0	109.0	75.5%	100.0%
Master Settlement Agreement	—	—	—	—	127.5	137.5	—	—
Highway Fund Transfer In	—	4.7	—	59.2	—	215.9	—	27.4%
Other	21.8	8.3	45.4	42.0	206.3	233.3	22.0%	18.0%
Total Non-Tax Revenue	<u>\$ 53.0</u>	<u>\$ 65.2</u>	<u>\$ 252.1</u>	<u>\$ 311.2</u>	<u>\$ 821.1</u>	<u>\$ 1,028.5</u>	<u>30.7%</u>	<u>30.3%</u>
Total Tax and Non-Tax Revenue	<u>\$ 1,731.9</u>	<u>\$ 1,715.1</u>	<u>\$ 6,861.9</u>	<u>\$ 6,472.5</u>	<u>\$ 21,720.7</u>	<u>\$ 21,001.1</u>	<u>31.6%</u>	<u>30.8%</u>
Total Availability	<u>\$ 2,804.8</u>	<u>\$ 2,078.2</u>	<u>\$ 7,126.4</u>	<u>\$ 6,741.9</u>	<u>\$ 21,985.2</u>	<u>\$ 21,270.5</u>	<u>32.4%</u>	<u>31.7%</u>
Appropriation Expenditures:								
Current Operations	\$ 1,707.1	\$ 1,650.2	\$ 6,003.7	\$ 6,098.8	\$ 21,003.1	\$ 20,346.8	28.6%	30.0%
Capital Improvements:								
Funded by General Fund	—	—	—	—	16.8	13.6	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	2.7	4.3	27.7	33.0	714.8	721.6	3.9%	4.6%
Total Appropriation Expenditures	<u>\$ 1,709.8</u>	<u>\$ 1,654.5</u>	<u>\$ 6,031.4</u>	<u>\$ 6,131.8</u>	<u>\$ 21,734.7</u>	<u>\$ 21,082.0</u>	<u>27.8%</u>	<u>29.1%</u>
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 1,095.0</u>	<u>\$ 423.7</u>	<u>\$ 1,095.0</u>	<u>\$ 610.1</u>	<u>\$ 250.5</u>	<u>\$ 188.5</u>		
Reservations								
Medicaid Contingency	—	—	—	(186.4)	—	(186.4)		
Medicaid Transformation Fund	(75.0)	—	(75.0)	—	(75.0)	—		
Repair and Renovation	(250.0)	—	(250.0)	—	(250.0)	—		
Savings	250.0	—	250.0	—	250.0	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 1,020.0</u>	<u>\$ 423.7</u>	<u>\$ 1,020.0</u>	<u>\$ 423.7</u>	<u>\$ 175.5</u>	<u>\$ 2.1</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 OCTOBER 2015 AND 2014, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	October				Year-To-Date Through October			
	FY 2016	FY 2015	Change	% Change	FY 2016	FY 2015	Change	% Change
Tax Revenues:								
Individual Income	\$ 863.9	\$ 855.7	\$ 8.2	1.0%	\$ 3,505.5	\$ 3,198.9	\$ 306.6	9.6%
Corporate Income	(8.2)	37.2	(45.4)	(122.0)%	283.8	327.7	(43.9)	(13.4)%
Sales and Use	555.0	539.4	15.6	2.9%	2,297.9	2,154.6	143.3	6.7%
Franchise	43.8	16.1	27.7	172.0%	81.8	72.9	8.9	12.2%
Insurance	160.4	149.4	11.0	7.4%	172.8	163.8	9.0	5.5%
Beverage	20.9	19.5	1.4	7.2%	109.9	100.3	9.6	9.6%
Estate	—	0.1	(0.1)	(100.0)%	0.5	0.2	0.3	150.0%
Privilege License	5.9	5.5	0.4	7.3%	22.2	17.0	5.2	30.6%
Tobacco Products	22.2	21.8	0.4	1.8%	89.4	85.6	3.8	4.4%
Real Estate Conveyance Excise	4.8	4.1	0.7	17.1%	22.0	18.9	3.1	16.4%
Gift	—	—	—	—	—	0.1	(0.1)	(100.0)%
Solid Waste	3.8	(0.5)	4.3	860.0%	4.4	4.3	0.1	2.3%
White Goods Disposal	0.5	(0.4)	0.9	225.0%	1.1	1.0	0.1	10.0%
Scrap Tire Disposal	1.8	(1.5)	3.3	220.0%	3.3	3.0	0.3	10.0%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	4.0	3.5	0.5	14.3%	15.1	13.1	2.0	15.3%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.1	—	0.1	—	0.1	(0.1)	0.2	200.0%
Total Tax Revenue	\$ 1,678.9	\$ 1,649.9	\$ 29.0	1.8%	\$ 6,609.8	\$ 6,161.3	\$ 448.5	7.3%
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.6	\$ 2.4	\$ (0.8)	(33.3)%	\$ 10.0	\$ 5.4	\$ 4.6	85.2%
Judicial Fees	21.0	20.4	0.6	2.9%	78.9	81.3	(2.4)	(3.0)%
Insurance	8.6	10.4	(1.8)	(17.3)%	12.8	14.3	(1.5)	(10.5)%
Disproportionate Share	—	19.0	(19.0)	(100.0)%	105.0	109.0	(4.0)	(3.7)%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	4.7	(4.7)	(100.0)%	—	59.2	(59.2)	(100.0)%
Other	21.8	8.3	13.5	162.7%	45.4	42.0	3.4	8.1%
Total Non-Tax Revenue	\$ 53.0	\$ 65.2	\$ (12.2)	(18.7)%	\$ 252.1	\$ 311.2	\$ (59.1)	(19.0)%
Total Tax and Non-Tax Revenue	\$ 1,731.9	\$ 1,715.1	\$ 16.8	1.0%	\$ 6,861.9	\$ 6,472.5	\$ 389.4	6.0%

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

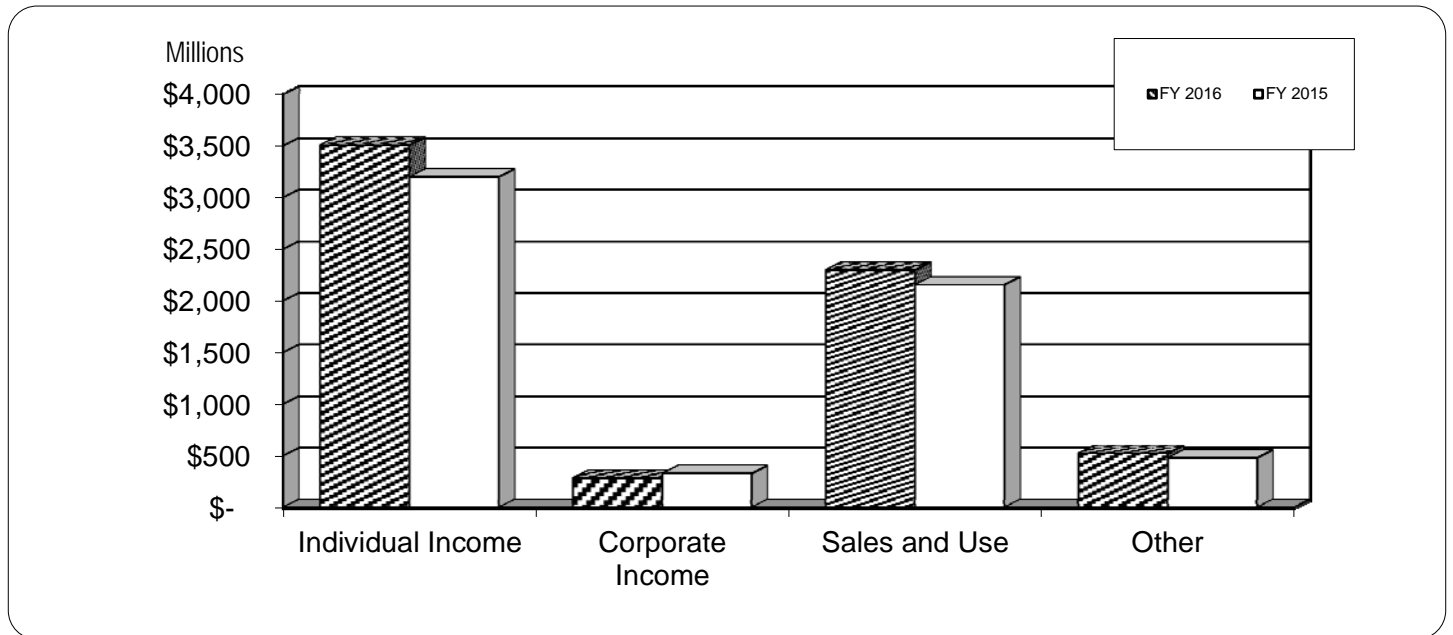
For fiscal year 2016, when compared to the prior year through October 31, actual net tax and non-tax revenues increased by \$389.4 million, or 6%. Tax revenues through October 2015 increased by \$448.5 million, or 7.3%, and non-tax revenues decreased by \$59.1 million, or 19%.

The Highway Fund Transfer In showed a decrease when compared to the prior year. This transfer was repealed with House Bill 97, Session Law 2015-241, Section 2.2.(a).

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

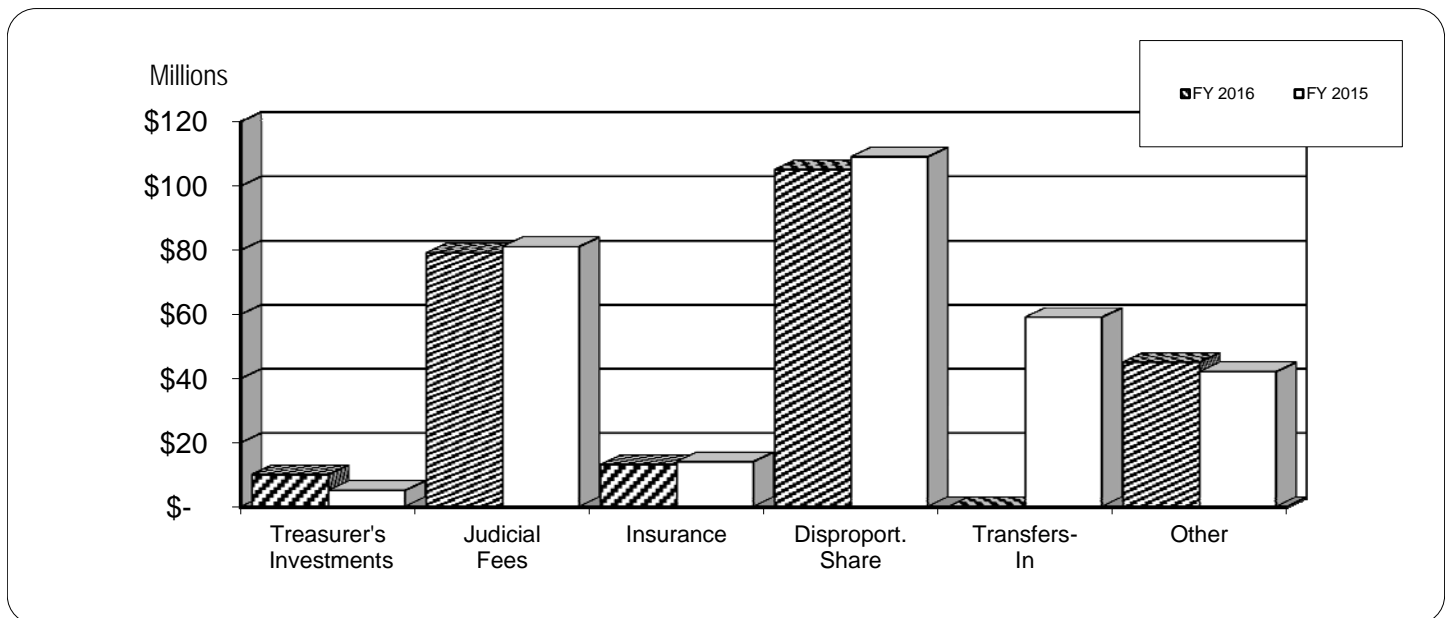
FISCAL YEAR-TO-DATE OCTOBER 31, 2015 AND OCTOBER 31, 2014



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 OCTOBER 31, 2015 AND OCTOBER 31, 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 OCTOBER 31, 2015 AND OCTOBER 31, 2014

Expressed in Millions

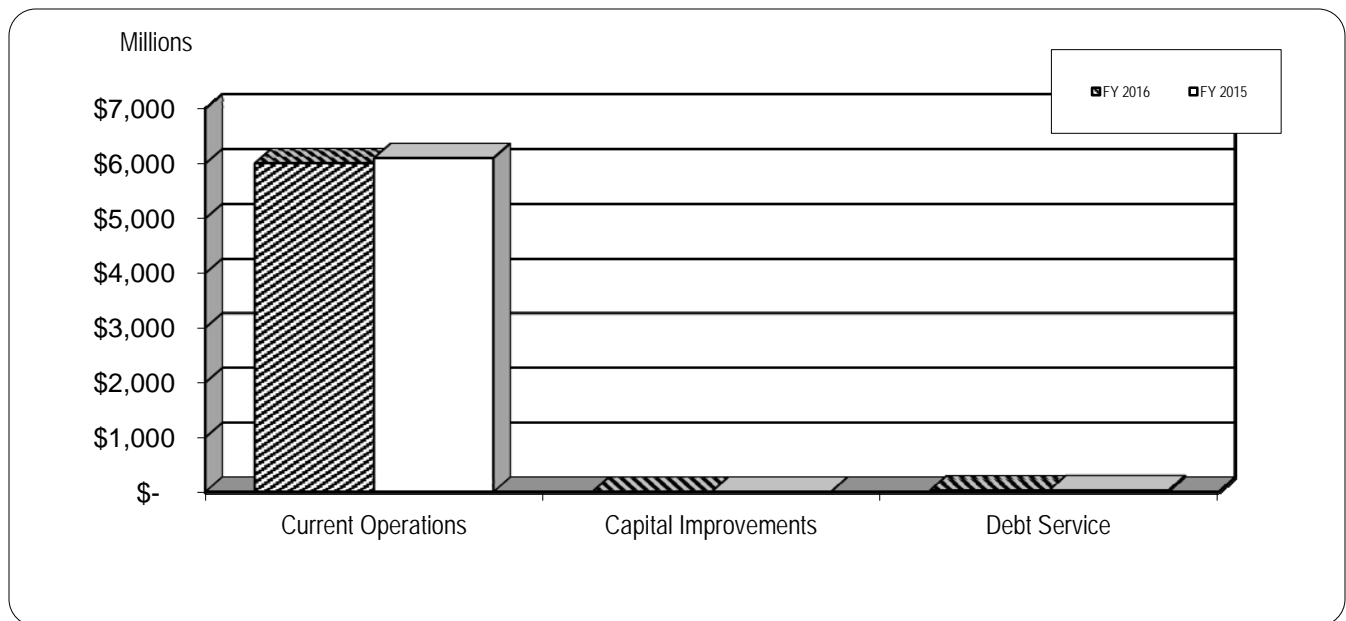
	FY 2016	FY 2015	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2016	FY 2015
Current Operations						
General Government	\$ 101.8	\$ 95.6	\$ 6.2	6.5%	1.7%	1.6%
Education	3,332.3	3,408.1	(75.8)	(2.2%)	55.2%	55.6%
Health and Human Services	1,587.7	1,618.8	(31.1)	(1.9%)	26.3%	26.4%
Economic Development	14.2	16.8	(2.6)	(15.5%)	0.2%	0.3%
Environment and Natural Resources	68.6	75.8	(7.2)	(9.5%)	1.1%	1.2%
Public Safety, Correction, and Regulation	809.8	800.1	9.7	1.2%	13.4%	13.0%
Agriculture	31.8	37.0	(5.2)	(14.1%)	0.5%	0.6%
Operating Reserves/Rounding	57.5	46.6	10.9	23.4%	1.0%	0.8%
<i>Total Current Operations</i>	<u>\$ 6,003.7</u>	<u>\$ 6,098.8</u>	<u>\$ (95.1)</u>	(1.6%)	99.5%	99.5%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	27.7	33.0	(5.3)	(16.1%)	0.5%	0.5%
Total Appropriation Expenditures	<u>\$ 6,031.4</u>	<u>\$ 6,131.8</u>	<u>\$ (100.4)</u>	(1.6%)	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, 2015 AND OCTOBER 31, 2014



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

Actual appropriation expenditures through October 2015 were less than actual appropriation expenditures through October 2014 by \$100.4 million, or 1.6%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through October 2015 were less than appropriation expenditures through October 2014 by \$95.1 million, or 1.6%.

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

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

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		October		Year-To-Date				Year-To-Date	
	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	

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

Current Operations

General Government

General Assembly	\$ 4.7	\$ 4.1	\$ 19.5	\$ 18.3	\$ 57.4	\$ 52.5	34.0%	34.9%
Governor's Office	0.4	0.3	2.1	1.9	5.8	5.6	36.2%	33.9%
Governor-Special Projects	—	—	(0.7)	(0.4)	2.0	2.0	(35.0%)	(20.0%)
Military and Veterans Affairs	—	—	—	—	9.5	—	—	—
Office of State Budget	0.5	0.5	2.3	2.3	7.7	8.2	29.9%	28.0%
Housing Finance Agency	4.9	1.8	7.2	3.9	21.6	18.2	33.3%	21.4%
Lieutenant Governor	—	—	0.2	0.2	0.7	0.7	28.6%	28.6%
Secretary of State	1.0	1.0	3.9	3.8	11.9	11.7	32.8%	32.5%
State Auditor	1.2	1.2	3.4	4.0	12.1	11.7	28.1%	34.2%
State Treasurer	0.2	0.4	1.4	2.1	10.3	9.8	13.6%	21.4%
Retirement and Employee Benefits Administration	1.7	1.7	6.6	6.7	22.0	20.7	30.0%	32.4%
Office of the State Controller	5.8	6.1	18.0	15.1	61.3	66.6	29.4%	22.7%
Revenue	1.6	1.5	6.7	6.4	22.9	22.4	29.3%	28.6%
Board of Elections	7.7	6.8	28.5	28.6	81.1	80.4	35.1%	35.6%
Office of Administrative Hearings	0.5	0.6	1.3	1.1	6.8	6.8	19.1%	16.2%
	0.3	0.5	1.4	1.6	5.2	5.1	26.9%	31.4%
	<u>\$ 30.5</u>	<u>\$ 26.5</u>	<u>\$ 101.8</u>	<u>\$ 95.6</u>	<u>\$ 338.3</u>	<u>\$ 322.4</u>	<u>30.1%</u>	<u>29.7%</u>
Reserves - General Assembly	\$ —	\$ 0.5	\$ —	\$ 0.5	\$ 14.8	\$ 1.7	—	29.4%
Reserves - Contingency & Emergency	—	—	(3.5)	—	5.0	3.5	(70.0%)	—
Reserves - SPA Salary Increases	—	—	—	—	—	6.0	—	—
Reserves - Salary Adjustments	—	—	—	—	12.5	0.4	—	—
Reserves - Minimum Market Adj	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants	57.8	47.5	57.8	47.5	57.8	47.5	100.0%	100.0%
Reserves - Budget Transparency Initiative	—	—	—	—	0.8	—	—	—
Reserves - Severance Expenditure	—	—	(1.2)	(8.7)	—	(4.1)	—	212.2%
Reserves - State Employee Benefits	—	—	—	—	—	5.9	—	—
Reserves - IT Fund	—	7.2	—	9.2	43.1	44.3	—	20.8%
Reserves - Retirement Rate Adjustment	—	—	—	—	—	(5.8)	—	—
Reserves - Workers' Compensation	—	—	—	—	23.5	—	—	—
Reserves - One North Carolina Fund	7.0	1.9	7.0	1.9	7.0	1.9	100.0%	100.0%
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	2.0	—	2.0	—	100.0%
Reserves - Pending Legislation	1.5	—	—	(0.1)	—	1.7	—	(5.9%)
Reserves - NCGA Litigation	0.3	—	—	—	—	0.3	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	30.0	—	—	—
Reserves - Eugenic Sterilization Compensation	3.3	4.4	(2.3)	(5.6)	—	—	—	—
	<u>\$ 69.9</u>	<u>\$ 61.5</u>	<u>\$ 57.8</u>	<u>\$ 46.7</u>	<u>\$ 194.5</u>	<u>\$ 105.3</u>	<u>29.7%</u>	<u>44.3%</u>
Total - General Government	<u>\$ 100.4</u>	<u>\$ 88.0</u>	<u>\$ 159.6</u>	<u>\$ 142.3</u>	<u>\$ 532.8</u>	<u>\$ 427.7</u>	<u>30.0%</u>	<u>33.3%</u>

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF OCTOBER 2015 AND 2014, 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 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015
Education								
Public Instruction	\$ 686.1	\$ 654.3	\$ 2,551.6	\$ 2,531.1	\$ 8,516.8	\$ 8,171.1	30.0%	31.0%
Community Colleges	91.3	81.9	260.2	261.7	1,069.1	1,050.1	24.3%	24.9%
	<u>\$ 777.4</u>	<u>\$ 736.2</u>	<u>\$ 2,811.8</u>	<u>\$ 2,792.8</u>	<u>\$ 9,585.9</u>	<u>\$ 9,221.2</u>	29.3%	30.3%
University System								
University of North Carolina - General Admin.	\$ 3.9	\$ 2.9	\$ 13.2	\$ 13.6	\$ 37.3	\$ 40.6	35.4%	33.5%
UNC - GA Institutional Programs and Facilities	—	—	—	17.0	110.1	24.2	—	70.2%
UNC - GA Related Educational Programs	0.8	8.2	9.0	103.0	108.2	108.0	8.3%	95.4%
UNC- GA Aid to Private Institutions	4.6	(0.1)	45.9	42.6	116.7	108.2	39.3%	39.4%
UNC - Chapel Hill Academic Affairs	39.3	19.0	60.4	17.5	252.3	254.3	23.9%	6.9%
UNC - Chapel Hill Health Affairs	21.7	16.8	47.1	49.0	187.8	188.0	25.1%	26.1%
UNC - Chapel Hill Area Health Affairs	3.3	1.4	9.6	7.8	49.3	41.3	19.5%	18.9%
NCSU - Academic Affairs	39.5	45.8	77.3	79.8	392.3	393.4	19.7%	20.3%
NCSU - Agricultural Research	4.2	4.2	15.9	17.2	53.1	53.2	29.9%	32.3%
NCSU - Agricultural Extension Service	2.6	3.1	11.3	12.7	38.6	38.6	29.3%	32.9%
University of North Carolina at Greensboro	12.1	13.0	18.9	25.1	143.5	145.3	13.2%	17.3%
University of North Carolina at Charlotte	20.0	14.5	23.8	23.4	199.0	201.3	12.0%	11.6%
University of North Carolina at Asheville	3.8	3.5	8.2	8.5	37.6	38.0	21.8%	22.4%
University of North Carolina at Wilmington	1.8	1.8	22.0	15.0	101.6	101.6	21.7%	14.8%
University of North Carolina at Pembroke	4.9	5.2	11.7	12.4	53.2	53.8	22.0%	23.0%
East Carolina University	27.2	23.0	18.8	22.8	210.4	209.9	8.9%	10.9%
ECU - Health Affairs	5.3	5.2	16.0	18.1	73.5	65.5	21.8%	27.6%
North Carolina A&T University	(10.1)	(4.1)	4.6	11.2	90.9	92.4	5.1%	12.1%
Western Carolina University	9.2	10.1	15.2	14.4	85.8	86.2	17.7%	16.7%
Appalachian State University	9.5	9.3	22.4	22.8	127.8	128.0	17.5%	17.8%
Winston-Salem State University	4.6	4.8	17.0	19.3	64.6	64.7	26.3%	29.8%
Elizabeth City State University	2.1	3.0	9.4	10.6	33.8	31.7	27.8%	33.4%
Fayetteville State University	4.3	4.0	13.5	14.0	48.7	49.3	27.7%	28.4%
North Carolina Central University	9.0	11.8	16.1	23.4	82.1	83.0	19.6%	28.2%
University of North Carolina School of the Arts	(0.9)	0.7	6.3	7.6	28.7	28.9	22.0%	26.3%
North Carolina School of Science and Mathematics	1.8	1.8	6.9	6.5	19.8	19.8	34.8%	32.8%
Total University System	<u>\$ 224.5</u>	<u>\$ 208.9</u>	<u>\$ 520.5</u>	<u>\$ 615.3</u>	<u>\$ 2,746.7</u>	<u>\$ 2,649.2</u>	19.0%	23.2%
Total - Education	<u>\$ 1,001.9</u>	<u>\$ 945.1</u>	<u>\$ 3,332.3</u>	<u>\$ 3,408.1</u>	<u>\$ 12,332.6</u>	<u>\$ 11,870.4</u>	27.0%	28.7%
Health and Human Services								
HHS - Administration and Support	\$ 5.8	\$ 3.5	\$ 19.8	\$ 20.9	\$ 122.5	\$ 92.8	16.2%	22.5%
Aging	3.1	2.4	13.7	13.2	43.8	42.9	31.3%	30.8%
Child Development	3.5	23.5	63.5	57.7	232.5	217.6	27.3%	26.5%
Health Services	11.1	9.6	41.5	40.5	141.4	137.5	29.3%	29.5%
Social Services	13.7	15.3	55.8	57.3	183.2	185.0	30.5%	31.0%
Medical Assistance	304.1	267.8	1,157.9	1,181.1	3,736.6	3,688.4	31.0%	32.0%
Children's Health Insurance	0.2	3.5	9.7	14.6	12.6	41.9	77.0%	34.8%
Services for the Blind and Deaf/HH	0.4	—	1.6	1.6	8.2	8.1	19.5%	19.8%
Mental Health/DD/SAS	22.5	56.5	215.3	223.6	596.1	685.7	36.1%	32.6%
Health Services Regulations	0.5	1.0	1.1	1.4	16.1	16.0	6.8%	8.8%
Vocational Rehabilitation	1.7	0.6	7.8	6.9	37.8	37.8	20.6%	18.3%
Total - Health and Human Services	<u>\$ 366.6</u>	<u>\$ 383.7</u>	<u>\$ 1,587.7</u>	<u>\$ 1,618.8</u>	<u>\$ 5,130.8</u>	<u>\$ 5,153.7</u>	30.9%	31.4%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	October		Year-To-Date		Budget		Year-To-Date	
	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015
Economic Development								
Commerce	\$ 6.7	\$ 7.8	\$ 14.2	\$ 15.2	\$ 57.5	\$ 88.9	24.7%	17.1%
Commerce - State Aid to Nonstate Entities	—	0.8	—	1.6	20.8	17.5	—	9.1%
Total - Economic Development	\$ 6.7	\$ 8.6	\$ 14.2	\$ 16.8	\$ 78.3	\$ 106.4	18.1%	15.8%
Environment and Natural Resources								
Environmental Quality	\$ (7.4)	\$ 10.1	\$ 24.8	\$ 50.5	\$ 81.3	\$ 159.9	30.5%	31.6%
Wildlife Resources	—	0.8	2.8	3.8	10.2	11.3	27.5%	33.6%
Natural and Cultural Resources	23.8	5.3	40.8	21.3	163.4	64.5	25.0%	33.0%
Roanoke Island Commission	0.1	0.1	0.2	0.2	0.5	0.5	40.0%	40.0%
Total - Environment and Natural Resources	\$ 16.5	\$ 16.3	\$ 68.6	\$ 75.8	\$ 255.4	\$ 236.2	26.9%	32.1%
Public Safety, Correction, and Regulation								
Judicial	\$ 48.7	\$ 48.4	\$ 194.8	\$ 193.3	\$ 600.9	\$ 580.2	32.4%	33.3%
Justice	4.6	3.5	17.0	16.7	53.8	50.1	31.6%	33.3%
Labor	1.1	1.4	3.0	3.3	16.0	16.0	18.8%	20.6%
Insurance	2.9	3.0	10.0	11.2	38.7	38.4	25.8%	29.2%
Public Safety	151.4	144.2	585.0	575.6	1,848.1	1,750.4	31.7%	32.9%
Total - Public Safety, Correction, and Regulation	\$ 208.7	\$ 200.5	\$ 809.8	\$ 800.1	\$ 2,557.5	\$ 2,435.1	31.7%	32.9%
Agriculture								
Agriculture and Consumer Services	\$ 6.2	\$ 8.5	\$ 31.8	\$ 37.0	\$ 116.3	\$ 117.7	27.3%	31.4%
Rounding [*]	\$ 0.1	\$ (0.5)	\$ (0.3)	\$ (0.1)	\$ (0.6)	\$ (0.4)	N/A	N/A
Total Current Operations	\$ 1,707.1	\$ 1,650.2	\$ 6,003.7	\$ 6,098.8	\$ 21,003.1	\$ 20,346.8	28.6%	30.0%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 16.8	\$ 13.6	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ 16.8	\$ 13.6	—	—
Debt Service	\$ 2.7	\$ 4.3	\$ 27.7	\$ 33.0	\$ 714.8	\$ 721.6	3.9%	4.6%
Total Appropriation Expenditures	\$ 1,709.8	\$ 1,654.5	\$ 6,031.4	\$ 6,131.8	\$ 21,734.7	\$ 21,082.0	27.8%	29.1%

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 OCTOBER 31, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 5,837	\$ 17,656	\$ 12,567	\$ 49,442
Total - Agriculture	\$ 5,837	\$ 17,656	\$ 12,567	\$ 49,442
Debt Service				
State Treasurer	\$ 961	\$ 1,009	\$ 3,702	\$ 27,099
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 961	\$ 1,009	\$ 3,702	\$ 28,715
Education				
Public Instruction	\$ 241,032	\$ 581,576	\$ 924,609	\$ 3,133,202
Community Colleges	42,317	259,867	133,584	520,024
UNC Systems	162,893	1,219,455	390,677	1,739,718
Total - Education	\$ 446,242	\$ 2,060,898	\$ 1,448,870	\$ 5,392,944
Economic Development				
Commerce	\$ 4,157	\$ 16,382	\$ 10,913	\$ 30,631
Commerce-State Aid	2	8	-	-
Total - Economic Development	\$ 4,159	\$ 16,390	\$ 10,913	\$ 30,631
Environment & Natural Resources				
Environmental Quality	\$ 7,254	\$ 25,958	\$ 3,268	\$ 50,789
Wildlife Resources	6,418	22,359	6,373	25,150
Natural and Cultural Resources	730	3,032	24,557	43,820
Roanoke Island	-	-	42	169
Total - Environ. & Natural Resources	\$ 14,402	\$ 51,349	\$ 34,240	\$ 119,928
General Government				
General Assembly	\$ 1,868	\$ 2,097	\$ 6,508	\$ 21,569
Governor	207	547	584	2,603
Governor-Special Projects	-	27,818	1	27,116
Budget, Planning & Management	48	469	556	2,811
Military and Veterans Affairs	-	-	-	-
Housing Finance Authority	-	-	4,927	7,206
Governor	-	-	-	-
Lt. Governor	-	-	63	230
Secretary of State	29	136	1,010	4,012
State Auditor	87	1,647	1,295	5,011
State Treasurer-Administration	2,661	11,167	3,001	12,566
State Treasurer-Retirement	-	305	1,773	6,948
Administration	7,446	25,541	13,230	43,502
State Controller	160	474	1,839	7,169
Revenue	2,754	11,429	10,467	39,951
Board of Elections	1	805	543	2,117
Administrative Hearings	179	570	496	1,967
Reserve-Contingency/Emergency	-	3,500	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-JDIG	-	-	57,816	57,816
Reserve-Budget Transparency Initiative	-	-	-	-
Reserve-Severance	-	1,246	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	15,367	-	15,364

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-One NC Fund	-	-	6,996	6,996
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	1,500	1,500	1,500
Reserve - NCGA Litigation	-	300	300	300
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment Grant	-	-	-	-
Reserve - Eugenic Sterilization Comp	-	5,600	3,300	3,300
Other	-	-	-	-
Total - General Government	\$ 15,440	\$ 110,518	\$ 116,205	\$ 270,054
Health and Human Services				
HHS-Administration	\$ 3,692	\$ 27,506	\$ 9,771	\$ 47,354
Aging	3,911	15,444	7,184	29,178
Child Development	44,191	126,816	52,501	190,269
Health Services	45,074	183,938	54,961	225,408
Social Services	77,313	317,861	89,731	373,693
Medical Assistance	658,474	3,800,907	961,321	4,958,821
NC Health Choice	12,673	47,241	12,866	56,945
Blind Services	2,101	7,084	2,396	8,662
Mental Health	42,529	338,538	65,864	553,815
Facility Services	3,902	17,770	4,512	18,903
Vocational Rehabilitation Services	9,664	34,678	11,351	42,522
Total - Health and Human Services	\$ 903,524	\$ 4,917,783	\$ 1,272,458	\$ 6,505,570
Public Safety, Correction, and Regulation				
Judicial	\$ 109	\$ 723	\$ 38,189	\$ 152,136
Judicial-Indigent Defense	543	2,426	11,202	45,853
Justice	2,849	9,531	7,199	26,541
Labor	1,411	6,626	2,461	9,587
Insurance	1,686	4,243	4,120	14,197
Public Safety	18,687	59,879	173,498	644,850
Total - Public Safety, Correction and Regulation	\$ 25,285	\$ 83,428	\$ 236,669	\$ 893,164
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ 180	\$ 786	\$ 131	\$ 246
License Schedule B	6,015	22,328	27	80
Tobacco	24,589	99,461	2,379	10,047
Franchise	44,264	86,729	518	4,945
Individual Income	917,461	3,736,606	53,492	231,068
Sales & Use	885,762	3,610,361	334,823	1,312,429
Beverage	30,965	126,662	10,043	16,744
Gift	-	446	-	409
Freight Car	1	3	-	-

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Insurance	160,501	173,759	139	994
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	42,317	379,316	50,474	95,507
Real Estate	4,791	22,008	-	-
White Goods	470	1,916	780	837
Scrap Tire	1,811	6,784	3,452	3,522
Manufacturing	4,070	15,401	118	342
Solid Waste	3,831	8,598	4,128	4,180
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,127,028	\$ 8,291,164	\$ 460,504	\$ 1,681,350
Nontax Codes				
Insurance-Nontax	\$ 7,125	\$ 7,125	\$ -	\$ -
Secretary of State-Nontax	3,101	13,034	34	142
License & Fees-Nontax	1,819	7,062	335	1,366
Gas & Oil Inspection	198	421	-	-
Deed Mortgage Registration Fee	616	2,469	493	1,975
Board of Elections	18	34	9	13
DHHS	199	700	-	-
Disproportionate Share	-	105,000	-	-
ABC Board	-	6	-	6
Eastern Region Eco Dev Comm	-	132	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	1,620	10,015	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	343	1,501	321	1,161
DPS - ABC Board	383	1,538	58	224
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	20,967	78,898	-	-
Sales & Use	791	2,768	-	-
Intra State Transfer	15,182	16,308	-	-
Probation Supervision Fees	941	3,871	-	-
DWI Restoration Fees	44	186	-	-
DWI Service Fees	511	2,041	-	-
Sales Tax Refund	-	638	-	-
Miscellaneous	1	127	-	-
Parole Supervision Fees	90	368	-	-
Banking & Investment Fees	1,285	2,747	-	-
Total - Nontax Codes	\$ 55,234	\$ 256,989	\$ 1,250	\$ 4,887
Total Reverting	\$ 3,598,112	\$ 15,807,184	\$ 3,597,378	\$ 14,976,685
Beginning Unreserved Cash	\$ 264,511			
Year-To-Date Receipts	15,807,184			
Year-To-Date Disbursements	14,976,685			
Reservations:				
Medicaid Transformation Fund	(75,000)			
Ending Unreserved Cash	\$ 1,020,010			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 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	\$ 18,460	\$ 4	\$ 66	\$ 586	\$ 2,475	\$ 16,051
Total Agriculture	\$ 18,460	\$ 4	\$ 66	\$ 586	\$ 2,475	\$ 16,051
Debt Service						
State Treasurer-Bond Refund	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ 455
State Treasurer-Retirement	-	3,702	29,920	3,702	29,920	-
Total - Debt Service	\$ 455	\$ 3,702	\$ 29,920	\$ 3,702	\$ 29,920	\$ 455
Education						
Public Instruction-Special Revenue	\$ 15,794	\$ 629	\$ 27,939	\$ 3,199	\$ 28,727	\$ 15,006
Public Instruction-School Technology	13,539	15,184	19,273	3,237	6,602	26,210
Public Instruction-IT Projects	1,815	-	-	-	-	1,815
Public Instruction-Public School Bldg Fund	117,202	25,757	25,967	6,370	26,684	116,485
Public Instruction-Trust	4,409	2,458	6,227	2,467	3,575	7,061
Public Instruction-Local Payroll	17	5,373	14,917	5,386	14,941	(7)
Public Instruction-Internal Service	57,851	345	1,555	2,260	12,159	47,247
Community Colleges-Special Revenue	8,337	587	1,194	584	1,427	8,104
Community Colleges-IT Projects	6,960	-	-	22	59	6,901
Community Colleges-Trust	4,247	287	6,254	1,135	7,701	2,800
Total - Education	\$ 230,171	\$ 50,620	\$ 103,326	\$ 24,660	\$ 101,875	\$ 231,622
Economic Development						
Commerce-Floyd Relief	\$ 148	\$ 2	\$ 9	\$ -	\$ 1	\$ 156
Commerce-Special Revenue	58,238	20,479	62,867	9,759	49,309	71,796
Commerce-IT Projects	567	-	-	33	114	453
Commerce-Trust	158	-	-	-	81	77
Commerce-CDBG	9,483	8	277	-	473	9,287
Commerce-Div of Employ Sec	21,517	8,693	31,394	7,330	36,307	16,604
Total - Economic Development	\$ 90,111	\$ 29,182	\$ 94,547	\$ 17,122	\$ 86,285	\$ 98,373
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ 51
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	55,863	741	2,675	1,563	8,003	50,535
Environmental Quality	5,735	281	1,240	180	1,897	5,078
Natural and Cultural Resources	288	12	55	-	14	329
Natural and Cultural Res-Interest Bearing	125	7	23	7	16	132
Wildlife	11,302	4,414	18,793	7,379	16,981	13,114
Total - Environment and Natural Resources	\$ 74,125	\$ 5,455	\$ 22,786	\$ 9,129	\$ 26,911	\$ 70,000

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 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	\$ 743	\$ 135,941	\$ 187,879	\$ 135,917	\$ 135,926	\$ 52,696
Governor's Office-Disaster Relief	-	156	1,240	156	1,240	-
Payroll Imprest Fund	-	602,028	2,560,871	602,028	2,560,871	-
General Assembly	7,484	1,800	1,800	-	-	9,284
State Treasurer	3,665	1,677	3,273	211	1,538	5,400
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	40,051	3,764	16,784	3,592	17,722	39,113
State Controller	29,904	803	3,774	5,373	7,985	25,693
Statewide-Worker's Compensation Plan	2,149	6,458	30,483	8,082	31,416	1,216
Revenue-Project Collect	55,054	2,612	11,018	1,947	5,860	60,212
Revenue-Tax Distribution	-	288,284	1,165,550	288,284	1,165,550	-
Revenue-Lee Act Credits	294	4	19	17	17	296
Revenue-Tax Transfer Fees	3,399	188	703	-	199	3,903
Revenue-IT Project	26,225	-	495	194	943	25,777
Revenue-E 911 Fee	2,201	903	3,568	903	4,107	1,662
Board of Elections	4,142	2	8	-	-	4,150
NC Infrastructure Finance Corporation	-	-	963	-	963	-
Information Technology	11,155	10	15,678	1,518	9,932	16,901
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,089	-	67	24	73	1,083
Total - General Government	\$ 187,555	\$ 1,044,630	\$ 4,004,173	\$ 1,048,246	\$ 3,944,342	\$ 247,386
Health and Human Services						
Health Services	\$ 6	\$ 17,919	\$ 70,717	\$ 11,699	\$ 64,411	\$ 6,312
Social Services	2,293	290	2,391	231	1,175	3,509
Medical Assistance	45,015	8,655	44,591	13,047	76,917	12,689
Facility Services	17,646	92	2,670	140	319	19,997
DHHS-Administration	19,583	3,658	15,419	4,418	18,128	16,874
Aging	-	20	70	20	70	-
Blind Services	5	1	3	1	3	5
Total - Health and Human Services	\$ 84,548	\$ 30,635	\$ 135,861	\$ 29,556	\$ 161,023	\$ 59,386
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 257	\$ 7	\$ 28	\$ 6	\$ 24	\$ 261
Public Safety	87,169	17,215	37,202	16,036	37,310	87,061
Total - Public Safety, Correction and Regulation	\$ 87,426	\$ 17,222	\$ 37,230	\$ 16,042	\$ 37,334	\$ 87,322
Total Nonreverting	\$ 772,851	\$ 1,181,450	\$ 4,427,909	\$ 1,149,043	\$ 4,390,165	\$ 810,595

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.

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

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

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

One NC Fund Reserve (G.S. 143C-9-8 and G.S. 143B-437.71) – Established to satisfy obligations of the One North Carolina Fund as they become due. Moneys in the One NC Fund may be allocated only to local governments for use in connection with securing commitments for the recruitment, expansion, or retention of new and exiting businesses.

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

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

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

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

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

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

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

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

Unreserved – Resources available to finance appropriation expenditures.

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