



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report





State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

November 16, 2017

Enclosed is the *General Fund Monthly Financial Report* for the period ended October 31, 2017 of the 2018 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, 2017
Expressed in Millions

<u>Assets</u>	<u>Liabilities and Fund Balance</u>		
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 5,226.8	Sales and Use Taxes Payable	\$ 543.8
		Beverage Taxes Payable	18.5
		Solid Waste Disposal	4.7
		White Goods Disposal Taxes Payable	0.9
		Scrap Tire Disposal Taxes Payable	3.6
		Total Liabilities	<u>\$ 571.5</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,838.2
		Job Development Incentive Grants Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Emergency Response & Disaster Relief Fd	64.4
		Carryforward Reserve	117.2
		One NC Fund Reserve	—
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	300.0
		Non-Reverting Departmental Funds	1,391.1
		Total Reserved	<u>\$ 3,908.9</u>
		Unreserved :	
		Fund Balance - July 1, 2017	\$ 471.5
		Transfer to Reserves	(75.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	349.9
		Total Unreserved	<u>\$ 746.4</u>
		Total Fund Balance	<u>\$ 4,655.3</u>
Total Assets	<u>\$ 5,226.8</u>	Total Liabilities and Fund Balance	<u>\$ 5,226.8</u>

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

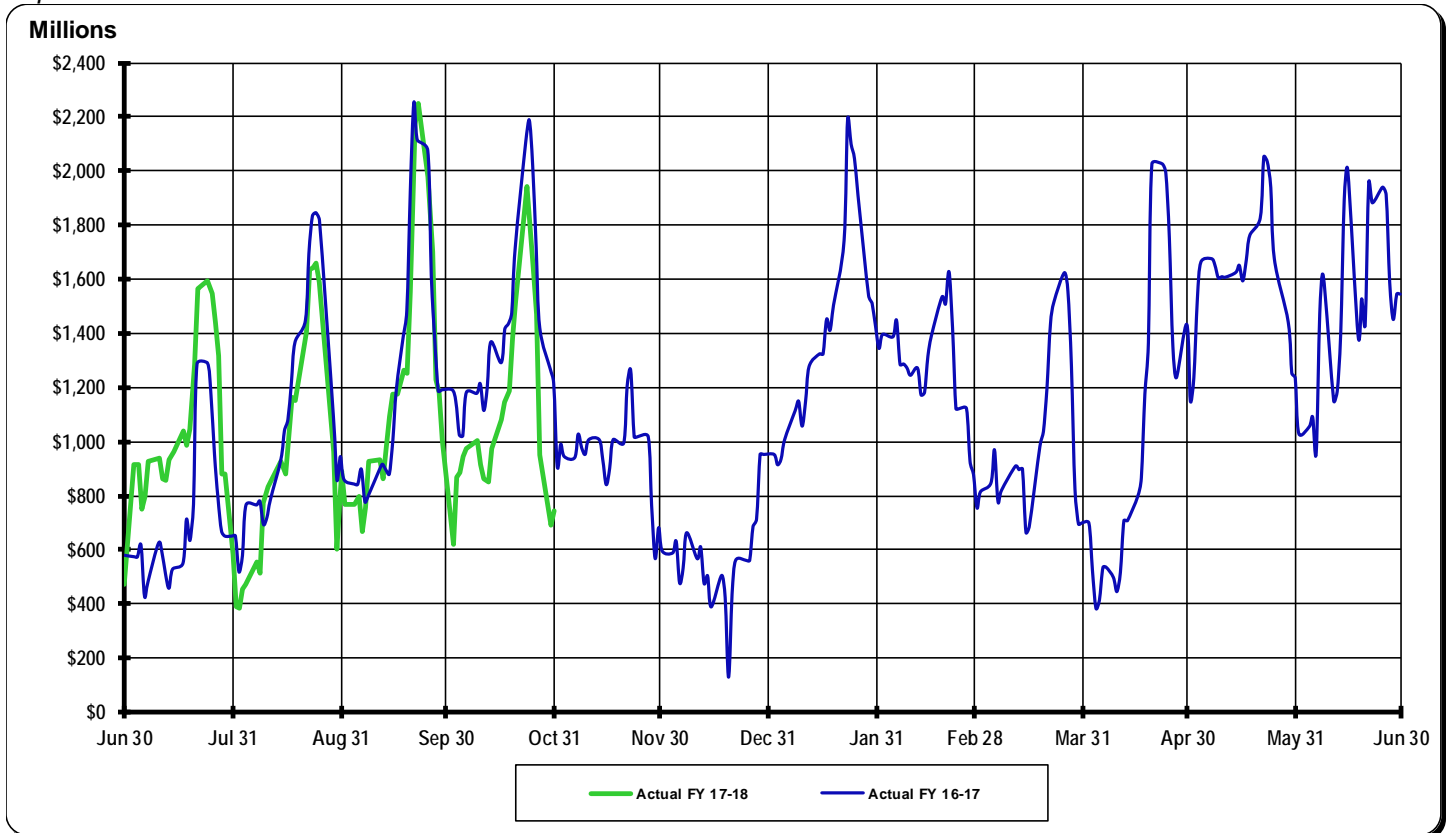
FISCAL YEAR-TO-DATE OCTOBER 31, 2017 AND OCTOBER 31, 2016
Expressed in Millions

Fund Balance:	2017-18	2016-17	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 1,838.2	\$ 1,575.2	\$ 263.0	16.7%
Job Development Incentive Grants.....	—	—	—	—
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	117.2	104.9	12.3	11.7%
Emergency Response & Disaster Relief Fd.....	64.4	12.0	52.4	436.7%
Medicaid Transformation Fund.....	300.0	225.0	75.0	33.3%
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	—	—	—	—
Non-reverting Departmental Funds.....	1,391.1	1,088.0	303.1	27.9%
Total Reserved.....	\$ 3,908.9	\$ 3,203.1	\$ 705.8	22.0%
Unreserved:				
Fund Balance - July 1.....	\$ 471.5	\$ 580.1	\$ (108.6)	(18.7)%
Transfer to Reserves.....	(75.0)	(150.0)	75.0	(50.0)%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	349.9	783.6	(433.7)	(55.3)%
Total Unreserved.....	\$ 746.4	\$ 1,213.7	\$ (467.3)	(38.5)%
Total Fund Balance.....	\$ 4,655.3	\$ 4,416.8	\$ 238.5	5.4%

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 OCTOBER 31, 2017 AND FISCAL YEAR ENDED JUNE 30, 2017
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 2017 AND 2016, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	October		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
Beg. Unreserved Fund Balance	\$ 1,004.2	\$ 1,193.2	\$ 471.5	\$ 580.1	\$ 471.5	\$ 580.1		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 1,004.2</u>	<u>\$ 1,193.2</u>	<u>\$ 471.5</u>	<u>\$ 580.1</u>	<u>\$ 471.5</u>	<u>\$ 580.1</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 858.7	\$ 906.0	\$ 3,611.8	\$ 3,670.9	\$ 12,341.4	\$ 11,618.3	29.3%	31.6%
Corporate Income	(8.2)	0.6	171.6	220.0	732.3	911.5	23.4%	24.1%
Sales and Use	640.7	618.7	2,510.8	2,437.5	7,334.5	6,970.7	34.2%	35.0%
Franchise	70.3	58.0	149.2	130.3	605.8	551.9	24.6%	23.6%
Insurance	151.0	146.5	167.3	152.0	490.4	505.1	34.1%	30.1%
Beverage	23.5	21.9	119.7	112.7	368.5	341.3	32.5%	33.0%
Estate	—	0.2	10.0	0.4	—	—	—	—
Privilege License	6.0	5.6	13.4	12.1	26.3	31.6	51.0%	38.3%
Tobacco Products	21.6	23.4	90.1	91.1	257.1	253.8	35.0%	35.9%
Real Estate Conveyance Excise	5.8	5.6	26.3	24.4	68.3	60.3	38.5%	40.5%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	(1.1)	(1.1)	4.2	4.0	2.4	2.3	175.0%	173.9%
White Goods Disposal	(0.4)	(0.3)	1.2	1.2	2.2	2.2	54.5%	54.5%
Scrap Tire Disposal	(1.8)	(1.8)	3.3	3.3	5.8	6.2	56.9%	53.2%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.7	4.8	15.2	16.6	50.2	47.0	30.3%	35.3%
Other	0.3	(0.1)	2.1	—	1.6	1.5	131.3%	—
Total Tax Revenue	<u>\$ 1,770.1</u>	<u>\$ 1,788.0</u>	<u>\$ 6,896.2</u>	<u>\$ 6,876.5</u>	<u>\$ 22,286.8</u>	<u>\$ 21,303.7</u>	30.9%	32.3%
Non-Tax Revenue:								
Treasurer's Investments	\$ 7.7	\$ 6.5	\$ 26.8	\$ 18.2	\$ 60.1	\$ 37.5	44.6%	48.5%
Judicial Fees	18.9	18.4	79.8	79.1	240.9	242.6	33.1%	32.6%
Insurance	1.8	2.0	5.8	6.2	75.5	77.0	7.7%	8.1%
Disproportionate Share	—	41.3	115.8	147.0	164.7	147.0	70.3%	100.0%
Master Settlement Agreement	—	—	—	—	119.7	127.4	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	9.2	6.2	38.9	29.1	185.8	184.8	20.9%	15.7%
Total Non-Tax Revenue	<u>\$ 37.6</u>	<u>\$ 74.4</u>	<u>\$ 267.1</u>	<u>\$ 279.6</u>	<u>\$ 846.7</u>	<u>\$ 816.3</u>	31.5%	34.3%
Total Tax and Non-Tax Revenue	<u>\$ 1,807.7</u>	<u>\$ 1,862.4</u>	<u>\$ 7,163.3</u>	<u>\$ 7,156.1</u>	<u>\$ 23,133.5</u>	<u>\$ 22,120.0</u>	31.0%	32.4%
Total Availability	<u>\$ 2,811.9</u>	<u>\$ 3,055.6</u>	<u>\$ 7,634.8</u>	<u>\$ 7,736.2</u>	<u>\$ 23,605.0</u>	<u>\$ 22,700.1</u>	32.3%	34.1%
Appropriation Expenditures:								
Current Operations	\$ 2,065.3	\$ 1,839.9	\$ 6,760.3	\$ 6,288.8	\$ 22,112.5	\$ 21,672.6	30.6%	29.0%
Capital Improvements:								
Funded by General Fund	—	—	49.7	26.1	49.7	26.1	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	0.2	2.0	3.4	57.6	728.8	742.7	0.5%	7.8%
Total Appropriation Expenditures	<u>\$ 2,065.5</u>	<u>\$ 1,841.9</u>	<u>\$ 6,813.4</u>	<u>\$ 6,372.5</u>	<u>\$ 22,891.0</u>	<u>\$ 22,441.4</u>	29.8%	28.4%
Unreserved Fund Balance - Before Statutory Reservations	\$ 746.4	\$ 1,213.7	\$ 821.4	\$ 1,363.7	\$ 714.0	\$ 258.7		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(75.0)	(150.0)	(75.0)	(150.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 746.4</u>	<u>\$ 1,213.7</u>	<u>\$ 746.4</u>	<u>\$ 1,213.7</u>	<u>\$ 639.0</u>	<u>\$ 108.7</u>		

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

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

GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

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

Expressed in Millions

	October				Year-To-Date Through October			
	FY 2018	FY 2017	Change	% Change	FY 2018	FY 2017	Change	% Change
Tax Revenues:								
Individual Income	\$ 858.7	\$ 906.0	\$ (47.3)	(5.2)%	\$ 3,611.8	\$ 3,670.9	\$ (59.1)	(1.6)%
Corporate Income	(8.2)	0.6	(8.8)	(1466.7)%	171.6	220.0	(48.4)	(22.0)%
Sales and Use	640.7	618.7	22.0	3.6%	2,510.8	2,437.5	73.3	3.0%
Franchise	70.3	58.0	12.3	21.2%	149.2	130.3	18.9	14.5%
Insurance	151.0	146.5	4.5	3.1%	167.3	152.0	15.3	10.1%
Beverage	23.5	21.9	1.6	7.3%	119.7	112.7	7.0	6.2%
Estate	—	0.2	(0.2)	(100.0)%	10.0	0.4	9.6	2400.0%
Privilege License	6.0	5.6	0.4	7.1%	13.4	12.1	1.3	10.7%
Tobacco Products	21.6	23.4	(1.8)	(7.7)%	90.1	91.1	(1.0)	(1.1)%
Real Estate Conveyance Excise	5.8	5.6	0.2	3.6%	26.3	24.4	1.9	7.8%
Gift	—	—	—	—	—	—	—	—
Solid Waste	(1.1)	(1.1)	—	—	4.2	4.0	0.2	5.0%
White Goods Disposal	(0.4)	(0.3)	(0.1)	33.3%	1.2	1.2	—	—
Scrap Tire Disposal	(1.8)	(1.8)	—	—	3.3	3.3	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.7	4.8	(1.1)	(22.9)%	15.2	16.6	(1.4)	(8.4)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.3	(0.1)	0.4	400.0%	2.1	—	2.1	—
Total Tax Revenue	\$ 1,770.1	\$ 1,788.0	\$ (17.9)	(1.0)%	\$ 6,896.2	\$ 6,876.5	\$ 19.7	0.3%
Non-Tax Revenue:								
Treasurer's Investments	\$ 7.7	\$ 6.5	\$ 1.2	18.5%	\$ 26.8	\$ 18.2	\$ 8.6	47.3%
Judicial Fees	18.9	18.4	0.5	2.7%	79.8	79.1	0.7	0.9%
Insurance	1.8	2.0	(0.2)	(10.0)%	5.8	6.2	(0.4)	(6.5)%
Disproportionate Share	—	41.3	(41.3)	(100.0)%	115.8	147.0	(31.2)	(21.2)%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	9.2	6.2	3.0	48.4%	38.9	29.1	9.8	33.7%
Total Non-Tax Revenue	\$ 37.6	\$ 74.4	\$ (36.8)	(49.5)%	\$ 267.1	\$ 279.6	\$ (12.5)	(4.5)%
Total Tax and Non-Tax Revenue	\$ 1,807.7	\$ 1,862.4	\$ (54.7)	(2.9)%	\$ 7,163.3	\$ 7,156.1	\$ 7.2	0.1%

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

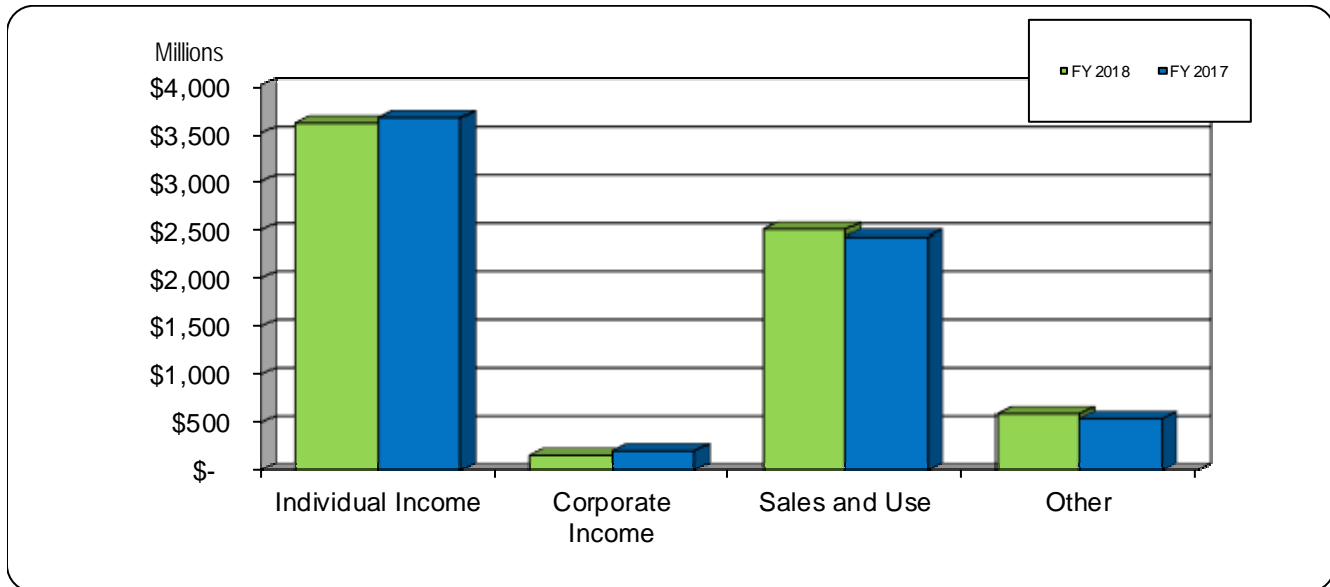
For fiscal year 2018, when compared to the prior year through October 31, actual net tax and non-tax revenues increased by \$7.2 million, or 0.1%. Tax revenues through October 2017 increased by \$19.7 million, or 0.3%, and non-tax revenues decreased by \$12.5 million, or 4.5%.

The Fiscal Research Division estimates that General Fund revenue through October is \$133.5 million below the revenue target. The revenue targets are monthly projections based on the May 2017 consensus forecast, 2017 session adjustments, and previous monthly collection trends.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

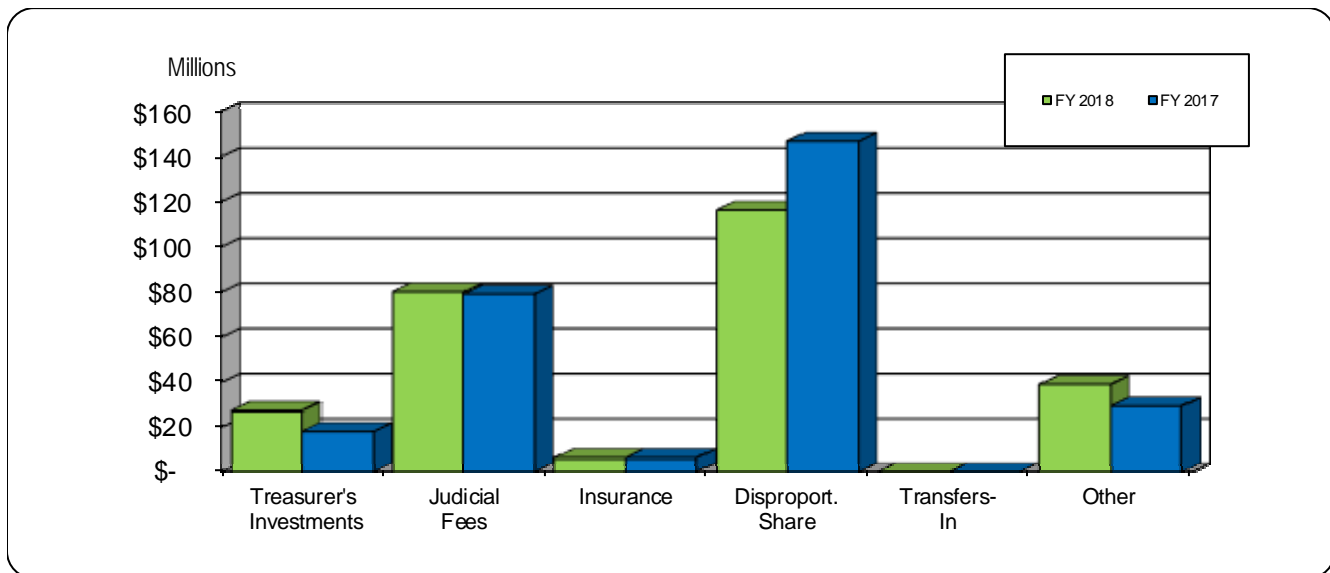
FISCAL YEAR-TO-DATE OCTOBER 31, 2017 AND OCTOBER 31, 2016



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

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

FISCAL YEAR-TO-DATE OCTOBER 31, 2017 AND OCTOBER 31, 2016



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

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE OCTOBER 31, 2017 AND OCTOBER 31, 2016
Expressed in Millions

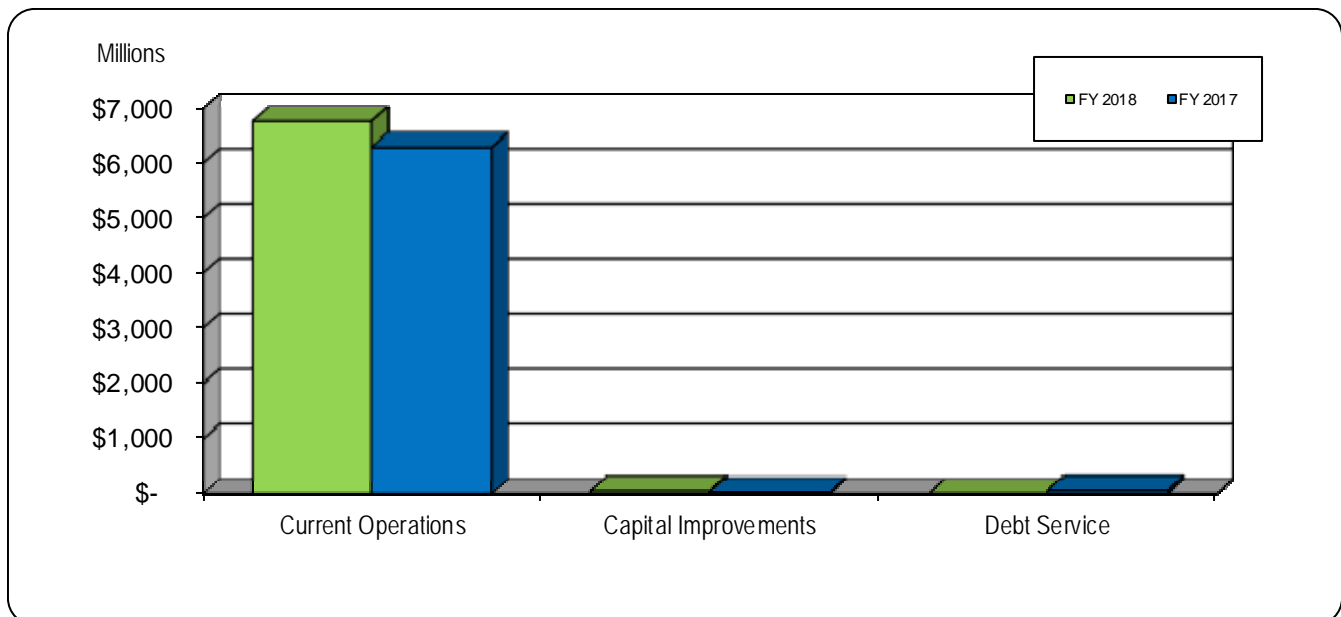
	FY 2018	FY 2017	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2018	FY 2017
Current Operations						
General Government	\$ 120.8	\$ 114.6	\$ 6.2	5.4%	1.8%	1.8%
Education	3,713.4	3,438.9	274.5	8.0%	54.5%	54.0%
Health and Human Services	1,745.4	1,620.6	124.8	7.7%	25.6%	25.4%
Economic Development	68.6	94.9	(26.3)	(27.7%)	1.0%	1.5%
Environment and Natural Resources	87.5	95.1	(7.6)	(8.0%)	1.3%	1.5%
Public Safety, Correction, and Regulation	916.3	883.8	32.5	3.7%	13.4%	13.9%
Agriculture	44.7	40.5	4.2	10.4%	0.7%	0.6%
Operating Reserves/Rounding	63.6	0.4	63.2	15800.0%	0.9%	—
<i>Total Current Operations</i>	<u>\$ 6,760.3</u>	<u>\$ 6,288.8</u>	<u>\$ 471.5</u>	7.5%	99.2%	98.7%
Capital Improvements						
Funded by General Fund	49.7	26.1	23.6	90.4%	0.7%	0.4%
Debt Service	3.4	57.6	(54.2)	(94.1%)	—	0.9%
Total Appropriation Expenditures	<u>\$ 6,813.4</u>	<u>\$ 6,372.5</u>	<u>\$ 440.9</u>	6.9%	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, 2017 AND OCTOBER 31, 2016



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

Actual appropriation expenditures through October 2017 were more than actual appropriation expenditures through October 2016 by \$440.9 million, or 6.9%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through October 2017 were more than appropriation expenditures through October 2016 by \$471.5 million, or 7.5%.

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

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

Expressed In Millions

Appropriation Expenditures				Percent of Budget Expended			
October		Year-To-Date		Budget		Year-To-Date	
FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017

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

Current Operations

General Government

General Assembly	\$ 4.8	\$ 4.9	\$ 19.8	\$ 18.5	\$ 66.1	\$ 65.1	30.0%	28.4%
Governor's Office	0.5	0.4	1.8	2.1	5.4	5.7	33.3%	36.8%
Governor-Special Projects	—	—	(2.8)	(1.1)	—	2.0	—	(55.0%)
Military and Veterans Affairs	3.5	0.4	(0.4)	1.8	11.5	8.5	(3.5%)	21.2%
Office of State Budget	0.4	0.8	2.3	2.6	8.2	8.0	28.0%	32.5%
Housing Finance Agency	3.6	2.5	7.3	10.2	14.6	50.7	50.0%	20.1%
Lieutenant Governor	0.1	—	0.3	0.2	0.8	0.7	37.5%	28.6%
Secretary of State	1.0	1.1	4.2	3.9	13.1	13.1	32.1%	29.8%
State Auditor	1.3	0.6	3.7	3.8	13.8	13.6	26.8%	27.9%
State Treasurer	0.2	0.5	1.0	1.7	4.8	10.8	20.8%	15.7%
Retirement and Employee Benefits Administration	6.7	2.3	13.5	8.2	27.9	26.9	48.4%	30.5%
Office of the State Controller	1.1	1.7	4.9	7.0	20.9	23.6	23.4%	29.7%
Information Technology	12.2	(0.9)	14.8	4.3	51.5	55.3	28.7%	7.8%
Revenue	7.9	7.3	29.1	28.5	84.5	83.6	34.4%	34.1%
Board of Elections	0.5	0.5	2.0	1.9	6.6	6.7	30.3%	28.4%
Office of Administrative Hearings	0.5	0.3	1.8	1.5	6.0	5.3	30.0%	28.3%
	<u>\$ 49.4</u>	<u>\$ 28.9</u>	<u>\$ 120.8</u>	<u>\$ 114.6</u>	<u>\$ 399.7</u>	<u>\$ 444.2</u>	<u>30.2%</u>	<u>25.8%</u>
Reserves - General Assembly	5.0	0.2	13.3	0.2	17.8	22.8	74.7%	0.9%
Reserves - Contingency & Emergency	—	—	(1.8)	(5.8)	—	3.0	—	(193.3%)
Reserves - SPA Salary Increases	—	—	—	—	2.4	4.8	—	—
Reserves - Salary Adjustments	—	—	—	(1.5)	3.5	—	—	—
Reserves - Minimum Market Adj	—	—	—	—	3.9	4.3	—	—
Reserves - Job Development Incentive Grants	—	—	—	—	—	—	—	—
Reserves - Budget Transparency Initiative	—	—	—	—	—	—	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	10.0	—	10.3	—	97.1%
Reserves - Severance Expenditure	—	—	—	—	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	—	0.1	—	—
Reserves - IT Fund	—	—	—	—	—	—	—	—
Reserves - Retirement Rate Adjustment	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	2.0	—	2.0	—	100.0%	—
Reserves - Review of Compensation Plan	—	—	—	—	9.7	—	—	—
Reserves - One North Carolina Fund	—	—	—	—	—	—	—	—
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	—	—	52.3	—	72.5	—	72.1%	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	46.6	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	15.0	30.0	—	—
Reserves - Enterprise Resource Planning	—	—	—	—	3.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	(2.3)	(2.3)	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 5.0</u>	<u>\$ 0.2</u>	<u>\$ 63.5</u>	<u>\$ 0.6</u>	<u>\$ 176.4</u>	<u>\$ 75.3</u>	<u>36.0%</u>	<u>0.8%</u>
Total - General Government	<u>\$ 54.4</u>	<u>\$ 29.1</u>	<u>\$ 184.3</u>	<u>\$ 115.2</u>	<u>\$ 576.1</u>	<u>\$ 519.5</u>	<u>32.0%</u>	<u>22.2%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	October		Year-To-Date		FY 2018	FY 2017	Year-To-Date	
	FY 2018	FY 2017	FY 2018	FY 2017			FY 2018	FY 2017
Education								
Public Instruction	\$ 908.2	\$ 746.4	\$ 2,892.2	\$ 2,670.5	\$ 9,046.4	\$ 8,777.1	32.0%	30.4%
Community Colleges	101.6	105.3	276.0	280.1	1,125.1	1,101.6	24.5%	25.4%
	<u>\$ 1,009.8</u>	<u>\$ 851.7</u>	<u>\$ 3,168.2</u>	<u>\$ 2,950.6</u>	<u>\$10,171.5</u>	<u>\$ 9,878.7</u>	31.1%	29.9%
University System								
University of North Carolina - General Admin	\$ 2.9	\$ 3.1	\$ 13.0	\$ 12.9	\$ 42.7	\$ 46.6	30.4%	27.7%
UNC - GA Institutional Programs and Facilities	—	—	—	—	42.7	17.7	—	—
UNC - GA Related Educational Programs	—	(2.1)	18.8	16.8	110.0	108.5	17.1%	15.5%
UNC - GA Aid to Private Institutions	2.0	7.1	57.7	55.0	155.2	171.6	37.2%	32.1%
UNC - Chapel Hill Academic Affairs	20.5	(10.5)	44.4	7.2	260.1	260.9	17.1%	2.8%
UNC - Chapel Hill Health Affairs	16.0	6.1	47.3	38.3	199.2	190.5	23.7%	20.1%
UNC - Chapel Hill Area Health Affairs	3.3	2.5	11.7	9.1	49.0	48.8	23.9%	18.6%
NCSU - Academic Affairs	42.6	53.4	67.6	77.3	421.4	414.2	16.0%	18.7%
NCSU - Agricultural Research	4.5	4.6	17.2	18.3	53.4	53.3	32.2%	34.3%
NCSU - Agricultural Extension Service	3.7	3.5	12.3	10.8	40.0	39.0	30.8%	27.7%
University of North Carolina at Greensboro	14.2	18.5	22.3	20.2	154.3	153.8	14.5%	13.1%
University of North Carolina at Charlotte	24.7	13.3	29.5	23.8	232.9	231.7	12.7%	10.3%
University of North Carolina at Asheville	3.8	4.3	10.2	10.2	40.0	39.9	25.5%	25.6%
University of North Carolina at Wilmington	6.3	6.6	32.9	27.3	123.8	124.2	26.6%	22.0%
University of North Carolina at Pembroke	5.3	5.4	12.5	14.2	55.9	55.6	22.4%	25.5%
East Carolina University	24.1	25.7	18.1	14.6	219.8	219.2	8.2%	6.7%
ECU - Health Affairs	6.7	7.6	18.4	18.2	75.3	74.8	24.4%	24.3%
North Carolina A&T University	(3.0)	2.5	12.0	5.1	96.0	92.5	12.5%	5.5%
Western Carolina University	10.1	10.7	12.7	13.2	92.1	91.6	13.8%	14.4%
Appalachian State University	8.6	15.8	21.9	29.5	138.4	138.1	15.8%	21.4%
Winston-Salem State University	4.4	18.9	14.8	14.9	66.3	65.9	22.3%	22.6%
Elizabeth City State University	2.0	2.4	8.6	9.1	32.6	33.4	26.4%	27.2%
Fayetteville State University	3.7	4.2	16.7	14.6	53.5	54.0	31.2%	27.0%
North Carolina Central University	8.9	9.8	12.1	12.4	85.7	85.3	14.1%	14.5%
University of North Carolina Sch of the Arts	(1.7)	0.8	5.8	8.1	31.2	31.0	18.6%	26.1%
North Carolina Sch of Science & Mathematics	2.0	2.2	6.7	7.2	21.4	21.7	31.3%	33.2%
Total University System	<u>\$ 215.6</u>	<u>\$ 216.4</u>	<u>\$ 545.2</u>	<u>\$ 488.3</u>	<u>\$ 2,892.9</u>	<u>\$ 2,863.8</u>	18.8%	17.1%
Total - Education	<u>\$ 1,225.4</u>	<u>\$ 1,068.1</u>	<u>\$ 3,713.4</u>	<u>\$ 3,438.9</u>	<u>\$13,064.4</u>	<u>\$12,742.5</u>	28.4%	27.0%
Health and Human Services								
HHS - Administration and Support	\$ 11.5	\$ 8.0	\$ 34.8	\$ 26.7	\$ 117.1	\$ 113.4	29.7%	23.5%
Aging	2.9	3.2	13.7	14.1	46.0	44.9	29.8%	31.4%
Child Development	6.5	17.3	62.3	61.8	268.4	235.3	23.2%	26.3%
Health Services	10.3	25.5	41.1	51.9	157.5	168.7	26.1%	30.8%
Social Services	22.8	15.9	67.6	59.7	201.0	200.2	33.6%	29.8%
Medical Assistance	363.6	286.4	1,281.4	1,180.7	3,694.9	3,601.1	34.7%	32.8%
Children's Health Insurance	—	—	—	0.2	0.5	1.1	—	18.2%
Health Benefits	—	(0.6)	2.0	(3.3)	9.7	9.7	20.6%	(34.0%)
Services for the Blind and Deaf/HH	0.5	0.8	2.6	2.7	8.4	8.3	31.0%	32.5%
Mental Health/DD/SAS	59.5	68.7	223.4	212.7	692.1	587.3	32.3%	36.2%
Health Services Regulations	1.5	0.6	3.6	2.3	18.8	17.5	19.1%	13.1%
Vocational Rehabilitation	3.6	1.4	12.9	11.1	38.8	38.2	33.2%	29.1%
Total - Health and Human Services	<u>\$ 482.7</u>	<u>\$ 427.2</u>	<u>\$ 1,745.4</u>	<u>\$ 1,620.6</u>	<u>\$ 5,253.2</u>	<u>\$ 5,025.7</u>	33.2%	32.2%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF OCTOBER 2017 AND 2016, 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 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
Economic Development								
Commerce	\$ (26.8)	\$ 38.6	\$ 11.7	\$ 88.7	\$ 10.3	\$ 160.4	113.6%	55.3%
Commerce - State Aid to Nonstate Entities	1.8	5.7	6.9	6.2	20.3	18.7	34.0%	33.2%
Commerce - Economic Development	50.0	—	50.0	—	130.3	—	38.4%	—
Total - Economic Development	\$ 25.0	\$ 44.3	\$ 68.6	\$ 94.9	\$ 160.9	\$ 179.1	42.6%	53.0%
Environment & Natural Resources								
Environmental Quality	\$ 15.8	\$ 11.4	\$ 31.9	\$ 35.0	\$ 78.1	\$ 112.9	40.8%	31.0%
Wildlife Resources	(1.9)	0.8	0.9	3.4	11.2	10.7	8.0%	31.8%
Natural and Cultural Resources	12.6	11.5	54.6	56.5	185.5	186.4	29.4%	30.3%
Roanoke Island Commission	—	0.1	0.1	0.2	0.6	0.6	16.7%	33.3%
Total - Environment & Natural Resources	\$ 26.5	\$ 23.8	\$ 87.5	\$ 95.1	\$ 275.4	\$ 310.6	31.8%	30.6%
Public Safety, Correction, & Regulation								
Judicial	\$ 54.8	\$ 52.5	\$ 213.4	\$ 209.5	\$ 651.5	\$ 639.9	32.8%	32.7%
Justice	5.0	4.6	17.8	18.2	47.7	59.3	37.3%	30.7%
Labor	2.5	2.2	4.1	4.0	17.6	16.7	23.3%	24.0%
Insurance	3.2	6.8	10.7	12.8	39.7	42.6	27.0%	30.0%
Insurance-GF	3.3	—	3.3	—	9.2	—	35.9%	—
Public Safety	167.3	168.6	667.0	639.3	2,022.7	1,971.0	33.0%	32.4%
Total - Public Safety, Correction, & Regulation	\$ 236.1	\$ 234.7	\$ 916.3	\$ 883.8	\$ 2,788.4	\$ 2,729.5	32.9%	32.4%
Agriculture								
Agriculture and Consumer Services	\$ 15.0	\$ 12.9	\$ 44.7	\$ 40.5	\$ 133.7	\$ 166.0	33.4%	24.4%
Rounding [*]	\$ 0.2	\$ (0.2)	\$ 0.1	\$ (0.2)	\$ (0.1)	\$ (0.3)	N/A	N/A
Total Current Operations	\$ 2,065.3	\$ 1,839.9	\$ 6,760.3	\$ 6,288.8	\$22,252.0	\$21,672.6	30.4%	29.0%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 49.7	\$ 26.1	\$ 49.7	\$ 26.1	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 49.7	\$ 26.1	\$ 49.7	\$ 26.1	100.0%	100.0%
Debt Service								
Debt Service - Principal and Interest	0.2	2.0	1.8	56.0	727.2	703.1	0.2%	8.0%
Debt Service - Federal	—	—	1.6	1.6	1.6	39.6	100.0%	4.0%
Total - Debt Service	\$ 0.2	\$ 2.0	\$ 3.4	\$ 57.6	\$ 728.8	\$ 742.7	0.5%	7.8%
Total Appropriation Expenditures	\$ 2,065.5	\$ 1,841.9	\$ 6,813.4	\$ 6,372.5	\$23,030.5	\$22,441.4	29.6%	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, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 5,627	\$ 16,628	\$ 20,599	\$ 61,329
Total - Agriculture	\$ 5,627	\$ 16,628	\$ 20,599	\$ 61,329
Debt Service				
State Treasurer	\$ -	\$ 145	\$ 168	\$ 1,931
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ -	\$ 145	\$ 168	\$ 3,547
Education				
Public Instruction	\$ 229,928	\$ 624,918	\$ 1,124,091	\$ 3,517,161
Community Colleges	40,883	277,811	138,997	553,845
UNC Systems	168,805	1,405,708	463,135	1,955,084
Total - Education	\$ 439,616	\$ 2,308,437	\$ 1,726,223	\$ 6,026,090
Economic Development				
Commerce	\$ 50,258	\$ 64,031	\$ 23,427	\$ 75,683
Commerce-State Aid	-	-	1,728	6,854
Commerce-Econ Dev	-	-	49,980	49,980
Total - Economic Development	\$ 50,258	\$ 64,031	\$ 75,135	\$ 132,517
Environment & Natural Resources				
Environmental Quality	\$ 6,822	\$ 27,384	\$ 24,607	\$ 59,284
Wildlife Resources	7,784	23,451	6,258	24,325
Natural and Cultural Resources	4,840	18,675	16,826	73,057
Roanoke Island	-	-	-	139
Total - Environ. & Natural Resources	\$ 19,446	\$ 69,510	\$ 47,691	\$ 156,805
General Government				
General Assembly	\$ 69	\$ 258	\$ 4,881	\$ 20,068
Governor	-	68	525	1,905
Governor-Special Projects	-	2,840	-	-
Budget, Planning & Management	240	371	582	2,636
Military and Veterans Affairs	3,490	20,762	7,077	20,404
Housing Finance Authority	-	-	3,652	7,305
Governor	-	7,650	5,000	20,914
Lt. Governor	-	-	65	269
Secretary of State	63	304	1,113	4,537
State Auditor	17	2,230	1,379	5,966
State Treasurer-Administration	2,719	11,582	2,977	12,605
State Treasurer-Retirement	-	-	6,721	13,495
Administration	1,906	6,786	7,009	24,309
State Controller	820	1,807	1,907	6,741
Information Technology	721	6,211	12,898	20,971
Revenue	3,734	15,519	11,668	44,604
Board of Elections	13	250	585	2,283
Administrative Hearings	127	588	681	2,437
Reserve-Contingency/Emergency	-	8,839	-	7,000
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	30,000	-	30,000
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Workers' Compensation	-	-	-	2,000
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	52,300
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Eugenic Sterilization Comp	-	2,300	-	-
Other	-	-	-	-
Total - General Government	\$ 13,919	\$ 118,365	\$ 68,720	\$ 302,749
Health and Human Services				
HHS-Administration	\$ 7,576	\$ 29,795	\$ 20,856	\$ 64,641
Aging	4,114	15,251	7,146	28,945
Child Development	45,214	137,154	52,126	199,451
Health Services	52,003	194,447	62,145	235,526
Social Services	94,289	336,899	156,254	404,454
Medical Assistance	814,882	4,012,235	1,294,238	5,293,620
NC Health Choice	19,635	70,797	19,605	70,752
Health Benefits	1,352	2,278	1,351	4,327
Blind Services	2,823	9,023	3,354	11,655
Mental Health	50,290	361,423	110,377	584,851
Facility Services	3,035	16,172	5,302	19,793
Vocational Rehabilitation Services	7,873	30,184	11,750	43,062
Total - Health and Human Services	\$ 1,103,086	\$ 5,215,658	\$ 1,744,504	\$ 6,961,077
Public Safety, Correction, and Regulation				
Judicial	\$ 308	\$ 1,316	\$ 45,757	\$ 174,443
Judicial-Indigent Defense	1,106	2,958	11,231	43,299
Justice	2,723	10,082	8,220	27,859
Labor	999	6,625	3,130	10,736
Insurance	1,036	3,146	4,079	13,858
Insurance	-	-	-	-
Public Safety	20,784	86,570	195,730	752,830
Total - Public Safety, Correction and Regulation	\$ 26,956	\$ 110,697	\$ 268,147	\$ 1,023,025
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 49,708
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 49,708
Tax Codes				
Estate	\$ 35	\$ 10,021	\$ -	\$ -
License Schedule B	6,086	13,566	50	177
Tobacco	24,398	101,203	2,796	11,109
Franchise	71,568	154,597	1,211	5,386
Individual Income	969,118	3,827,894	100,117	216,088
Sales & Use	984,889	4,003,520	344,184	1,492,759
Beverage	33,401	138,282	9,842	18,568
Gift	-	1	-	-
Freight Car	1	37	-	-
Insurance	151,136	167,833	138	543
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	10,284	240,149	18,418	68,521
Real Estate	5,797	26,308	-	18

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
White Goods	517	2,159	901	985
Scrap Tire	1,765	6,965	3,601	3,714
Manufacturing	3,722	15,539	28	384
Solid Waste	3,565	8,909	4,682	4,710
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	299	3,050	145	873
Total - Tax Codes	\$ 2,266,581	\$ 8,720,033	\$ 486,113	\$ 1,823,835
Nontax Codes				
Insurance-Nontax	\$ 228	\$ 228	\$ -	\$ -
Secretary of State-Nontax	5,354	16,574	63	242
License & Fees-Nontax	2,044	7,287	418	1,707
Gas & Oil Inspection	233	491	-	-
Deed Mortgage Registration Fee	574	2,470	459	1,976
Board of Elections	3	7	1	5
DHHS	287	759	-	-
Disproportionate Share	115,781	115,781	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	16	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	7,608	26,751	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	380	1,475	288	1,099
DPS - ABC Board	502	1,498	85	517
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	67	-	-
Judicial	19,785	79,961	2	131
Sales & Use	1,053	3,511	-	-
Intra State Transfer	1,144	9,171	-	-
Probation Supervision Fees	806	3,333	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	408	1,615	-	-
Sales Tax Refund	131	450	-	-
Miscellaneous	1	1	-	-
Parole Supervision Fees	90	380	-	-
Banking & Investment Fees	258	997	-	-
Total - Nontax Codes	\$ 156,670	\$ 272,823	\$ 1,316	\$ 5,677
Total Reverting	\$ 4,082,159	\$ 16,896,327	\$ 4,438,616	\$ 16,546,359
Beginning Unreserved Cash	\$ 471,451			
Year-To-Date Receipts	16,896,327			
Year-To-Date Disbursements	16,546,359			
Reservations:				
Medicaid Transformation Fund	(75,000)			
Ending Unreserved Cash	\$ 746,419			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2017 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	\$ 49,845	\$ 6,129	\$ 10,287	\$ 1,053	\$ 5,844	\$ 54,288
Total Agriculture	<u>\$ 49,845</u>	<u>\$ 6,129</u>	<u>\$ 10,287</u>	<u>\$ 1,053</u>	<u>\$ 5,844</u>	<u>\$ 54,288</u>
Debt Service						
State Treasurer-Bond Refund	\$ 477	\$ 4	\$ 362	\$ -	\$ 353	\$ 486
State Treasurer-Retirement	-	168	3,018	168	3,018	-
Total - Debt Service	<u>\$ 477</u>	<u>\$ 172</u>	<u>\$ 3,380</u>	<u>\$ 168</u>	<u>\$ 3,371</u>	<u>\$ 486</u>
Education						
Public Instruction-Special Revenue	\$ 14,706	\$ 5,902	\$ 11,068	\$ 678	\$ 1,755	\$ 24,019
Public Instruction-School Technology	19,627	18,077	18,320	4,198	9,552	28,395
Public Instruction-IT Projects	825	-	-	-	-	825
Public Instruction-Pub Sch Bldg Fund	119,394	15,667	32,706	7,188	31,145	120,955
Public Instruction-Trust	16,487	2,083	10,481	2,550	8,252	18,716
Public Instruction-Local Payroll	246	5,507	22,119	5,546	22,115	250
Public Instruction-Internal Service	72,560	127,239	128,313	28,178	30,630	170,243
Community Colleges-Special Rev	8,227	670	1,019	1,157	1,261	7,985
Community Colleges-IT Projects	7,540	-	-	160	362	7,178
Community Colleges-Trust	5,533	282	16,640	700	8,610	13,563
Total - Education	<u>\$ 265,145</u>	<u>\$ 175,427</u>	<u>\$ 240,666</u>	<u>\$ 50,355</u>	<u>\$ 113,682</u>	<u>\$ 392,129</u>
Economic Development						
Commerce-Floyd Relief	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ 191
Commerce-Special Revenue	174,835	34,431	92,399	26,617	70,025	197,209
Commerce-IT Projects	219	-	-	-	-	219
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	4,700	5	18	-	-	4,718
Commerce-Div of Employ Sec	23,329	6,493	30,608	7,217	37,721	16,216
Total - Economic Development	<u>\$ 203,351</u>	<u>\$ 40,929</u>	<u>\$ 123,025</u>	<u>\$ 33,834</u>	<u>\$ 107,746</u>	<u>\$ 218,630</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 10,004	\$ -	\$ 78	\$ 111	\$ 1,380	\$ 8,702
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	7,823	438	1,107	87	1,026	7,904
Natural and Cultural Resources	519	5	66	22	124	461
C W M T F	57,059	377	6,372	1,268	3,752	59,679
Land & Water Conservation Fund	-	-	810	393	565	245
Natural & Cultural Res-LWS	788	1	265	-	217	836
Aquariums	4,596	-	48	21	663	3,981
Parks & Recreation Trust Fund	18,346	121	5,462	937	4,654	19,154
Natural and Cultural Res-Int Bearing	50	11	22	4	17	55
Wildlife	12,048	6,221	21,862	8,415	21,164	12,746
Total - Environment and Natural Resources	<u>\$ 111,994</u>	<u>\$ 7,174</u>	<u>\$ 36,092</u>	<u>\$ 11,258</u>	<u>\$ 33,562</u>	<u>\$ 114,524</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2017 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	\$ 176,107	\$ 111,908	\$ 215,011	\$ 80,978	\$ 174,291	\$ 216,827
Governor's Office-Disaster Relief	-	2,489	11,978	2,489	11,978	-
Payroll Imprest Fund	-	694,201	2,779,909	694,201	2,779,909	-
OSBM-IT Projects	669	-	-	2	41	628
General Assembly	8,304	1	2	-	-	8,306
State Treasurer	4,130	363	2,100	360	1,072	5,158
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	52,371	3,674	21,215	3,367	13,965	59,621
State Controller	29,771	972	6,098	1,727	5,369	30,500
Statewide-Worker's Comp Plan	5,030	8,705	32,096	8,300	31,950	5,176
Revenue-Project Collect	60,975	2,467	13,271	2,764	11,438	62,808
Revenue-Tax Distribution	-	285,661	1,237,467	285,661	1,237,467	-
Revenue-Lee Act Credits	295	4	4	1	1	298
Revenue-Tax Transfer Fees	4,802	202	735	155	463	5,074
Revenue-IT Project	5,467	-	-	-	124	5,343
Revenue-E 911 Fee	2,583	1,107	4,375	1,078	4,819	2,139
Board of Elections	3,278	3	13	35	120	3,171
NC Infrastructure Finance Corp	-	-	463	-	463	-
Information Technology	22,872	6,328	6,460	1,167	3,091	26,241
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,381	110	200	20	33	1,548
Total - General Government	\$ 378,035	\$ 1,118,195	\$ 4,331,397	\$ 1,082,305	\$ 4,276,594	\$ 432,838
Health and Human Services						
Health Services	\$ 350	\$ 15,695	\$ 61,333	\$ 12,436	\$ 57,983	\$ 3,700
Social Services	3,630	309	716	317	569	3,777
Medical Assistance	26,719	21,399	64,544	7,829	66,179	25,084
Facility Services	24,538	719	2,601	55	273	26,866
DHHS-Administration	33,670	18,545	39,346	9,185	37,341	35,675
Aging	-	16	57	16	57	-
Blind Services	5	-	-	-	-	5
Total - Health and Human Services	\$ 88,912	\$ 56,683	\$ 168,597	\$ 29,838	\$ 162,402	\$ 95,107
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 211	\$ 4	\$ 18	\$ 19	\$ 41	\$ 188
Public Safety	85,116	19,227	66,820	18,050	69,026	82,910
Total - Public Safety, Correction and Regulation	\$ 85,327	\$ 19,231	\$ 66,838	\$ 18,069	\$ 69,067	\$ 83,098
Total Nonreverting	\$ 1,183,086	\$ 1,423,940	\$ 4,980,282	\$ 1,226,880	\$ 4,772,268	\$ 1,391,100

GLOSSARY

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

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

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

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

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

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

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

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

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. This reserve was transferred to the Department of Commerce per the Appropriations Act of 2016-2017, Section 15.2(F).

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. This reserve was transferred to the Department of Commerce per the Appropriations Act of 2016-2017, Section 15.2(F).

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%).