



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

October 9, 2020

Enclosed is the *General Fund Monthly Financial Report* for the period ended September 30, 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**

SEPTEMBER 30, 2020

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 10,755.4	Sales and Use Taxes Payable	\$ 685.1
		Beverage Taxes Payable	7.4
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	\$ 692.5
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,104.3
		Repairs and Renovations Reserve Account	—
		Hurricane Florence Disaster Recovery Reserve	124.2
		Emergency Response & Disaster Relief Fund	74.3
		Earthquake Disaster Recovery Reserve	24.0
		Carryforward Reserve	156.3
		Medicaid Contingency Reserve	50.4
		Medicaid Transformation Fund	314.9
		Coronavirus Relief Reserve	593.0
		Local Govt Coronavirus Relief Reserve	0.3
		Non-Reverting Departmental Funds	3,697.1
		Total Reserved	\$ 6,138.8
		Unreserved :	
		Fund Balance - July 1, 2020	\$ 1,471.1
		Transfer to Reserves	(15.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	2,468.0
		Total Unreserved	\$ 3,924.1
		Total Fund Balance	\$ 10,062.9
Total Assets	\$ 10,755.4	Total Liabilities and Fund Balance	\$ 10,755.4

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

FISCAL YEAR-TO-DATE SEPTEMBER 30, 2020 AND SEPTEMBER 30, 2019

Expressed in Millions

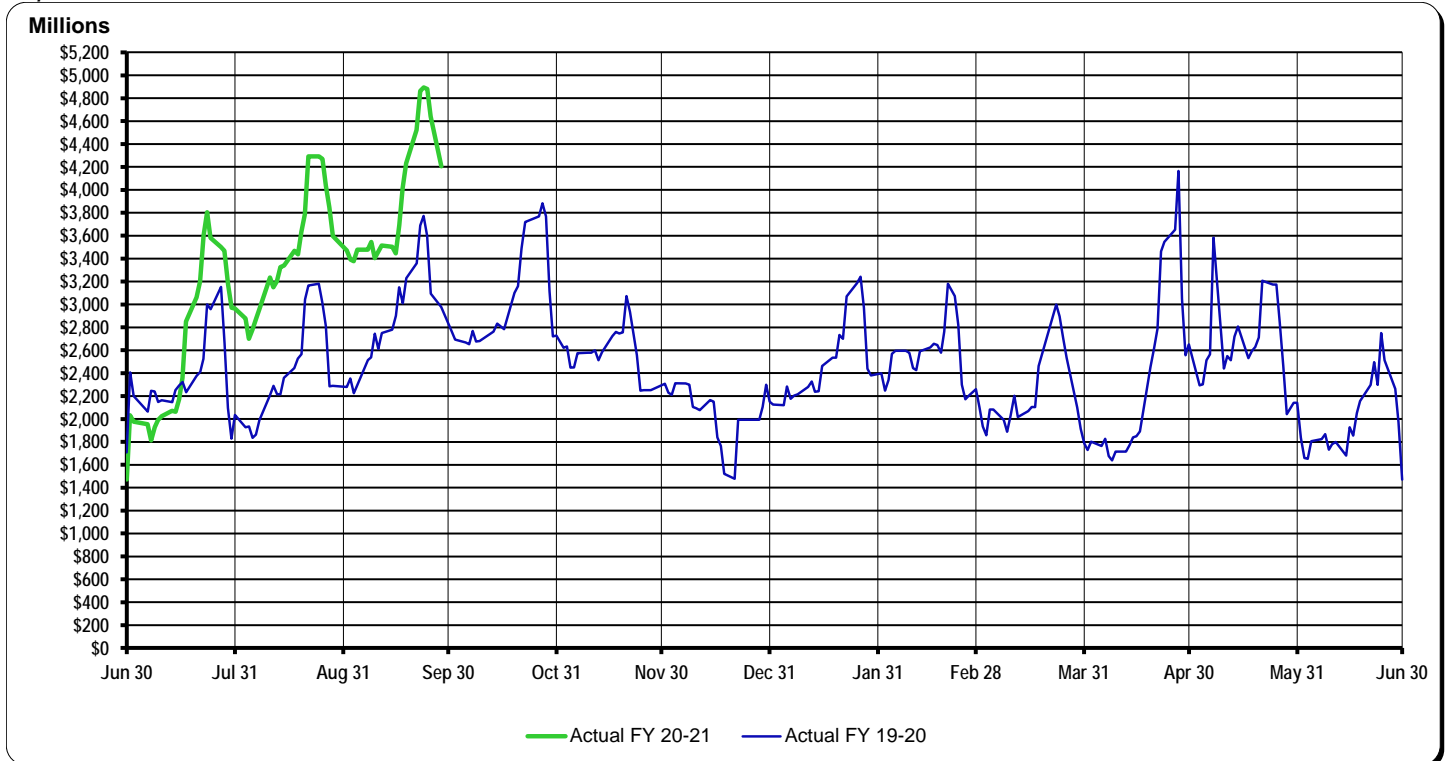
Fund Balance:	2020-21	2019-20	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,104.3	\$ 1,254.3	\$ (150.0)	(12.0)%
Repairs and Renovations Reserve Account.....	—	11.6	(11.6)	(100.0)%
Carry Forward Reserve.....	156.3	181.8	(25.5)	(14.0)%
Emergency Response & Disaster Relief Fd	74.3	37.3	37.0	99.2%
Medicaid Transformation Fund.....	314.9	425.3	(110.4)	(26.0)%
Medicaid Contingency.....	50.4	186.4	(136.0)	(73.0)%
Earthquake Disaster Recovery Reserve.....	24.0	—	24.0	—
Hurricane Florence Disaster Recovery Reserve.....	124.2	310.1	(185.9)	(59.9)%
Coronavirus Relief Reserve.....	593.0	—	593.0	—
Local Govt Coronavirus Relief Reserve.....	.3	—	.3	—
Non-reverting Departmental Funds.....	3,697.1	1,406.5	2,290.6	162.9%
Total Reserved.....	\$ 6,138.8	\$ 3,813.3	\$ 2,325.5	61.0%
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.....	2,468.0	1,097.3	1,370.7	124.9%
Total Unreserved.....	\$ 3,924.1	\$ 2,806.6	\$ 1,117.5	39.8%
Total Fund Balance.....	\$ 10,062.9	\$ 6,619.9	\$ 3,443.0	52.0%

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

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

FISCAL YEAR-TO-DATE SEPTEMBER 30, 2020 AND FISCAL YEAR ENDED JUNE 30, 2020

Expressed in Millions



GENERAL FUND REVERTING
SCHEDULE OF OPERATIONS

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

Expressed in Millions

	September		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	\$ 3,701.6	\$ 2,402.4	\$ 1,471.1	\$ 1,709.3	\$ 1,471.1	\$ 1,709.3	
Transfer to Reserved Fund Balance	(15.0)	—	(15.0)	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 3,686.6</u>	<u>\$ 2,402.4</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	\$ 1,147.2	\$ 1,155.6	\$ 3,863.9	\$ 2,986.3	\$ —	\$ 13,030.1	—	22.9%
Corporate Income	223.3	184.3	374.4	192.3	—	735.6	—	26.1%
Sales and Use	628.6	625.6	2,293.0	2,124.7	—	8,203.3	—	25.9%
Franchise	28.4	31.9	152.7	73.1	—	745.7	—	9.8%
Insurance	31.4	7.0	27.1	15.7	—	565.3	—	2.8%
Beverage	41.5	41.1	134.2	110.5	—	411.5	—	26.9%
Estate	—	—	—	—	—	—	—	—
Privilege License	0.2	0.2	8.4	8.6	—	35.6	—	24.2%
Tobacco Products	21.4	21.2	68.5	65.7	—	256.2	—	25.6%
Real Estate Conveyance Excise	9.5	8.1	25.9	24.9	—	85.1	—	29.3%
Gift	—	0.1	—	0.1	—	—	—	—
Solid Waste Disposal	—	—	5.6	5.8	—	2.8	—	207.1%
White Goods Disposal	0.6	0.5	2.1	1.7	—	2.7	—	63.0%
Scrap Tire Disposal	1.7	1.8	5.5	5.8	—	6.2	—	93.5%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	0.1	—	0.2	—	—	—	—
Other	(0.2)	—	—	—	—	0.3	—	—
Total Tax Revenue	<u>\$ 2,133.6</u>	<u>\$ 2,077.5</u>	<u>\$ 6,961.3</u>	<u>\$ 5,615.4</u>	<u>\$ —</u>	<u>\$ 24,080.4</u>	—	23.3%
Non-Tax Revenue:								
Treasurer's Investments	\$ 0.3	\$ 13.1	\$ 6.7	\$ 42.2	\$ —	\$ 167.2	—	25.2%
Judicial Fees	15.2	17.7	41.3	58.5	—	228.8	—	25.6%
Insurance	1.9	1.7	6.3	5.2	—	87.8	—	5.9%
Disproportionate Share	139.0	145.2	139.0	145.2	—	165.3	—	87.8%
Master Settlement Agreement	—	—	—	—	—	136.2	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	9.8	9.4	40.5	27.2	—	204.1	—	13.3%
Total Non-Tax Revenue	<u>\$ 166.2</u>	<u>\$ 187.1</u>	<u>\$ 233.8</u>	<u>\$ 278.3</u>	<u>\$ —</u>	<u>\$ 989.4</u>	—	28.1%
Total Tax and Non-Tax Revenue	<u>\$ 2,299.8</u>	<u>\$ 2,264.6</u>	<u>\$ 7,195.1</u>	<u>\$ 5,893.7</u>	<u>\$ —</u>	<u>\$ 25,069.8</u>	—	23.5%
Total Availability	<u>\$ 5,986.4</u>	<u>\$ 4,667.0</u>	<u>\$ 8,651.2</u>	<u>\$ 7,603.0</u>	<u>\$ 1,471.1</u>	<u>\$ 26,779.1</u>	588.1%	28.4%
Appropriation Expenditures:								
Current Operations	\$ 2,062.3	\$ 1,860.2	\$ 4,725.5	\$ 4,832.6	\$ 23,762.6	\$ 23,689.3	19.9%	20.4%
Capital Improvements:								
Funded by General Fund	—	—	—	—	—	—	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	—	0.2	1.6	(36.2)	722.5	717.5	0.2%	(5.0%)
Total Appropriation Expenditures	<u>\$ 2,062.3</u>	<u>\$ 1,860.4</u>	<u>\$ 4,727.1</u>	<u>\$ 4,796.4</u>	<u>\$ 24,485.1</u>	<u>\$ 24,406.8</u>	19.3%	19.7%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 3,924.1</u>	<u>\$ 2,806.6</u>	<u>\$ 3,924.1</u>	<u>\$ 2,806.6</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>\$ 3,924.1</u>	<u>\$ 2,806.6</u>	<u>\$ 3,924.1</u>	<u>\$ 2,806.6</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 SEPTEMBER 2020 AND 2019, AND FISCAL YEAR-TO-DATE
Expressed in Millions

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

	September				Year-To-Date Through September			
	FY 2021	FY 2020	Change	%Change	FY 2021	FY 2020	Change	%Change
Tax Revenues:								
Individual Income	\$ 1,147.2	\$ 1,155.6	\$ (8.4)	(0.7)%	\$ 3,863.9	\$ 2,986.3	\$ 877.6	29.4%
Corporate Income	223.3	184.3	39.0	21.2%	374.4	192.3	182.1	94.7%
Sales and Use	628.6	625.6	3.0	0.5%	2,293.0	2,124.7	168.3	7.9%
Franchise	28.4	31.9	(3.5)	(11.0)%	152.7	73.1	79.6	108.9%
Insurance	31.4	7.0	24.4	348.6%	27.1	15.7	11.4	72.6%
Beverage	41.5	41.1	0.4	1.0%	134.2	110.5	23.7	21.4%
Estate	—	—	—	—	—	—	—	—
Privilege License	0.2	0.2	—	—	8.4	8.6	(0.2)	(2.3)%
Tobacco Products	21.4	21.2	0.2	0.9%	68.5	65.7	2.8	4.3%
Real Estate Conveyance Excise	9.5	8.1	1.4	17.3%	25.9	24.9	1.0	4.0%
Gift	—	0.1	(0.1)	(100.0)%	—	0.1	(0.1)	(100.0)%
Solid Waste	—	—	—	—	5.6	5.8	(0.2)	(3.4)%
White Goods Disposal	0.6	0.5	0.1	20.0%	2.1	1.7	0.4	23.5%
Scrap Tire Disposal	1.7	1.8	(0.1)	(5.6)%	5.5	5.8	(0.3)	(5.2)%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	0.1	(0.1)	(100.0)%	—	0.2	(0.2)	(100.0)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.2)	—	(0.2)	—	—	—	—	—
Total Tax Revenue	\$ 2,133.6	\$ 2,077.5	\$ 56.1	2.7%	\$ 6,961.3	\$ 5,615.4	\$ 1,345.9	24.0%
Non-Tax Revenue:								
Treasurer's Investments	\$ 0.3	\$ 13.1	\$ (12.8)	(97.7)%	\$ 6.7	\$ 42.2	\$ (35.5)	(84.1)%
Judicial Fees	15.2	17.7	(2.5)	(14.1)%	41.3	58.5	(17.2)	(29.4)%
Insurance	1.9	1.7	0.2	11.8%	6.3	5.2	1.1	21.2%
Disproportionate Share	139.0	145.2	(6.2)	(4.3)%	139.0	145.2	(6.2)	(4.3)%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	9.8	9.4	0.4	4.3%	40.5	27.2	13.3	48.9%
Total Non-Tax Revenue	\$ 166.2	\$ 187.1	\$ (20.9)	(11.2)%	\$ 233.8	\$ 278.3	\$ (44.5)	(16.0)%
Total Tax and Non-Tax Revenue	\$ 2,299.8	\$ 2,264.6	\$ 35.2	1.6%	\$ 7,195.1	\$ 5,893.7	\$ 1,301.4	22.1%

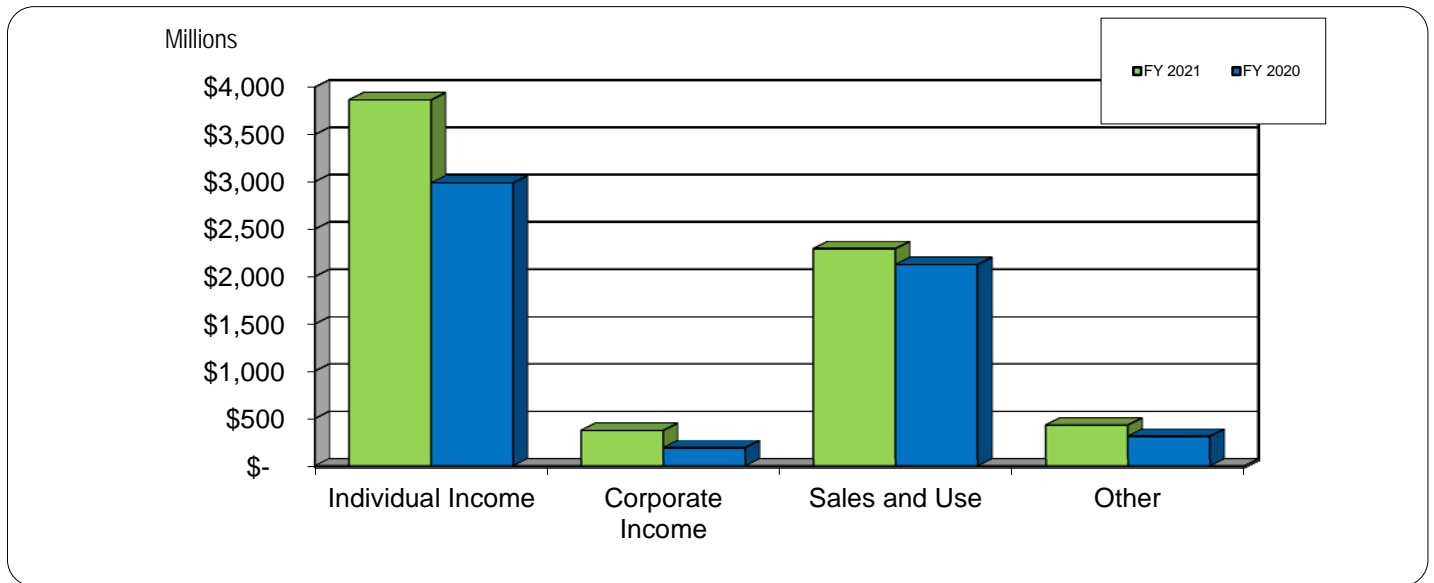
For fiscal year 2021, when compared to the prior year through September 30, actual net tax and non-tax revenues increased by \$1.3 billion, or 22.1%. Tax revenues through September 2020 increased by \$1.3 billion, or 24.0%, and non-tax revenues decreased by \$44.5 million, or 16.0%.

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 September 14, 2020 to September 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**

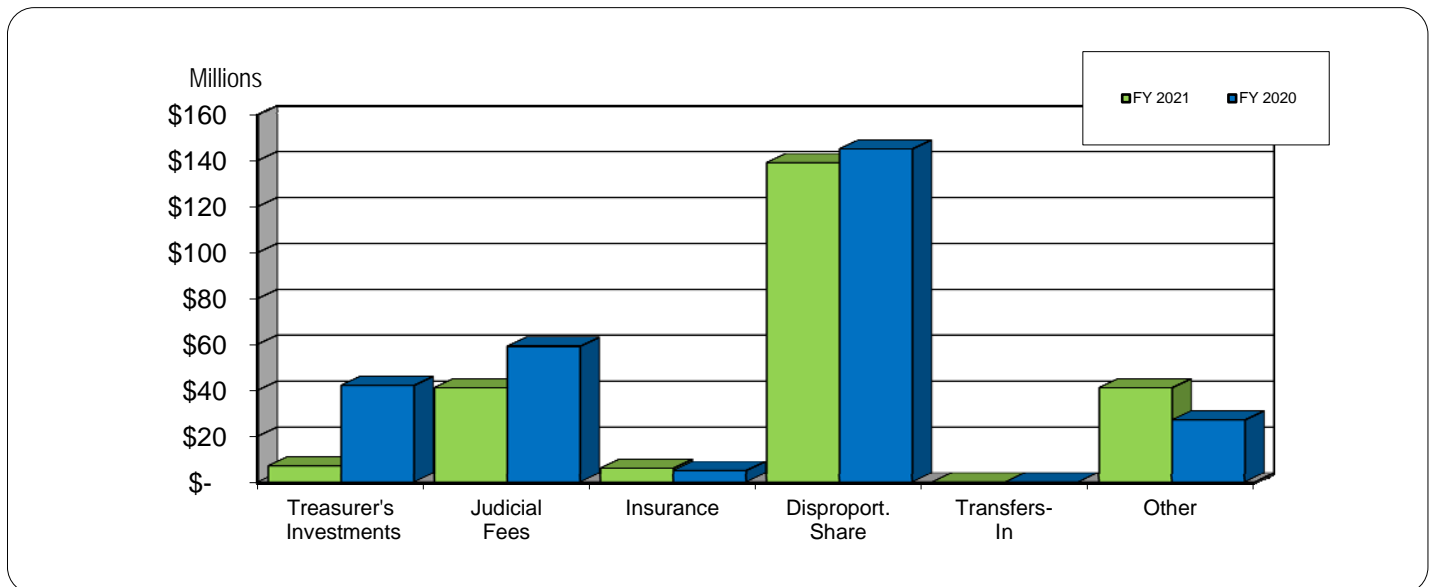
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2020 AND SEPTEMBER 30, 2019



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 SEPTEMBER 30, 2020 AND SEPTEMBER 30, 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 SEPTEMBER 30, 2020 AND SEPTEMBER 30, 2019
Expressed in Millions

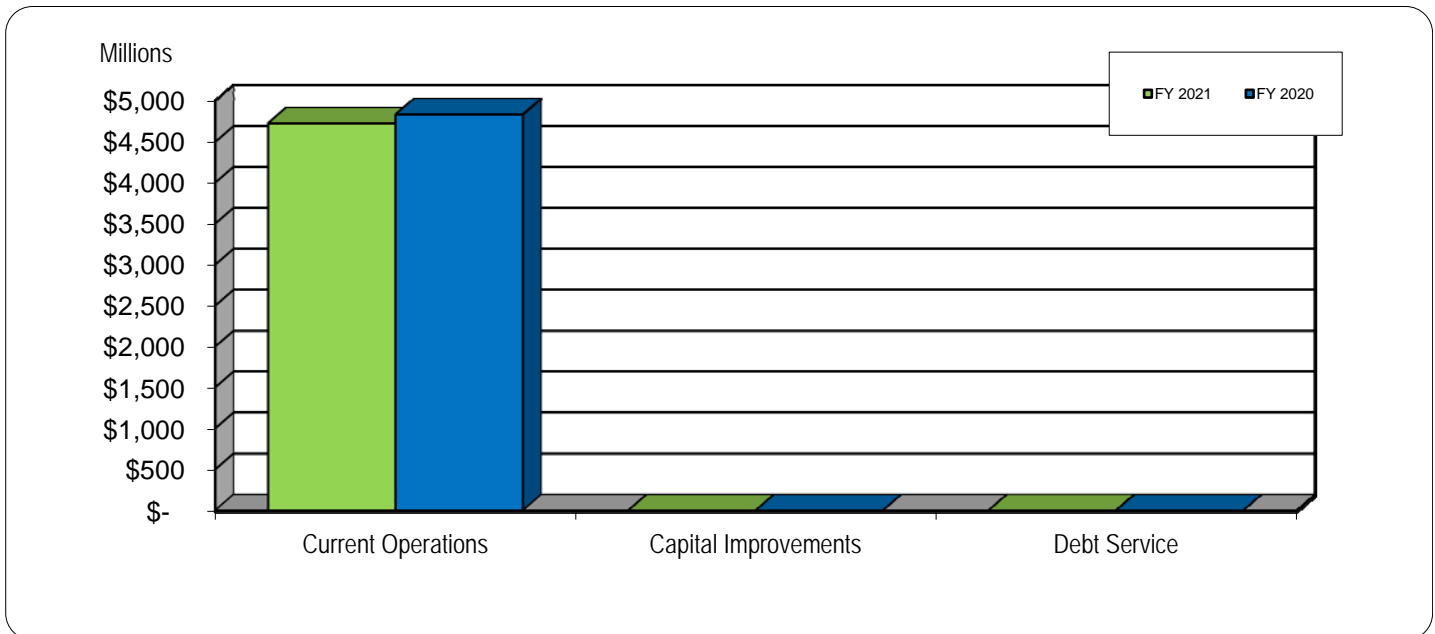
	FY 2021	FY 2020	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2021	FY 2020
Current Operations						
General Government	\$ 74.8	\$ 84.0	\$ (9.2)	(11.0%)	1.6%	1.8%
Education	2,602.2	2,638.3	(36.1)	(1.4%)	55.0%	55.0%
Health and Human Services	1,071.5	1,338.9	(267.4)	(20.0%)	22.7%	27.9%
Economic Development	22.1	22.8	(0.7)	(3.1%)	0.5%	0.5%
Environment and Natural Resources	74.6	55.5	19.1	34.4%	1.6%	1.2%
Public Safety, Correction, and Regulation	748.6	714.3	34.3	4.8%	15.8%	14.9%
Agriculture	32.3	30.5	1.8	5.9%	0.7%	0.6%
Operating Reserves/Rounding	99.4	(51.7)	151.1	292.3%	2.1%	(1.1%)
<i>Total Current Operations</i>	<u>\$ 4,725.5</u>	<u>\$ 4,832.6</u>	<u>\$ (107.1)</u>	(2.2%)	100.0%	100.8%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	1.6	(36.2)	37.8	104.4%	—	(0.8%)
Total Appropriation Expenditures	<u>\$ 4,727.1</u>	<u>\$ 4,796.4</u>	<u>\$ (69.3)</u>	(1.4%)	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 SEPTEMBER 30, 2020 AND SEPTEMBER 30, 2019



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

Actual appropriation expenditures through September 2020 were less than actual appropriation expenditures through September 2019 by \$69.3 million, or 1.4%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through September 2020 were less than appropriation expenditures through September 2019 by \$107.1 million, or 2.2%.

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

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

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
September		Year-To-Date		Budget		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	\$ 5.6	\$ 5.2	\$ 18.7	\$ 17.3	\$ 74.1	\$ 71.9	25.2%	24.1%
Governor's Office	0.3	0.5	1.2	1.1	5.6	5.4	21.4%	20.4%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.6	0.7	1.2	0.9	9.6	9.4	12.5%	9.6%
Office of State Budget	0.8	0.6	2.1	2.1	8.8	8.5	23.9%	24.7%
Housing Finance Agency	2.6	—	7.7	2.7	30.7	10.7	25.1%	25.2%
Lieutenant Governor	0.1	0.1	0.2	0.2	0.9	0.9	22.2%	22.2%
Secretary of State	0.7	1.3	3.0	3.7	14.6	14.2	20.5%	26.1%
State Auditor	0.6	1.4	3.6	2.7	14.8	14.3	24.3%	18.9%
State Treasurer	0.2	0.3	0.7	0.8	5.0	4.9	14.0%	16.3%
Retirement and Employee Benefits Administration	3.5	0.1	7.3	7.2	32.0	31.7	22.8%	22.7%
Office of the State Controller	2.9	6.0	7.5	13.1	65.4	64.2	11.5%	20.4%
Information Technology	1.7	1.8	5.0	5.1	25.7	25.1	19.5%	20.3%
Revenue	0.7	1.6	(3.1)	2.4	54.5	54.1	(5.7%)	4.4%
Board of Elections	7.2	8.5	19.1	22.4	91.8	89.2	20.8%	25.1%
Office of Administrative Hearings	(2.2)	0.5	(1.0)	0.8	7.6	8.5	(13.2%)	9.4%
	0.5	0.5	1.6	1.5	6.5	6.3	24.6%	23.8%
	\$ 25.8	\$ 29.1	\$ 74.8	\$ 84.0	\$ 447.6	\$ 419.3	16.7%	20.0%
Reserves - General Assembly	—	—	—	—	8.6	17.2	—	—
Reserves - Contingency & Emergency	—	—	—	(0.3)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	—	—	13.8	9.5	—	—
Reserves - Minimum Market Adj	—	—	—	—	2.4	2.4	—	—
Reserves - Data Proc	—	—	—	—	—	15.0	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	—	5.0	—	—
Reserves - Workers' Compensation	—	—	—	—	—	—	—	—
Reserves - Review of Compensation Plan	—	—	—	—	(5.9)	(3.9)	—	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	—	—	—
Reserves - Enterprise Resource Planning	—	—	(25.7)	(38.4)	—	—	—	—
Reserves - Transfer to DOT	125.0	—	125.0	—	—	36.0	—	—
Reserves - SCIF	—	—	—	(12.5)	125.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	\$ 125.0	\$ —	\$ 99.3	\$ (51.2)	\$ (501.5)	\$ 81.2	(19.8%)	(63.1%)
Total - General Government	\$ 150.8	\$ 29.1	\$ 174.1	\$ 32.8	\$ (53.9)	\$ 500.5	(323.0%)	6.6%

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	September		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	\$ 795.3	\$ 813.6	\$ 2,166.0	\$ 2,178.1	\$ 9,987.3	\$ 9,754.7	21.7%	22.3%
Community Colleges	62.8	77.4	147.3	191.4	1,229.6	1,212.3	12.0%	15.8%
	<u>\$ 858.1</u>	<u>\$ 891.0</u>	<u>\$ 2,313.3</u>	<u>\$ 2,369.5</u>	<u>\$ 11,216.9</u>	<u>\$ 10,967.0</u>	20.6%	21.6%
University System								
University of North Carolina - General Admin	\$ 2.1	\$ 5.1	\$ 10.2	\$ 11.7	\$ 44.3	\$ 47.6	23.0%	24.6%
UNC - GA Institutional Programs and Facilities	(18.2)	—	(39.9)	—	38.4	17.6	(103.9%)	—
UNC - GA Related Educational Programs	9.1	6.2	22.4	12.9	110.0	110.0	20.4%	11.7%
UNC - GA Aid to Private Institutions	4.5	6.4	117.4	23.4	191.3	181.3	61.4%	12.9%
UNC - Chapel Hill Academic Affairs	23.0	35.5	(12.5)	11.1	283.1	282.4	(4.4%)	3.9%
UNC - Chapel Hill Health Affairs	20.1	28.4	25.0	33.1	204.5	202.4	12.2%	16.4%
UNC - Chapel Hill Area Health Affairs	5.5	4.4	6.7	5.6	49.9	49.9	13.4%	11.2%
NCSU - Academic Affairs	40.2	47.4	23.2	22.6	430.7	426.7	5.4%	5.3%
NCSU - Agricultural Research	4.2	3.9	12.0	9.3	55.5	55.1	21.6%	16.9%
NCSU - Agricultural Extension Service	3.1	3.7	9.2	9.6	41.5	41.0	22.2%	23.4%
University of North Carolina at Greensboro	17.3	20.2	18.6	16.8	180.2	181.4	10.3%	9.3%
University of North Carolina at Charlotte	(39.5)	(27.0)	(30.9)	(41.8)	262.4	261.5	(11.8%)	(16.0%)
University of North Carolina at Asheville	9.2	14.0	6.5	7.9	40.5	40.9	16.0%	19.3%
University of North Carolina at Wilmington	22.3	1.0	34.6	23.7	156.5	148.5	22.1%	16.0%
University of North Carolina at Pembroke	(3.2)	9.8	4.8	15.4	81.5	78.3	5.9%	19.7%
East Carolina University	19.6	27.5	2.3	9.1	236.7	233.9	1.0%	3.9%
ECU - Health Affairs	5.5	7.7	8.1	12.8	78.9	78.4	10.3%	16.3%
North Carolina A&T University	23.8	25.1	(2.2)	0.1	94.9	95.5	(2.3%)	0.1%
Western Carolina University	6.6	11.0	13.7	17.7	134.9	133.5	10.2%	13.3%
Appalachian State University	(0.3)	1.6	22.5	22.4	153.0	150.2	14.7%	14.9%
Winston-Salem State University	13.0	(1.9)	3.7	6.5	64.8	64.6	5.7%	10.1%
Elizabeth City State University	4.9	4.0	8.8	8.2	36.5	40.8	24.1%	20.1%
Fayetteville State University	(1.4)	1.8	3.9	11.3	56.8	55.4	6.9%	20.4%
North Carolina Central University	29.7	9.9	7.8	6.1	85.3	86.4	9.1%	7.1%
University of North Carolina Sch of the Arts	9.5	8.5	8.1	8.3	34.3	33.8	23.6%	24.6%
North Carolina Sch of Science & Mathematics	1.9	2.1	4.9	5.0	26.5	22.8	18.5%	21.9%
Total University System	<u>\$ 212.5</u>	<u>\$ 256.3</u>	<u>\$ 288.9</u>	<u>\$ 268.8</u>	<u>\$ 3,172.9</u>	<u>\$ 3,119.9</u>	9.1%	8.6%
Total - Education	<u>\$ 1,070.6</u>	<u>\$ 1,147.3</u>	<u>\$ 2,602.2</u>	<u>\$ 2,638.3</u>	<u>\$ 14,389.8</u>	<u>\$ 14,086.9</u>	18.1%	18.7%
Health and Human Services								
HHS - Administration and Support	\$ 28.4	\$ 6.9	\$ 44.0	\$ 34.2	\$ 134.0	\$ 125.6	32.8%	27.2%
Aging	1.7	4.2	12.8	7.9	44.7	44.6	28.6%	17.7%
Child Development	25.8	18.6	44.0	50.2	228.7	228.4	19.2%	22.0%
Health Services	17.6	12.0	39.0	35.8	157.0	155.1	24.8%	23.1%
Social Services	20.3	3.8	41.8	40.3	195.0	194.5	21.4%	20.7%
Medical Assistance	340.6	263.3	641.3	990.2	4,137.5	3,920.8	15.5%	25.3%
Children's Health Insurance	—	—	—	—	—	—	—	—
Health Benefits	—	—	—	—	—	—	—	—
Services for the Blind and Deaf/HH	0.9	—	2.2	1.9	8.8	8.6	25.0%	22.1%
Mental Health/DD/SAS	84.1	62.6	237.6	169.8	757.5	749.2	31.4%	22.7%
Health Services Regulations	1.8	2.7	—	1.5	20.4	19.6	—	7.7%
Vocational Rehabilitation	3.0	2.0	8.8	7.1	40.3	39.7	21.8%	17.9%
Total - Health and Human Services	<u>\$ 524.2</u>	<u>\$ 376.1</u>	<u>\$ 1,071.5</u>	<u>\$ 1,338.9</u>	<u>\$ 5,723.9</u>	<u>\$ 5,486.1</u>	18.7%	24.4%

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended Year-To-Date	
	September		Year-To-Date		FY 2021	FY 2020	FY 2021	FY 2020
	FY 2021	FY 2020	FY 2021	FY 2020				
Economic Development								
Commerce	\$ 0.8	\$ 0.8	\$ 2.6	\$ (3.2)	\$ 11.7	\$ 11.4	22.2%	(28.1%)
Commerce - State Aid to Nonstate Entities	3.8	—	3.8	—	16.2	16.2	23.5%	—
Commerce - Economic Development	—	—	15.7	26.0	150.2	150.2	10.5%	17.3%
Total - Economic Development	\$ 4.6	\$ 0.8	\$ 22.1	\$ 22.8	\$ 178.1	\$ 177.8	12.4%	12.8%
Environment & Natural Resources								
Environmental Quality	\$ 19.8	\$ 18.0	\$ 29.6	\$ 16.5	\$ 100.2	\$ 84.1	29.5%	19.6%
Wildlife Resources	0.9	0.6	2.9	2.5	11.9	12.0	24.4%	20.8%
Natural and Cultural Resources	14.0	21.6	42.0	36.4	187.0	181.4	22.5%	20.1%
Roanoke Island Commission	—	—	0.1	0.1	0.6	0.6	16.7%	16.7%
Total - Environment & Natural Resources	\$ 34.7	\$ 40.2	\$ 74.6	\$ 55.5	\$ 299.7	\$ 278.1	24.9%	20.0%
Public Safety, Correction, & Regulation								
Judicial	\$ 57.7	\$ 59.5	\$ 172.1	\$ 174.2	\$ 728.1	\$ 703.9	23.6%	24.7%
Justice	5.6	3.5	15.6	11.8	53.7	52.0	29.1%	22.7%
Labor	1.8	1.6	4.4	3.6	19.3	18.7	22.8%	19.3%
Insurance	5.0	3.5	9.5	9.9	43.5	42.2	21.8%	23.5%
Insurance-GF	0.8	0.6	1.5	0.6	9.6	9.5	15.6%	6.3%
Public Safety	191.4	183.6	545.5	514.2	2,237.5	2,199.0	24.4%	23.4%
Total - Public Safety, Correction, & Regulation	\$ 262.3	\$ 252.3	\$ 748.6	\$ 714.3	\$ 3,091.7	\$ 3,025.3	24.2%	23.6%
Agriculture								
Agriculture and Consumer Services	\$ 15.2	\$ 14.7	\$ 32.3	\$ 30.5	\$ 133.1	\$ 134.6	24.3%	22.7%
Rounding [*]	\$ (0.1)	\$ (0.3)	\$ 0.1	\$ (0.5)	\$ 0.2	\$ —	N/A	N/A
Total Current Operations	\$ 2,062.3	\$ 1,860.2	\$ 4,725.5	\$ 4,832.6	\$ 23,762.6	\$ 23,689.3	19.9%	20.4%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—	—
Debt Service								
Debt Service - Principal and Interest	—	0.2	—	0.2	720.9	715.9	—	—
Debt Service - Federal	—	—	1.6	(36.4)	1.6	1.6	100.0%	(2275.0%)
Total - Debt Service	\$ —	\$ 0.2	\$ 1.6	\$ (36.2)	\$ 722.5	\$ 717.5	0.2%	(5.0%)
Total Appropriation Expenditures	\$ 2,062.3	\$ 1,860.4	\$ 4,727.1	\$ 4,796.4	\$ 24,485.1	\$ 24,406.8	19.3%	19.7%

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 SEPTEMBER 30, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 10,130	\$ 31,454	\$ 27,412	\$ 63,715
Total - Agriculture	\$ 10,130	\$ 31,454	\$ 27,412	\$ 63,715
Debt Service				
State Treasurer	\$ -	\$ -	\$ -	\$ 1
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ -	\$ -	\$ -	\$ 1,617
Education				
Public Instruction	\$ 222,476	\$ 571,727	\$ 1,019,190	\$ 2,737,707
Community Colleges	91,581	287,367	154,356	434,641
UNC Systems	568,263	1,495,641	761,692	1,784,595
Total - Education	\$ 882,320	\$ 2,354,735	\$ 1,935,238	\$ 4,956,943
Economic Development				
Commerce	\$ 3,967	\$ 9,919	\$ 4,801	\$ 12,539
Commerce-State Aid	-	-	3,839	3,839
Commerce-Economic Dev	-	220	50	15,944
Total - Economic Development	\$ 3,967	\$ 10,139	\$ 8,690	\$ 32,322
Environment & Natural Resources				
Environmental Quality	\$ 6,028	\$ 22,428	\$ 25,717	\$ 51,982
Wildlife Resources	7,811	19,276	8,718	22,155
Natural and Cultural Resources	7,484	14,494	21,393	56,462
Roanoke Island	-	-	49	148
Total - Environ. & Natural Resources	\$ 21,323	\$ 56,198	\$ 55,877	\$ 130,747
General Government				
General Assembly	\$ 17	\$ 52	\$ 5,654	\$ 18,771
Governor	114	269	488	1,503
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	18	47	831	2,150
Military and Veterans Affairs	3,690	13,833	6,300	15,040
Housing Finance Authority	-	-	2,555	7,665
Governor	-	-	-	-
Lt. Governor	-	-	62	190
Secretary of State	526	716	1,194	3,701
State Auditor	1,108	1,371	1,719	4,974
State Treasurer-Administration	3,158	9,404	3,408	10,146
State Treasurer-Retirement	-	1,200	3,503	8,508
Administration	1,963	8,469	4,735	15,938
State Controller	142	551	1,809	5,511
Information Technology	3,658	8,713	1,731	5,658
Revenue	4,373	14,854	11,478	33,932
Board of Elections	3,001	3,001	775	2,014
Administrative Hearings	138	226	702	1,871
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	6	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 SEPTEMBER 30, 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	-	4,753
Reserve - Transfer to DOT	-	-	-	-
Reserve - SCIF	-	-	125,000	125,000
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 21,912	\$ 93,129	\$ 171,950	\$ 267,331
Health and Human Services				
HHS-Administration	\$ 33,925	\$ 75,300	\$ 62,332	\$ 119,308
Aging	4,799	11,328	6,487	24,109
Child Development	53,253	176,653	79,095	220,678
Health Services	46,937	128,976	64,400	167,972
Social Services	88,588	274,784	161,319	316,617
Medical Assistance	1,594,657	3,860,320	1,936,630	4,501,668
NC Health Choice	-	-	-	-
Health Benefits	-	-	-	-
Blind Services	2,084	6,962	2,956	9,119
Mental Health	216,642	342,048	299,787	579,611
Facility Services	3,213	16,516	5,036	16,546
Vocational Rehabilitation Services	7,568	21,560	10,540	30,369
Total - Health and Human Services	\$ 2,051,666	\$ 4,914,447	\$ 2,628,582	\$ 5,985,997
Public Safety, Correction, and Regulation				
Judicial	\$ 191	\$ 977	\$ 48,133	\$ 144,647
Judicial-Indigent Defense	560	2,238	11,169	30,647
Justice	3,908	10,880	8,153	26,435
Labor	1,349	4,108	3,072	8,501
Insurance	1,512	4,394	6,100	13,873
Insurance	753	2,927	1,494	4,380
Public Safety	23,125	90,875	217,037	636,398
Total - Public Safety, Correction and Regulation	\$ 31,398	\$ 116,399	\$ 295,158	\$ 864,881
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ -	\$ 28	\$ -	\$ -
License Schedule B	237	8,461	32	91
Tobacco	25,182	79,316	3,764	10,787
Franchise	31,317	162,965	2,859	10,284
Individual Income	1,215,180	4,113,375	47,076	249,500
Sales & Use	1,164,609	3,676,722	885,415	1,383,753
Beverage	41,473	141,657	3	7,452
Gift	-	3	-	-
Freight Car	1	1	-	-
Insurance	31,387	27,463	9	379
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	240,777	429,211	16,717	54,787
Real Estate	9,480	25,880	-	-
White Goods	661	2,192	33	100

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Scrap Tire	1,752	5,566	32	102
Manufacturing	14	74	1	33
Solid Waste	-	5,618	-	5
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,762,070	\$ 8,678,532	\$ 955,941	\$ 1,717,273
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	5,322	17,256	35	207
License & Fees-Nontax	2,405	7,116	505	864
Gas & Oil Inspection	154	207	-	-
Deed Mortgage Registration Fee	741	2,236	593	1,789
Board of Elections	7	19	-	-
DHHS	532	903	-	-
Disproportionate Share	139,017	139,017	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	290	6,689	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	336	1,036	242	719
DPS - ABC Board	419	2,961	35	231
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	15,767	41,296	-	13
Sales & Use	1,524	2,862	-	-
Intra State Transfer	104	11,227	-	-
Probation Supervision Fees	806	2,295	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	292	781	-	-
Sales Tax Refund	198	692	-	-
Miscellaneous	89	90	-	-
Parole Supervision Fees	80	228	-	-
Banking & Investment Fees	251	742	-	-
Total - Nontax Codes	\$ 168,334	\$ 237,653	\$ 1,410	\$ 3,823
Total Reverting	\$ 5,953,120	\$ 16,492,686	\$ 6,080,258	\$ 14,024,649
Beginning Unreserved Cash	\$ 1,471,080			
Year-To-Date Receipts	16,492,686			
Year-To-Date Disbursements	14,024,649			
Reservations:				
NC G.R.E.A.T.	(15,000)			
	\$ 3,924,117			
Ending Unreserved Cash				

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 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	\$ 29,231	\$ 44,466	\$ 6,308	\$ 11,084	\$ 104,396
Total Agriculture	<u>\$ 71,014</u>	<u>\$ 29,231</u>	<u>\$ 44,466</u>	<u>\$ 6,308</u>	<u>\$ 11,084</u>	<u>\$ 104,396</u>
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	-	1	-	1	-
Total - Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>
Education						
Public Instruction-Special Revenue	\$ 203,923	\$ 51,872	\$ 103,428	\$ 29,225	\$ 58,964	\$ 248,387
Public Instruction-School Technology	16,108	77	306	2,094	3,612	12,802
Public Instruction-IT Projects	4,774	-	-	101	359	4,415
Public Instruction-Pub Sch Bldg Fund	337,592	42,723	58,910	-	28,653	367,849
Public Instruction-Trust	15,889	3,990	5,866	-	8,295	13,460
Public Instruction-Local Payroll	1,404	4,947	14,721	4,713	14,690	1,435
Public Instruction-Internal Service	117,339	239	682	4,047	19,819	98,202
Community Colleges-Special Rev	33,386	14,400	56,791	147	42,123	48,054
Community Colleges-IT Projects	19,076	-	-	199	1,010	18,066
Community Colleges-Trust	1,949	16,343	16,347	6,599	7,158	11,138
Total - Education	<u>\$ 751,440</u>	<u>\$ 134,591</u>	<u>\$ 257,051</u>	<u>\$ 47,125</u>	<u>\$ 184,683</u>	<u>\$ 823,808</u>
Economic Development						
Commerce-Floyd Relief	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ 2
Commerce-Special Revenue	221,125	219,754	288,828	19,138	88,367	421,586
Commerce-IT Projects	1,167	-	189	9	33	1,323
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	12,532	29	605	-	-	13,137
Commerce-Div of Employ Sec	24,062	11,730	43,598	8,639	34,160	33,500
Total - Economic Development	<u>\$ 258,963</u>	<u>\$ 231,513</u>	<u>\$ 333,222</u>	<u>\$ 27,786</u>	<u>\$ 122,560</u>	<u>\$ 469,625</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 12,072	\$ -	\$ 7	\$ 69	\$ 705	\$ 11,374
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	12,805	908	1,592	2,065	2,268	12,129
Natural and Cultural Resources	4,014	26,983	28,803	4,143	4,180	28,637
C W M T F	44,396	1,662	5,036	2,285	6,151	43,281
Land & Water Conservation Fund	999	989	1,944	552	1,956	987
Natural & Cultural Res-LWS	1,124	92	94	32	32	1,186
Aquariums	1,331	-	334	27	534	1,131
Parks & Recreation Trust Fund	14,595	1,502	4,520	2,400	2,900	16,215
Natural and Cultural Res-Int Bearing	49	1	2	3	10	41
Wildlife	12,706	7,367	20,982	5,163	16,239	17,449
Total - Environment and Natural Resources	<u>\$ 104,852</u>	<u>\$ 39,504</u>	<u>\$ 63,314</u>	<u>\$ 16,739</u>	<u>\$ 34,975</u>	<u>\$ 133,191</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 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	\$ 103,137	\$ 165,599	\$ 98,673	\$ 165,221	\$ 112,719
Governor's Office-Disaster Relief	-	1,267	3,694	1,267	3,694	-
Payroll Imprest Fund	-	1,015,146	2,737,911	1,015,146	2,737,911	-
OSBM- Rural Health Care Stabilization	13,476	10	35	-	-	13,511
DMVA-Special Revenue	396	-	-	-	-	396
OSBM-SCIF	15,000	140,000	140,000	-	-	155,000
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Covid 19 Recovery Act	1,303,501	4,260	909,778	1,157,617	1,923,717	289,562
General Assembly	14,240	-	2,024	248	698	15,566
State Treasurer	7,055	643	2,074	1,911	2,868	6,261
State Treasurer-Blount St. Properties Administration	65,302	40,965	47,706	4,242	18,019	94,989
State Controller	35,392	1,233	8,603	1,507	21,043	22,952
Statewide-Worker's Comp Plan	5,191	5,422	18,336	6,723	18,841	4,686
Revenue-Project Collect	37,758	2,650	7,321	3,054	13,037	32,042
Revenue-Tax Distribution	-	910,205	1,525,053	470,373	1,085,215	439,838
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Tax Transfer Fees	5,351	180	817	6	430	5,738
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	3,223	1,333	4,018	1,347	4,606	2,635
Board of Elections	31,334	5,073	9,588	765	1,867	39,055
NC Infrastructure Finance Corp	-	-	-	-	-	-
Information Technology	40,319	32,788	37,956	2,067	6,380	71,895
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,819	110	144	12	24	1,939
Total - General Government	\$ 1,692,774	\$ 2,264,422	\$ 5,620,657	\$ 2,764,958	\$ 6,003,571	\$1,309,860
Health and Human Services						
Health Services	\$ 5,872	\$ 13,499	\$ 41,232	\$ 11,085	\$ 38,215	\$ 8,889
Social Services	11,741	27,892	29,468	13,097	14,513	26,696
Medical Assistance	22,588	28,201	48,828	10,240	29,346	42,070
Facility Services	37,051	704	752	351	577	37,226
DHHS-Administration	166,930	119,767	306,395	19,269	50,339	422,986
Aging	-	20	50	20	50	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 244,182	\$ 190,083	\$ 426,725	\$ 54,062	\$ 133,040	\$ 537,867
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 219	\$ 19,499	\$ 19,780	\$ 12	\$ 36	\$ 19,963
Public Safety	166,394	179,694	450,884	151,709	318,875	298,403
Total - Public Safety, Correction and Regulation	\$ 166,613	\$ 199,193	\$ 470,664	\$ 151,721	\$ 318,911	\$ 318,366
Total Nonreverting	\$ 3,289,838	\$ 3,088,537	\$ 7,216,100	\$ 3,068,699	\$ 6,808,825	\$3,697,113

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%).