



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**

June 24, 2019

Enclosed is the *General Fund Monthly Financial Report* for the period ended May 31, 2019 of the 2019 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**

MAY 31, 2019

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 6,438.4	Sales and Use Taxes Payable	\$ 653.2
		Beverage Taxes Payable	—
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 653.2</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,254.3
		Project Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Hurricane Florence Disaster Recovery Reserve	339.6
		Emergency Response & Disaster Relief Fd	58.4
		Carryforward Reserve	43.4
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	429.4
		Non-Reverting Departmental Funds	1,484.4
		Total Reserved	<u>\$ 3,807.5</u>
		Unreserved :	
		Fund Balance - July 1, 2018	\$ 995.3
		Advance to Highway Fund per SB 605	\$ (90.0)
		Transfer to Reserves	(356.5)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	1,428.9
		Total Unreserved	<u>\$ 1,977.7</u>
		Total Fund Balance	<u>\$ 5,785.2</u>
Total Assets	<u>\$ 6,438.4</u>	Total Liabilities and Fund Balance	<u>\$ 6,438.4</u>

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

FISCAL YEAR-TO-DATE MAY 31, 2019 AND MAY 31, 2018

Expressed in Millions

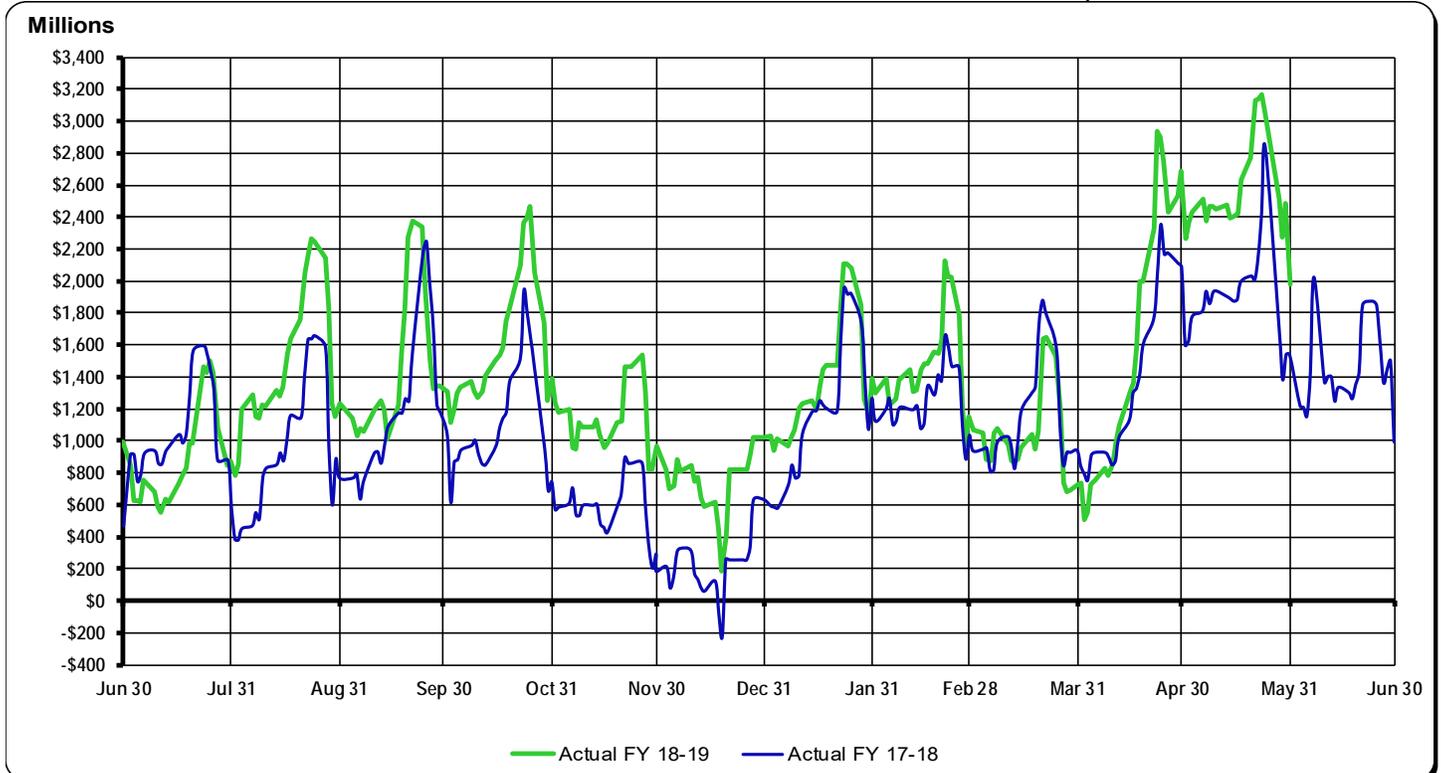
Fund Balance:	2018-19	2017-18	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,254.3	\$ 1,838.2	\$ (583.9)	(31.8)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	43.4	43.6	(.2)	(0.5)%
Emergency Response & Disaster Relief Fd	58.4	56.9	1.5	2.6%
Medicaid Transformation Fund.....	429.4	300.0	129.4	43.1%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	—	—	—
Hurricane Florence Disaster Recovery Reserve.....	339.6	—	339.6	—
Non-reverting Departmental Funds.....	1,484.4	1,352.1	132.3	9.8%
Total Reserved.....	\$ 3,807.5	\$ 3,788.8	\$ 18.7	0.5%
Unreserved:				
Fund Balance - July 1.....	\$ 995.3	\$ 471.5	\$ 523.8	111.1%
Transfer to Reserves.....	(356.5)	(75.0)	(281.5)	375.3%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Advance to Highway Fund per SB 605.....	(90.0)	—	(90.0)	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	1,428.9	1,145.6	283.3	24.7%
Total Unreserved.....	\$ 1,977.7	\$ 1,542.1	\$ 435.6	28.2%
Total Fund Balance.....	\$ 5,785.2	\$ 5,330.9	\$ 454.3	8.5%

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 MAY 31, 2019 AND FISCAL YEAR ENDED JUNE 30, 2018

Expressed in Millions



STATE OF NORTH CAROLINA

The graph above tracks the daily fluctuation of unreserved fund balance for the current and prior fiscal years.

GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF MAY 2019 AND 2018, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	May		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Beg. Unreserved Fund Balance	\$ 2,691.0	\$ 2,087.5	\$ 995.3	\$ 471.5	\$ 995.3	\$ 471.5		
Advance to Highway Fund per SB 605	(90.0)	—	(90.0)	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 2,601.0</u>	<u>\$ 2,087.5</u>	<u>\$ 905.3</u>	<u>\$ 471.5</u>	<u>\$ 995.3</u>	<u>\$ 471.5</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 846.4	\$ 788.2	\$ 12,061.5	\$ 11,476.2	\$ 12,704.7	\$ 12,341.4	94.9%	93.0%
Corporate Income	22.7	37.1	656.4	579.4	709.6	732.3	92.5%	79.1%
Sales and Use	710.5	725.2	7,154.3	6,773.8	7,624.9	7,334.5	93.8%	92.4%
Franchise	29.4	19.5	723.0	647.0	684.1	605.8	105.7%	106.8%
Insurance	5.3	(1.6)	410.4	418.6	542.6	490.4	75.6%	85.4%
Beverage	35.7	32.0	354.7	333.3	373.7	368.5	94.9%	90.4%
Estate	0.2	—	0.4	10.6	—	—	—	—
Privilege License	2.4	3.3	33.2	30.4	29.8	26.3	111.4%	115.6%
Tobacco Products	21.4	21.3	234.3	236.5	258.2	257.1	90.7%	92.0%
Real Estate Conveyance Excise	7.9	8.3	72.0	65.4	74.8	68.3	96.3%	95.8%
Gift	0.1	—	0.1	—	—	—	—	—
Solid Waste Disposal	1.1	1.4	7.7	6.0	2.5	2.4	308.0%	250.0%
White Goods Disposal	0.5	0.4	3.0	4.2	2.6	2.2	115.4%	190.9%
Scrap Tire Disposal	2.1	1.9	8.2	7.7	5.9	5.8	139.0%	132.8%
Freight Car Lines	0.1	0.2	0.3	0.3	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	4.1	4.5	43.3	4.2	50.2	107.1%	86.3%
Other	(0.2)	0.6	(0.1)	4.6	0.3	1.6	(33.3%)	287.5%
Total Tax Revenue	<u>\$ 1,685.7</u>	<u>\$ 1,641.9</u>	<u>\$ 21,723.9</u>	<u>\$ 20,637.3</u>	<u>\$ 23,017.9</u>	<u>\$ 22,286.8</u>	94.4%	92.6%
Non-Tax Revenue:								
Treasurer's Investments	\$ 13.5	\$ 9.9	\$ 131.9	\$ 82.9	\$ 99.4	\$ 60.1	132.7%	137.9%
Judicial Fees	20.7	20.1	212.3	219.6	232.7	240.9	91.2%	91.2%
Insurance	0.5	0.3	67.4	74.4	82.7	75.5	81.5%	98.5%
Disproportionate Share	—	—	142.7	119.5	163.3	164.7	87.4%	72.6%
Master Settlement Agreement	—	—	138.4	143.2	139.4	119.7	99.3%	119.6%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	16.1	16.0	190.6	193.8	194.7	185.8	97.9%	104.3%
Total Non-Tax Revenue	<u>\$ 50.8</u>	<u>\$ 46.3</u>	<u>\$ 883.3</u>	<u>\$ 833.4</u>	<u>\$ 912.2</u>	<u>\$ 846.7</u>	96.8%	98.4%
Total Tax and Non-Tax Revenue	<u>\$ 1,736.5</u>	<u>\$ 1,688.2</u>	<u>\$ 22,607.2</u>	<u>\$ 21,470.7</u>	<u>\$ 23,930.1</u>	<u>\$ 23,133.5</u>	94.5%	92.8%
Total Availability	<u>\$ 4,337.5</u>	<u>\$ 3,775.7</u>	<u>\$ 23,512.5</u>	<u>\$ 21,942.2</u>	<u>\$ 24,925.4</u>	<u>\$ 23,605.0</u>	94.3%	93.0%
Appropriation Expenditures:								
Current Operations	\$ 2,051.7	\$ 1,983.0	\$ 20,745.3	\$ 19,872.2	\$ 23,203.6	\$ 22,252.0	89.4%	89.3%
Capital Improvements:								
Funded by General Fund	—	—	2.2	49.7	2.2	49.7	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	308.1	250.6	430.8	403.2	717.5	728.8	60.0%	55.3%
Total Appropriation Expenditures	<u>\$ 2,359.8</u>	<u>\$ 2,233.6</u>	<u>\$ 21,178.3</u>	<u>\$ 20,325.1</u>	<u>\$ 23,923.3</u>	<u>\$ 23,030.5</u>	88.5%	88.3%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 1,977.7</u>	<u>\$ 1,542.1</u>	<u>\$ 2,334.2</u>	<u>\$ 1,617.1</u>	<u>\$ 1,002.1</u>	<u>\$ 574.5</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(135.0)	(75.0)	(135.0)	(75.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	(221.5)	—	(221.5)	—		
Project Reserve	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 1,977.7</u>	<u>\$ 1,542.1</u>	<u>\$ 1,977.7</u>	<u>\$ 1,542.1</u>	<u>\$ 645.6</u>	<u>\$ 499.5</u>		

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

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

GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

FOR THE MONTH OF MAY 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	May				Year-To-Date Through May			
	FY 2019	FY 2018	Change	% Change	FY 2019	FY 2018	Change	% Change
Tax Revenues:								
Individual Income	\$ 846.4	\$ 788.2	\$ 58.2	7.4%	\$ 12,061.5	\$ 11,476.2	\$ 585.3	5.1%
Corporate Income	22.7	37.1	(14.4)	(38.8)%	656.4	579.4	77.0	13.3%
Sales and Use	710.5	725.2	(14.7)	(2.0)%	7,154.3	6,773.8	380.5	5.6%
Franchise	29.4	19.5	9.9	50.8%	723.0	647.0	76.0	11.7%
Insurance	5.3	(1.6)	6.9	431.3%	410.4	418.6	(8.2)	(2.0)%
Beverage	35.7	32.0	3.7	11.6%	354.7	333.3	21.4	6.4%
Estate	0.2	—	0.2	—	0.4	10.6	(10.2)	(96.2)%
Privilege License	2.4	3.3	(0.9)	(27.3)%	33.2	30.4	2.8	9.2%
Tobacco Products	21.4	21.3	0.1	0.5%	234.3	236.5	(2.2)	(0.9)%
Real Estate Conveyance Excise	7.9	8.3	(0.4)	(4.8)%	72.0	65.4	6.6	10.1%
Gift	0.1	—	0.1	—	0.1	—	0.1	—
Solid Waste	1.1	1.4	(0.3)	(21.4)%	7.7	6.0	1.7	28.3%
White Goods Disposal	0.5	0.4	0.1	25.0%	3.0	4.2	(1.2)	(28.6)%
Scrap Tire Disposal	2.1	1.9	0.2	10.5%	8.2	7.7	0.5	6.5%
Freight Car Lines	0.1	0.2	(0.1)	(50.0)%	0.3	0.3	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	4.1	(4.0)	(97.6)%	4.5	43.3	(38.8)	(89.6)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.2)	0.6	(0.8)	(133.3)%	(0.1)	4.6	(4.7)	(102.2)%
Total Tax Revenue	\$ 1,685.7	\$ 1,641.9	\$ 43.8	2.7%	\$ 21,723.9	\$ 20,637.3	\$ 1,086.6	5.3%
Non-Tax Revenue:								
Treasurer's Investments	\$ 13.5	\$ 9.9	\$ 3.6	36.4%	\$ 131.9	\$ 82.9	\$ 49.0	59.1%
Judicial Fees	20.7	20.1	0.6	3.0%	212.3	219.6	(7.3)	(3.3)%
Insurance	0.5	0.3	0.2	66.7%	67.4	74.4	(7.0)	(9.4)%
Disproportionate Share	—	—	—	—	142.7	119.5	23.2	19.4%
Master Settlement Agreement	—	—	—	—	138.4	143.2	(4.8)	(3.4)%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	16.1	16.0	0.1	0.6%	190.6	193.8	(3.2)	(1.7)%
Total Non-Tax Revenue	\$ 50.8	\$ 46.3	\$ 4.5	9.7%	\$ 883.3	\$ 833.4	\$ 49.9	6.0%
Total Tax and Non-Tax Revenue	\$ 1,736.5	\$ 1,688.2	\$ 48.3	2.9%	\$ 22,607.2	\$ 21,470.7	\$ 1,136.5	5.3%

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

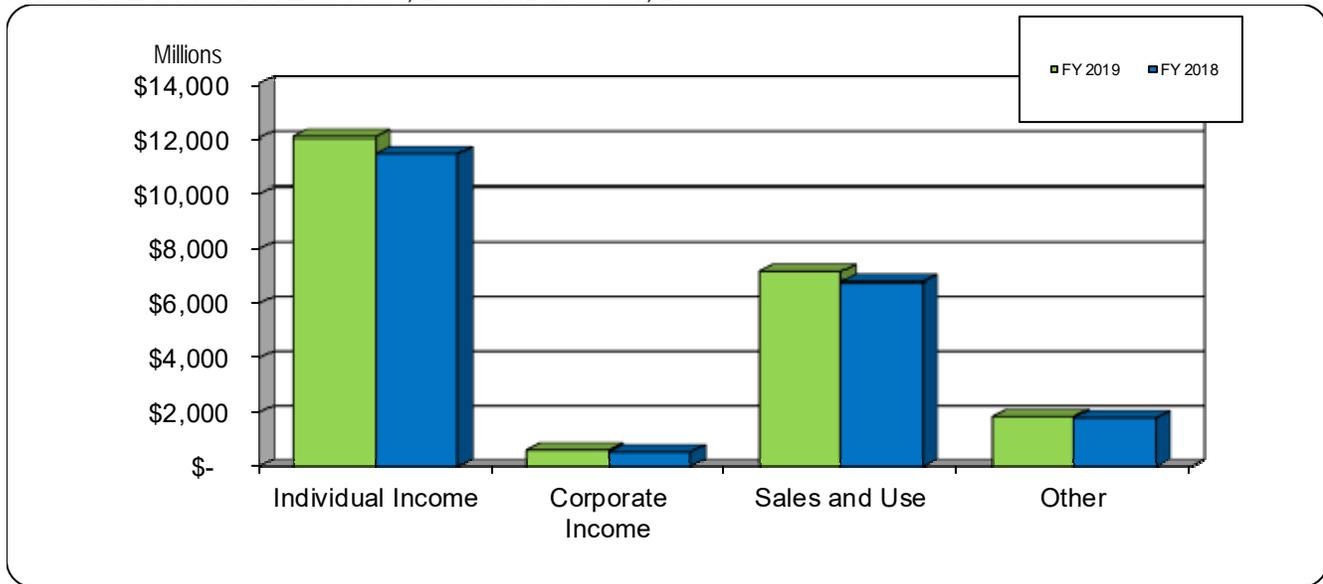
For fiscal year 2019, when compared to the prior year through May 31, actual net tax and non-tax revenues increased by \$1.137 billion, or 5.3%. Tax revenues through May 2019 increased by \$1.087 billion, or 5.3%, and non-tax revenues increased by \$49.9 million, or 6.0%.

The Fiscal Research Division estimates that General Fund revenue is \$688.0 million above the revenue target for the fiscal year. The revenue targets are monthly projections based on the May 2018 consensus forecast, 2018 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**

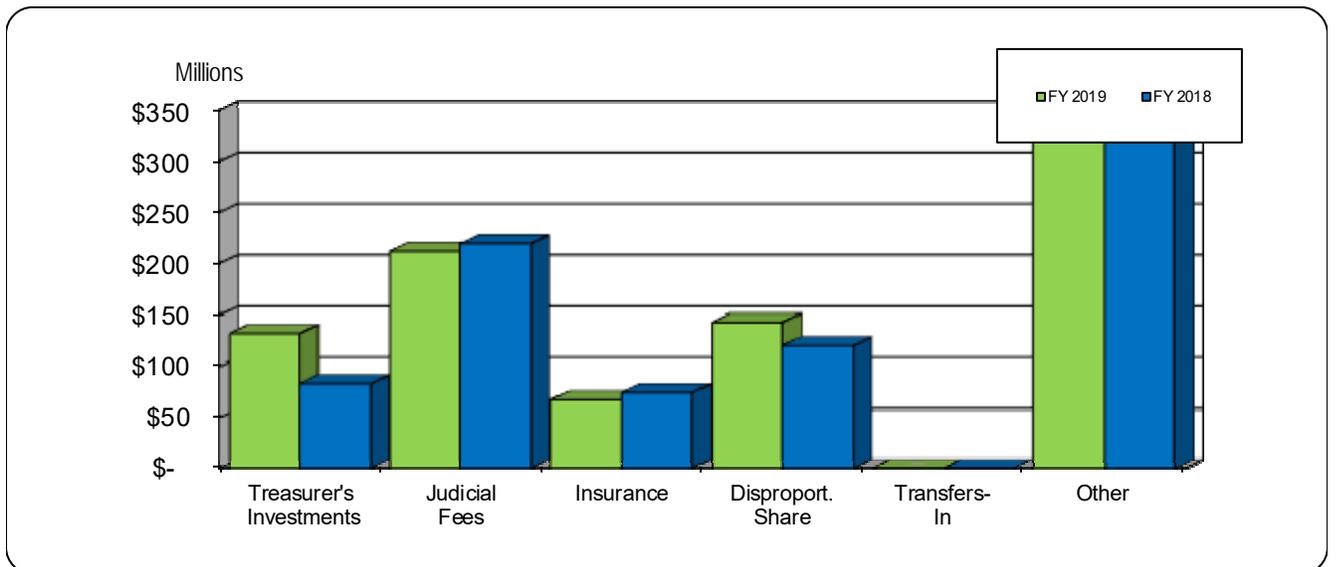
FISCAL YEAR-TO-DATE MAY 31, 2019 AND MAY 31, 2018



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 MAY 31, 2019 AND MAY 31, 2018



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 MAY 31, 2019 AND MAY 31, 2018
Expressed in Millions

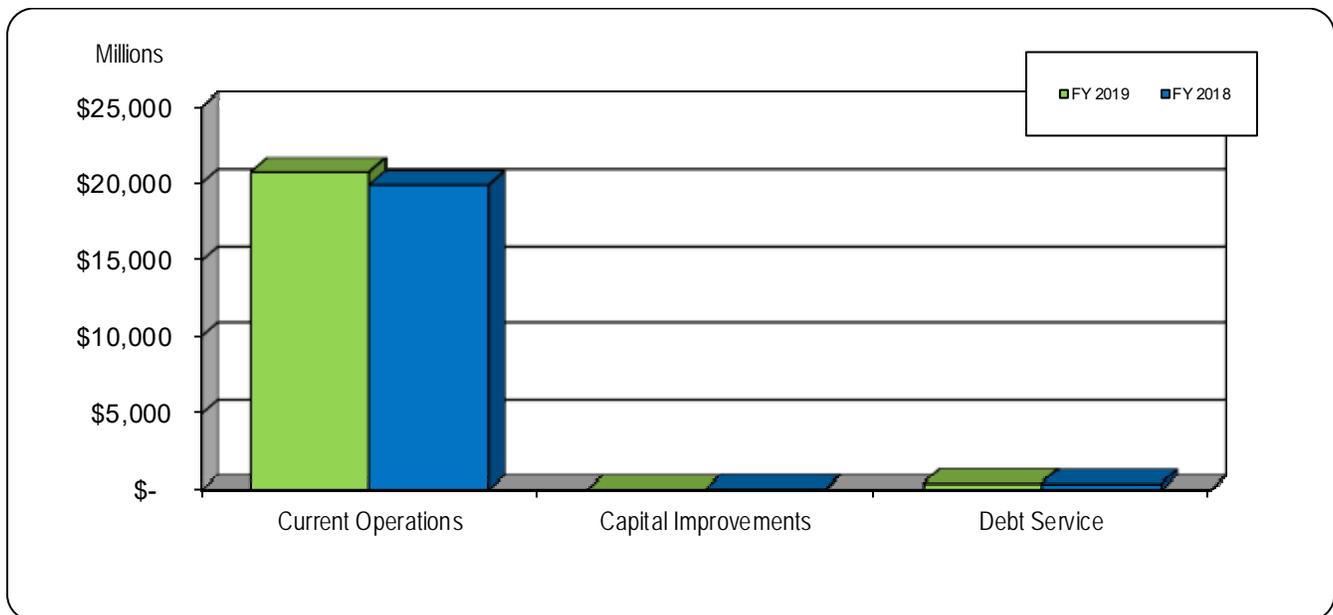
	FY 2019	FY 2018	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2019	FY 2018
Current Operations						
General Government	\$ 381.1	\$ 343.0	\$ 38.1	11.1%	1.8%	1.7%
Education	12,427.1	11,659.5	767.6	6.6%	58.7%	57.4%
Health and Human Services	4,772.0	4,725.5	46.5	1.0%	22.5%	23.2%
Economic Development	163.0	161.3	1.7	1.1%	0.8%	0.8%
Environment and Natural Resources	258.0	247.8	10.2	4.1%	1.2%	1.2%
Public Safety, Correction, and Regulation	2,609.8	2,531.2	78.6	3.1%	12.3%	12.5%
Agriculture	123.8	132.8	(9.0)	(6.8%)	0.6%	0.7%
Operating Reserves/Rounding	10.5	71.1	(60.6)	(85.2%)	—	0.3%
<i>Total Current Operations</i>	<u>\$ 20,745.3</u>	<u>\$ 19,872.2</u>	<u>\$ 873.1</u>	4.4%	98.0%	97.8%
Capital Improvements						
Funded by General Fund	2.2	49.7	(47.5)	(95.6%)	—	0.2%
Debt Service	430.8	403.2	27.6	6.8%	2.0%	2.0%
Total Appropriation Expenditures	<u>\$ 21,178.3</u>	<u>\$ 20,325.1</u>	<u>\$ 853.2</u>	4.2%	100.0%	100.0%

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

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

**GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE MAY 31, 2019 AND MAY 31, 2018



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

Actual appropriation expenditures through May 2019 were more than actual appropriation expenditures through May 2018 by \$853.2 million, or 4.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through May 2019 were more than appropriation expenditures through May 2018 by \$873.1 million, or 4.4%.

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

FOR THE MONTH OF MAY 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed In Millions

Appropriation Expenditures						Percent of Budget Expended	
May		Year-To-Date		Budget		Year-To-Date	
FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018

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

Current Operations

General Government

General Assembly	\$ 7.4	\$ 5.6	\$ 59.9	\$ 56.1	\$ 67.4	\$ 66.2	88.9%	84.7%
Governor's Office	0.6	0.5	4.6	4.9	5.2	5.4	88.5%	90.7%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.7	0.5	7.4	10.4	9.2	11.5	80.4%	90.4%
Office of State Budget	0.6	0.5	7.2	7.3	8.3	8.2	86.7%	89.0%
Housing Finance Agency	—	—	30.7	14.6	30.7	14.6	100.0%	100.0%
Lieutenant Governor	—	0.1	0.7	0.8	0.9	0.9	77.8%	88.9%
Secretary of State	1.1	1.2	12.3	12.0	13.5	13.2	91.1%	90.9%
State Auditor	1.6	0.9	10.6	9.4	14.0	13.8	75.7%	68.1%
State Treasurer	0.6	0.3	3.5	3.2	4.9	4.8	71.4%	66.7%
Retirement and Employee Benefits Administration	0.2	0.1	29.0	27.5	30.6	27.9	94.8%	98.6%
Office of the State Controller	3.8	4.5	52.1	54.2	63.8	64.0	81.7%	84.7%
Information Technology	1.9	1.2	19.0	17.4	23.6	20.9	80.5%	83.3%
Revenue	6.6	8.4	55.5	41.4	62.6	52.5	88.7%	78.9%
Board of Elections	8.6	5.9	74.1	73.3	87.0	84.7	85.2%	86.5%
Office of Administrative Hearings	2.6	0.6	9.2	5.3	11.0	6.7	83.6%	79.1%
	0.5	0.5	5.3	5.2	6.2	6.0	85.5%	86.7%
	<u>\$ 36.8</u>	<u>\$ 30.8</u>	<u>\$ 381.1</u>	<u>\$ 343.0</u>	<u>\$ 438.9</u>	<u>\$ 401.3</u>	<u>86.8%</u>	<u>85.5%</u>
Reserves - General Assembly	—	—	11.8	17.8	11.8	17.8	100.0%	100.0%
Reserves - Contingency & Emergency	—	0.2	(0.8)	(0.8)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	0.4	—	2.9	0.6	13.8%	—
Reserves - Minimum Market Adj	—	—	—	—	2.3	2.7	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	—	2.0	—	2.0	—	100.0%
Reserves - Review of Compensation Plan	—	—	1.3	—	2.9	11.9	44.8%	—
Reserves - Pending Legislation	—	—	—	52.3	—	52.3	—	100.0%
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	16.8	—	—	—
Reserves - Enterprise Resource Planning	—	—	(2.1)	0.1	37.0	3.0	(5.7%)	3.3%
	<u>\$ —</u>	<u>\$ 0.2</u>	<u>\$ 10.6</u>	<u>\$ 71.4</u>	<u>\$ 73.7</u>	<u>\$ 90.3</u>	<u>14.4%</u>	<u>79.1%</u>
Total - General Government	<u>\$ 36.8</u>	<u>\$ 31.0</u>	<u>\$ 391.7</u>	<u>\$ 414.4</u>	<u>\$ 512.6</u>	<u>\$ 491.6</u>	<u>76.4%</u>	<u>84.3%</u>

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF MAY 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	May		Year-To-Date		Budget		Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Education								
Public Instruction	\$ 810.8	\$ 802.5	\$ 8,892.3	\$ 8,308.2	\$ 9,545.3	\$ 9,046.5	93.2%	91.8%
Community Colleges	121.8	116.4	1,007.5	967.0	1,185.8	1,125.1	85.0%	85.9%
	<u>\$ 932.6</u>	<u>\$ 918.9</u>	<u>\$ 9,899.8</u>	<u>\$ 9,275.2</u>	<u>\$ 10,731.1</u>	<u>\$ 10,171.6</u>	92.3%	91.2%
University System								
University of North Carolina - General Admin	\$ 5.4	\$ 3.6	\$ 40.9	\$ 37.5	\$ 54.9	\$ 45.7	74.5%	82.1%
UNC - GA Institutional Programs and Facilities	—	—	17.0	17.0	18.6	17.3	91.4%	98.3%
UNC - GA Related Educational Programs	80.7	0.3	106.5	108.1	110.9	110.0	96.0%	98.3%
UNC- GA Aid to Private Institutions	6.1	1.4	167.6	149.0	171.3	155.2	97.8%	96.0%
UNC - Chapel Hill Academic Affairs	49.6	41.5	235.0	250.1	281.9	269.9	83.4%	92.7%
UNC - Chapel Hill Health Affairs	29.3	22.1	178.6	171.9	207.3	199.7	86.2%	86.1%
UNC - Chapel Hill Area Health Affairs	3.8	6.7	43.8	41.1	54.6	48.9	80.2%	84.0%
NCSU - Academic Affairs	56.4	53.1	332.2	320.8	426.9	416.8	77.8%	77.0%
NCSU - Agricultural Research	5.5	2.6	44.4	47.4	54.9	58.6	80.9%	80.9%
NCSU - Agricultural Extension Service	3.4	3.1	36.0	35.1	40.7	39.9	88.5%	88.0%
University of North Carolina at Greensboro	19.9	23.9	137.4	130.1	179.5	170.3	76.5%	76.4%
University of North Carolina at Charlotte	31.8	27.0	190.2	182.3	258.8	251.1	73.5%	72.6%
University of North Carolina at Asheville	3.3	3.6	34.4	33.7	41.0	40.1	83.9%	84.0%
University of North Carolina at Wilmington	18.0	12.7	113.6	102.2	147.8	136.8	76.9%	74.7%
University of North Carolina at Pembroke	6.0	5.2	63.2	45.9	77.8	55.6	81.2%	82.6%
East Carolina University	28.5	24.4	173.8	154.3	230.9	228.9	75.3%	67.4%
ECU - Health Affairs	6.8	7.5	57.8	59.0	78.5	76.0	73.6%	77.6%
North Carolina A&T University	13.0	14.7	75.6	73.6	93.9	92.3	80.5%	79.7%
Western Carolina University	12.5	16.4	105.2	74.2	132.6	98.3	79.3%	75.5%
Appalachian State University	22.2	19.0	125.4	112.3	149.2	140.5	84.0%	79.9%
Winston-Salem State University	5.7	6.8	48.4	52.3	63.0	64.0	76.8%	81.7%
Elizabeth City State University	3.2	3.3	31.1	27.9	37.9	33.0	82.1%	84.5%
Fayetteville State University	4.5	4.3	48.7	48.3	54.8	52.8	88.9%	91.5%
North Carolina Central University	6.9	7.2	73.1	65.3	85.5	84.3	85.5%	77.5%
University of North Carolina Sch of the Arts	3.6	3.8	27.2	25.7	33.6	31.9	81.0%	80.6%
North Carolina Sch of Science & Mathematics	1.7	2.1	20.2	19.2	23.1	21.7	87.4%	88.5%
Total University System	<u>\$ 427.8</u>	<u>\$ 316.3</u>	<u>\$ 2,527.3</u>	<u>\$ 2,384.3</u>	<u>\$ 3,109.9</u>	<u>\$ 2,939.6</u>	81.3%	81.1%
Total - Education	<u>\$ 1,360.4</u>	<u>\$ 1,235.2</u>	<u>\$ 12,427.1</u>	<u>\$ 11,659.5</u>	<u>\$ 13,841.0</u>	<u>\$ 13,111.2</u>	89.8%	88.9%
Health and Human Services								
HHS - Administration and Support	\$ 2.5	\$ 2.3	\$ 128.2	\$ 108.0	\$ 133.8	\$ 120.9	95.8%	89.3%
Aging	4.9	5.9	43.7	39.9	47.1	46.9	92.8%	85.1%
Child Development	19.7	32.9	211.1	241.9	228.4	268.1	92.4%	90.2%
Health Services	(4.2)	18.5	124.6	121.6	156.5	157.2	79.6%	77.4%
Social Services	12.5	13.6	174.4	164.3	204.8	200.7	85.2%	81.9%
Medical Assistance	294.0	318.0	3,412.6	3,366.1	3,826.1	3,699.1	89.2%	91.0%
Children's Health Insurance	(0.1)	0.2	(0.1)	0.1	0.4	0.5	(25.0%)	20.0%
Health Benefits	—	2.5	—	(0.4)	—	9.7	—	(4.1%)
Services for the Blind and Deaf/HH	1.0	1.1	7.5	7.7	8.6	8.4	87.2%	91.7%
Mental Health/DD/SAS	31.8	51.6	622.3	628.5	692.0	683.3	89.9%	92.0%
Health Services Regulations	2.6	1.7	13.5	14.0	19.3	18.7	69.9%	74.9%
Vocational Rehabilitation	5.9	3.1	34.2	33.8	39.4	38.8	86.8%	87.1%
Total - Health and Human Services	<u>\$ 370.6</u>	<u>\$ 451.4</u>	<u>\$ 4,772.0</u>	<u>\$ 4,725.5</u>	<u>\$ 5,356.4</u>	<u>\$ 5,252.3</u>	89.1%	90.0%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF MAY 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	May		Year-To-Date		Budget		Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Economic Development								
Commerce	\$ 0.7	\$ 1.1	\$ 2.6	\$ 8.2	\$ 11.1	\$ 11.3	23.4%	72.6%
Commerce - State Aid to Nonstate Entities	1.8	1.8	18.0	18.6	19.7	20.3	91.4%	91.6%
Commerce - Economic Development	0.1	(0.1)	142.4	134.5	143.2	144.3	99.4%	93.2%
Total - Economic Development	\$ 2.6	\$ 2.8	\$ 163.0	\$ 161.3	\$ 174.0	\$ 175.9	93.7%	91.7%
Environment & Natural Resources								
Environmental Quality	\$ 14.9	\$ 4.8	\$ 75.6	\$ 71.1	\$ 95.8	\$ 78.2	78.9%	90.9%
Wildlife Resources	(0.7)	0.6	9.6	9.9	11.3	11.2	85.0%	88.4%
Natural and Cultural Resources	11.9	14.3	172.2	166.2	193.2	186.0	89.1%	89.4%
Roanoke Island Commission	—	—	0.6	0.6	0.6	0.6	100.0%	100.0%
Total - Environment & Natural Resources	\$ 26.1	\$ 19.7	\$ 258.0	\$ 247.8	\$ 300.9	\$ 276.0	85.7%	89.8%
Public Safety, Correction, & Regulation								
Judicial	\$ 56.1	\$ 56.7	\$ 611.8	\$ 592.6	\$ 683.8	\$ 655.5	89.5%	90.4%
Justice	4.3	2.8	43.6	43.1	47.9	49.1	91.0%	87.8%
Labor	1.4	1.5	14.8	13.8	18.2	17.6	81.3%	78.4%
Insurance	2.2	2.9	36.3	32.6	40.9	39.7	88.8%	82.1%
Insurance-GF	0.4	(0.4)	6.3	2.4	8.6	9.3	73.3%	25.8%
Public Safety	180.9	168.8	1,897.0	1,846.7	2,076.6	2,020.2	91.4%	91.4%
Total - Public Safety, Correction, & Regulation	\$ 245.3	\$ 232.3	\$ 2,609.8	\$ 2,531.2	\$ 2,876.0	\$ 2,791.4	90.7%	90.7%
Agriculture								
Agriculture and Consumer Services	\$ 10.1	\$ 10.8	\$ 123.8	\$ 132.8	\$ 142.7	\$ 153.8	86.8%	86.3%
Rounding [*]	\$ (0.2)	\$ (0.2)	\$ (0.1)	\$ (0.3)	\$ —	\$ (0.2)	N/A	N/A
Total Current Operations	\$ 2,051.7	\$ 1,983.0	\$ 20,745.3	\$ 19,872.2	\$ 23,203.6	\$ 22,252.0	89.4%	89.3%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 2.2	\$ 49.7	\$ 2.2	\$ 49.7	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 2.2	\$ 49.7	\$ 2.2	\$ 49.7	100.0%	100.0%
Debt Service								
Debt Service - Principal and Interest	308.1	250.6	467.2	423.6	715.9	727.2	65.3%	58.3%
Debt Service - Federal	—	—	(36.4)	(20.4)	1.6	1.6	(2275.0%)	(1275.0%)
Total - Debt Service	\$ 308.1	\$ 250.6	\$ 430.8	\$ 403.2	\$ 717.5	\$ 728.8	60.0%	55.3%
Total Appropriation Expenditures	\$ 2,359.8	\$ 2,233.6	\$ 21,178.3	\$ 20,325.1	\$ 23,923.3	\$ 23,030.5	88.5%	88.3%

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 MAY 31, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 60,840	\$ 270,015	\$ 71,049	\$ 393,803
Total - Agriculture	<u>\$ 60,840</u>	<u>\$ 270,015</u>	<u>\$ 71,049</u>	<u>\$ 393,803</u>
Debt Service				
State Treasurer	\$ 10,371	\$ 28,302	\$ 318,378	\$ 495,454
State Treasurer-Federal	-	38,000	-	1,616
Total Debt Service	<u>\$ 10,371</u>	<u>\$ 66,302</u>	<u>\$ 318,378</u>	<u>\$ 497,070</u>
Education				
Public Instruction	\$ 231,574	\$ 2,156,422	\$ 1,036,831	\$ 11,048,680
Community Colleges	43,589	601,243	165,313	1,608,782
UNC Systems	151,819	2,884,377	570,058	5,411,674
Total - Education	<u>\$ 426,982</u>	<u>\$ 5,642,042</u>	<u>\$ 1,772,202</u>	<u>\$ 18,069,136</u>
Economic Development				
Commerce	\$ 6,443	\$ 65,885	\$ 7,177	\$ 68,519
Commerce-State Aid	-	-	1,800	18,047
Commerce-Economic Dev	-	5,295	125	147,699
Total - Economic Development	<u>\$ 6,443</u>	<u>\$ 71,180</u>	<u>\$ 9,102</u>	<u>\$ 234,265</u>
Environment & Natural Resources				
Environmental Quality	\$ 9,315	\$ 101,086	\$ 22,978	\$ 176,718
Wildlife Resources	8,381	74,219	7,504	83,790
Natural and Cultural Resources	6,222	42,895	17,501	215,137
Roanoke Island	-	-	-	593
Total - Environ. & Natural Resources	<u>\$ 23,918</u>	<u>\$ 218,200</u>	<u>\$ 47,983</u>	<u>\$ 476,238</u>
General Government				
General Assembly	\$ 80	\$ 704	\$ 7,482	\$ 60,610
Governor	93	922	609	5,483
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	-	41	634	7,250
Military and Veterans Affairs	3,584	57,424	4,255	64,811
Housing Finance Authority	-	-	-	30,660
Governor	-	710	-	12,515
Lt. Governor	-	6	64	753
Secretary of State	81	438	1,178	12,739
State Auditor	186	6,256	1,837	16,859
State Treasurer-Administration	3,263	33,306	3,847	36,787
State Treasurer-Retirement	-	-	200	28,974
Administration	1,511	16,367	5,291	68,493
State Controller	150	1,729	2,006	20,708
Information Technology	-	5,884	6,541	61,355
Revenue	4,037	58,486	12,796	132,633
Board of Elections	3	1,012	2,630	10,230
Administrative Hearings	94	1,495	571	6,762
Reserve-Contingency/Emergency	-	845	-	5
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	447
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	40,000	-	40,000
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 MAY 31, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Workers' Compensation	-	-	-	-
Reserve-Review of Compensation Plan	-	-	-	1,322
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	-	2,872	-	750
Reserve - Eugenic Sterilization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 13,082	\$ 228,497	\$ 49,941	\$ 620,146
Health and Human Services				
HHS-Administration	\$ 11,807	\$ 88,070	\$ 14,350	\$ 216,239
Aging	5,911	51,968	10,814	95,627
Child Development	53,280	481,638	72,953	692,754
Health Services	70,263	522,593	64,639	647,202
Social Services	92,376	981,133	102,721	1,155,492
Medical Assistance	1,458,980	10,583,758	1,749,137	13,996,321
NC Health Choice	19,711	217,146	19,565	217,037
Health Benefits	-	1,589	-	1,589
Blind Services	2,931	28,229	3,916	35,682
Mental Health	57,981	744,660	90,061	1,366,985
Facility Services	2,711	44,673	5,316	58,167
Vocational Rehabilitation Services	6,760	90,932	12,697	125,166
Total - Health and Human Services	\$ 1,782,711	\$ 13,836,389	\$ 2,146,169	\$ 18,608,261
Public Safety, Correction, and Regulation				
Judicial	\$ 459	\$ 3,034	\$ 46,264	\$ 502,164
Judicial-Indigent Defense	1,173	10,720	12,459	123,385
Justice	1,991	37,299	6,398	80,923
Labor	1,869	15,949	2,863	30,779
Insurance	1,860	11,963	3,906	48,272
Insurance	1,135	17,191	1,594	23,537
Public Safety	18,115	266,943	202,804	2,163,921
Total - Public Safety, Correction and Regulation	\$ 26,602	\$ 363,099	\$ 276,288	\$ 2,972,981
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 2,168
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 2,168
Tax Codes				
Estate	\$ 174	\$ 389	\$ -	\$ -
License Schedule B	4,916	34,053	127	846
Tobacco	25,113	267,002	2,951	32,707
Franchise	39,164	749,537	3,470	26,487
Individual Income	1,078,034	13,357,430	150,600	1,295,922
Sales & Use	1,096,604	11,712,103	705,156	4,557,841
Beverage	35,704	395,659	15	40,967
Gift	75	94	-	1
Freight Car	14	261	-	3
Insurance	8,072	420,364	1,799	9,961
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING MAY 31, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Corporate Income	37,073	848,402	8,515	192,000
Real Estate	7,985	72,065	-	21
White Goods	584	5,605	26	2,614
Scrap Tire	2,451	19,102	46	10,950
Manufacturing	241	6,004	169	1,539
Solid Waste	2,500	22,456	6	14,784
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	305	11	305
Total - Tax Codes	\$ 2,338,704	\$ 27,910,831	\$ 872,891	\$ 6,186,948
Nontax Codes				
Insurance-Nontax	\$ -	\$ 20,508	\$ -	\$ -
Secretary of State-Nontax	6,943	122,123	87	876
License & Fees-Nontax	1,968	55,621	1,446	8,684
Gas & Oil Inspection	273	1,353	-	-
Deed Mortgage Registration Fee	614	6,179	491	4,943
Board of Elections	20	176	21	109
DHHS	68	3,626	-	698
Disproportionate Share	-	142,679	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	910	1,440	-	-
Master Settlement Agreement	-	155,926	-	17,500
Treasurer Investment	13,472	132,310	-	430
Rural Center Reversion	-	-	-	-
Fees & Penalties	408	4,124	424	3,722
DPS - ABC Board	5,336	27,565	120	1,467
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	20,868	212,555	157	283
Sales & Use	1,227	11,741	-	-
Intra State Transfer	207	5,319	-	2,440
Probation Supervision Fees	990	10,081	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	433	4,417	-	-
Sales Tax Refund	282	2,253	-	-
Miscellaneous	1	9	-	2
Parole Supervision Fees	105	1,061	-	-
Banking & Investment Fees	597	3,425	-	-
Total - Nontax Codes	\$ 54,722	\$ 924,491	\$ 2,746	\$ 41,154
Total Reverting	\$ 4,744,375	\$ 49,531,046	\$ 5,566,749	\$ 48,102,170
Beginning Unreserved Cash	\$ 995,332			
Advance to Highway Fund per SB 605	(90,000)			
Year-To-Date Receipts	49,531,046			
Year-To-Date Disbursements	48,102,170			
Reservations:				
Savings Reserve	(221,543)			
Medicaid Transformation Fund	(135,000)			
Ending Unreserved Cash	\$ 1,977,665			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING MAY 31, 2019 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	\$ 67,227	\$ 53,725	\$ 218,289	\$ 72,784	\$ 210,644	\$ 74,872
Total Agriculture	<u>\$ 67,227</u>	<u>\$ 53,725</u>	<u>\$ 218,289</u>	<u>\$ 72,784</u>	<u>\$ 210,644</u>	<u>\$ 74,872</u>
Debt Service						
State Treasurer-Bond Refund	\$ 487	\$ -	\$ 36	\$ -	\$ 523	\$ -
State Treasurer-Retirement	-	204,459	317,780	204,459	317,780	-
Total - Debt Service	<u>\$ 487</u>	<u>\$ 204,459</u>	<u>\$ 317,816</u>	<u>\$ 204,459</u>	<u>\$ 318,303</u>	<u>\$ -</u>
Education						
Public Instruction-Special Revenue	\$ 17,607	\$ 2,930	\$ 17,363	\$ 139	\$ 10,500	\$ 24,470
Public Instruction-School Technology	58,325	160	1,800	2,032	30,175	29,950
Public Instruction-IT Projects	22,545	262	262	907	6,343	16,464
Public Instruction-Pub Sch Bldg Fund	152,065	17,095	278,968	13,654	179,851	251,182
Public Instruction-Trust	15,849	4,518	32,346	2,544	43,010	5,185
Public Instruction-Local Payroll	349	5,832	57,140	5,793	56,620	869
Public Instruction-Internal Service	66,856	379	147,409	3,589	57,991	156,274
Community Colleges-Special Rev	7,587	2,073	10,225	2,092	10,184	7,628
Community Colleges-IT Projects	8,056	1,250	1,250	36	639	8,667
Community Colleges-Trust	4,169	6	17,076	227	18,172	3,073
Total - Education	<u>\$ 353,408</u>	<u>\$ 34,505</u>	<u>\$ 563,839</u>	<u>\$ 31,013</u>	<u>\$ 413,485</u>	<u>\$ 503,762</u>
Economic Development						
Commerce-Floyd Relief	\$ 229	\$ 2	\$ 22	\$ -	\$ 243	\$ 8
Commerce-Special Revenue	166,709	14,008	246,463	13,731	223,045	190,127
Commerce-IT Projects	206	189	191	-	100	297
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	5,452	21	7,255	-	-	12,707
Commerce-Div of Employ Sec	21,945	7,260	109,272	6,187	104,243	26,974
Total - Economic Development	<u>\$ 194,618</u>	<u>\$ 21,480</u>	<u>\$ 363,203</u>	<u>\$ 19,918</u>	<u>\$ 327,631</u>	<u>\$ 230,190</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 6,677	\$ 532	\$ 24,380	\$ 579	\$ 25,813	\$ 5,244
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	10,609	1,253	10,328	454	8,290	12,647
Natural and Cultural Resources	740	6	201	14	143	798
C W M T F	54,862	422	22,185	3,610	22,344	54,703
Land & Water Conservation Fund	208	352	1,440	318	1,258	390
Natural & Cultural Res-LWS	881	2	135	-	-	1,016
Aquariums	4,187	667	2,305	607	4,675	1,817
Parks & Recreation Trust Fund	18,003	134	21,946	715	20,474	19,475
Natural and Cultural Res-Int Bearing	70	5	62	9	49	83
Wildlife	11,066	7,492	58,712	5,781	58,429	11,349
Total - Environment and Natural Resources	<u>\$ 108,064</u>	<u>\$ 10,865</u>	<u>\$ 141,694</u>	<u>\$ 12,087</u>	<u>\$ 141,475</u>	<u>\$ 108,283</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING MAY 31, 2019 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	\$ 184,874	\$ 51,880	\$ 664,301	\$ 53,644	\$ 723,886	\$ 125,289
Governor's Office-Disaster Relief	-	2,033	46,443	2,033	46,443	-
Payroll Imprest Fund	-	829,714	8,647,107	829,714	8,647,107	-
OSBM-IT Projects	625	-	-	-	182	443
General Assembly	12,918	-	47	4	62	12,903
State Treasurer	6,308	547	6,494	708	5,168	7,634
State Treasurer-Blount St. Properties Administration	-	-	-	-	-	-
State Controller	66,446	6,390	51,351	3,695	54,941	62,856
Statewide-Worker's Comp Plan	30,102	1,220	14,324	712	11,391	33,035
Revenue-Project Collect	4,252	7,053	74,739	6,835	75,506	3,485
Revenue-Tax Distribution	61,764	4,032	39,547	2,890	43,085	58,226
Revenue-Tax Distribution	-	312,226	3,780,585	312,220	3,780,585	-
Revenue-Lee Act Credits	294	-	5	-	5	294
Revenue-Tax Transfer Fees	5,253	175	2,593	33	1,845	6,001
Revenue-IT Project	121	-	221	60	281	61
Revenue-E 911 Fee	2,391	1,538	13,744	1,204	13,598	2,537
Board of Elections	2,579	20	11,088	103	1,878	11,789
NC Infrastructure Finance Corp	-	133,421	211,356	133,421	211,356	-
Information Technology	25,322	349	42,935	10,557	35,096	33,161
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,698	62	343	17	429	1,612
Total - General Government	<u>\$ 404,947</u>	<u>\$ 1,350,660</u>	<u>\$ 13,607,223</u>	<u>\$ 1,357,850</u>	<u>\$ 13,652,844</u>	<u>\$ 359,326</u>
Health and Human Services						
Health Services	\$ 445	\$ 12,987	\$ 142,560	\$ 10,632	\$ 138,063	\$ 4,942
Social Services	3,076	630	7,714	3,243	7,091	3,699
Medical Assistance	43,729	13,231	161,623	28,730	164,497	40,855
Facility Services	29,465	687	5,448	1	1,473	33,440
DHHS-Administration	22,766	9,157	138,204	13,644	146,189	14,781
Aging	-	-	65	-	65	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	<u>\$ 99,481</u>	<u>\$ 36,692</u>	<u>\$ 455,614</u>	<u>\$ 56,250</u>	<u>\$ 457,378</u>	<u>\$ 97,717</u>
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 137	\$ 7	\$ 32	\$ 10	\$ 106	\$ 63
Public Safety	93,973	147,754	739,232	144,029	722,982	110,223
Total - Public Safety, Correction and Regulation	<u>\$ 94,110</u>	<u>\$ 147,761</u>	<u>\$ 739,264</u>	<u>\$ 144,039</u>	<u>\$ 723,088</u>	<u>\$ 110,286</u>
Total Nonreverting	<u>\$ 1,322,342</u>	<u>\$ 1,860,147</u>	<u>\$ 16,406,942</u>	<u>\$ 1,898,400</u>	<u>\$ 16,244,848</u>	<u>\$ 1,484,436</u>

GLOSSARY

Advance to Highway Fund (Senate Bill 605, Session Law 2019-15) – Funds advanced from the unreserved fund balance to the Disaster Relief Cash Flow Loan Fund, a special fund in the Department of Transportation.

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.

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.

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.

Project Reserve (G.S. 143C-8-10) – Established as a reserve in the General Fund. These funds may be used for an emergency repair and renovation project at a State facility, the award of a project contract when bids for the contract exceed the amount appropriated or a reversion to the principal fund from which revenue was appropriated for a project when the amount encumbered for the project is less than the amount appropriated.

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%).