



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**

December 3, 2019

Enclosed is the *General Fund Monthly Financial Report* for the period ended July 31, 2019 of the 2020 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**

JULY 31, 2019

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 6,822.7	Sales and Use Taxes Payable	\$ 661.0
		Beverage Taxes Payable	6.7
		Solid Waste Disposal	4.9
		White Goods Disposal Taxes Payable	0.7
		Scrap Tire Disposal Taxes Payable	3.7
		Total Liabilities	\$ 677.0
		<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	324.1
		Emergency Response & Disaster Relief Fd	53.8
		Carryforward Reserve	508.3
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	425.3
		Non-Reverting Departmental Funds	1,347.4
		Total Reserved	\$ 4,111.2
		Unreserved :	
		Fund Balance - July 1, 2019	\$ 1,709.3
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	325.2
		Total Unreserved	\$ 2,034.5
		Total Fund Balance	\$ 6,145.7
Total Assets	\$ 6,822.7	Total Liabilities and Fund Balance	\$ 6,822.7

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

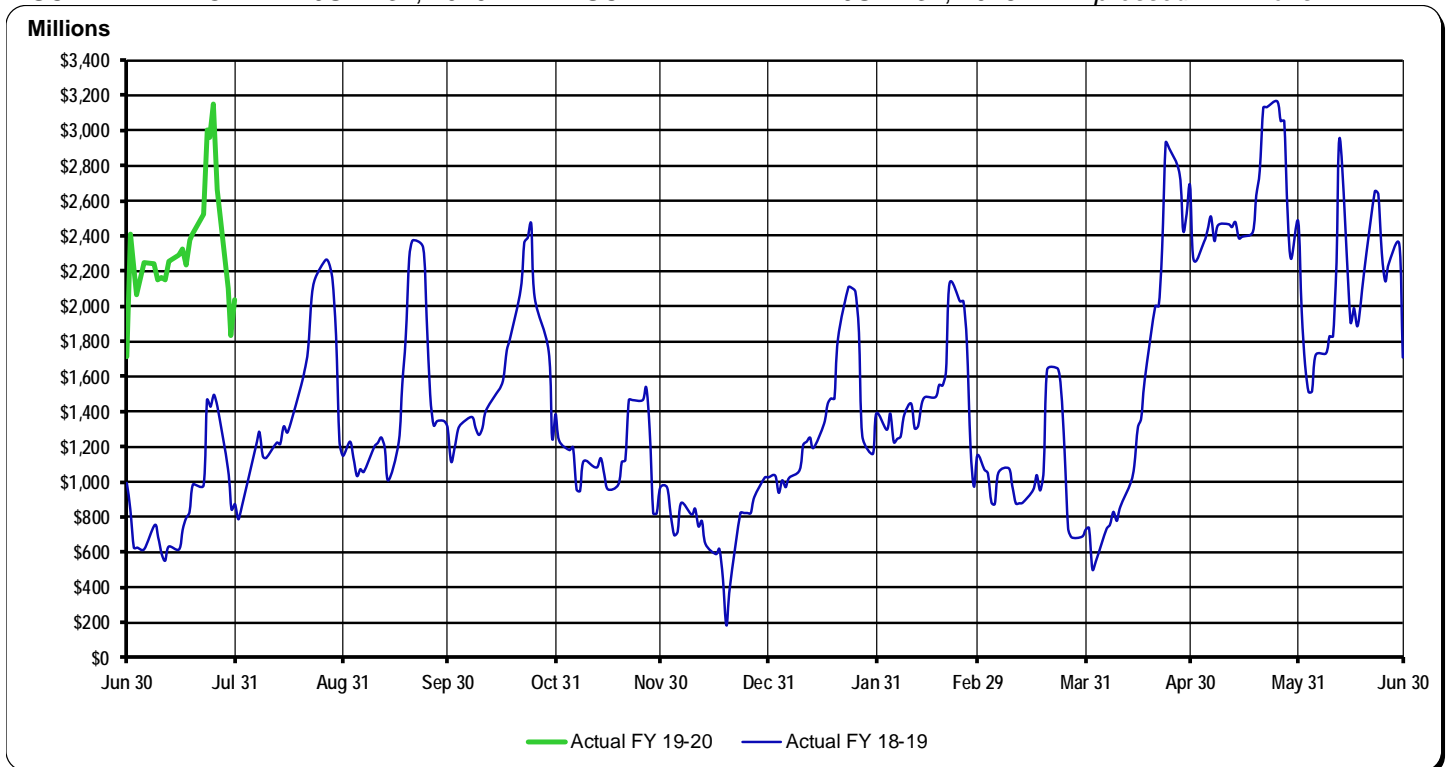
FISCAL YEAR-TO-DATE JULY 31, 2019 AND JULY 31, 2018
Expressed in Millions

Fund Balance:	2019-20	2018-19	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,254.3	\$ 2,010.8	\$ (756.5)	(37.6)%
Repairs and Renovations Reserve Account.....	11.6	76.4	(64.8)	(84.8)%
Carry Forward Reserve.....	508.3	360.9	147.4	40.8%
Emergency Response & Disaster Relief Fd	53.8	114.6	(60.8)	(53.1)%
Medicaid Transformation Fund.....	425.3	435.0	(9.7)	(2.2)%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	155.2	(155.2)	(100.0)%
Hurricane Florence Disaster Recovery Reserve.....	324.1	—	324.1	—
Non-reverting Departmental Funds.....	<u>1,347.4</u>	<u>1,297.3</u>	<u>50.1</u>	<u>3.9%</u>
Total Reserved.....	\$ 4,111.2	\$ 4,636.6	\$ (525.4)	(11.3)%
Unreserved:				
Fund Balance - July 1.....	\$ 1,709.3	\$ 995.3	\$ 714.0	71.7%
Transfer to Reserves.....	—	(356.5)	356.5	(100.0)%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	<u>325.2</u>	<u>236.6</u>	<u>88.6</u>	<u>37.4%</u>
Total Unreserved.....	\$ 2,034.5	\$ 875.4	\$ 1,159.1	132.4%
Total Fund Balance.....	\$ 6,145.7	\$ 5,512.0	\$ 633.7	11.5%

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 JULY 31, 2019 AND FISCAL YEAR ENDED JULY 31, 2018 Expressed in Millions



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

GENERAL FUND REVERTING

STATE OF NORTH CAROLINA

SCHEDULE OF OPERATIONS

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

Expressed in Millions

	July		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	Year-To-Date	
							FY 2020	FY 2019
Beg. Unreserved Fund Balance	\$ 1,709.3	\$ 995.3	\$ 1,709.3	\$ 995.3	\$ 1,709.3	\$ 995.3		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 974.4	\$ 838.3	\$ 974.4	\$ 838.3	\$ 13,030.1	\$ 12,704.7	7.5%	6.6%
Corporate Income	17.6	35.1	17.6	35.1	735.6	709.6	2.4%	4.9%
Sales and Use	788.6	740.1	788.6	740.1	8,203.3	7,624.9	9.6%	9.7%
Franchise	25.8	22.5	25.8	22.5	745.7	684.1	3.5%	3.3%
Insurance	8.9	7.8	8.9	7.8	565.3	542.6	1.6%	1.4%
Beverage	30.0	27.2	30.0	27.2	411.5	373.7	7.3%	7.3%
Estate	—	—	—	—	—	—	—	—
Privilege License	8.0	7.8	8.0	7.8	35.6	29.8	22.5%	26.2%
Tobacco Products	22.6	22.9	22.6	22.9	256.2	258.2	8.8%	8.9%
Real Estate Conveyance Excise	8.0	8.1	8.0	8.1	85.1	74.8	9.4%	10.8%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	4.9	5.1	4.9	5.1	2.8	2.5	175.0%	204.0%
White Goods Disposal	0.7	0.7	0.7	0.7	2.7	2.6	25.9%	26.9%
Scrap Tire Disposal	1.9	1.8	1.9	1.8	6.2	5.9	30.6%	30.5%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	3.0	0.1	3.0	—	4.2	—	71.4%
Other	(0.1)	—	(0.1)	—	0.3	0.3	(33.3%)	—
Total Tax Revenue	<u>\$ 1,891.4</u>	<u>\$ 1,720.4</u>	<u>\$ 1,891.4</u>	<u>\$ 1,720.4</u>	<u>\$ 24,080.4</u>	<u>\$ 23,017.9</u>	<u>7.9%</u>	<u>7.5%</u>
Non-Tax Revenue:								
Treasurer's Investments	\$ 14.0	\$ 9.7	\$ 14.0	\$ 9.7	\$ 167.2	\$ 99.4	8.4%	9.8%
Judicial Fees	19.8	18.4	19.8	18.4	228.8	232.7	8.7%	7.9%
Insurance	1.7	1.1	1.7	1.1	87.8	82.7	1.9%	1.3%
Disproportionate Share	—	—	—	—	165.3	163.3	—	—
Master Settlement Agreement	—	—	—	—	136.2	139.4	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	7.8	6.7	7.8	6.7	202.8	194.7	3.8%	3.4%
Total Non-Tax Revenue	<u>\$ 43.3</u>	<u>\$ 35.9</u>	<u>\$ 43.3</u>	<u>\$ 35.9</u>	<u>\$ 988.1</u>	<u>\$ 912.2</u>	<u>4.4%</u>	<u>3.9%</u>
Total Tax and Non-Tax Revenue	<u>\$ 1,934.7</u>	<u>\$ 1,756.3</u>	<u>\$ 1,934.7</u>	<u>\$ 1,756.3</u>	<u>\$ 25,068.5</u>	<u>\$ 23,930.1</u>	<u>7.7%</u>	<u>7.3%</u>
Total Availability	<u>\$ 3,644.0</u>	<u>\$ 2,751.6</u>	<u>\$ 3,644.0</u>	<u>\$ 2,751.6</u>	<u>\$ 26,777.8</u>	<u>\$ 24,925.4</u>	<u>13.6%</u>	<u>11.0%</u>
Appropriation Expenditures:								
Current Operations	\$ 1,607.9	\$ 1,518.1	\$ 1,607.9	\$ 1,518.1	\$ 23,704.3	\$ 23,233.6	6.8%	6.5%
Capital Improvements:								
Funded by General Fund	—	—	—	—	—	2.2	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	1.6	1.6	1.6	1.6	717.5	717.5	0.2%	0.2%
Total Appropriation Expenditures	<u>\$ 1,609.5</u>	<u>\$ 1,519.7</u>	<u>\$ 1,609.5</u>	<u>\$ 1,519.7</u>	<u>\$ 24,421.8</u>	<u>\$ 23,953.3</u>	<u>6.6%</u>	<u>6.3%</u>
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 2,034.5</u>	<u>\$ 1,231.9</u>	<u>\$ 2,034.5</u>	<u>\$ 1,231.9</u>	<u>\$ 2,356.0</u>	<u>\$ 972.1</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—	—	—
Medicaid Transformation Fund	—	—	—	(135.0)	—	(135.0)	—	—
Repair and Renovation	—	—	—	—	—	—	—	—
Savings	—	—	—	(221.5)	—	(221.5)	—	—
Project Reserve	—	—	—	—	—	—	—	—
Carryforward Reduction trans unreserved	—	—	—	—	—	—	—	—
Revision to Estimated Credit Balance	—	—	—	—	—	—	—	—
Unreserved Fund Balance	<u>\$ 2,034.5</u>	<u>\$ 1,231.9</u>	<u>\$ 2,034.5</u>	<u>\$ 875.4</u>	<u>\$ 2,356.0</u>	<u>\$ 615.6</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 JULY 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	July				Year-To-Date Through July			
	FY 2020	FY 2019	Change	%Change	FY 2020	FY 2019	Change	%Change
Tax Revenues:								
Individual Income	\$ 974.4	\$ 838.3	\$ 136.1	16.2%	\$ 974.4	\$ 838.3	\$ 136.1	16.2%
Corporate Income	17.6	35.1	(17.5)	(49.9)%	17.6	35.1	(17.5)	(49.9)%
Sales and Use	788.6	740.1	48.5	6.6%	788.6	740.1	48.5	6.6%
Franchise	25.8	22.5	3.3	14.7%	25.8	22.5	3.3	14.7%
Insurance	8.9	7.8	1.1	14.1%	8.9	7.8	1.1	14.1%
Beverage	30.0	27.2	2.8	10.3%	30.0	27.2	2.8	10.3%
Estate	—	—	—	—	—	—	—	—
Privilege License	8.0	7.8	0.2	2.6%	8.0	7.8	0.2	2.6%
Tobacco Products	22.6	22.9	(0.3)	(1.3)%	22.6	22.9	(0.3)	(1.3)%
Real Estate Conveyance Excise	8.0	8.1	(0.1)	(1.2)%	8.0	8.1	(0.1)	(1.2)%
Gift	—	—	—	—	—	—	—	—
Solid Waste	4.9	5.1	(0.2)	(3.9)%	4.9	5.1	(0.2)	(3.9)%
White Goods Disposal	0.7	0.7	—	—	0.7	0.7	—	—
Scrap Tire Disposal	1.9	1.8	0.1	5.6%	1.9	1.8	0.1	5.6%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	3.0	(2.9)	(96.7)%	0.1	3.0	(2.9)	(96.7)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	—	(0.1)	—	(0.1)	—	(0.1)	—
Total Tax Revenue	\$ 1,891.4	\$ 1,720.4	\$ 171.0	9.9%	\$ 1,891.4	\$ 1,720.4	\$ 171.0	9.9%
Non-Tax Revenue:								
Treasurer's Investments	\$ 14.0	\$ 9.7	\$ 4.3	44.3%	\$ 14.0	\$ 9.7	\$ 4.3	44.3%
Judicial Fees	19.8	18.4	1.4	7.6%	19.8	18.4	1.4	7.6%
Insurance	1.7	1.1	0.6	54.5%	1.7	1.1	0.6	54.5%
Disproportionate Share	—	—	—	—	—	—	—	—
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	7.8	6.7	1.1	16.4%	7.8	6.7	1.1	16.4%
Total Non-Tax Revenue	\$ 43.3	\$ 35.9	\$ 7.4	20.6%	\$ 43.3	\$ 35.9	\$ 7.4	20.6%
Total Tax and Non-Tax Revenue	\$ 1,934.7	\$ 1,756.3	\$ 178.4	10.2%	\$ 1,934.7	\$ 1,756.3	\$ 178.4	10.2%

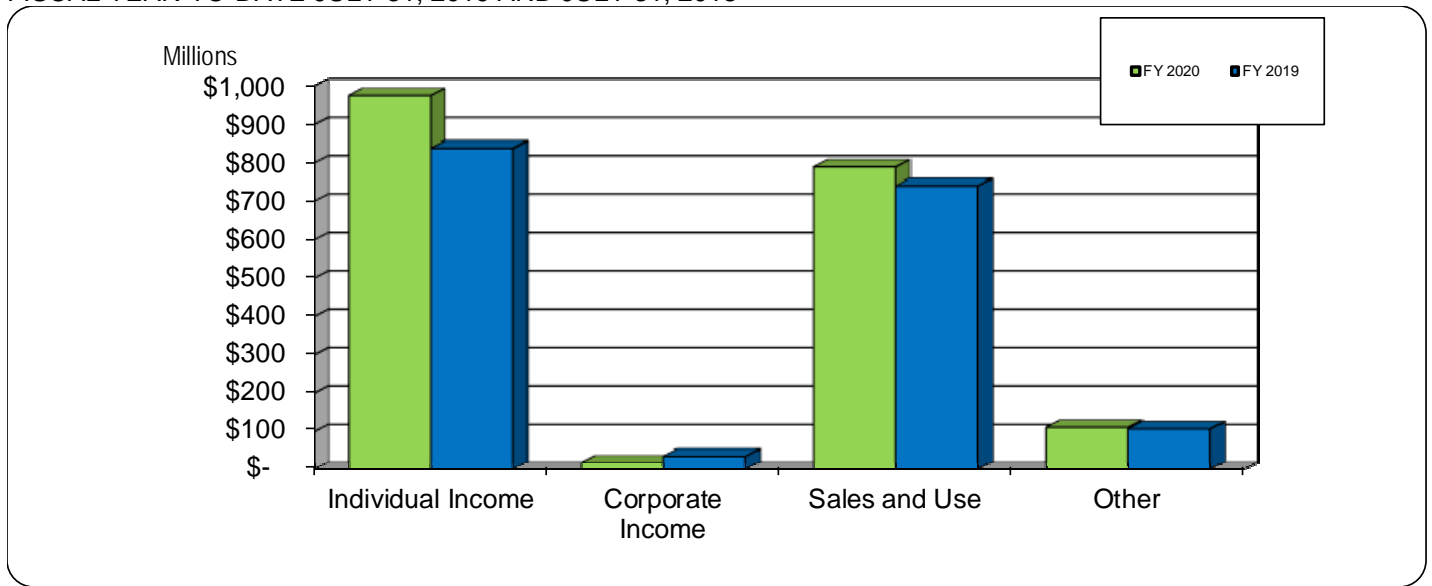
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2020, when compared to the prior year through July 31, actual net tax and non-tax revenues increased by \$178.4 million, or 10.2%. Tax revenues through July 2019 increased by \$171.1 million, or 9.9%, and non-tax revenues increased by \$7.4 million, or 20.6%.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

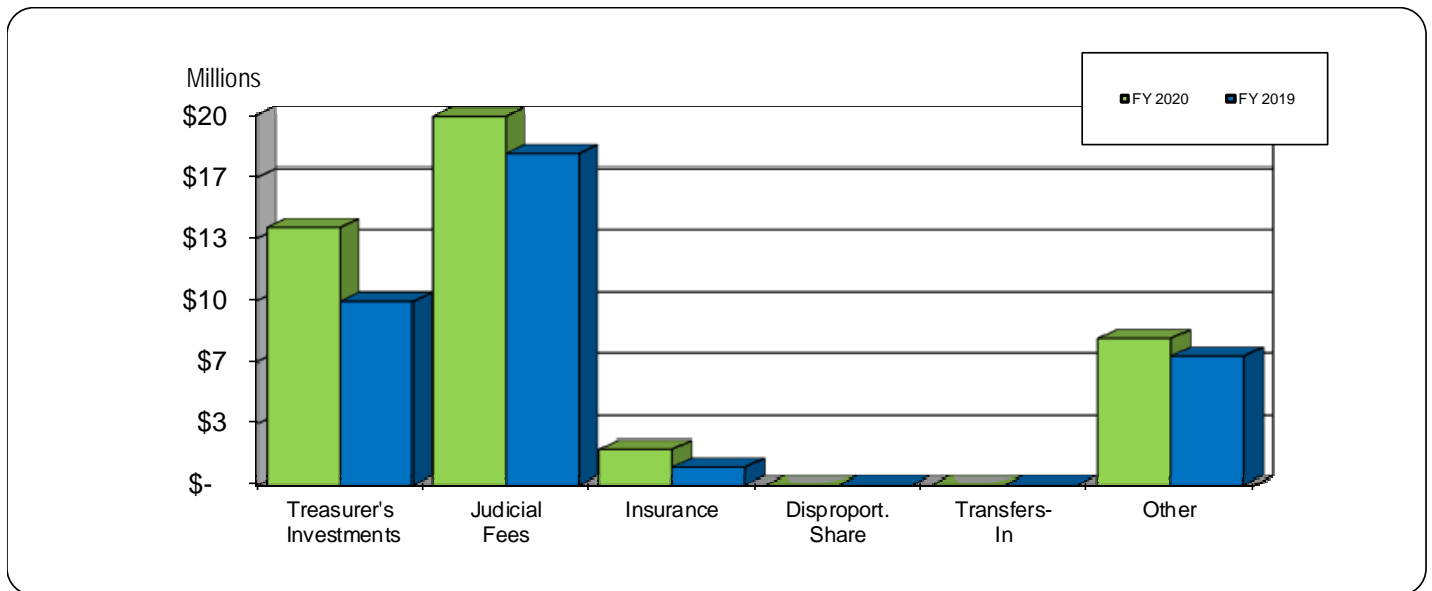
FISCAL YEAR-TO-DATE JULY 31, 2019 AND JULY 31, 2018



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

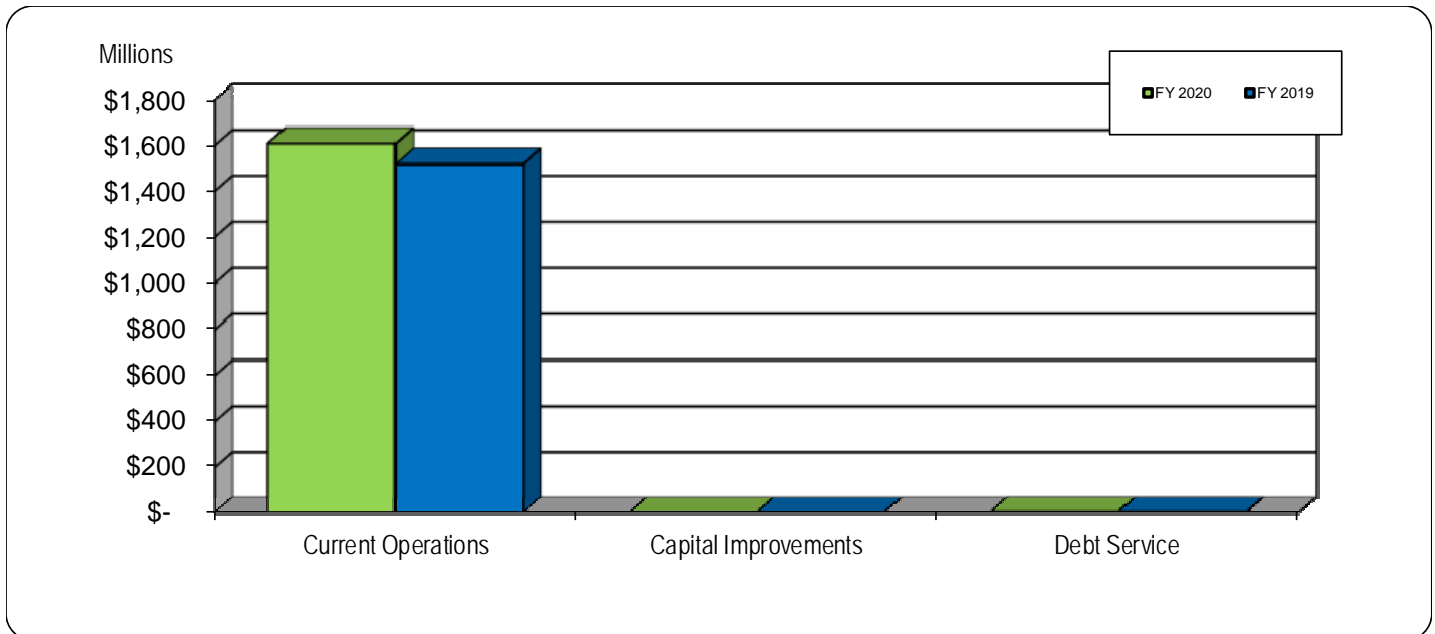
	FY 2020	FY 2019	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2020	FY 2019
Current Operations						
General Government	\$ 36.6	\$ 35.7	\$ 0.9	2.5%	2.3%	2.3%
Education	739.3	685.6	53.7	7.8%	45.9%	45.1%
Health and Human Services	554.1	508.1	46.0	9.1%	34.4%	33.4%
Economic Development	6.3	6.4	(0.1)	(1.6%)	0.4%	0.4%
Environment and Natural Resources	19.3	23.3	(4.0)	(17.2%)	1.2%	1.5%
Public Safety, Correction, and Regulation	244.2	250.2	(6.0)	(2.4%)	15.2%	16.5%
Agriculture	7.8	8.7	(0.9)	(10.3%)	0.5%	0.6%
Operating Reserves/Rounding	0.3	0.1	0.2	200.0%	—	—
<i>Total Current Operations</i>	<u>\$ 1,607.9</u>	<u>\$ 1,518.1</u>	<u>\$ 89.8</u>	5.9%	99.9%	99.9%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	1.6	1.6	—	—	0.1%	0.1%
Total Appropriation Expenditures	<u>\$ 1,609.5</u>	<u>\$ 1,519.7</u>	<u>\$ 89.8</u>	5.9%	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 JULY 31, 2019 AND JULY 31, 2018



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

Actual appropriation expenditures through July 2019 were more than actual appropriation expenditures through July 2018 by \$89.8 million, or 5.9%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through July 2019 were more than appropriation expenditures through July 2018 by \$89.8 million, or 5.9%.

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

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

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
July		Year-To-Date				Year-To-Date	
FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019

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

Current Operations

General Government

General Assembly	\$ 6.4	\$ 4.3	\$ 6.4	\$ 4.3	\$ 71.9	\$ 67.4	8.9%	6.4%
Governor's Office	0.3	0.4	0.3	0.4	5.3	5.2	5.7%	7.7%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.5	0.5	0.5	0.5	9.4	9.2	5.3%	5.4%
Office of State Budget	0.6	0.7	0.6	0.7	8.5	8.3	7.1%	8.4%
Housing Finance Agency	—	—	—	—	10.7	30.7	—	—
Lieutenant Governor	0.1	0.1	0.1	0.1	0.9	0.9	11.1%	11.1%
Secretary of State	1.3	1.1	1.3	1.1	14.2	13.5	9.2%	8.1%
State Auditor	1.5	1.3	1.5	1.3	14.4	14.0	10.4%	9.3%
State Treasurer	0.2	0.2	0.2	0.2	4.9	4.9	4.1%	4.1%
Retirement and Employee Benefits Administration	7.0	6.8	7.0	6.8	31.7	30.6	22.1%	22.2%
Office of the State Controller	4.6	4.7	4.6	4.7	64.6	63.8	7.1%	7.4%
Information Technology	1.7	1.4	1.7	1.4	25.1	23.6	6.8%	5.9%
Revenue	4.3	6.1	4.3	6.1	53.9	62.6	8.0%	9.7%
Board of Elections	7.0	7.1	7.0	7.1	89.3	87.0	7.8%	8.2%
Office of Administrative Hearings	0.6	0.5	0.6	0.5	8.2	11.0	7.3%	4.5%
	0.5	0.5	0.5	0.5	6.3	6.2	7.9%	8.1%
	\$ 36.6	\$ 35.7	\$ 36.6	\$ 35.7	\$ 419.3	\$ 438.9	8.7%	8.1%

Reserves - General Assembly	—	—	—	—	17.2	11.8	—	—
Reserves - Contingency & Emergency	—	—	—	—	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	—	—	—	2.9	—	—
Reserves - Minimum Market Adj	—	—	—	—	2.6	2.3	—	—
Reserves - Data Proc	—	—	—	—	15.0	—	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	5.0	—	—	—
Reserves - Workers' Compensation	—	—	—	—	—	—	—	—
Reserves - Review of Compensation Plan	—	—	—	—	—	2.9	—	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	16.8	—	—
Reserves - Enterprise Resource Planning	0.6	—	0.6	—	—	37.0	—	—
Reserves - Transfer to DOT	—	—	—	—	36.0	30.0	—	—
Reserves - SCIF	—	—	—	—	15.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	\$ 0.6	\$ —	\$ 0.6	\$ —	\$ 90.8	\$ 103.7	0.7%	—
Total - General Government	\$ 37.2	\$ 35.7	\$ 37.2	\$ 35.7	\$ 510.1	\$ 542.6	7.3%	6.6%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	July		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
Education								
Public Instruction	\$ 597.1	\$ 574.8	\$ 597.1	\$ 574.8	\$ 9,754.8	\$ 9,545.3	6.1%	6.0%
Community Colleges	100.6	98.8	100.6	98.8	1,212.6	1,185.8	8.3%	8.3%
	<u>\$ 697.7</u>	<u>\$ 673.6</u>	<u>\$ 697.7</u>	<u>\$ 673.6</u>	<u>\$ 10,967.4</u>	<u>\$ 10,731.1</u>	6.4%	6.3%
University System								
University of North Carolina - General Admin	\$ 3.2	\$ 2.9	\$ 3.2	\$ 2.9	\$ 42.5	\$ 54.9	7.5%	5.3%
UNC - GA Institutional Programs and Facilities	—	—	—	—	68.5	18.3	—	—
UNC - GA Related Educational Programs	0.3	10.0	0.3	10.0	110.0	110.9	0.3%	9.0%
UNC- GA Aid to Private Institutions	16.3	(11.3)	16.3	(11.3)	181.3	171.3	9.0%	(6.6%)
UNC - Chapel Hill Academic Affairs	6.7	7.3	6.7	7.3	277.5	282.0	2.4%	2.6%
UNC - Chapel Hill Health Affairs	2.3	5.2	2.3	5.2	200.3	207.3	1.1%	2.5%
UNC - Chapel Hill Area Health Affairs	(0.3)	2.2	(0.3)	2.2	49.9	54.6	(0.6%)	4.0%
NCSU - Academic Affairs	(34.6)	(31.2)	(34.6)	(31.2)	420.3	426.9	(8.2%)	(7.3%)
NCSU - Agricultural Research	0.7	(2.4)	0.7	(2.4)	54.8	54.9	1.3%	(4.4%)
NCSU - Agricultural Extension Service	2.6	2.6	2.6	2.6	40.7	40.7	6.4%	6.4%
University of North Carolina at Greensboro	5.8	4.0	5.8	4.0	178.1	179.5	3.3%	2.2%
University of North Carolina at Charlotte	(12.5)	(9.4)	(12.5)	(9.4)	255.4	258.9	(4.9%)	(3.6%)
University of North Carolina at Asheville	4.1	0.9	4.1	0.9	39.8	41.0	10.3%	2.2%
University of North Carolina at Wilmington	10.8	12.4	10.8	12.4	145.6	147.8	7.4%	8.4%
University of North Carolina at Pembroke	0.3	0.7	0.3	0.7	76.9	77.8	0.4%	0.9%
East Carolina University	(1.1)	(14.2)	(1.1)	(14.2)	232.2	230.9	(0.5%)	(6.1%)
ECU - Health Affairs	1.0	0.4	1.0	0.4	77.9	78.5	1.3%	0.5%
North Carolina A&T University	6.2	7.8	6.2	7.8	92.6	93.8	6.7%	8.3%
Western Carolina University	0.8	(0.8)	0.8	(0.8)	131.4	132.6	0.6%	(0.6%)
Appalachian State University	9.0	9.4	9.0	9.4	147.8	149.2	6.1%	6.3%
Winston-Salem State University	5.3	1.4	5.3	1.4	63.7	63.0	8.3%	2.2%
Elizabeth City State University	1.6	1.8	1.6	1.8	40.5	37.9	4.0%	4.7%
Fayetteville State University	4.8	6.0	4.8	6.0	53.9	54.8	8.9%	10.9%
North Carolina Central University	6.8	5.2	6.8	5.2	84.8	85.5	8.0%	6.1%
University of North Carolina Sch of the Arts	(0.3)	(0.2)	(0.3)	(0.2)	33.3	33.6	(0.9%)	(0.6%)
North Carolina Sch of Science & Mathematics	1.8	1.3	1.8	1.3	22.6	23.1	8.0%	5.6%
Total University System	<u>\$ 41.6</u>	<u>\$ 12.0</u>	<u>\$ 41.6</u>	<u>\$ 12.0</u>	<u>\$ 3,122.3</u>	<u>\$ 3,109.7</u>	1.3%	0.4%
Total - Education	<u>\$ 739.3</u>	<u>\$ 685.6</u>	<u>\$ 739.3</u>	<u>\$ 685.6</u>	<u>\$ 14,089.7</u>	<u>\$ 13,840.8</u>	5.2%	5.0%
Health and Human Services								
HHS - Administration and Support	\$ 12.3	\$ 5.4	\$ 12.3	\$ 5.4	\$ 118.0	\$ 137.9	10.4%	3.9%
Aging	3.7	3.2	3.7	3.2	45.1	47.1	8.2%	6.8%
Child Development	21.0	28.7	21.0	28.7	228.2	228.5	9.2%	12.6%
Health Services	10.8	12.4	10.8	12.4	155.8	156.5	6.9%	7.9%
Social Services	21.8	21.2	21.8	21.2	194.5	204.8	11.2%	10.4%
Medical Assistance	397.0	342.4	397.0	342.4	3,925.3	3,826.0	10.1%	8.9%
Children's Health Insurance	—	(0.1)	—	(0.1)	—	0.4	—	(25.0%)
Health Benefits	—	0.1	—	0.1	—	—	—	—
Services for the Blind and Deaf/HH	1.0	0.8	1.0	0.8	8.7	8.6	11.5%	9.3%
Mental Health/DD/SAS	85.4	89.7	85.4	89.7	751.8	688.0	11.4%	13.0%
Health Services Regulations	(1.3)	(0.2)	(1.3)	(0.2)	19.6	19.3	(6.6%)	(1.0%)
Vocational Rehabilitation	2.4	4.5	2.4	4.5	39.8	39.4	6.0%	11.4%
Total - Health and Human Services	<u>\$ 554.1</u>	<u>\$ 508.1</u>	<u>\$ 554.1</u>	<u>\$ 508.1</u>	<u>\$ 5,486.8</u>	<u>\$ 5,356.5</u>	10.1%	9.5%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	July		Year-To-Date				Year-To-Date	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
Economic Development								
Commerce	\$ 1.3	\$ 1.2	\$ 1.3	\$ 1.2	\$ 11.3	\$ 11.1	11.5%	10.8%
Commerce - State Aid to Nonstate Entities	—	—	—	—	16.2	19.7	—	—
Commerce - Economic Development	5.0	5.2	5.0	5.2	150.2	143.2	3.3%	3.6%
Total - Economic Development	\$ 6.3	\$ 6.4	\$ 6.3	\$ 6.4	\$ 177.7	\$ 174.0	3.5%	3.7%
Environment & Natural Resources								
Environmental Quality	\$ 6.8	\$ 11.2	\$ 6.8	\$ 11.2	\$ 84.2	\$ 95.8	8.1%	11.7%
Wildlife Resources	2.5	2.7	2.5	2.7	12.0	11.3	20.8%	23.9%
Natural and Cultural Resources	9.9	9.3	9.9	9.3	181.5	193.2	5.5%	4.8%
Roanoke Island Commission	0.1	0.1	0.1	0.1	0.6	0.6	16.7%	16.7%
Total - Environment & Natural Resources	\$ 19.3	\$ 23.3	\$ 19.3	\$ 23.3	\$ 278.3	\$ 300.9	6.9%	7.7%
Public Safety, Correction, & Regulation								
Judicial	\$ 55.6	\$ 54.1	\$ 55.6	\$ 54.1	\$ 701.8	\$ 683.8	7.9%	7.9%
Justice	5.4	5.0	5.4	5.0	52.2	47.9	10.3%	10.4%
Labor	1.5	1.5	1.5	1.5	18.7	18.2	8.0%	8.2%
Insurance	3.4	2.8	3.4	2.8	42.2	40.9	8.1%	6.8%
Insurance-GF	0.5	0.1	0.5	0.1	9.5	8.6	5.3%	1.2%
Public Safety	177.8	186.7	177.8	186.7	2,202.8	2,076.6	8.1%	9.0%
Total - Public Safety, Correction, & Regulation	\$ 244.2	\$ 250.2	\$ 244.2	\$ 250.2	\$ 3,027.2	\$ 2,876.0	8.1%	8.7%
Agriculture								
Agriculture and Consumer Services	\$ 7.8	\$ 8.7	\$ 7.8	\$ 8.7	\$ 134.7	\$ 142.7	5.8%	6.1%
Rounding [*]	\$ (0.3)	\$ 0.1	\$ (0.3)	\$ 0.1	\$ (0.2)	\$ 0.1	N/A	N/A
Total Current Operations	\$ 1,607.9	\$ 1,518.1	\$ 1,607.9	\$ 1,518.1	\$ 23,704.3	\$ 23,233.6	6.8%	6.5%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2.2	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2.2	—	—
Debt Service								
Debt Service - Principal and Interest	—	—	—	—	715.9	715.9	—	—
Debt Service - Federal	1.6	1.6	1.6	1.6	1.6	1.6	100.0%	100.0%
Total - Debt Service	\$ 1.6	\$ 1.6	\$ 1.6	\$ 1.6	\$ 717.5	\$ 717.5	0.2%	0.2%
Total Appropriation Expenditures	\$ 1,609.5	\$ 1,519.7	\$ 1,609.5	\$ 1,519.7	\$ 24,421.8	\$ 23,953.3	6.6%	6.3%

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 JULY 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	\$ 6,158	\$ 6,158	\$ 13,939	\$ 13,939
Total - Agriculture	<u>\$ 6,158</u>	<u>\$ 6,158</u>	<u>\$ 13,939</u>	<u>\$ 13,939</u>
Debt Service				
State Treasurer	\$ -	\$ -	\$ 1	\$ 1
State Treasurer-Federal	-	-	1,616	1,616
Total Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,617</u>	<u>\$ 1,617</u>
Education				
Public Instruction	\$ 62,290	\$ 62,290	\$ 659,438	\$ 659,438
Community Colleges	43,657	43,657	144,218	144,218
UNC Systems	394,311	394,311	435,676	435,676
Total - Education	<u>\$ 500,258</u>	<u>\$ 500,258</u>	<u>\$ 1,239,332</u>	<u>\$ 1,239,332</u>
Economic Development				
Commerce	\$ 5,486	\$ 5,486	\$ 6,835	\$ 6,835
Commerce-State Aid	-	-	-	-
Commerce-Economic Dev	30	30	4,989	4,989
Total - Economic Development	<u>\$ 5,516</u>	<u>\$ 5,516</u>	<u>\$ 11,824</u>	<u>\$ 11,824</u>
Environment & Natural Resources				
Environmental Quality	\$ 5,061	\$ 5,061	\$ 11,872	\$ 11,872
Wildlife Resources	5,261	5,261	7,747	7,747
Natural and Cultural Resources	5,225	5,225	15,140	15,140
Roanoke Island	-	-	148	148
Total - Environ. & Natural Resources	<u>\$ 15,547</u>	<u>\$ 15,547</u>	<u>\$ 34,907</u>	<u>\$ 34,907</u>
General Government				
General Assembly	\$ 67	\$ 67	\$ 6,497	\$ 6,497
Governor	109	109	457	457
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	-	-	634	634
Military and Veterans Affairs	4,745	4,745	5,259	5,259
Housing Finance Authority	-	-	-	-
Governor	-	-	-	-
Lt. Governor	-	-	58	58
Secretary of State	80	80	1,375	1,375
State Auditor	77	77	1,584	1,584
State Treasurer-Administration	2,752	2,752	2,973	2,973
State Treasurer-Retirement	-	-	7,044	7,044
Administration	468	468	5,021	5,021
State Controller	7	7	1,663	1,663
Information Technology	6	6	4,316	4,316
Revenue	2,892	2,892	9,938	9,938
Board of Elections	-	-	564	564
Administrative Hearings	105	105	572	572
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
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 JULY 31, 2019 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	-	-	576	576
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 11,308	\$ 11,308	\$ 48,531	\$ 48,531
Health and Human Services				
HHS-Administration	\$ 6,174	\$ 6,174	\$ 18,440	\$ 18,440
Aging	4,938	4,938	8,676	8,676
Child Development	32,600	32,600	53,633	53,633
Health Services	45,688	45,688	56,458	56,458
Social Services	87,639	87,639	109,488	109,488
Medical Assistance	1,003,566	1,003,566	1,400,529	1,400,529
NC Health Choice	1	1	1	1
Health Benefits	-	-	-	-
Blind Services	1,651	1,651	2,686	2,686
Mental Health	34,798	34,798	120,179	120,179
Facility Services	6,434	6,434	5,089	5,089
Vocational Rehabilitation Services	8,643	8,643	11,000	11,000
Total - Health and Human Services	\$ 1,232,132	\$ 1,232,132	\$ 1,786,179	\$ 1,786,179
Public Safety, Correction, and Regulation				
Judicial	\$ 338	\$ 338	\$ 44,791	\$ 44,791
Judicial-Indigent Defense	644	644	11,709	11,709
Justice	2,073	2,073	7,505	7,505
Labor	1,230	1,230	2,745	2,745
Insurance	734	734	4,145	4,145
Insurance	993	993	1,456	1,456
Public Safety	20,263	20,263	198,013	198,013
Total - Public Safety, Correction and Regulation	\$ 26,275	\$ 26,275	\$ 270,364	\$ 270,364
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ -	\$ -	\$ -	\$ -
License Schedule B	8,000	8,000	25	25
Tobacco	25,631	25,631	3,072	3,072
Franchise	28,972	28,972	3,139	3,139
Individual Income	1,020,689	1,020,689	46,305	46,305
Sales & Use	1,164,700	1,164,700	376,056	376,056
Beverage	36,714	36,714	6,722	6,722
Gift	-	-	-	-
Freight Car	-	-	-	-
Insurance	9,262	9,262	351	351
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	25,019	25,019	7,457	7,457
Real Estate	7,955	7,955	-	-
White Goods	688	688	21	21
Scrap Tire	1,944	1,944	33	33
Manufacturing	118	118	8	8

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Solid Waste	4,908	4,908	6	6
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,334,600	\$ 2,334,600	\$ 443,195	\$ 443,195
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	5,148	5,148	118	118
License & Fees-Nontax	2,061	2,061	395	395
Gas & Oil Inspection	123	123	-	-
Deed Mortgage Registration Fee	549	549	440	440
Board of Elections	7	7	-	-
DHHS	186	186	-	-
Disproportionate Share	-	-	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	13,962	13,962	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	454	454	3	3
DPS - ABC Board	488	488	113	113
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	19,805	19,805	31	31
Sales & Use	-	-	-	-
Intra State Transfer	-	-	-	-
Probation Supervision Fees	902	902	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	370	370	-	-
Sales Tax Refund	-	-	-	-
Miscellaneous	1	1	-	-
Parole Supervision Fees	100	100	-	-
Banking & Investment Fees	220	220	-	-
Total - Nontax Codes	\$ 44,376	\$ 44,376	\$ 1,100	\$ 1,100
Total Reverting	\$ 4,176,170	\$ 4,176,170	\$ 3,850,988	\$ 3,850,988
Beginning Unreserved Cash	\$ 1,709,285			
Year-To-Date Receipts	4,176,170			
Year-To-Date Disbursements	3,850,988			
Reservations:				
Ending Unreserved Cash	\$ 2,034,467			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JULY 31, 2019 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	\$ 61,591	\$ 1,836	\$ 1,836	\$ 2,160	\$ 2,160	\$ 61,267
Total Agriculture	<u>\$ 61,591</u>	<u>\$ 1,836</u>	<u>\$ 1,836</u>	<u>\$ 2,160</u>	<u>\$ 2,160</u>	<u>\$ 61,267</u>
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	1	1	1	1	-
Total - Debt Service	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>
Education						
Public Instruction-Special Revenue	\$ 19,160	\$ 2,938	\$ 2,938	\$ -	\$ -	\$ 22,098
Public Instruction-School Technology	22,583	151	151	536	536	22,198
Public Instruction-IT Projects	24,816	-	-	103	103	24,713
Public Instruction-Pub Sch Bldg Fund	285,923	500	500	8,733	8,733	277,690
Public Instruction-Trust	6,450	1,003	1,003	-	-	7,453
Public Instruction-Local Payroll	865	6,279	6,279	6,170	6,170	974
Public Instruction-Internal Service	96,991	174	174	1,596	1,596	95,569
Community Colleges-Special Rev	7,385	178	178	2	2	7,561
Community Colleges-IT Projects	8,573	-	-	94	94	8,479
Community Colleges-Trust	3,071	5	5	-	-	3,076
Total - Education	<u>\$ 475,817</u>	<u>\$ 11,228</u>	<u>\$ 11,228</u>	<u>\$ 17,234</u>	<u>\$ 17,234</u>	<u>\$ 469,811</u>
Economic Development						
Commerce-Floyd Relief	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ 1
Commerce-Special Revenue	184,151	13,833	13,833	17,418	17,418	180,566
Commerce-IT Projects	442	-	-	4	4	438
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	13,281	22	22	246	246	13,057
Commerce-Div of Employ Sec	27,281	7,796	7,796	7,253	7,253	27,824
Total - Economic Development	<u>\$ 225,232</u>	<u>\$ 21,652</u>	<u>\$ 21,652</u>	<u>\$ 24,921</u>	<u>\$ 24,921</u>	<u>\$ 221,963</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 5,243	\$ 204	\$ 204	\$ 168	\$ 168	\$ 5,279
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	14,158	228	228	244	244	14,142
Natural and Cultural Resources	804	8	8	4	4	808
C W M T F	52,443	436	436	996	996	51,883
Land & Water Conservation Fund	208	725	725	533	533	400
Natural & Cultural Res-LWS	1,018	2	2	-	-	1,020
Aquariums	2,964	-	-	31	31	2,933
Parks & Recreation Trust Fund	19,192	137	137	4,824	4,824	14,505
Natural and Cultural Res-Int Bearing	82	6	6	30	30	58
Wildlife	12,233	5,781	5,781	7,613	7,613	10,401
Total - Environment and Natural Resources	<u>\$ 109,106</u>	<u>\$ 7,527</u>	<u>\$ 7,527</u>	<u>\$ 14,443</u>	<u>\$ 14,443</u>	<u>\$ 102,190</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JULY 31, 2019 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	\$ 40,109	\$ 26,397	\$ 26,397	\$ 1,545	\$ 1,545	\$ 64,961
Governor's Office-Disaster Relief	-	306	306	306	306	-
Payroll Imprest Fund	-	708,189	708,189	708,189	708,189	-
OSBM-IT Projects	661	-	-	-	-	661
General Assembly	15,149	-	-	9	9	15,140
State Treasurer	6,613	747	747	306	306	7,054
State Treasurer-Blount St. Properties Administration	-	-	-	-	-	-
Administration	63,982	5,385	5,385	4,766	4,766	64,601
State Controller	31,836	1,966	1,966	2,781	2,781	31,021
Statewide-Worker's Comp Plan	5,227	5,860	5,860	5,732	5,732	5,355
Revenue-Project Collect	54,369	2,728	2,728	2,532	2,532	54,565
Revenue-Tax Distribution	-	328,271	328,271	328,271	328,271	-
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Tax Transfer Fees	5,358	261	261	130	130	5,489
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	2,520	1,308	1,308	1,340	1,340	2,488
Board of Elections	11,678	20	20	184	184	11,514
NC Infrastructure Finance Corp	-	-	-	-	-	-
Information Technology	32,863	86	86	714	714	32,235
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,595	-	-	13	13	1,582
Total - General Government	\$ 272,375	\$ 1,081,524	\$ 1,081,524	\$ 1,056,818	\$ 1,056,818	\$ 297,081
Health and Human Services						
Health Services	\$ 3,296	\$ 16,016	\$ 16,016	\$ 13,656	\$ 13,656	\$ 5,656
Social Services	3,166	295	295	519	519	2,942
Medical Assistance	50,381	11,962	11,962	28,654	28,654	33,689
Facility Services	32,551	737	737	1	1	33,287
DHHS-Administration	23,964	10,586	10,586	17,028	17,028	17,522
Aging	-	5	5	15	15	(10)
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 113,358	\$ 39,601	\$ 39,601	\$ 59,873	\$ 59,873	\$ 93,086
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 47	\$ 4	\$ 4	\$ -	\$ -	\$ 51
Public Safety	108,824	28,273	28,273	35,097	35,097	102,000
Total - Public Safety, Correction and Regulation	\$ 108,871	\$ 28,277	\$ 28,277	\$ 35,097	\$ 35,097	\$ 102,051
Total Nonreverting	\$ 1,366,350	\$ 1,191,646	\$ 1,191,646	\$ 1,210,547	\$ 1,210,547	\$1,347,449

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%).