



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report



March 2017



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

April 11, 2017

Enclosed is the *General Fund Monthly Financial Report* for the period ended March 31, 2017 of the 2017 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,



Linda Combs

INTRODUCTION

The *General Fund Monthly Financial Report* presents revenues, receipts, appropriated expenditures and disbursements on a cash basis generally in the month when cash is received or cash is disbursed. Departmental budgeted and actual expenditure amounts for *reverting* activities are reported net of budgeted and actual receipts respectively and are referred to herein as *appropriation expenditures*. For *non-reverting* activities, departmental receipts and disbursements are reported gross of any refunds. The Cash Management Control System (CMCS) operated by the Office of the State Controller is the source for the amounts presented in this report.

**GENERAL FUND – REVERTING AND NON-REVERTING
SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE**

MARCH 31, 2017

Expressed in Millions

<u>Assets</u>	<u>Liabilities and Fund Balance</u>		
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 4,466.4	Sales and Use Taxes Payable	\$ 463.3
		Beverage Taxes Payable	29.1
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 492.4</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,474.3
		Job Development Incentive Grants Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Emergency Response & Disaster Relief Fd	68.5
		Carryforward Reserve	83.7
		One NC Fund Reserve	—
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	225.0
		Non-Reverting Departmental Funds	1,235.6
		Total Reserved	<u>\$ 3,285.1</u>
		Unreserved :	
		Fund Balance - July 1, 2016	\$ 580.1
		Transfer to Reserves	(150.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	258.8
		Total Unreserved	<u>\$ 688.9</u>
		Total Fund Balance	<u>\$ 3,974.0</u>
Total Assets	<u>\$ 4,466.4</u>	Total Liabilities and Fund Balance	<u>\$ 4,466.4</u>

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

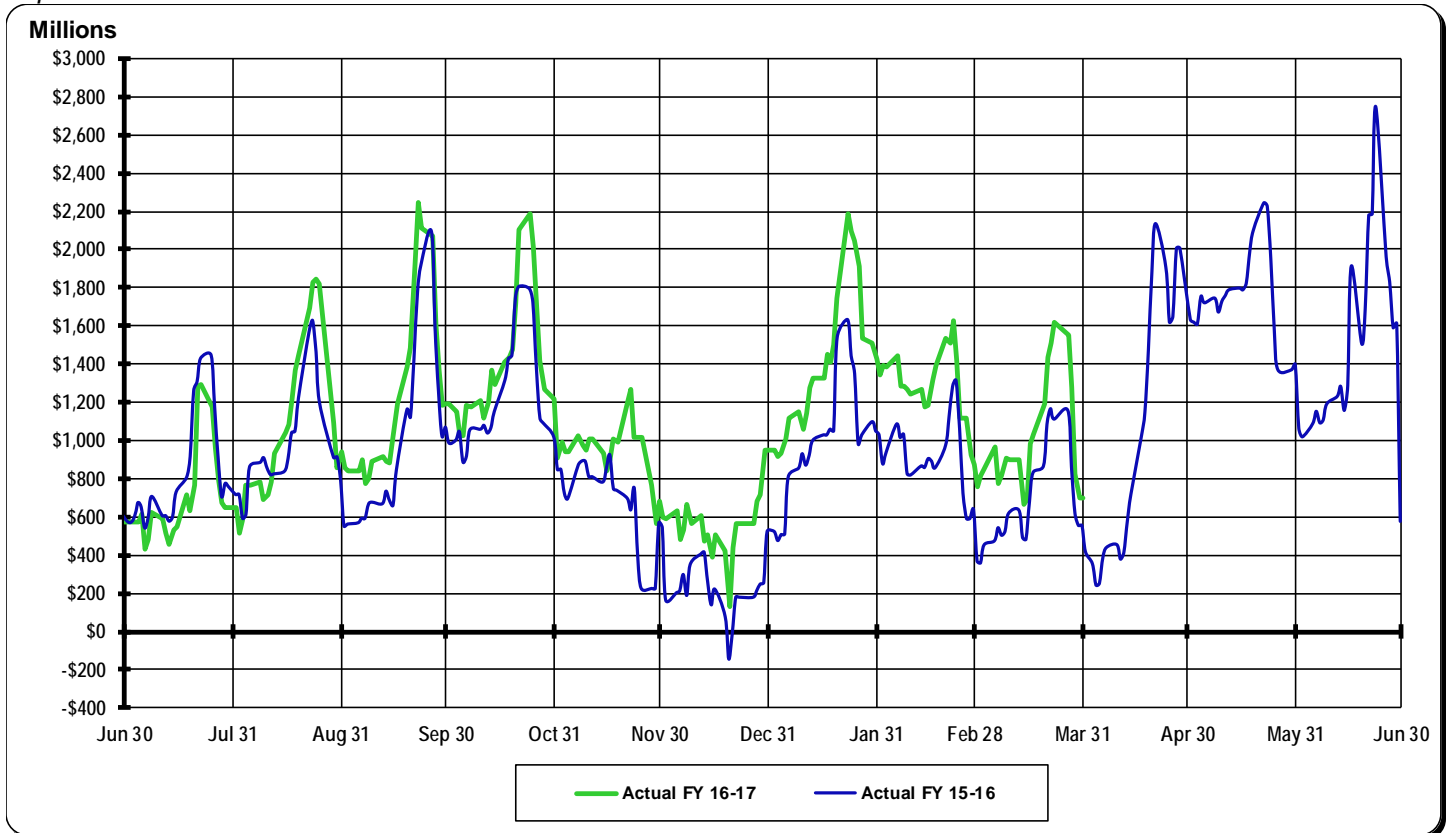
FISCAL YEAR-TO-DATE MARCH 31, 2017 AND MARCH 31, 2016
Expressed in Millions

Fund Balance:	2016-17	2015-16	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 1,474.3	\$ 1,101.6	\$ 372.7	33.8%
Job Development Incentive Grants.....	—	11.0	(11.0)	(100.0)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	83.7	—	83.7	—
Emergency Response & Disaster Relief Fd	68.5	5.3	63.2	1192.5%
Medicaid Transformation Fund.....	225.0	75.0	150.0	200.0%
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	—	6.9	(6.9)	(100.0)%
Non-reverting Departmental Funds.....	1,235.6	892.5	343.1	38.4%
Total Reserved.....	\$ 3,285.1	\$ 2,290.3	\$ 994.8	43.4%
Unreserved:				
Fund Balance - July 1	\$ 580.1	\$ 264.5	\$ 315.6	119.3%
Transfer to Reserves.....	(150.0)	(75.0)	(75.0)	100.0%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	258.8	311.8	(53.0)	(17.0)%
Total Unreserved.....	\$ 688.9	\$ 501.3	\$ 187.6	37.4%
Total Fund Balance.....	\$ 3,974.0	\$ 2,791.6	\$ 1,182.4	42.4%

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

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

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



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

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF MARCH 2017 AND 2016, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	March		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016
Beg. Unreserved Fund Balance	\$ 874.1	\$ 652.3	\$ 580.1	\$ 264.5	\$ 580.1	\$ 264.5		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 874.1</u>	<u>\$ 652.3</u>	<u>\$ 580.1</u>	<u>\$ 264.5</u>	<u>\$ 580.1</u>	<u>\$ 264.5</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 986.5	\$ 974.0	\$ 8,600.4	\$ 8,318.0	\$ 11,618.3	\$ 11,303.1	74.0%	73.6%
Corporate Income	85.6	184.2	330.0	544.7	911.5	1,085.1	36.2%	50.2%
Sales and Use	388.2	386.1	5,208.8	4,830.5	6,970.7	6,744.0	74.7%	71.6%
Franchise	101.3	125.4	506.2	366.3	551.9	534.3	91.7%	68.6%
Insurance	43.6	41.2	201.2	209.1	505.1	503.2	39.8%	41.6%
Beverage	28.4	28.5	263.7	254.7	341.3	330.5	77.3%	77.1%
Estate	—	0.2	0.5	2.0	—	—	—	—
Privilege License	0.2	0.5	18.6	29.7	31.6	49.5	58.9%	60.0%
Tobacco Products	19.3	19.2	194.6	191.9	253.8	243.0	76.7%	79.0%
Real Estate Conveyance Excise	5.1	4.0	48.9	45.1	60.3	55.3	81.1%	81.6%
Gift	—	1.5	—	1.6	—	—	—	—
Solid Waste Disposal	—	0.3	6.0	5.8	2.3	2.3	260.9%	252.2%
White Goods Disposal	0.3	0.3	2.5	2.2	2.2	1.7	113.6%	129.4%
Scrap Tire Disposal	1.4	1.4	7.4	7.3	6.2	5.3	119.4%	137.7%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.5	3.2	35.4	35.8	47.0	41.1	75.3%	87.1%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	(0.1)	0.1	—	0.2	1.5	1.2	—	16.7%
Total Tax Revenue	<u>\$ 1,663.3</u>	<u>\$ 1,770.1</u>	<u>\$ 15,424.2</u>	<u>\$ 14,844.9</u>	<u>\$ 21,303.7</u>	<u>\$ 20,899.6</u>	72.4%	71.0%
Non-Tax Revenue:								
Treasurer's Investments	\$ 6.3	\$ 3.4	\$ 44.6	\$ 27.0	\$ 37.5	\$ 17.1	118.9%	157.9%
Judicial Fees	27.7	24.9	181.6	181.6	242.6	252.8	74.9%	71.8%
Insurance	14.5	14.9	54.6	59.7	77.0	78.4	70.9%	76.1%
Disproportionate Share	—	—	147.0	139.0	147.0	139.0	100.0%	100.0%
Master Settlement Agreement	—	—	—	—	127.4	127.5	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	29.5	22.7	125.5	155.3	184.8	206.3	67.9%	75.3%
Total Non-Tax Revenue	<u>\$ 78.0</u>	<u>\$ 65.9</u>	<u>\$ 553.3</u>	<u>\$ 562.6</u>	<u>\$ 816.3</u>	<u>\$ 821.1</u>	67.8%	68.5%
Total Tax and Non-Tax Revenue	<u>\$ 1,741.3</u>	<u>\$ 1,836.0</u>	<u>\$ 15,977.5</u>	<u>\$ 15,407.5</u>	<u>\$ 22,120.0</u>	<u>\$ 21,720.7</u>	72.2%	70.9%
Total Availability	<u>\$ 2,615.4</u>	<u>\$ 2,488.3</u>	<u>\$ 16,557.6</u>	<u>\$ 15,672.0</u>	<u>\$ 22,700.1</u>	<u>\$ 21,985.2</u>	72.9%	71.3%
Appropriation Expenditures:								
Current Operations	\$ 1,853.2	\$ 1,916.6	\$ 15,409.0	\$ 14,833.1	\$ 21,672.6	\$ 21,003.1	71.1%	70.6%
Capital Improvements:								
Funded by General Fund	—	—	26.1	16.8	26.1	16.8	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	73.3	70.4	283.6	245.8	742.7	714.8	38.2%	34.4%
Total Appropriation Expenditures	<u>\$ 1,926.5</u>	<u>\$ 1,987.0</u>	<u>\$ 15,718.7</u>	<u>\$ 15,095.7</u>	<u>\$ 22,441.4</u>	<u>\$ 21,734.7</u>	70.0%	69.5%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 688.9</u>	<u>\$ 501.3</u>	<u>\$ 838.9</u>	<u>\$ 576.3</u>	<u>\$ 258.7</u>	<u>\$ 250.5</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(150.0)	(75.0)	(150.0)	(75.0)		
Repair and Renovation	—	—	—	(250.0)	—	(250.0)		
Savings	—	—	—	250.0	—	250.0		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 688.9</u>	<u>\$ 501.3</u>	<u>\$ 688.9</u>	<u>\$ 501.3</u>	<u>\$ 108.7</u>	<u>\$ 175.5</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 MARCH 2017 AND 2016, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	March				Year-To-Date Through March			
	FY 2017	FY 2016	Change	% Change	FY 2017	FY 2016	Change	% Change
Tax Revenues:								
Individual Income	\$ 986.5	\$ 974.0	\$ 12.5	1.3%	\$ 8,600.4	\$ 8,318.0	\$ 282.4	3.4%
Corporate Income	85.6	184.2	(98.6)	(53.5)%	330.0	544.7	(214.7)	(39.4)%
Sales and Use	388.2	386.1	2.1	0.5%	5,208.8	4,830.5	378.3	7.8%
Franchise	101.3	125.4	(24.1)	(19.2)%	506.2	366.3	139.9	38.2%
Insurance	43.6	41.2	2.4	5.8%	201.2	209.1	(7.9)	(3.8)%
Beverage	28.4	28.5	(0.1)	(0.4)%	263.7	254.7	9.0	3.5%
Estate	—	0.2	(0.2)	(100.0)%	0.5	2.0	(1.5)	(75.0)%
Privilege License	0.2	0.5	(0.3)	(60.0)%	18.6	29.7	(11.1)	(37.4)%
Tobacco Products	19.3	19.2	0.1	0.5%	194.6	191.9	2.7	1.4%
Real Estate Conveyance Excise	5.1	4.0	1.1	27.5%	48.9	45.1	3.8	8.4%
Gift	—	1.5	(1.5)	(100.0)%	—	1.6	(1.6)	(100.0)%
Solid Waste	—	0.3	(0.3)	(100.0)%	6.0	5.8	0.2	3.4%
White Goods Disposal	0.3	0.3	—	—	2.5	2.2	0.3	13.6%
Scrap Tire Disposal	1.4	1.4	—	—	7.4	7.3	0.1	1.4%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.5	3.2	0.3	9.4%	35.4	35.8	(0.4)	(1.1)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	0.1	(0.2)	(200.0)%	—	0.2	(0.2)	(100.0)%
Total Tax Revenue	\$ 1,663.3	\$ 1,770.1	\$ (106.8)	(6.0)%	\$ 15,424.2	\$ 14,844.9	\$ 579.3	3.9%
Non-Tax Revenue:								
Treasurer's Investments	\$ 6.3	\$ 3.4	\$ 2.9	85.3%	\$ 44.6	\$ 27.0	\$ 17.6	65.2%
Judicial Fees	27.7	24.9	2.8	11.2%	181.6	181.6	—	—
Insurance	14.5	14.9	(0.4)	(2.7)%	54.6	59.7	(5.1)	(8.5)%
Disproportionate Share	—	—	—	—	147.0	139.0	8.0	5.8%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	29.5	22.7	6.8	30.0%	125.5	155.3	(29.8)	(19.2)%
Total Non-Tax Revenue	\$ 78.0	\$ 65.9	\$ 12.1	18.4%	\$ 553.3	\$ 562.6	\$ (9.3)	(1.7)%
Total Tax and Non-Tax Revenue	\$ 1,741.3	\$ 1,836.0	\$ (94.7)	(5.2)%	\$ 15,977.5	\$ 15,407.5	\$ 570.0	3.7%

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

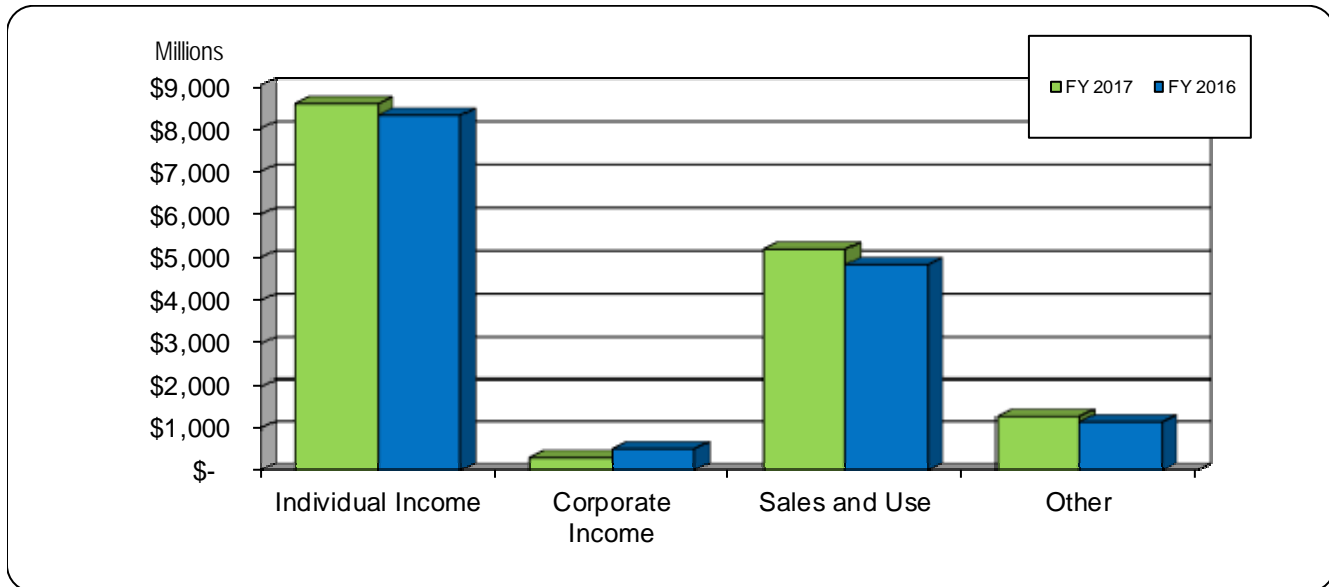
For fiscal year 2017, when compared to the prior year through March 31, actual net tax and non-tax revenues increased by \$570.0 million, or 3.7%. Tax revenues through March 2017 increased by \$579.3 million, or 3.9%, and non-tax revenues decreased by \$9.3 million, or 1.7%.

The Fiscal Research Division estimates that General Fund revenue through March is \$336.9 million above the revenue target. The revenue targets are monthly projections based on the May 2016 consensus forecast, 2016 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**

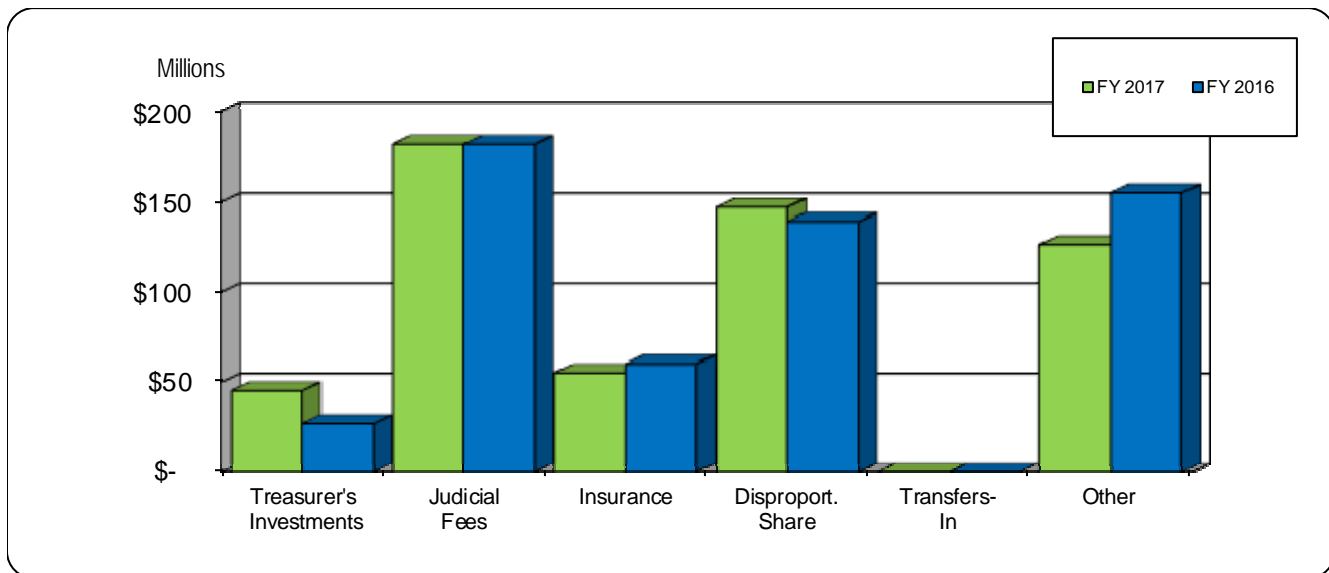
FISCAL YEAR-TO-DATE MARCH 31, 2017 AND MARCH 31, 2016



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

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

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



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

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

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

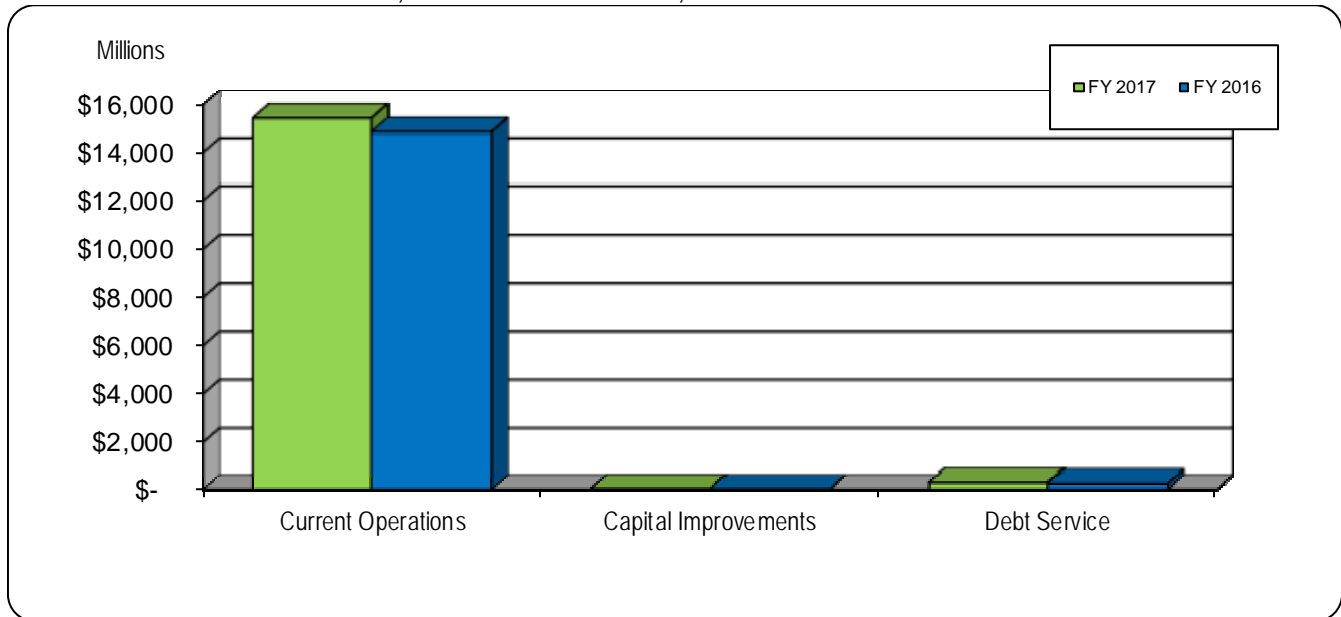
	FY 2017	FY 2016	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2017	FY 2016
Current Operations						
General Government	\$ 311.4	\$ 233.5	\$ 77.9	33.4%	2.0%	1.5%
Education	8,846.6	8,612.4	234.2	2.7%	56.3%	57.1%
Health and Human Services	3,691.2	3,626.1	65.1	1.8%	23.5%	24.0%
Economic Development	154.7	65.7	89.0	135.5%	1.0%	0.4%
Environment and Natural Resources	224.2	197.4	26.8	13.6%	1.4%	1.3%
Public Safety, Correction, and Regulation	2,008.2	1,879.5	128.7	6.8%	12.8%	12.5%
Agriculture	131.6	83.7	47.9	57.2%	0.8%	0.6%
Operating Reserves/Rounding	41.1	134.8	(93.7)	(69.5%)	0.3%	0.9%
<i>Total Current Operations</i>	<u>\$ 15,409.0</u>	<u>\$ 14,833.1</u>	<u>\$ 575.9</u>	3.9%	98.0%	98.3%
Capital Improvements						
Funded by General Fund	26.1	16.8	9.3	55.4%	0.2%	0.1%
Debt Service	283.6	245.8	37.8	15.4%	1.8%	1.6%
Total Appropriation Expenditures	<u>\$ 15,718.7</u>	<u>\$ 15,095.7</u>	<u>\$ 623.0</u>	4.1%	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 MARCH 31, 2017 AND MARCH 31, 2016



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

Actual appropriation expenditures through March 2017 were more than actual appropriation expenditures through March 2016 by \$623.0 million, or 4.1%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through March 2017 were more than appropriation expenditures through March 2016 by \$575.9 million, or 3.9%.

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

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

Expressed In Millions

Appropriation Expenditures				Percent of Budget Expended			
March		Year-To-Date		Budget		Year-To-Date	
FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016

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

Current Operations

General Government

General Assembly	\$ 5.9	\$ 4.3	\$ 45.0	\$ 43.0	\$ 65.1	\$ 57.6	69.1%	74.7%
Governor's Office	0.2	0.3	4.4	4.4	5.7	5.8	77.2%	75.9%
Governor-Special Projects	0.1	—	(0.9)	(0.7)	2.0	2.0	(45.0%)	(35.0%)
Military and Veterans Affairs	2.8	0.5	1.3	4.8	8.5	9.7	15.3%	49.5%
Office of State Budget	0.5	0.7	5.5	5.0	8.0	7.7	68.8%	64.9%
Housing Finance Agency	—	—	50.7	16.2	50.7	21.6	100.0%	75.0%
Lieutenant Governor	—	—	0.5	0.5	0.7	0.7	71.4%	71.4%
Secretary of State	1.2	1.0	9.2	8.8	12.9	11.9	71.3%	73.9%
State Auditor	0.4	(0.4)	7.3	5.5	13.6	12.8	53.7%	43.0%
State Treasurer	0.2	0.2	2.9	3.4	10.8	10.3	26.9%	33.0%
Retirement and Employee Benefits	2.3	1.7	19.7	15.3	26.9	22.0	73.2%	69.5%
Administration	5.5	5.6	45.9	39.7	64.5	61.9	71.2%	64.1%
Office of the State Controller	2.0	1.8	17.0	17.7	23.5	22.9	72.3%	77.3%
Information Technology	9.1	0.3	33.8	2.4	55.4	12.0	61.0%	20.0%
Revenue	7.2	5.5	61.5	60.2	83.5	81.3	73.7%	74.0%
Board of Elections	0.3	0.5	4.3	3.8	6.7	6.8	64.2%	55.9%
Office of Administrative Hearings	0.2	0.4	3.3	3.5	5.3	5.2	62.3%	67.3%
	<u>\$ 37.9</u>	<u>\$ 22.4</u>	<u>\$ 311.4</u>	<u>\$ 233.5</u>	<u>\$ 443.8</u>	<u>\$ 352.2</u>	<u>70.2%</u>	<u>66.3%</u>
Reserves - General Assembly	0.5	8.9	10.6	10.7	22.8	14.8	46.5%	72.3%
Reserves - Contingency & Emergency	\$ —	\$ —	\$ (5.8)	\$ (3.5)	\$ 4.3	\$ 2.3	(134.9%)	(152.2%)
Reserves - SPA Salary Increases	—	—	—	—	13.7	8.8	—	—
Reserves - Salary Adjustments	—	—	(1.5)	—	—	1.7	—	—
Reserves - Minimum Market Adj	—	—	—	—	4.3	—	—	—
Reserves - Job Development Incentive Grants	—	—	—	57.8	—	57.8	—	100.0%
Reserves - Budget Transparency Initiative	—	—	—	0.8	—	0.8	—	100.0%
Reserves - State Emergency Resp & Disaster	—	—	10.3	—	10.3	—	100.0%	—
Reserves - Severance Expenditure	—	—	—	(0.1)	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	0.1	—	—	—
Reserves - IT Fund	—	—	—	32.3	—	43.1	—	74.9%
Reserves - Retirement Rate Adjustment	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	2.0	—	2.0	—	2.0	—	100.0%
Reserves - One North Carolina Fund	—	—	—	7.0	—	7.0	—	100.0%
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	—	—	—	—	0.2	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	30.0	30.0	30.0	—	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	30.0	30.0	—	—
Reserves - Eugenic Sterilization Compensation	—	—	(2.3)	(2.3)	—	—	—	—
	<u>\$ 0.5</u>	<u>\$ 40.9</u>	<u>\$ 41.3</u>	<u>\$ 134.7</u>	<u>\$ 85.7</u>	<u>\$ 168.3</u>	<u>48.2%</u>	<u>80.0%</u>
Total - General Government	<u>\$ 38.4</u>	<u>\$ 63.3</u>	<u>\$ 352.7</u>	<u>\$ 368.2</u>	<u>\$ 529.5</u>	<u>\$ 520.5</u>	<u>66.6%</u>	<u>70.7%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	March		Year-To-Date		FY 2017	FY 2016	Year-To-Date	
	FY 2017	FY 2016	FY 2017	FY 2016			FY 2017	FY 2016
Education								
Public Instruction	\$ 764.5	\$ 736.8	\$ 6,514.3	\$ 6,294.3	\$ 8,777.0	\$ 8,517.0	74.2%	73.9%
Community Colleges	95.5	97.1	718.2	691.7	1,101.6	1,068.9	65.2%	64.7%
	<u>\$ 860.0</u>	<u>\$ 833.9</u>	<u>\$ 7,232.5</u>	<u>\$ 6,986.0</u>	<u>\$ 9,878.6</u>	<u>\$ 9,585.9</u>	73.2%	72.9%
University System								
University of North Carolina - General Admin	\$ 3.4	\$ 3.0	\$ 31.6	\$ 30.5	\$ 45.7	\$ 44.0	69.1%	69.3%
UNC - GA Institutional Programs and Facilities	—	—	1.0	0.9	30.1	22.9	3.3%	3.9%
UNC - GA Related Educational Programs	0.1	—	30.0	108.0	108.5	108.2	27.6%	99.8%
UNC- GA Aid to Private Institutions	9.1	6.6	119.2	101.3	171.6	116.7	69.5%	86.8%
UNC - Chapel Hill Academic Affairs	32.5	49.7	162.4	152.7	259.7	258.0	62.5%	59.2%
UNC - Chapel Hill Health Affairs	25.0	22.5	129.4	125.8	190.3	186.7	68.0%	67.4%
UNC - Chapel Hill Area Health Affairs	3.8	3.5	32.0	28.8	48.8	49.2	65.6%	58.5%
NCSU - Academic Affairs	50.4	45.0	232.4	225.2	413.4	410.3	56.2%	54.9%
NCSU - Agricultural Research	5.0	4.8	39.3	38.1	53.3	53.3	73.7%	71.5%
NCSU - Agricultural Extension Service	3.8	3.3	27.4	27.1	39.0	38.9	70.3%	69.7%
University of North Carolina at Greensboro	15.7	14.6	79.3	75.4	153.0	148.8	51.8%	50.7%
University of North Carolina at Charlotte	12.5	22.8	114.1	100.0	230.6	220.9	49.5%	45.3%
University of North Carolina at Asheville	4.1	4.3	25.6	23.7	39.7	38.8	64.5%	61.1%
University of North Carolina at Wilmington	11.7	11.8	72.1	70.9	122.4	114.1	58.9%	62.1%
University of North Carolina at Pembroke	5.2	4.9	36.6	33.9	55.5	54.2	65.9%	62.5%
East Carolina University	24.0	22.2	92.6	88.0	217.0	212.1	42.7%	41.5%
ECU - Health Affairs	5.7	6.9	46.9	44.6	74.8	73.6	62.7%	60.6%
North Carolina A&T University	14.9	18.3	44.8	52.2	92.0	92.6	48.7%	56.4%
Western Carolina University	9.4	9.3	44.4	47.8	91.2	91.8	48.7%	52.1%
Appalachian State University	14.6	10.2	74.6	75.5	137.5	133.8	54.3%	56.4%
Winston-Salem State University	10.5	6.2	40.5	42.3	65.8	65.7	61.6%	64.4%
Elizabeth City State University	3.7	2.9	23.3	20.8	32.6	32.4	71.5%	64.2%
Fayetteville State University	5.2	4.7	34.8	33.1	53.1	48.4	65.5%	68.4%
North Carolina Central University	8.7	8.8	42.7	46.5	84.8	80.0	50.4%	58.1%
University of North Carolina Sch of the Arts	4.8	3.2	21.4	18.1	30.9	29.6	69.3%	61.1%
North Carolina Sch of Science & Mathematics	1.7	1.7	15.7	15.2	21.7	20.3	72.4%	74.9%
Total University System	<u>\$ 285.5</u>	<u>\$ 291.2</u>	<u>\$ 1,614.1</u>	<u>\$ 1,626.4</u>	<u>\$ 2,863.0</u>	<u>\$ 2,745.3</u>	56.4%	59.2%
Total - Education	<u>\$ 1,145.5</u>	<u>\$ 1,125.1</u>	<u>\$ 8,846.6</u>	<u>\$ 8,612.4</u>	<u>\$ 12,741.6</u>	<u>\$ 12,331.2</u>	69.4%	69.8%
Health and Human Services								
HHS - Administration and Support	\$ 9.3	\$ 5.5	\$ 86.3	\$ 51.5	\$ 111.0	\$ 99.8	77.7%	51.6%
Aging	5.6	5.9	33.3	32.4	44.9	43.9	74.2%	73.8%
Child Development	16.9	35.8	172.2	187.9	236.3	231.4	72.9%	81.2%
Health Services	11.2	21.1	120.5	107.1	168.7	142.0	71.4%	75.4%
Social Services	17.1	15.7	138.3	131.5	200.2	183.5	69.1%	71.7%
Medical Assistance	264.1	310.3	2,674.3	2,628.2	3,601.0	3,734.4	74.3%	70.4%
Children's Health Insurance	—	(0.3)	0.4	10.0	1.1	12.6	36.4%	79.4%
Health Benefits	1.4	—	0.5	—	9.7	5.0	5.2%	—
Services for the Blind and Deaf/HH	0.9	0.9	5.6	4.5	8.4	8.2	66.7%	54.9%
Mental Health/DD/SAS	49.6	59.0	424.3	441.7	587.3	612.0	72.2%	72.2%
Health Services Regulations	1.9	1.2	8.3	7.5	17.5	16.7	47.4%	44.9%
Vocational Rehabilitation	2.8	5.0	27.2	23.8	38.5	37.0	70.6%	64.3%
Total - Health and Human Services	<u>\$ 380.8</u>	<u>\$ 460.1</u>	<u>\$ 3,691.2</u>	<u>\$ 3,626.1</u>	<u>\$ 5,024.6</u>	<u>\$ 5,126.5</u>	73.5%	70.7%

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

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

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	March		Year-To-Date		Budget		Year-To-Date	
	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016
Economic Development								
Commerce	\$ 19.3	\$ 9.8	\$ 140.7	\$ 49.7	\$ 159.5	\$ 59.1	88.2%	84.1%
Commerce - State Aid to Nonstate Entities	1.5	1.7	14.0	16.0	18.7	20.8	74.9%	76.9%
Total - Economic Development	\$ 20.8	\$ 11.5	\$ 154.7	\$ 65.7	\$ 178.2	\$ 79.9	86.8%	82.2%
Environment & Natural Resources								
Environmental Quality	\$ 6.0	\$ 6.0	\$ 79.5	\$ 60.9	\$ 112.8	\$ 81.4	70.5%	74.8%
Wildlife Resources	1.3	0.2	7.8	7.7	10.5	10.2	74.3%	75.5%
Natural and Cultural Resources	14.9	23.0	136.5	128.4	186.1	163.9	73.3%	78.3%
Roanoke Island Commission	—	—	0.4	0.4	0.6	0.5	66.7%	80.0%
Total - Environment & Natural Resources	\$ 22.2	\$ 29.2	\$ 224.2	\$ 197.4	\$ 310.0	\$ 256.0	72.3%	77.1%
Public Safety, Correction, & Regulation								
Judicial	\$ 51.6	\$ 48.6	\$ 475.3	\$ 442.3	\$ 639.9	\$ 601.6	74.3%	73.5%
Justice	5.9	4.1	42.4	39.6	58.9	55.1	72.0%	71.9%
Labor	1.1	1.0	9.2	9.4	16.7	16.2	55.1%	58.0%
Insurance	8.3	2.7	29.8	28.7	42.5	38.8	70.1%	74.0%
Public Safety	166.7	160.5	1,451.5	1,359.5	1,965.5	1,861.1	73.8%	73.0%
Total - Public Safety, Correction, & Regulation	\$ 233.6	\$ 216.9	\$ 2,008.2	\$ 1,879.5	\$ 2,723.5	\$ 2,572.8	73.7%	73.1%
Agriculture								
Agriculture and Consumer Services	\$ 11.9	\$ 9.9	\$ 131.6	\$ 83.7	\$ 165.9	\$ 116.5	79.3%	71.8%
Rounding [*]	\$ —	\$ 0.6	\$ (0.2)	\$ 0.1	\$ (0.7)	\$ (0.3)	N/A	N/A
Total Current Operations	\$ 1,853.2	\$ 1,916.6	\$ 15,409.0	\$ 14,833.1	\$21,672.6	\$21,003.1	71.1%	70.6%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 26.1	\$ 16.8	\$ 26.1	\$ 16.8	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 26.1	\$ 16.8	\$ 26.1	\$ 16.8	100.0%	100.0%
Debt Service	\$ 73.3	\$ 70.4	\$ 283.6	\$ 245.8	\$ 742.7	\$ 714.8	38.2%	34.4%
Total Appropriation Expenditures	\$ 1,926.5	\$ 1,987.0	\$ 15,718.7	\$ 15,095.7	\$22,441.4	\$21,734.7	70.0%	69.5%

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 MARCH 31, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 9,443	\$ 52,520	\$ 19,236	\$ 184,164
Total - Agriculture	\$ 9,443	\$ 52,520	\$ 19,236	\$ 184,164
Debt Service				
State Treasurer	\$ 1	\$ 2,241	\$ 73,350	\$ 284,262
State Treasurer-Federal	-	-	-	1,617
Total Debt Service	\$ 1	\$ 2,241	\$ 73,350	\$ 285,879
Education				
Public Instruction	\$ 223,371	\$ 1,654,236	\$ 984,648	\$ 8,168,547
Community Colleges	40,922	523,702	136,344	1,241,874
UNC Systems	123,214	2,476,830	421,669	4,090,750
Total - Education	\$ 387,507	\$ 4,654,768	\$ 1,542,661	\$ 13,501,171
Economic Development				
Commerce	\$ 4,288	\$ 42,027	\$ 23,521	\$ 182,688
Commerce-State Aid	-	-	1,555	14,042
Total - Economic Development	\$ 4,288	\$ 42,027	\$ 25,076	\$ 196,730
Environment & Natural Resources				
Environmental Quality	\$ 6,448	\$ 54,099	\$ 10,819	\$ 133,639
Wildlife Resources	5,797	47,915	7,025	55,678
Natural and Cultural Resources	2,888	26,927	17,434	163,400
Roanoke Island	-	-	50	419
Total - Environ. & Natural Resources	\$ 15,133	\$ 128,941	\$ 35,328	\$ 353,136
General Government				
General Assembly	\$ 118	\$ 648	\$ 6,017	\$ 45,654
Governor	298	1,250	570	5,682
Governor-Special Projects	-	2,681	1	1,731
Budget, Planning & Management	13	106	574	5,647
Military and Veterans Affairs	4,994	37,810	7,811	39,095
Housing Finance Authority	-	-	-	50,660
Governor	-	-	500	10,588
Lt. Governor	-	-	56	520
Secretary of State	16	306	1,185	9,523
State Auditor	1,107	5,851	1,500	13,176
State Treasurer-Administration	3,192	28,558	3,147	31,471
State Treasurer-Retirement	-	-	2,263	19,676
Administration	1,095	13,714	6,573	59,635
State Controller	70	1,107	2,126	18,118
Information Technology	2,350	23,074	11,425	56,836
Revenue	2,055	32,793	9,260	94,251
Board of Elections	130	216	517	4,555
Administrative Hearings	239	1,846	492	5,156
Reserve-Contingency/Emergency	-	5,847	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	1,659	-	123
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	25,000	-	25,000
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	75,928	-	86,228
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING MARCH 31, 2017 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	-	-	-	30,000
Reserve - Eugenic Sterlization Comp	-	2,300	-	-
Other	-	-	-	-
Total - General Government	\$ 15,677	\$ 260,694	\$ 54,017	\$ 613,325
Health and Human Services				
HHS-Administration	\$ 6,184	\$ 50,931	\$ 15,411	\$ 137,279
Aging	3,496	37,446	9,079	70,751
Child Development	48,312	333,376	65,208	505,618
Health Services	63,264	421,934	73,519	542,433
Social Services	85,850	758,780	102,722	897,078
Medical Assistance	826,118	7,694,802	1,089,029	10,369,060
NC Health Choice	16,849	148,028	16,850	148,411
Health Benefits	43	5,104	1,446	5,615
Blind Services	2,163	21,658	3,056	27,255
Mental Health	47,955	601,234	97,417	1,025,566
Facility Services	2,741	34,771	4,703	43,071
Vocational Rehabilitation Services	9,475	68,397	12,352	95,632
Total - Health and Human Services	\$ 1,112,450	\$ 10,176,461	\$ 1,490,792	\$ 13,867,769
Public Safety, Correction, and Regulation				
Judicial	\$ 327	\$ 1,999	\$ 43,707	\$ 386,276
Judicial-Indigent Defense	3,331	7,797	12,294	98,766
Justice	1,653	21,958	7,588	64,378
Labor	1,229	13,101	2,379	22,317
Insurance	880	11,010	8,533	40,769
Public Safety	22,052	168,570	189,176	1,620,042
Total - Public Safety, Correction and Regulation	\$ 29,472	\$ 224,435	\$ 263,677	\$ 2,232,548
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 26,073
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 26,073
Tax Codes				
Estate	\$ -	\$ 641	\$ 15	\$ 150
License Schedule B	290	19,836	105	1,250
Tobacco	21,528	218,056	2,309	23,489
Franchise	102,576	516,269	1,241	10,022
Individual Income	1,311,919	9,362,451	325,417	762,026
Sales & Use	893,586	8,490,399	505,680	3,281,586
Beverage	28,630	293,338	223	29,609
Gift	-	1	-	-
Freight Car	1	6	-	-
Insurance	64,355	233,894	20,766	32,709
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	109,883	537,844	24,246	207,854
Real Estate	5,075	48,925	-	6
White Goods	364	4,357	29	1,840
Scrap Tire	1,429	14,495	45	7,133

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	3,548	35,976	56	541
Solid Waste	8	15,373	33	9,396
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,543,192	\$ 19,791,861	\$ 880,165	\$ 4,367,611
Nontax Codes				
Insurance-Nontax	\$ -	\$ 12,883	\$ -	\$ -
Secretary of State-Nontax	16,025	81,062	66	454
License & Fees-Nontax	16,481	46,477	1,951	4,756
Gas & Oil Inspection	227	1,088	-	-
Deed Mortgage Registration Fee	527	5,384	422	4,307
Board of Elections	7	59	12	50
DHHS	492	1,749	-	8
Disproportionate Share	-	147,000	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	132	148	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	6,373	44,647	1	1
Rural Center Reversion	-	-	-	-
Fees & Penalties	327	2,919	308	2,596
DPS - ABC Board	8,348	11,658	87	1,163
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	2	-	-
Judicial	27,717	181,682	32	101
Sales & Use	1,161	8,637	-	-
Intra State Transfer	152	3,032	-	-
Probation Supervision Fees	1,752	8,747	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	761	4,317	-	-
Sales Tax Refund	257	1,364	-	-
Miscellaneous	-	75	-	2
Parole Supervision Fees	135	896	-	-
Banking & Investment Fees	214	2,829	-	-
Total - Nontax Codes	\$ 81,088	\$ 566,655	\$ 2,879	\$ 13,438
Total Reverting	\$ 4,198,251	\$ 35,900,603	\$ 4,387,181	\$ 35,641,844
Beginning Unreserved Cash	\$ 580,094			
Year-To-Date Receipts	35,900,603			
Year-To-Date Disbursements	35,641,844			
Reservations:				
Medicaid Transformation Fund	(150,000)			
Ending Unreserved Cash	\$ 688,853			

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 18,497	\$ 3,518	\$ 51,052	\$ 5,131	\$ 12,217	\$ 57,332
Total Agriculture	\$ 18,497	\$ 3,518	\$ 51,052	\$ 5,131	\$ 12,217	\$ 57,332
Debt Service						
State Treasurer-Bond Refund	\$ 477	\$ -	\$ -	\$ -	\$ -	\$ 477
State Treasurer-Retirement	-	127,980	249,310	127,980	249,310	-
Total - Debt Service	\$ 477	\$ 127,980	\$ 249,310	\$ 127,980	\$ 249,310	\$ 477
Education						
Public Instruction-Special Revenue	\$ 17,095	\$ 905	\$ 17,688	\$ 6,846	\$ 12,611	\$ 22,172
Public Instruction-School Technology	11,422	48	33,440	2,082	24,465	20,397
Public Instruction-IT Projects	3,301	-	-	-	1,661	1,640
Public Instruction-Pub Sch Bldg Fund	110,198	6,908	64,656	11,417	55,107	119,747
Public Instruction-Trust	5,036	1,389	20,385	2	17,757	7,664
Public Instruction-Local Payroll	37	6,002	48,853	6,249	49,060	(170)
Public Instruction-Internal Service	60,886	794	118,669	7,863	92,118	87,437
Community Colleges-Special Rev	8,890	2,141	5,271	1,792	6,199	7,962
Community Colleges-IT Projects	7,592	-	1,250	53	1,109	7,733
Community Colleges-Trust	5,679	88	17,088	968	16,750	6,017
Total - Education	\$ 230,136	\$ 18,275	\$ 327,300	\$ 37,272	\$ 276,837	\$ 280,599
Economic Development						
Commerce-Floyd Relief	\$ 171	\$ 6	\$ 19	\$ -	\$ -	\$ 190
Commerce-Special Revenue	113,460	32,213	253,283	20,949	191,303	175,440
Commerce-IT Projects	272	-	-	-	51	221
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	10,018	9	1,106	-	-	11,124
Commerce-Div of Employ Sec	23,876	15,442	78,466	7,967	80,571	21,771
Total - Economic Development	\$ 147,874	\$ 47,670	\$ 332,874	\$ 28,916	\$ 271,925	\$ 208,823
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 49	\$ -	\$ 10,690	\$ 7	\$ 736	\$ 10,003
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	5,545	12	1,583	327	1,910	5,218
Natural and Cultural Resources	466	23	102	9	43	525
C W M T F	46,245	2,099	20,134	1,261	10,466	55,913
Land & Water Conservation Fund	782	396	3,327	96	3,201	908
Natural & Cultural Res-LWS	709	1	2,198	-	2,133	774
Aquariums	2,405	-	1,039	(1)	59	3,385
Parks & Recreation Trust Fund	16,689	2,048	18,079	8,511	21,146	13,622
Natural and Cultural Res-Int Bearing	142	6	52	18	107	87
Wildlife	11,106	3,257	34,560	4,288	40,363	5,303
Total - Environment and Natural Resources	\$ 84,899	\$ 7,842	\$ 91,764	\$ 14,516	\$ 80,164	\$ 96,499

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

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
General Government						
Governor's Office	\$ 93,642	\$ 40,258	\$ 487,299	\$ 40,137	\$ 419,664	\$ 161,277
Governor's Office-Disaster Relief	-	4,751	21,664	4,751	21,664	-
Payroll Imprest Fund	-	989,788	6,526,891	989,788	6,526,891	-
OSBM-IT Projects	-	-	847	-	142	705
General Assembly	8,856	22	59	-	1	8,914
State Treasurer	3,644	302	7,101	449	4,112	6,633
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	42,942	4,967	37,603	3,735	31,342	49,203
State Controllor	30,849	929	8,475	938	9,635	29,689
Statewide-Worker's Comp Plan	4,202	12,318	75,290	8,476	74,011	5,481
Revenue-Project Collect	59,126	3,665	22,908	517	23,810	58,224
Revenue-Tax Distribution	-	523,855	2,901,516	523,855	2,901,516	-
Revenue-Lee Act Credits	295	1	9	-	9	295
Revenue-Tax Transfer Fees	4,267	208	1,527	268	1,117	4,677
Revenue-IT Project	17,352	-	689	1,584	8,240	9,801
Revenue-E 911 Fee	900	974	8,858	1,122	7,891	1,867
Board of Elections	3,708	3	24	-	371	3,361
NC Infrastructure Finance Corp	-	-	94,297	-	94,297	-
Information Technology	33,020	4,012	28,130	661	36,874	24,276
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,234	-	153	13	198	1,189
Total - General Government	\$ 304,037	\$ 1,586,053	\$ 10,223,340	\$ 1,576,294	\$ 10,161,785	\$ 365,592
Health and Human Services						
Health Services	\$ 1	\$ 17,086	\$ 134,723	\$ 13,893	\$ 131,326	\$ 3,398
Social Services	3,685	2,132	6,104	907	3,025	6,764
Medical Assistance	46,061	28,095	125,037	4,769	114,620	56,478
Facility Services	21,127	311	3,487	98	743	23,871
DHHS-Administration	26,448	10,226	103,834	12,542	92,728	37,554
Aging	-	-	62	-	62	-
Blind Services	5	-	3	-	3	5
Total - Health and Human Services	\$ 97,327	\$ 57,850	\$ 373,250	\$ 32,209	\$ 342,507	\$ 128,070
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 264	\$ 8	\$ 53	\$ -	\$ 60	\$ 257
Public Safety	86,078	16,095	83,245	18,360	71,408	97,915
Total - Public Safety, Correction and Regulation	\$ 86,342	\$ 16,103	\$ 83,298	\$ 18,360	\$ 71,468	\$ 98,172
Total Nonreverting	\$ 969,589	\$ 1,865,291	\$ 11,732,188	\$ 1,840,678	\$ 11,466,213	\$ 1,235,564

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.

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

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

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

Job Development Incentive Grants Reserve (G.S. 143C-9-6) – Annually appropriated funds to meet anticipated cash requirements for each fiscal year of the Job Development Investment Grant Program. This Program is established to foster job creation and investment in the economy of N.C. by providing grants to businesses.

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

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

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

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

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

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

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

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

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

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

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

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

Unreserved – Resources available to finance appropriation expenditures.

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