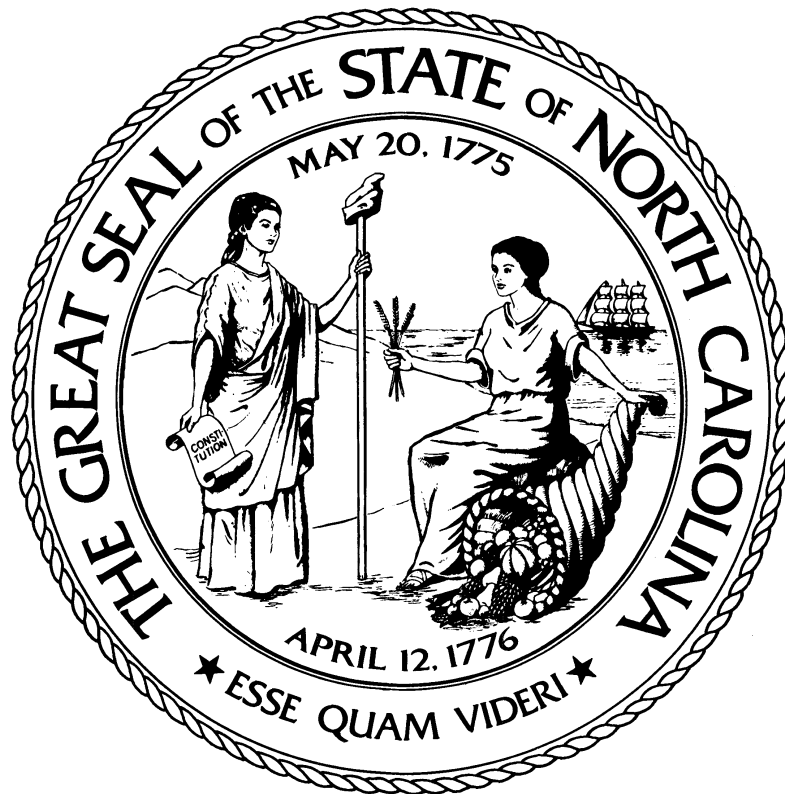


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
SEPTEMBER 30, 2015



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

LINDA COMBS
STATE CONTROLLER

November 3, 2015

Enclosed is the *General Fund Monthly Financial Report* for the period ended September 30, 2015 of the 2016 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 and the State 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**

SEPTEMBER 30, 2015

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 3,588.6	Sales and Use Taxes Payable	\$ 249.4
		Beverage Taxes Payable	6.7
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	\$ 256.1
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 851.6
		Job Development Incentive Grants Reserve	0.3
		Repairs and Renovations Reserve Account	411.6
		Disaster Relief Reserve	6.3
		WCU & DOA CF Pilot Reserve	—
		One NC Fund Reserve	5.3
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	—
		Non-Reverting Departmental Funds	798.1
		Total Reserved	\$ 2,259.6
		Unreserved :	
		Fund Balance - July 1, 2015	\$ 264.5
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	808.4
		Total Unreserved	\$ 1,072.9
		Total Fund Balance	\$ 3,332.5
Total Assets	\$ 3,588.6	Total Liabilities and Fund Balance	\$ 3,588.6

STATE OF NORTH CAROLINA

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

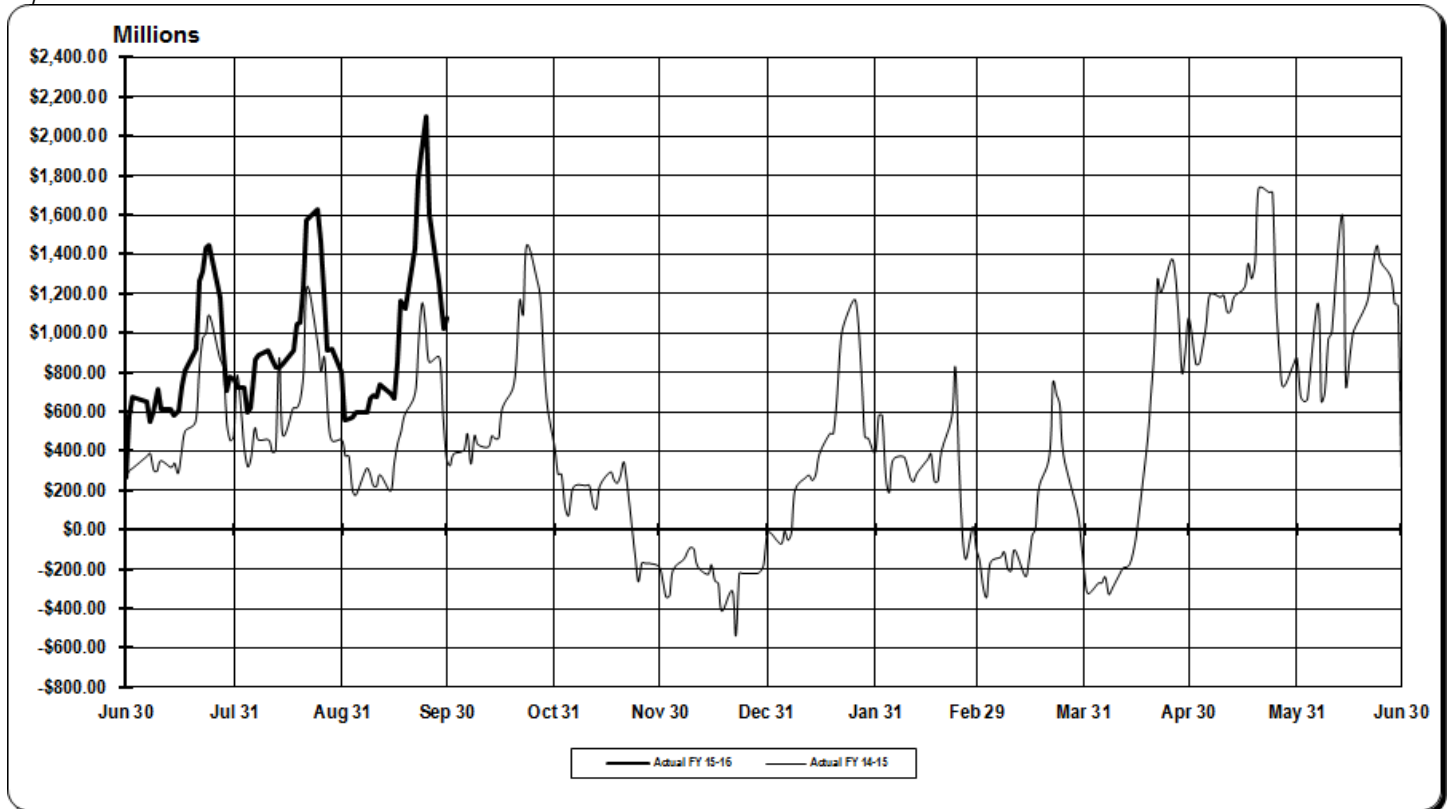
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2015 AND SEPTEMBER 30, 2014
Expressed in Millions

Fund Balance:	2015-16	2014-15	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 851.6	\$ 651.6	\$ 200.0	30.7%
Job Development Incentive Grants.....	.3	4.7	(4.4)	(93.6)%
Repairs and Renovations Reserve Account.....	411.6	11.6	400.0	3448.3%
WCU & DOA CF Pilot.....	—	—	—	—
Disaster Relief.....	6.3	10.7	(4.4)	(41.1)%
Medicaid Transformation Fund.....	—	—	—	—
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	5.3	11.6	(6.3)	(54.3)%
Non-reverting Departmental Funds.....	798.1	794.6	3.5	0.4%
Total Reserved.....	\$ 2,259.6	\$ 1,671.2	\$ 588.4	35.2%
Unreserved:				
Fund Balance - July 1.....	\$ 264.5	\$ 269.4	\$ (4.9)	(1.8)%
Transfer to Reserves.....	—	(186.4)	186.4	(100.0)%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	808.4	280.1	528.3	188.6%
Total Unreserved.....	\$ 1,072.9	\$ 363.1	\$ 709.8	195.5%
Total Fund Balance.....	\$ 3,332.5	\$ 2,034.3	\$ 1,298.2	63.8%

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

GENERAL FUND – REVERTING UNRESERVED FUND BALANCE

FISCAL YEAR-TO-DATE SEPTEMBER 30, 2015 AND FISCAL YEAR ENDED SEPTEMBER 30, 2014
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 SEPTEMBER 2015 AND 2014, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	September		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015
Beg. Unreserved Fund Balance	\$ 799.8	\$ 445.5	\$ 264.5	\$ 269.4	\$ 264.5	\$ 269.4		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 799.8</u>	<u>\$ 445.5</u>	<u>\$ 264.5</u>	<u>\$ 269.4</u>	<u>\$ 264.5</u>	<u>\$ 269.4</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,098.1	\$ 901.4	\$ 2,641.6	\$ 2,343.2	\$ 11,303.1	\$ 10,885.4	23.4%	21.5%
Corporate Income	256.0	254.4	292.0	290.5	1,085.1	1,095.2	26.9%	26.5%
Sales and Use	465.0	481.3	1,742.9	1,615.2	6,744.0	6,244.4	25.8%	25.9%
Franchise	17.7	5.8	38.0	56.8	534.3	543.1	7.1%	10.5%
Insurance	4.3	4.4	12.4	14.4	503.2	508.7	2.5%	2.8%
Beverage	30.8	30.9	89.0	80.8	330.5	310.9	26.9%	26.0%
Estate	0.3	0.3	0.5	0.1	—	—	—	—
Privilege License	0.3	0.5	16.3	11.5	49.5	48.6	32.9%	23.7%
Tobacco Products	21.9	20.8	67.2	63.8	243.0	248.7	27.7%	25.7%
Real Estate Conveyance Excise	5.6	5.2	17.2	14.8	55.3	44.5	31.1%	33.3%
Gift	—	0.1	—	0.1	—	—	—	—
Solid Waste Disposal	(4.1)	—	0.6	4.8	2.3	2.3	26.1%	208.7%
White Goods Disposal	(0.4)	0.5	0.6	1.4	1.7	1.2	35.3%	116.7%
Scrap Tire Disposal	(1.9)	1.3	1.5	4.5	5.3	3.5	28.3%	128.6%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	5.2	—	—	—	—	—	—
Mill Machinery	2.3	2.8	11.1	9.6	41.1	35.0	27.0%	27.4%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	(0.1)	—	—	—	1.2	1.1	—	—
Total Tax Revenue	<u>\$ 1,895.8</u>	<u>\$ 1,714.9</u>	<u>\$ 4,930.9</u>	<u>\$ 4,511.5</u>	<u>\$ 20,899.6</u>	<u>\$ 19,972.6</u>	23.6%	22.6%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.9	\$ 1.0	\$ 8.4	\$ 3.0	\$ 17.1	\$ 11.3	49.1%	26.5%
Judicial Fees	19.4	19.0	57.9	60.9	252.8	244.5	22.9%	24.9%
Insurance	1.5	1.2	4.2	3.9	78.4	77.0	5.4%	5.1%
Disproportionate Share	105.0	90.0	105.0	90.0	139.0	109.0	75.5%	82.6%
Master Settlement Agreement	—	—	—	—	127.5	137.5	—	—
Highway Fund Transfer In	—	—	—	54.5	—	215.9	—	25.2%
Highway Trust Fund Transfer In	—	—	—	—	—	—	—	—
Other	8.3	13.3	23.6	33.6	206.3	233.3	11.4%	14.4%
Total Non-Tax Revenue	<u>\$ 137.1</u>	<u>\$ 124.5</u>	<u>\$ 199.1</u>	<u>\$ 245.9</u>	<u>\$ 821.1</u>	<u>\$ 1,028.5</u>	24.2%	23.9%
Total Tax and Non-Tax Revenue	<u>\$ 2,032.9</u>	<u>\$ 1,839.4</u>	<u>\$ 5,130.0</u>	<u>\$ 4,757.4</u>	<u>\$ 21,720.7</u>	<u>\$ 21,001.1</u>	23.6%	22.7%
Total Availability	<u>\$ 2,832.7</u>	<u>\$ 2,284.9</u>	<u>\$ 5,394.5</u>	<u>\$ 5,026.8</u>	<u>\$ 21,985.2</u>	<u>\$ 21,270.5</u>	24.5%	23.6%
Appropriation Expenditures:								
Current Operations	\$ 1,737.3	\$ 1,896.9	\$ 4,296.6	\$ 4,448.6	\$ 21,003.1	\$ 20,346.8	20.5%	21.9%
Capital Improvements:								
Funded by General Fund	—	—	—	—	16.8	13.6	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	22.5	24.9	25.0	28.7	714.8	721.6	3.5%	4.0%
Total Appropriation Expenditures	<u>\$ 1,759.8</u>	<u>\$ 1,921.8</u>	<u>\$ 4,321.6</u>	<u>\$ 4,477.3</u>	<u>\$ 21,734.7</u>	<u>\$ 21,082.0</u>	19.9%	21.2%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 1,072.9</u>	<u>\$ 363.1</u>	<u>\$ 1,072.9</u>	<u>\$ 549.5</u>	<u>\$ 250.5</u>	<u>\$ 188.5</u>		
Reservations								
Medicaid Contingency	—	—	—	(186.4)	—	(186.4)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 1,072.9</u>	<u>\$ 363.1</u>	<u>\$ 1,072.9</u>	<u>\$ 363.1</u>	<u>\$ 250.5</u>	<u>\$ 2.1</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.

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

FOR THE MONTH OF SEPTEMBER 2015 AND 2014, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	September				Year-To-Date Through September			
	FY 2016	FY 2015	Change	% Change	FY 2016	FY 2015	Change	% Change
Tax Revenues:								
Individual Income	\$ 1,098.1	\$ 901.4	\$ 196.7	21.8%	\$ 2,641.6	\$ 2,343.2	\$ 298.4	12.7%
Corporate Income	256.0	254.4	1.6	0.6%	292.0	290.5	1.5	0.5%
Sales and Use	465.0	481.3	(16.3)	(3.4)%	1,742.9	1,615.2	127.7	7.9%
Franchise	17.7	5.8	11.9	205.2%	38.0	56.8	(18.8)	(33.1)%
Insurance	4.3	4.4	(0.1)	(2.3)%	12.4	14.4	(2.0)	(13.9)%
Beverage	30.8	30.9	(0.1)	(0.3)%	89.0	80.8	8.2	10.1%
Estate	0.3	0.3	—	—	0.5	0.1	0.4	400.0%
Privilege License	0.3	0.5	(0.2)	(40.0)%	16.3	11.5	4.8	41.7%
Tobacco Products	21.9	20.8	1.1	5.3%	67.2	63.8	3.4	5.3%
Real Estate Conveyance Excise	5.6	5.2	0.4	7.7%	17.2	14.8	2.4	16.2%
Gift	—	0.1	(0.1)	(100.0)%	—	0.1	(0.1)	(100.0)%
Solid Waste	(4.1)	—	(4.1)	—	0.6	4.8	(4.2)	(87.5)%
White Goods Disposal	(0.4)	0.5	(0.9)	(180.0)%	0.6	1.4	(0.8)	(57.1)%
Scrap Tire Disposal	(1.9)	1.3	(3.2)	(246.2)%	1.5	4.5	(3.0)	(66.7)%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	5.2	(5.2)	(100.0)%	—	—	—	—
Mill Machinery	2.3	2.8	(0.5)	(17.9)%	11.1	9.6	1.5	15.6%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	—	(0.1)	—	—	—	—	—
Total Tax Revenue	\$ 1,895.8	\$ 1,714.9	\$ 180.9	10.5%	\$ 4,930.9	\$ 4,511.5	\$ 419.4	9.3%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.9	\$ 1.0	\$ 1.9	190.0%	\$ 8.4	\$ 3.0	\$ 5.4	180.0%
Judicial Fees	19.4	19.0	0.4	2.1%	57.9	60.9	(3.0)	(4.9)%
Insurance	1.5	1.2	0.3	25.0%	4.2	3.9	0.3	7.7%
Disproportionate Share	105.0	90.0	15.0	16.7%	105.0	90.0	15.0	16.7%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	54.5	(54.5)	(100.0)%
Other	8.3	13.3	(5.0)	(37.6)%	23.6	33.6	(10.0)	(29.8)%
Total Non-Tax Revenue	\$ 137.1	\$ 124.5	\$ 12.6	10.1%	\$ 199.1	\$ 245.9	\$ (46.8)	(19.0)%
Total Tax and Non-Tax Revenue	\$ 2,032.9	\$ 1,839.4	\$ 193.5	10.5%	\$ 5,130.0	\$ 4,757.4	\$ 372.6	7.8%

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

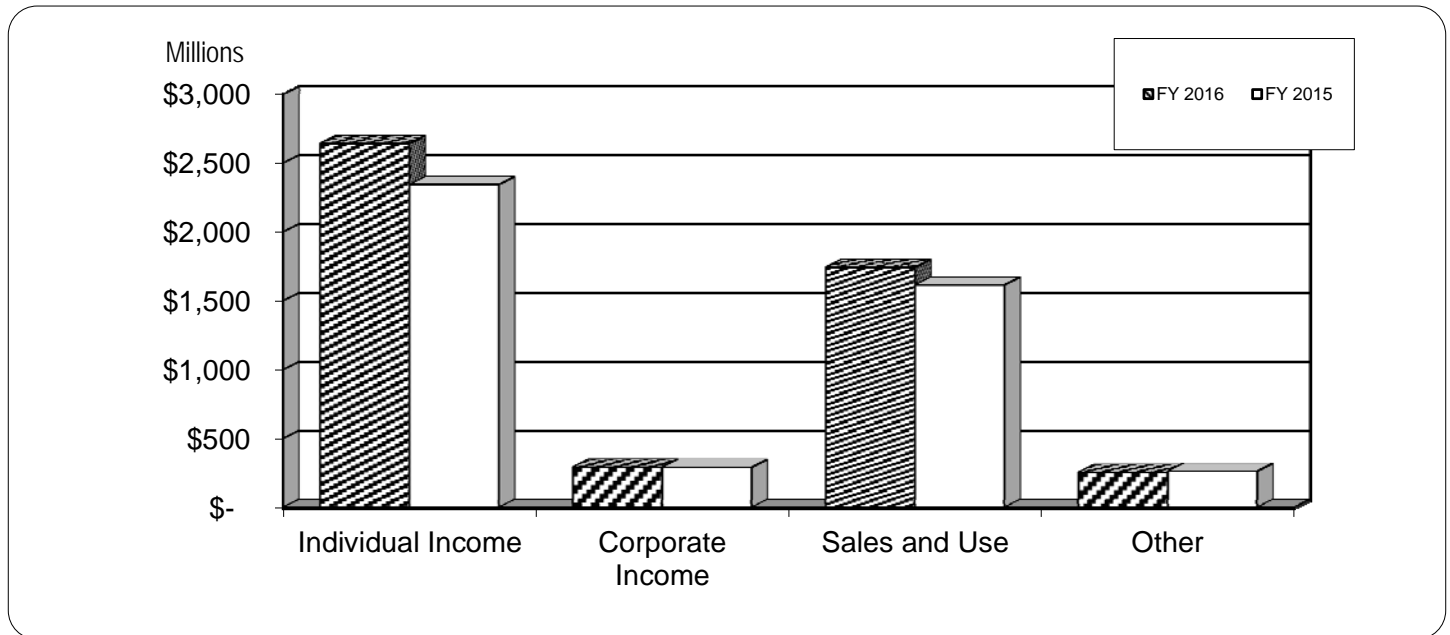
For fiscal year 2016, when compared to the prior year through September 30, actual net tax and non-tax revenues increased by \$372.6 million, or 7.8%. Tax revenues through September 2015 increased by \$419.4 million, or 9.3%, and non-tax revenues decreased by \$46.8 million, or 19%.

The Highway Fund Transfer In showed a decrease when compared to the prior year. This transfer was repealed with House Bill 97, Session Law 2015-241, Section 2.2.(a).

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

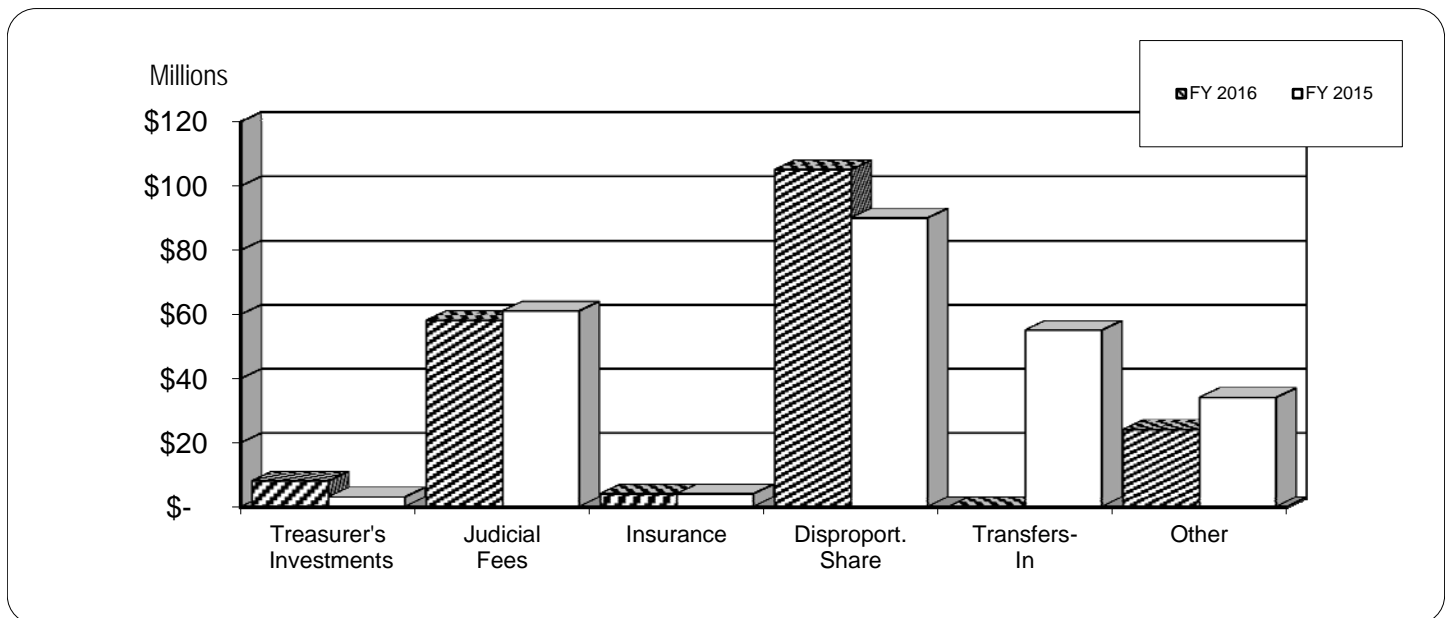
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2015 AND SEPTEMBER 30, 2014



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

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

FISCAL YEAR-TO-DATE SEPTEMBER 30, 2015 AND SEPTEMBER 30, 2014



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

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE SEPTEMBER 30, 2015 AND SEPTEMBER 30, 2014
Expressed in Millions

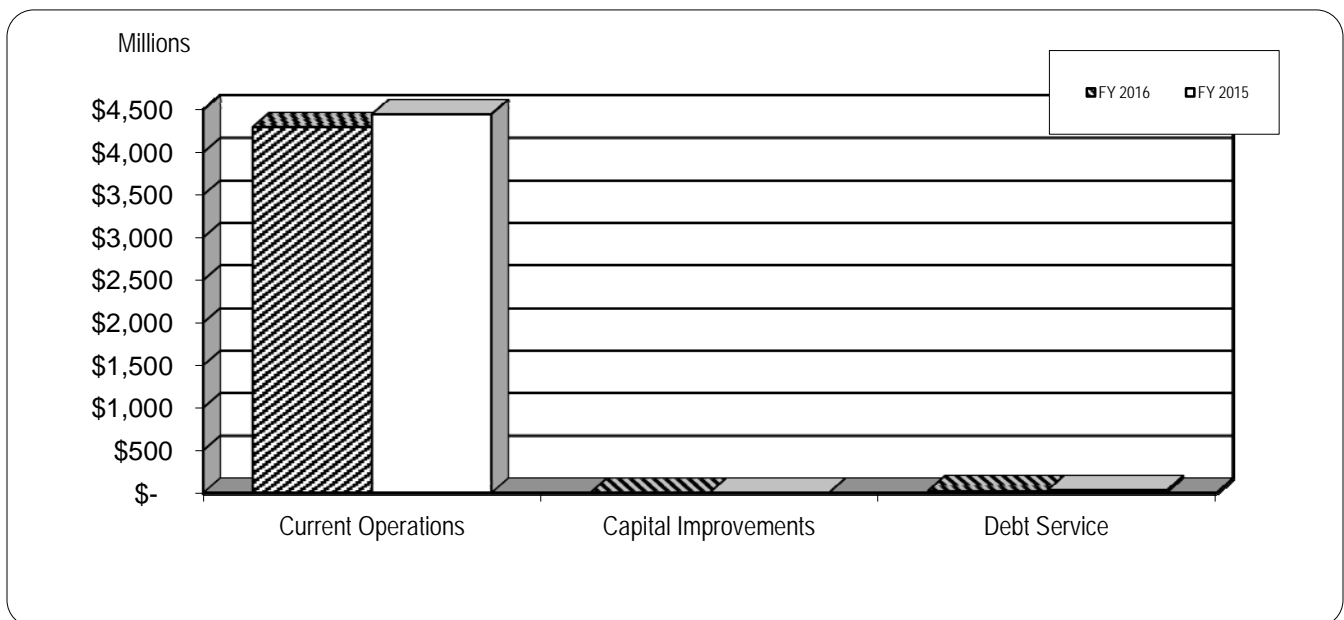
	FY 2016	FY 2015	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2016	FY 2015
Current Operations						
General Government	\$ 88.4	\$ 85.2	\$ 3.2	3.8%	2.0%	1.9%
Education	2,330.4	2,463.0	(132.6)	(5.4%)	53.9%	55.0%
Health and Human Services	1,221.1	1,235.1	(14.0)	(1.1%)	28.3%	27.6%
Economic Development	7.5	8.2	(0.7)	(8.5%)	0.2%	0.2%
Environment and Natural Resources	35.0	43.4	(8.4)	(19.4%)	0.8%	1.0%
Public Safety, Correction, and Regulation	601.1	599.6	1.5	0.3%	13.9%	13.4%
Agriculture	25.6	28.5	(2.9)	(10.2%)	0.6%	0.6%
Operating Reserves/Rounding	(12.5)	(14.4)	1.9	13.2%	(0.3%)	(0.3%)
<i>Total Current Operations</i>	<u>\$ 4,296.6</u>	<u>\$ 4,448.6</u>	<u>\$ (152.0)</u>	(3.4%)	99.4%	99.4%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	25.0	28.7	(3.7)	(12.9%)	0.6%	0.6%
Total Appropriation Expenditures	<u>\$ 4,321.6</u>	<u>\$ 4,477.3</u>	<u>\$ (155.7)</u>	(3.5%)	100.0%	100.0%

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

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

**GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE SEPTEMBER 30, 2015 AND SEPTEMBER 30, 2014



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

Actual appropriation expenditures through September 2015 were less than actual appropriation expenditures through September 2014 by \$155.7 million, or 3.5%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through September 2015 were less than appropriation expenditures through September 2014 by \$152 million, or 3.4%.

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF SEPTEMBER 2015 AND 2014, AND FISCAL YEAR-TO-DATE

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		September		Year-To-Date				Year-To-Date	
		FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015

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

Current Operations

General Government

General Assembly	\$ 4.4	\$ 4.3	\$ 14.8	\$ 14.2	\$ 57.4	\$ 52.5	25.8%	27.0%
Governor's Office	0.5	0.6	1.7	1.6	5.8	5.6	29.3%	28.6%
Governor-Special Projects	—	—	(0.7)	(0.4)	2.0	2.0	(35.0%)	(20.0%)
Military and Veterans Affairs	—	—	—	—	9.5	—	—	—
Office of State Budget	0.6	0.5	1.8	1.8	7.7	8.2	23.4%	22.0%
Housing Finance Agency	0.8	0.7	2.3	2.1	21.6	18.2	10.6%	11.5%
Lieutenant Governor	0.1	0.1	0.2	0.2	0.7	0.7	28.6%	28.6%
Secretary of State	1.0	0.9	2.9	2.8	11.9	11.7	24.4%	23.9%
State Auditor	1.0	1.1	2.2	2.8	12.1	11.7	18.2%	23.9%
State Treasurer	0.7	0.7	1.2	1.7	10.3	9.8	11.7%	17.3%
Retirement and Employee Benefits Administration	1.7	1.6	4.9	5.0	22.0	20.7	22.3%	24.2%
Office of the State Controller	4.2	3.5	12.2	9.0	61.3	66.6	19.9%	13.5%
Revenue	1.6	1.7	5.1	4.9	22.9	22.4	22.3%	21.9%
Cultural Resources	7.8	6.7	20.8	21.8	81.1	80.4	25.6%	27.1%
Cultural Resources - Roanoke Island Commission	7.3	6.3	17.0	16.0	163.4	64.5	10.4%	24.8%
Board of Elections	—	—	0.1	0.1	0.5	0.5	20.0%	20.0%
Office of Administrative Hearings	0.6	0.6	0.8	0.5	6.8	6.8	11.8%	7.4%
	0.4	0.4	1.1	1.1	5.2	5.1	21.2%	21.6%
	<u>\$ 32.7</u>	<u>\$ 29.7</u>	<u>\$ 88.4</u>	<u>\$ 85.2</u>	<u>\$ 502.2</u>	<u>\$ 387.4</u>	<u>17.6%</u>	<u>22.0%</u>
Reserves - General Assembly	\$ —	\$ —	\$ —	\$ —	\$ 14.8	\$ 1.7	—	—
Reserves - Contingency & Emergency	—	—	(3.5)	—	5.0	3.5	(70.0%)	—
Reserves - SPA Salary Increases	—	—	—	—	—	6.0	—	—
Reserves - Salary Adjustments	—	—	—	—	12.5	0.4	—	—
Reserves - Minimum Market Adj	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants	—	—	—	—	57.8	47.5	—	—
Reserves - Budget Transparency Initiative	—	—	—	—	0.8	—	—	—
Reserves - Severance Expenditure	—	—	(1.2)	(8.7)	—	(4.1)	—	212.2%
Reserves - State Employee Benefits	—	—	—	—	—	5.9	—	—
Reserves - IT Fund	15.4	0.7	—	2.0	43.1	44.3	—	4.5%
Reserves - Retirement Rate Adjustment	—	—	—	—	—	(5.8)	—	—
Reserves - Workers' Compensation	—	—	—	—	23.5	—	—	—
Reserves - One North Carolina Fund	—	—	—	—	7.0	1.9	—	—
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	2.0	—	2.0	—	100.0%
Reserves - Pending Legislation	—	—	(1.5)	(0.1)	—	1.7	—	(5.9%)
Reserves - NCGA Litigation	—	—	(0.3)	—	—	0.3	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	30.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	(5.6)	(10.0)	—	—	—	—
	<u>\$ 15.4</u>	<u>\$ 0.7</u>	<u>\$ (12.1)</u>	<u>\$ (14.8)</u>	<u>\$ 194.5</u>	<u>\$ 105.3</u>	<u>(6.2%)</u>	<u>(14.1%)</u>
Total - General Government	\$ 48.1	\$ 30.4	\$ 76.3	\$ 70.4	\$ 696.7	\$ 492.7	11.0%	14.3%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF SEPTEMBER 2015 AND 2014, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	September		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015
Education								
Public Instruction	\$ 739.1	\$ 752.6	\$ 1,865.5	\$ 1,876.8	\$ 8,516.8	\$ 8,171.1	21.9%	23.0%
Community Colleges	43.3	59.0	168.9	179.8	1,069.1	1,050.1	15.8%	17.1%
	<u>\$ 782.4</u>	<u>\$ 811.6</u>	<u>\$ 2,034.4</u>	<u>\$ 2,056.6</u>	<u>\$ 9,585.9</u>	<u>\$ 9,221.2</u>	21.2%	22.3%
University System								
University of North Carolina - General Admin.	\$ 2.8	\$ 5.1	\$ 9.3	\$ 10.7	\$ 37.3	\$ 40.6	24.9%	26.4%
UNC - GA Institutional Programs and Facilities	—	17.0	—	17.0	110.1	24.2	—	70.2%
UNC - GA Related Educational Programs	0.2	26.4	8.2	94.8	108.2	108.0	7.6%	87.8%
UNC - GA Aid to Private Institutions	30.9	33.8	41.3	42.7	116.7	108.2	35.4%	39.5%
UNC - Chapel Hill Academic Affairs	27.9	33.0	21.1	(1.5)	252.3	254.3	8.4%	(0.6%)
UNC - Chapel Hill Health Affairs	17.1	18.4	25.4	32.2	187.8	188.0	13.5%	17.1%
UNC - Chapel Hill Area Health Affairs	3.9	2.1	6.3	6.4	49.3	41.3	12.8%	15.5%
NCSU - Academic Affairs	43.7	36.8	37.8	34.0	392.3	393.4	9.6%	8.6%
NCSU - Agricultural Research	3.6	4.4	11.7	13.0	53.1	53.2	22.0%	24.4%
NCSU - Agricultural Extension Service	2.4	3.3	8.7	9.6	38.6	38.6	22.5%	24.9%
University of North Carolina at Greensboro	15.0	15.6	6.8	12.1	143.5	145.3	4.7%	8.3%
University of North Carolina at Charlotte	15.4	23.2	3.8	8.9	199.0	201.3	1.9%	4.4%
University of North Carolina at Asheville	4.4	3.8	4.4	5.0	37.6	38.0	11.7%	13.2%
University of North Carolina at Wilmington	10.3	6.5	20.2	13.2	101.6	101.6	19.9%	13.0%
University of North Carolina at Pembroke	3.1	2.9	6.8	7.2	53.2	53.8	12.8%	13.4%
East Carolina University	37.5	23.7	(8.4)	(0.2)	210.4	209.9	(4.0%)	(0.1%)
ECU - Health Affairs	4.7	4.8	10.7	12.9	73.5	65.5	14.6%	19.7%
North Carolina A&T University	15.9	27.8	14.7	15.3	90.9	92.4	16.2%	16.6%
Western Carolina University	9.2	8.9	6.0	4.3	85.8	86.2	7.0%	5.0%
Appalachian State University	(1.4)	15.0	12.9	13.5	127.8	128.0	10.1%	10.5%
Winston-Salem State University	4.7	5.1	12.4	14.5	64.6	64.7	19.2%	22.4%
Elizabeth City State University	2.5	2.2	7.3	7.6	33.8	31.7	21.6%	24.0%
Fayetteville State University	4.3	5.6	9.2	10.0	48.7	49.3	18.9%	20.3%
North Carolina Central University	9.5	10.4	7.1	11.6	82.1	83.0	8.6%	14.0%
University of North Carolina School of the Arts	8.5	8.8	7.2	6.9	28.7	28.9	25.1%	23.9%
North Carolina School of Science and Mathematics	1.8	1.6	5.1	4.7	19.8	19.8	25.8%	23.7%
Total University System	<u>\$ 277.9</u>	<u>\$ 346.2</u>	<u>\$ 296.0</u>	<u>\$ 406.4</u>	<u>\$ 2,746.7</u>	<u>\$ 2,649.2</u>	10.8%	15.3%
Total - Education	<u>\$ 1,060.3</u>	<u>\$ 1,157.8</u>	<u>\$ 2,330.4</u>	<u>\$ 2,463.0</u>	<u>\$ 12,332.6</u>	<u>\$ 11,870.4</u>	18.9%	20.7%
Health and Human Services								
HHS - Administration and Support	\$ 10.2	\$ 11.2	\$ 14.0	\$ 17.4	\$ 122.5	\$ 92.8	11.4%	18.8%
Aging	3.8	4.9	10.6	10.8	43.8	42.9	24.2%	25.2%
Child Development	21.7	22.5	60.0	34.2	232.5	217.6	25.8%	15.7%
Health Services	13.5	12.7	30.4	30.9	141.4	137.5	21.5%	22.5%
Social Services	14.3	53.0	42.1	42.0	183.2	185.0	23.0%	22.7%
Medical Assistance	250.3	297.3	853.8	913.3	3,736.6	3,688.4	22.8%	24.8%
Children's Health Insurance	3.8	3.8	9.5	11.1	12.6	41.9	75.4%	26.5%
Services for the Blind and Deaf/HH	0.5	0.8	1.2	1.6	8.2	8.1	14.6%	19.8%
Mental Health/DD/SAS	81.7	54.5	192.8	167.1	596.1	685.7	32.3%	24.4%
Health Services Regulations	1.0	0.9	0.6	0.4	16.1	16.0	3.7%	2.5%
Vocational Rehabilitation	2.4	1.5	6.1	6.3	37.8	37.8	16.1%	16.7%
Total - Health and Human Services	<u>\$ 403.2</u>	<u>\$ 463.1</u>	<u>\$ 1,221.1</u>	<u>\$ 1,235.1</u>	<u>\$ 5,130.8</u>	<u>\$ 5,153.7</u>	23.8%	24.0%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF SEPTEMBER 2015 AND 2014, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	September		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015
Economic Development								
Commerce	\$ 1.5	\$ 3.9	\$ 7.5	\$ 7.4	\$ 57.5	\$ 88.9	13.0%	8.3%
Commerce - State Aid to Nonstate Entities	—	1.3	—	0.8	20.8	17.5	—	4.6%
Total - Economic Development	\$ 1.5	\$ 5.2	\$ 7.5	\$ 8.2	\$ 78.3	\$ 106.4	9.6%	7.7%
Environment and Natural Resources								
Environment and Natural Resources	\$ 12.9	\$ 22.3	\$ 32.2	\$ 40.4	\$ 81.3	\$ 159.9	39.6%	25.3%
Wildlife Resources	1.1	1.1	2.8	3.0	10.2	11.3	27.5%	26.5%
Total - Environment and Natural Resources	\$ 14.0	\$ 23.4	\$ 35.0	\$ 43.4	\$ 91.5	\$ 171.2	38.3%	25.4%
Public Safety, Correction, and Regulation								
Judicial	\$ 49.7	\$ 48.3	\$ 146.1	\$ 144.9	\$ 600.9	\$ 580.2	24.3%	25.0%
Justice	4.1	4.1	12.4	13.2	53.8	50.1	23.0%	26.3%
Labor	1.1	0.9	1.9	1.9	16.0	16.0	11.9%	11.9%
Insurance	1.7	2.6	7.1	8.2	38.7	38.4	18.3%	21.4%
Public Safety	145.9	147.6	433.6	431.4	1,848.1	1,750.4	23.5%	24.6%
Total - Public Safety, Correction, and Regulation	\$ 202.5	\$ 203.5	\$ 601.1	\$ 599.6	\$ 2,557.5	\$ 2,435.1	23.5%	24.6%
Agriculture								
Agriculture and Consumer Services	\$ 8.5	\$ 12.8	\$ 25.6	\$ 28.5	\$ 116.3	\$ 117.7	22.0%	24.2%
Rounding [*]	\$ (0.8)	\$ 0.7	\$ (0.4)	\$ 0.4	\$ (0.6)	\$ (0.4)	N/A	N/A
Total Current Operations	\$ 1,737.3	\$ 1,896.9	\$ 4,296.6	\$ 4,448.6	\$ 21,003.1	\$ 20,346.8	20.5%	21.9%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 16.8	\$ 13.6	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ 16.8	\$ 13.6	—	—
Debt Service	\$ 22.5	\$ 24.9	\$ 25.0	\$ 28.7	\$ 714.8	\$ 721.6	3.5%	4.0%
Total Appropriation Expenditures	\$ 1,759.8	\$ 1,921.8	\$ 4,321.6	\$ 4,477.3	\$ 21,734.7	\$ 21,082.0	19.9%	21.2%

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.

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 4,434	\$ 11,831	\$ 13,097	\$ 37,387
Total - Agriculture	\$ 4,434	\$ 11,831	\$ 13,097	\$ 37,387
Debt Service				
State Treasurer	\$ -	\$ 48	\$ 22,424	\$ 23,403
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ -	\$ 48	\$ 22,424	\$ 25,019
Education				
Public Instruction	\$ 130,037	\$ 343,299	\$ 855,127	\$ 2,208,772
Community Colleges	89,673	217,552	132,975	386,440
UNC Systems	292,092	1,084,027	539,040	1,379,903
Total - Education	\$ 511,802	\$ 1,644,878	\$ 1,527,142	\$ 3,975,115
Economic Development				
Commerce	\$ 3,797	\$ 12,225	\$ 5,236	\$ 19,718
Commerce-State Aid	4	6	-	-
Total - Economic Development	\$ 3,801	\$ 12,231	\$ 5,236	\$ 19,718
Environment & Natural Resources				
Environment and Natural Resources	\$ 7,560	\$ 18,979	\$ 20,423	\$ 51,221
Wildlife Resources	5,059	15,941	6,230	18,776
Total - Environ. & Natural Resources	\$ 12,619	\$ 34,920	\$ 26,653	\$ 69,997
General Government				
General Assembly	\$ 86	\$ 235	\$ 4,474	\$ 15,061
Governor	248	340	759	2,019
Governor-Special Projects	14,288	27,818	14,288	27,115
Budget, Planning & Management	42	421	657	2,255
Military and Veterans Affairs	-	-	-	-
Housing Finance Authority	-	-	760	2,280
Governor	-	-	-	-
Lt. Governor	-	-	56	167
Secretary of State	8	107	979	3,002
State Auditor	342	1,560	1,277	3,717
State Treasurer-Administration	2,562	8,506	3,369	9,739
State Treasurer-Retirement	-	305	1,702	5,205
Administration	5,394	18,095	9,603	30,270
State Controller	220	314	1,731	5,366
Revenue	2,771	8,675	10,577	29,483
Cultural Resources	896	2,303	8,125	19,263
Cultural Resources-Roanoke Island	-	-	42	127
Board of Elections	2	804	568	1,573
Administrative Hearings	116	391	488	1,470
Reserve-Contingency/Emergency	-	3,500	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency Initiative	-	-	-	-
Reserve-Severance	-	1,246	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	15,367	15,364	15,364

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	1,500	-	-
Reserve - NCGA Litigation	-	300	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment Grant	-	-	-	-
Reserve - Eugenic Sterilization Comp	-	5,600	-	-
Other	-	-	-	-
Total - General Government	\$ 26,975	\$ 97,387	\$ 74,819	\$ 173,476
Health and Human Services				
HHS-Administration	\$ 7,660	\$ 23,825	\$ 17,793	\$ 37,783
Aging	4,625	11,534	8,450	22,089
Child Development	28,070	82,628	51,018	142,657
Health Services	42,657	140,095	56,034	170,447
Social Services	79,319	242,642	143,394	284,777
Medical Assistance	1,538,359	3,143,697	1,788,830	3,997,500
NC Health Choice	12,059	34,568	15,847	44,079
Blind Services	1,723	5,060	2,198	6,266
Mental Health	202,724	296,013	284,162	488,770
Facility Services	4,472	13,871	5,462	14,431
Vocational Rehabilitation Services	9,827	25,031	12,272	31,176
Total - Health and Human Services	\$ 1,931,495	\$ 4,018,964	\$ 2,385,460	\$ 5,239,975
Public Safety, Correction, and Regulation				
Judicial	\$ 230	\$ 615	\$ 37,651	\$ 113,937
Judicial-Indigent Defense	615	1,884	12,882	34,651
Justice	2,590	7,446	6,824	19,883
Labor	1,270	5,215	2,426	7,130
Insurance	1,902	2,953	3,423	10,077
Public Safety	13,779	41,327	161,417	474,913
Total - Public Safety, Correction and Regulation	\$ 20,386	\$ 59,440	\$ 224,623	\$ 660,591
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ 346	\$ 606	\$ 12	\$ 115
License Schedule B	259	16,313	30	53
Tobacco	24,806	74,873	2,944	7,668
Franchise	18,590	42,465	841	4,427
Individual Income	1,136,077	2,819,145	38,014	177,577
Sales & Use	895,760	2,723,808	429,048	980,882
Beverage	30,787	95,697	17	6,702
Gift	36	445	-	409
Freight Car	-	2	-	-

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Insurance	4,275	13,258	16	855
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	265,349	336,999	9,343	45,033
Real Estate	5,642	17,217	-	-
White Goods	393	1,447	781	809
Scrap Tire	1,505	4,973	3,445	3,482
Manufacturing	2,313	11,331	35	224
Solid Waste	2	4,767	4,145	4,172
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,386,140	\$ 6,163,346	\$ 488,671	\$ 1,232,408
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	3,500	9,932	27	108
License & Fees-Nontax	1,857	5,242	388	1,032
Gas & Oil Inspection	213	329	-	-
Deed Mortgage Registration Fee	575	1,853	460	1,483
Board of Elections	15	22	4	4
DHHS	241	501	-	-
Disproportionate Share	105,000	105,000	-	-
ABC Board	-	6	-	6
Eastern Region Eco Dev Comm	16	132	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	2,920	8,394	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	324	1,157	383	839
DPS - ABC Board	354	1,169	46	165
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	19,435	57,932	-	-
Sales & Use	1,883	2,768	-	-
Intra State Transfer	380	1,126	-	-
Probation Supervision Fees	1,050	2,931	-	-
DWI Restoration Fees	45	141	-	-
DWI Service Fees	549	1,530	-	-
Sales Tax Refund	638	638	-	-
Miscellaneous	56	126	-	-
Parole Supervision Fees	102	277	-	-
Banking & Investment Fees	347	1,462	-	-
Total - Nontax Codes	\$ 139,500	\$ 202,668	\$ 1,308	\$ 3,637
Total Reverting	\$ 5,037,152	\$ 12,245,713	\$ 4,769,433	\$ 11,437,323
Beginning Unreserved Cash	\$ 264,511			
Year-To-Date Receipts	12,245,713			
Year-To-Date Disbursements	11,437,323			
Ending Unreserved Cash	\$ 1,072,901			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 2015 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	\$ 18,460	\$ 8	\$ 62	\$ 527	\$ 1,896	\$ 16,626
Total Agriculture	\$ 18,460	\$ 8	\$ 62	\$ 527	\$ 1,896	\$ 16,626
Debt Service						
State Treasurer-Bond Refund	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ 455
State Treasurer-Retirement	-	26,207	26,224	26,216	26,224	-
Total - Debt Service	\$ 455	\$ 26,207	\$ 26,224	\$ 26,216	\$ 26,224	\$ 455
Education						
Public Instruction-Special Revenue	\$ 15,794	\$ 14,651	\$ 27,361	\$ 8,156	\$ 25,578	\$ 17,577
Public Instruction-School Technology	13,539	13,891	17,949	1,986	3,365	28,123
Public Instruction-IT Projects	1,815	-	-	-	-	1,815
Public Instruction-Public School Bldg Fund	117,202	72	210	6,946	20,313	97,099
Public Instruction-Trust	4,409	2,470	3,769	-	1,108	7,070
Public Instruction-Local Payroll	17	5,218	9,545	5,216	9,555	7
Public Instruction-Internal Service	57,851	469	1,210	2,268	10,209	48,852
Community Colleges-Special Revenue	8,337	242	607	695	843	8,101
Community Colleges-IT Projects	6,960	-	-	17	36	6,924
Community Colleges-Trust	4,247	5,952	5,968	5,815	6,566	3,649
Total - Education	\$ 230,171	\$ 42,965	\$ 66,619	\$ 31,099	\$ 77,573	\$ 219,217
Economic Development						
Commerce-Floyd Relief	\$ 148	\$ 6	\$ 7	\$ -	\$ -	\$ 155
Commerce-Special Revenue	58,238	21,202	42,388	15,752	39,547	61,079
Commerce-IT Projects	567	-	-	26	81	486
Commerce-Trust	158	-	-	-	81	77
Commerce-CDBG	9,483	8	269	-	473	9,279
Commerce-Div of Employ Sec	21,517	7,143	22,702	7,580	28,977	15,242
Total - Economic Development	\$ 90,111	\$ 28,359	\$ 65,366	\$ 23,358	\$ 69,159	\$ 86,318
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ 51
ENR-Loans for Water & Wastewater	761	-	-	-	-	761
ENR-Clean Water Mgmt Trust Fund	55,863	555	1,934	3,253	6,440	51,357
Environment and Natural Resources	5,735	837	1,160	1,415	1,717	5,178
Wildlife	11,302	5,382	14,412	2,993	9,602	16,112
Total - Environment and Natural Resources	\$ 73,712	\$ 6,774	\$ 17,506	\$ 7,661	\$ 17,759	\$ 73,459

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 2015 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	\$ 743	\$ 31	\$ 51,938	\$ 4	\$ 9	\$ 52,672
Governor's Office-Disaster Relief	-	160	1,084	160	1,084	-
Payroll Imprest Fund	-	737,145	1,965,885	737,145	1,965,885	-
General Assembly	7,484	-	-	-	-	7,484
State Treasurer	3,665	1,476	2,489	480	1,331	4,823
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	40,051	5,516	13,180	3,888	14,130	39,101
State Controller	29,904	879	2,973	2,056	3,057	29,820
Statewide-Worker's Compensation Plan	2,149	6,776	24,157	7,605	23,334	2,972
Revenue-Project Collect	55,054	3,124	8,406	1,883	3,913	59,547
Revenue-Tax Distribution	-	370,295	877,267	370,295	877,267	-
Revenue-Lee Act Credits	294	-	16	-	-	310
Revenue-Tax Transfer Fees	3,399	164	515	110	199	3,715
Revenue-IT Project	26,225	-	495	148	749	25,971
Revenue-E 911 Fee	2,201	791	2,664	962	3,203	1,662
Natural and Cultural Resources	288	17	44	1	14	318
Natural and Cultural Res-Interest Bearing	125	3	16	3	9	132
Board of Elections	4,142	2	6	-	-	4,148
NC Infrastructure Finance Corporation	-	-	963	-	963	-
Information Technology	11,155	15,367	15,668	1,757	8,414	18,409
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,089	-	67	11	49	1,107
Total - General Government	\$ 187,968	\$ 1,141,746	\$ 2,967,833	\$ 1,126,508	\$ 2,903,610	\$ 252,191
Health and Human Services						
Health Services	\$ 6	\$ 13,529	\$ 52,798	\$ 9,379	\$ 48,590	\$ 4,214
Social Services	2,293	873	2,287	271	1,107	3,473
Medical Assistance	45,015	11,801	36,140	10,295	63,870	17,285
Facility Services	17,646	461	2,578	166	178	20,046
DHHS-Administration	19,583	6,266	11,949	6,921	13,716	17,816
Aging	-	20	50	20	50	-
Blind Services	5	1	2	1	2	5
Total - Health and Human Services	\$ 84,548	\$ 32,951	\$ 105,804	\$ 27,053	\$ 127,513	\$ 62,839
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 257	\$ 8	\$ 21	\$ 17	\$ 17	\$ 261
Public Safety	87,169	5,508	20,845	5,907	21,318	86,696
Total - Public Safety, Correction and Regulation	\$ 87,426	\$ 5,516	\$ 20,866	\$ 5,924	\$ 21,335	\$ 86,957
Total Nonreverting	\$ 772,851	\$ 1,284,526	\$ 3,270,280	\$ 1,248,346	\$ 3,245,069	\$ 798,062

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.

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%).