

TABLE 3. STATE GENERAL FUND: NON-TAX REVENUES AND TRANSFERS BY SOURCE

Sources of revenue	Fiscal Year									
	1992-1993		1993-1994		1994-1995		1995-1996		1996-1997	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	75,732,291	18.48%	118,235,112	20.19%	160,070,602	26.46%	199,346,933	31.57%	224,112,646	32.26%
Judicial Department receipts.....	76,267,296	18.61%	80,614,209	13.77%	87,114,170	14.40%	90,329,177	14.30%	99,063,372	14.26%
Sales tax reimbursement - Highway Fund*	9,400,000	2.29%	9,900,000	1.69%	10,500,000	1.74%	11,130,000	1.76%	11,853,450	1.71%
Sales tax refund - Non-Highway Fund**	8,567,106	2.09%	9,131,054	1.56%	11,091,410	1.83%	8,459,963	1.34%	13,321,040	1.92%
Secretary of State.....	9,739,682	2.38%	11,211,427	1.91%	12,926,785	2.14%	14,811,885	2.35%	17,325,233	2.49%
Cost of administering local government sales and use tax.....	5,920,165	1.44%	5,622,676	0.96%	6,668,989	1.10%	8,661,312	1.37%	9,178,351	1.32%
Disproportionate share payments.....	-	-	93,200,000	15.92%	94,000,000	15.54%	76,013,459	12.04%	100,843,546	14.52%
Intrastate transfer of funds.....	4,981,787	1.22%	29,876,427	5.10%	2,914,575	0.48%	3,072,905	0.49%	3,395,012	0.49%
Banking and investment fees.....	3,234,401	0.79%	3,512,605	0.60%	3,760,168	0.62%	3,432,141	0.54%	3,337,419	0.48%
Insurance Department.....	24,444,628	5.97%	29,350,010	5.01%	15,357,774	2.54%	19,544,636	3.10%	18,708,950	2.69%
Reversions of capital improvements funds.....	97,606	0.02%	150,254	0.03%	4,452,997	0.74%	157,205	0.02%	23,489	0.00%
ABC Board application fees.....	2,890,390	0.71%	2,789,370	0.48%	2,757,160	0.46%	2,999,710	0.48%	2,775,655	0.40%
Gasoline and oil inspection fees.....	1,175,885	0.29%	1,251,108	0.21%	1,234,397	0.20%	1,194,295	0.19%	1,287,729	0.19%
Transfer of Use Tax from Highway Trust Fund.....	170,000,000	41.49%	170,000,000	29.03%	170,000,000	28.10%	170,000,000	26.92%	170,000,000	24.47%
Administrative Office of the Courts: DWI service fees.....	4,078,771	1.00%	4,309,413	0.74%	4,837,980	0.80%	4,868,421	0.77%	5,378,688	0.77%
Probation - supervision fees.....	8,717,210	2.13%	8,678,690	1.48%	9,802,277	1.62%	10,031,732	1.59%	10,859,251	1.56%
Miscellaneous.....	4,532,790	1.11%	7,745,721	1.32%	7,433,379	1.23%	7,416,382	1.17%	3,249,243	0.47%
Total General Fund Non-tax Revenue and Transfers.	409,780,008	100.00%	585,578,072	100.00%	604,922,660	100.00%	631,470,156	100.00%	694,713,075	100.00%

Sources of revenue	Fiscal Year									
	1997-1998		1998-1999		1999-2000		2000-2001		2001-2002	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	248,130,558	39.10%	249,282,071	32.44%	208,319,738	28.00%	170,899,625	19.45%	132,591,631	12.45%
Judicial Department receipts.....	112,790,061	17.77%	120,960,787	15.74%	101,535,310	13.65%	109,261,029	12.43%	110,381,204	10.36%
Sales tax reimbursement - Highway Fund*	12,600,000	1.99%	13,400,000	1.74%	13,600,000	1.83%	13,600,000	1.55%	14,560,000	1.37%
Sales tax refund - Non-Highway Fund**	10,841,574	1.71%	10,921,878	1.42%	14,179,227	1.91%	12,471,836	1.42%	11,055,005	1.04%
Secretary of State.....	19,419,230	3.06%	20,422,676	2.66%	24,573,758	3.30%	29,989,886	3.41%	31,791,800	2.98%
Cost of administering local government sales and use tax.....	10,059,505	1.58%	10,292,859	1.34%	10,972,635	1.47%	11,567,844	1.32%	11,774,315	1.11%
Disproportionate share payments.....	-	-	85,000,000	11.06%	105,000,000	14.11%	109,142,641	12.42%	110,404,184	10.36%
Intrastate transfer of funds.....	3,713,703	0.59%	2,639,727	0.34%	22,736,557	3.06%	150,349,829	17.11%	22,966,323	2.16%
Banking and investment fees.....	3,031,192	0.48%	4,332,001	0.56%	4,029,051	0.54%	10,913,619	1.24%	4,336,050	0.41%
Insurance Department.....	20,312,786	3.20%	40,197,960	5.23%	42,210,047	5.67%	43,608,410	4.96%	46,370,190	4.35%
Reversions of capital improvements funds.....	54,504	0.01%	48,706	0.01%	16,454	0.00%	21,223,666	2.42%	4,359,377	0.41%
ABC Board application fees.....	2,796,455	0.44%	3,100,025	0.40%	5,497,525	0.74%	6,122,350	0.70%	6,057,030	0.57%
Gasoline and oil inspection fees.....	1,206,785	0.19%	960,850	0.13%	892,861	0.12%	1,085,345	0.12%	948,769	0.09%
Transfer of Use Tax from Highway Trust Fund.....	170,000,000	26.79%	170,000,000	22.12%	170,000,000	22.85%	170,000,000	19.34%	171,700,000	16.12%
Administrative Office of the Courts: DWI service fees.....	5,405,247	0.85%	5,320,422	0.69%	5,103,549	0.69%	5,147,750	0.59%	5,280,879	0.50%
Probation - supervision fees.....	10,938,723	1.72%	10,668,097	1.39%	10,132,644	1.36%	10,028,091	1.14%	10,420,535	0.98%
Miscellaneous.....	3,381,686	0.53%	20,908,663	2.72%	5,131,980	0.69%	3,389,642	0.39%	370,347,086	34.76%
Total General Fund Non-tax Revenue and Transfers.	634,682,010	100.00%	768,456,722	100.00%	743,931,336	100.00%	878,801,563	100.00%	1,065,344,378	100.00%

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	105,079,415	9.31%	78,345,325	6.30%	71,445,489	8.42%	119,143,785	13.95%	202,542,534	27.08%
Judicial Department receipts.....	124,733,850	11.05%	139,033,534	11.19%	141,632,044	16.68%	159,102,325	18.63%	167,640,350	22.41%
Sales tax reimbursement - Highway Fund*	15,360,000	1.36%	16,379,000	1.32%	16,166,400	1.90%	-	-	-	-
Sales tax refund - Non-Highway Fund**	11,013,787	0.98%	14,456,215	1.16%	10,252,680	1.21%	3,013,584	0.35%	4,124,281	0.55%
Secretary of State.....	37,068,673	3.28%	41,007,706	3.30%	47,469,987	5.59%	56,291,957	6.59%	58,421,595	7.81%
Cost of administering local government										
sales and use tax.....	12,495,009	1.11%	13,988,816	1.13%	13,932,123	1.64%	14,355,818	1.68%	16,978,912	2.27%
Disproportionate share payments.....	107,000,000	9.48%	97,144,325	7.82%	111,109,834	13.09%	100,000,000	11.71%	100,000,000	13.37%
Intrastate transfer of funds.....	250,218,103	22.17%	491,015,835	39.51%	96,158,466	11.33%	46,985,858	5.50%	34,336,953	4.59%
Banking and investment fees.....	4,484,763	0.40%	4,758,163	0.38%	5,164,962	0.61%	5,386,359	0.63%	5,466,337	0.73%
Insurance Department.....	47,077,910	4.17%	51,167,950	4.12%	51,695,754	6.09%	54,007,923	6.33%	57,806,201	7.73%
Reversions of capital improvements funds.....	178,832	0.02%	12,544	0.00%	444	0.00%	679	0.00%	45	0.00%
ABC Board application fees.....	12,469,734	1.10%	12,625,300	1.02%	13,016,693	1.53%	13,220,860	1.55%	13,035,315	1.74%
Gasoline and oil inspection fees.....	949,133	0.08%	1,017,729	0.08%	845,726	0.10%	1,040,606	0.12%	913,976	0.12%
Transfer of Use Tax from Highway										
Trust Fund.....	377,400,000	33.43%	252,422,125	20.31%	242,520,317	28.57%	252,558,117	29.58%	57,486,602	7.69%
Administrative Office of the Courts:										
DWI service fees.....	6,806,328	0.60%	8,175,582	0.66%	7,838,407	0.92%	7,687,043	0.90%	7,906,795	1.06%
Probation - supervision fees.....	13,830,098	1.23%	16,186,488	1.30%	15,919,030	1.88%	15,880,669	1.86%	16,007,817	2.14%
Miscellaneous.....	2,669,916	0.24%	4,878,505	0.39%	3,755,305	0.44%	5,157,144	0.60%	5,237,186	0.70%
Total General Fund Non-tax Revenue and Transfers.	1,128,835,549	100.00%	1,242,615,142	100.00%	848,923,661	100.00%	853,832,727	100.00%	747,904,898	100.00%

Detail may not add to totals due to rounding.

Non-tax revenue and transfers include earnings, fees, dividends, transfers, etc.

Miscellaneous category includes revenue for State Board of Elections, non-tax revenue for DHHS, DWI restoration fees, Administrative Office of the Courts-Parole Supervision fees, Butner Fire and Police District Tax, and miscellaneous non-tax revenue.

2001-02 Miscellaneous category includes \$19,000,000 for railroad dividends and \$347,763,108 designated as shortfall funds due to the budgetary situation.

2002-03 Intrastate transfer of funds category includes \$93,338,258 per legislative directive and Section 401B federal funds amounting to \$136,859,298.

2003-04 Intrastate transfer of funds category includes \$108,796,845 from Disaster Relief Funds and \$136,859,298 from Federal Relief Package.

*G.S. 105-164.44D specifies that the amount of sales and use tax revenue not realized by the General Fund due to sales tax exemption for purchases by the Department of Transportation be transferred from the Highway Fund to the General Fund as reimbursement. Session Laws 2005-276, s. 6.37(e) provides that the reimbursement provision does not apply in fiscal years 2005-2006 or 2006-2007.

**Refunds of local sales and use taxes paid by State agencies on direct purchases of tangible personal property. State agencies became exempt from tax on such transactions occurring on or after July 1, 2004. [G.S. 105-164.14(e)]