

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

| Sources of revenue | Fiscal Year | | | | | | | | | |
|--|--------------------|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|------------------------|--------------------|------------------------|
| | 2000-2001 | | 2001-2002 | | 2002-2003 | | 2003-2004 | | 2004-2005 | |
| | 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..... | 170,899,625 | 19.45% | 132,591,631 | 12.45% | 105,079,415 | 9.31% | 78,345,325 | 6.30% | 71,445,489 | 8.42% |
| Judicial Department receipts..... | 109,261,029 | 12.43% | 110,381,204 | 10.36% | 124,733,850 | 11.05% | 139,033,534 | 11.19% | 141,632,044 | 16.68% |
| Sales tax reimbursement - Highway Fund†..... | 13,600,000 | 1.55% | 14,560,000 | 1.37% | 15,360,000 | 1.36% | 16,379,000 | 1.32% | 16,166,400 | 1.90% |
| Transfer for State Highway Patrol - Highway Fund..... | - | - | - | - | - | - | - | - | - | - |
| Sales tax refund - Non-Highway Fund††..... | 12,471,836 | 1.42% | 11,055,005 | 1.04% | 11,013,787 | 0.98% | 14,456,215 | 1.16% | 10,252,680 | 1.21% |
| Secretary of State..... | 29,989,886 | 3.41% | 31,791,800 | 2.98% | 37,068,673 | 3.28% | 41,007,706 | 3.30% | 47,469,987 | 5.59% |
| Cost of local sales and use tax administration..... | 11,567,844 | 1.32% | 11,774,315 | 1.11% | 12,495,009 | 1.11% | 13,988,816 | 1.13% | 13,932,123 | 1.64% |
| Disproportionate share payments..... | 109,142,641 | 12.42% | 110,404,184 | 10.36% | 107,000,000 | 9.48% | 97,144,325 | 7.82% | 111,109,834 | 13.09% |
| Intrastate transfer of funds..... | 150,349,829 | 17.11% | 22,966,323 | 2.16% | 250,218,103 | 22.17% | 491,015,835 | 39.51% | 96,158,466 | 11.33% |
| Banking and investment fees..... | 10,913,619 | 1.24% | 4,336,050 | 0.41% | 4,484,763 | 0.40% | 4,758,163 | 0.38% | 5,164,962 | 0.61% |
| Insurance Department..... | 43,608,410 | 4.96% | 46,370,190 | 4.35% | 47,077,910 | 4.17% | 51,167,950 | 4.12% | 51,695,754 | 6.09% |
| Reversions of capital improvements funds..... | 21,223,666 | 2.42% | 4,359,377 | 0.41% | 178,832 | 0.02% | 12,544 | 0.00% | 444 | 0.00% |
| ABC Board application fees..... | 6,122,350 | 0.70% | 6,057,030 | 0.57% | 12,469,734 | 1.10% | 12,625,300 | 1.02% | 13,016,693 | 1.53% |
| Gasoline and oil inspection fees..... | 1,085,345 | 0.12% | 948,769 | 0.09% | 949,133 | 0.08% | 1,017,729 | 0.08% | 845,726 | 0.10% |
| Transfer of Use Tax from Highway Trust Fund†††..... | 170,000,000 | 19.34% | 171,700,000 | 16.12% | 377,400,000 | 33.43% | 252,422,125 | 20.31% | 242,520,317 | 28.57% |
| Administrative Office of the Courts: DWI service fees..... | 5,147,750 | 0.59% | 5,280,879 | 0.50% | 6,806,328 | 0.60% | 8,175,582 | 0.66% | 7,838,407 | 0.92% |
| Probation - supervision fees..... | 10,028,091 | 1.14% | 10,420,535 | 0.98% | 13,830,098 | 1.23% | 16,186,488 | 1.30% | 15,919,030 | 1.88% |
| Miscellaneous..... | 3,389,642 | 0.39% | 370,347,086 | 34.76% | 2,669,916 | 0.24% | 4,878,505 | 0.39% | 3,755,305 | 0.44% |
| Master Settlement Agreement Funds..... | - | - | - | - | - | - | - | - | - | - |
| Reversion of Rural Economic Development Center funds.. | - | - | - | - | - | - | - | - | - | - |
| Dissolution of NC Health Insurance Risk Pool Fund..... | - | - | - | - | - | - | - | - | - | - |
| Eastern Regional Economic Transfer to General Fund..... | - | - | - | - | - | - | - | - | - | - |
| Total General Fund Non-tax Revenue and Transfers..... | 878,801,563 | 100.00% | 1,065,344,378 | 100.00% | 1,128,835,549 | 100.00% | 1,242,615,142 | 100.00% | 848,923,661 | 100.00% |

| Sources of revenue | Fiscal Year | | | | | | | | | |
|--|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|----------------------|------------------------|--------------------|------------------------|
| | 2005-2006 | | 2006-2007 | | 2007-2008 | | 2008-2009 | | 2009-2010 | |
| | 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..... | 119,143,785 | 13.95% | 202,542,534 | 27.08% | 239,680,009 | 24.17% | 113,334,285 | 4.79% | 40,784,359 | 4.47% |
| Judicial Department receipts..... | 159,102,325 | 18.63% | 167,640,350 | 22.41% | 198,400,888 | 20.00% | 191,174,120 | 8.08% | 216,854,082 | 23.77% |
| Sales tax reimbursement - Highway Fund†..... | - | - | - | - | 18,190,000 | 1.83% | 17,610,000 | 0.74% | 17,557,170 | 1.92% |
| Transfer for State Highway Patrol - Highway Fund..... | - | - | - | - | - | - | - | - | - | - |
| Sales tax refund - Non-Highway Fund††..... | 3,013,584 | 0.35% | 4,124,281 | 0.55% | 3,303,137 | 0.33% | 1,906,144 | 0.08% | 2,133,686 | 0.23% |
| Secretary of State..... | 56,291,957 | 6.59% | 58,421,595 | 7.81% | 62,372,377 | 6.29% | 64,652,127 | 2.73% | 81,509,992 | 8.93% |
| Cost of local sales and use tax administration..... | 14,355,818 | 1.68% | 16,978,912 | 2.27% | 16,982,244 | 1.71% | 15,612,660 | 0.66% | 14,602,888 | 1.60% |
| Disproportionate share payments..... | 100,000,000 | 11.71% | 100,000,000 | 13.37% | 100,000,000 | 10.08% | 100,000,000 | 4.23% | 124,994,954 | 13.70% |
| Intrastate transfer of funds..... | 46,985,858 | 5.50% | 34,336,953 | 4.59% | 49,619,999 | 5.00% | 1,546,195,685 | 65.33% | 165,058,045 | 18.09% |
| Banking and investment fees..... | 5,386,359 | 0.63% | 5,466,337 | 0.73% | 5,861,957 | 0.59% | 5,708,831 | 0.24% | 5,954,689 | 0.65% |
| Insurance Department..... | 54,007,923 | 6.33% | 57,806,201 | 7.73% | 74,293,875 | 7.49% | 76,451,493 | 3.23% | 69,643,055 | 7.63% |
| Reversions of capital improvements funds..... | 679 | 0.00% | 45 | 0.00% | 3,507,038 | 0.35% | 40,000,000 | 1.69% | 22,161,866 | 2.43% |
| ABC Board application fees..... | 13,220,860 | 1.55% | 13,035,315 | 1.74% | 13,437,365 | 1.35% | 14,143,782 | 0.60% | 14,708,380 | 1.61% |
| Gasoline and oil inspection fees..... | 1,040,606 | 0.12% | 913,976 | 0.12% | 784,734 | 0.08% | 901,426 | 0.04% | 1,002,905 | 0.11% |
| Transfer of Use Tax from Highway Trust Fund†††..... | 252,558,117 | 29.58% | 57,486,602 | 7.69% | 172,543,306 | 17.40% | 147,531,245 | 6.23% | 108,561,829 | 11.90% |
| Administrative Office of the Courts: DWI service fees..... | 7,687,043 | 0.90% | 7,906,795 | 1.06% | 8,593,365 | 0.87% | 8,536,186 | 0.36% | 7,099,247 | 0.78% |
| Probation - supervision fees..... | 15,880,669 | 1.86% | 16,007,817 | 2.14% | 16,268,302 | 1.64% | 16,005,024 | 0.68% | 11,377,159 | 1.25% |
| Miscellaneous..... | 5,157,144 | 0.60% | 5,237,186 | 0.70% | 8,007,233 | 0.81% | 6,835,924 | 0.29% | 8,265,682 | 0.91% |
| Master Settlement Agreement Funds..... | - | - | - | - | - | - | - | - | - | - |
| Reversion of Rural Economic Development Center funds.. | - | - | - | - | - | - | - | - | - | - |
| Dissolution of NC Health Insurance Risk Pool Fund..... | - | - | - | - | - | - | - | - | - | - |
| Eastern Regional Economic Transfer to General Fund..... | - | - | - | - | - | - | - | - | - | - |
| Total General Fund Non-tax Revenue and Transfers..... | 853,832,727 | 100.00% | 747,904,898 | 100.00% | 991,845,829 | 100.00% | 2,366,598,932 | 100.00% | 912,269,988 | 100.00% |

TABLE 3. -Continued

| Sources of revenue | Fiscal Year | | | | | | | | | |
|--|--------------------|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|------------------------|
| | 2010-2011 | | 2011-2012 | | 2012-2013 | | 2013-2014 | | 2014-2015 | |
| | 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..... | 26,306,054 | 3.39% | 17,787,804 | 1.66% | 12,468,221 | 1.09% | 17,250,782 | 1.62% | 18,324,283 | 1.80% |
| Judicial Department receipts..... | 225,804,493 | 29.08% | 259,770,555 | 24.26% | 250,846,849 | 21.99% | 236,849,684 | 22.19% | 234,549,956 | 23.07% |
| Sales tax reimbursement - Highway Fund†..... | 17,004,498 | 2.19% | 20,235,353 | 1.89% | 24,080,070 | 2.11% | 21,551,663 | 2.02% | 19,288,738 | 1.90% |
| Transfer for State Highway Patrol - Highway Fund..... | - | - | 196,849,542 | 18.38% | 196,209,049 | 17.20% | 196,582,981 | 18.42% | 196,582,981 | 19.33% |
| Sales tax refund - Non-Highway Fund††..... | 2,432,477 | 0.31% | 3,555,009 | 0.33% | 2,825,727 | 0.25% | 3,716,166 | 0.35% | 2,451,642 | 0.24% |
| Secretary of State..... | 76,753,295 | 9.88% | 85,420,766 | 7.98% | 90,298,883 | 7.92% | 95,104,972 | 8.91% | 102,111,663 | 10.04% |
| Cost of local sales and use tax administration..... | 13,691,728 | 1.76% | 12,176,873 | 1.14% | 8,942,660 | 0.78% | 9,388,296 | 0.88% | 10,518,872 | 1.03% |
| Disproportionate share payments..... | 135,000,000 | 17.39% | 115,000,000 | 10.74% | 115,000,000 | 10.08% | 110,000,000 | 10.31% | 109,000,000 | 10.72% |
| Intrastate transfer of funds..... | 87,076,297 | 11.21% | 112,727,493 | 10.53% | 168,300,282 | 14.75% | 43,438,865 | 4.07% | 45,732,291 | 4.50% |
| Banking and investment fees..... | 6,092,141 | 0.78% | 6,689,458 | 0.62% | 6,107,270 | 0.54% | 7,568,299 | 0.71% | 7,684,476 | 0.76% |
| Insurance Department..... | 67,475,688 | 8.69% | 72,313,510 | 6.75% | 72,590,212 | 6.36% | 73,382,761 | 6.87% | 76,335,234 | 7.51% |
| Reversions of capital improvements funds..... | 1 | 0.00% | - | - | 114,467 | 0.01% | - | - | - | - |
| ABC Board application fees..... | 15,232,055 | 1.96% | 15,090,555 | 1.41% | 15,083,915 | 1.32% | 15,201,447 | 1.42% | 24,042,735 | 2.36% |
| Gasoline and oil inspection fees..... | 1,222,610 | 0.16% | 1,331,796 | 0.12% | 1,202,822 | 0.11% | 1,293,347 | 0.12% | 1,278,485 | 0.13% |
| Transfer of Use Tax from Highway Trust Fund†††..... | 72,894,864 | 9.39% | 76,720,918 | 7.16% | 27,595,861 | 2.42% | - | - | - | - |
| Administrative Office of the Courts: DWI service fees..... | 8,320,538 | 1.07% | 8,362,573 | 0.78% | 7,992,121 | 0.70% | 7,476,512 | 0.70% | 7,046,139 | 0.69% |
| Probation - supervision fees..... | 14,258,962 | 1.84% | 15,367,842 | 1.44% | 14,728,807 | 1.29% | 13,647,901 | 1.28% | 13,092,871 | 1.29% |
| Miscellaneous..... | 6,935,172 | 0.89% | 6,775,483 | 0.63% | 4,933,569 | 0.43% | 5,001,107 | 0.47% | 4,182,562 | 0.41% |
| Master Settlement Agreement Funds..... | - | - | 44,653,001 | 4.17% | 121,410,749 | 10.64% | 164,576,047 | 15.42% | 138,621,827 | 13.63% |
| Reversion of Rural Economic Development Center funds.. | - | - | - | - | - | - | 29,356,432 | 2.75% | 1,748,056 | 0.17% |
| Dissolution of NC Health Insurance Risk Pool Fund..... | - | - | - | - | - | - | 16,000,000 | 1.50% | 2,854,222 | 0.28% |
| Eastern Regional Economic Transfer to General Fund..... | - | - | - | - | - | - | - | - | 1,358,547 | 0.13% |
| Total General Fund Non-tax Revenue and Transfers..... | 776,500,873 | 100.00% | 1,070,828,533 | 100.00% | 1,140,731,536 | 100.00% | 1,067,387,263 | 100.00% | 1,016,805,580 | 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, Deed/Mortgage fees, 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.

2008-09 Intrastate transfer of funds category includes \$801,987,570 from Executive Order #6 and \$680,377,613 in Stabilization Funds due to the budgetary situation; and \$57,387,969 from the Appropriation Bill. Stabilization Funds include \$150,867,275 from the American Reinvestment and Recovery Act of 2009.

2009-10 Intrastate transfer of funds category includes \$93,834,701 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2011.

2010-11 Intrastate transfer of funds category includes \$75,181,766 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2011. SL 2010-31, s. 2.2.(d),(e) and SL 2010-123, s. 1.2.(a),(b) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts be transferred to the General Fund for fiscal year 2010-11.

2011-12 Intrastate transfer of funds category includes \$83,894,927 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013. SL 2011-145, s. 2.2.(f),(g),(h), and (i) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts and to the Parks and Recreation and Natural Heritage Trust Funds be transferred to the General Fund for fiscal year 2011-12.

2012-13 Intrastate transfer of funds category includes \$89,196,686 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013.

†§ 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. SL 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 indirect purchases of certain tangible personal property. State agencies became exempt from tax on direct purchase transactions occurring on or after July 1, 2004. [§ 105-164.14(e)]

†††Transfer of Use Tax from the Highway Trust Fund provisions were repealed by SL 2010-31, s. 28.7(i), and SL 2013-183, s. 4.1, effective July 1, 2013.