



Roy Cooper, Governor

Todd Ishee, Secretary

## MEMORANDUM

**TO:** Chairs, House Appropriations Committee on Justice and Public Safety  
Chairs, Senate Appropriations Committee on Justice and Public Safety  
Chairs, Joint Legislative Oversight Committee on Justice and Public Safety

**FROM:** Todd E. Ishee, Secretary 

**RE:** Lapsed Salary Report

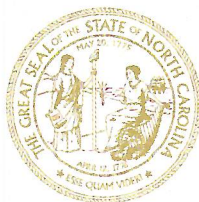
**DATE:** February 1, 2024

*Pursuant to S.L. 2021-180, Section 19C.9.(zzzz), the Department of Adult Correction shall report for the 2022-2023 and the 2023-2024 fiscal years the following information to the chairs of the Joint Legislative Oversight Committee on Justice and Public Safety and the chairs of the House of Representatives Appropriations Committee on Justice and Public Safety and the Senate Appropriations Committee on Justice and Public Safety:*

- (1) The amount of lapsed salary generated by fund code for the previous six months.*
- (2) An itemized accounting of the use of lapsed salary funds, including:*
  - a. Fund code.*
  - b. Current certified budget.*
  - c. Annual projected expenditure.*
  - d. Annual projected shortfall.*
  - e. Amount of lapsed salary funds transferred to date.*

**MAILING ADDRESS:**  
5201 Mail Service Center  
Raleigh, NC 27699-5201

**OFFICE LOCATION:**  
214 W. Jones St  
Raleigh, NC 27603



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**FROM THE OFFICE OF:**  
Todd Ishee  
Secretary  
Telephone: 919-733-2126

<http://dac.nc.gov>

NC Department of Adult Correction  
Lapsed Salary Report  
July 1, 2023 - December 31, 2023

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| Account Category                                     | Account Category Description   | FY24 Certified Budget      | FY24 YTD Expenditures    | FY24 PROJECTED YE Expenditures | FY24 Surplus (Shortfall)  | Certified Budget - Appropriated Salary Accounts | YTD Actuals - Appropriated Salary Accounts | FY24 ACTUAL Appropriated Lapsed Salary** Generated by Program Area | FY24 ACTUAL Appropriated Lapsed Salary Transferred*** |
|------------------------------------------------------|--------------------------------|----------------------------|--------------------------|--------------------------------|---------------------------|-------------------------------------------------|--------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------|
| <b>DAC Administration, Including Victim Services</b> |                                | <b>\$ 169,211,827.00</b>   | <b>\$ 76,432,642.71</b>  | <b>\$ 152,865,285.42</b>       | <b>\$ (84,257,333.42)</b> | <b>\$ 39,385,580.00</b>                         | <b>\$ 22,278,700.46</b>                    | <b>\$ (2,585,910.46)</b>                                           | <b>\$ -</b>                                           |
| 51XXX                                                | PERSONAL SERVICES              | 39,987,127.00              | 22,705,744.81            | 45,411,489.62                  | (5,424,362.62)            | -                                               | -                                          | -                                                                  | -                                                     |
| 52XXX                                                | PURCHASED SERVICES             | 27,544,489.00              | 26,730,075.82            | 53,460,151.64                  | (25,915,662.64)           | -                                               | -                                          | -                                                                  | -                                                     |
| 53XXX                                                | SUPPLIES                       | 534,187.00                 | 14,001,340.80            | 28,002,681.60                  | (27,468,494.60)           | -                                               | -                                          | -                                                                  | -                                                     |
| 54XXX                                                | PROPERTY, PLANT AND EQUIPMENT  | 485,513.00                 | 12,474,520.16            | 24,949,040.32                  | (24,463,527.32)           | -                                               | -                                          | -                                                                  | -                                                     |
| 55XXX                                                | OTHER EXPENSES & ADJUSTMENTS   | 56,636.00                  | 520,961.12               | 1,041,922.24                   | (985,286.24)              | -                                               | -                                          | -                                                                  | -                                                     |
| 58XXX                                                | INTERGOVERNMENTAL TRANSACTIONS | -                          | -                        | -                              | -                         | -                                               | -                                          | -                                                                  | -                                                     |
| <b>Community Supervision</b>                         |                                | <b>\$ 296,004,999.00</b>   | <b>\$ 131,077,862.42</b> | <b>\$ 262,155,724.84</b>       | <b>\$ 33,849,274.16</b>   | <b>\$ 249,041,720.00</b>                        | <b>\$ 106,325,447.93</b>                   | <b>\$ 18,195,412.07</b>                                            | <b>\$ -</b>                                           |
| 51XXX                                                | PERSONAL SERVICES              | 251,652,633.00             | 107,227,022.29           | 214,454,044.58                 | 37,198,588.42             | -                                               | -                                          | -                                                                  | -                                                     |
| 52XXX                                                | PURCHASED SERVICES             | 38,162,130.00              | 18,895,880.26            | 37,791,760.52                  | 370,369.48                | -                                               | -                                          | -                                                                  | -                                                     |
| 53XXX                                                | SUPPLIES                       | 3,169,432.00               | 2,762,793.18             | 5,525,586.36                   | (2,356,154.36)            | -                                               | -                                          | -                                                                  | -                                                     |
| 54XXX                                                | PROPERTY, PLANT AND EQUIPMENT  | 1,272,102.00               | 714,081.32               | 1,428,162.64                   | (156,060.64)              | -                                               | -                                          | -                                                                  | -                                                     |
| 55XXX                                                | OTHER EXPENSES & ADJUSTMENTS   | 1,748,702.00               | 1,478,085.37             | 2,956,170.74                   | (1,207,468.74)            | -                                               | -                                          | -                                                                  | -                                                     |
| 58XXX                                                | INTERGOVERNMENTAL TRANSACTIONS | -                          | -                        | -                              | -                         | -                                               | -                                          | -                                                                  | -                                                     |
| <b>Prisons</b>                                       |                                | <b>\$ 1,134,714,754.00</b> | <b>\$ 512,642,639.98</b> | <b>\$ 1,025,285,279.96</b>     | <b>\$ 110,029,582.44</b>  | <b>\$ 951,064,477.00</b>                        | <b>\$ 374,172,391.69</b>                   | <b>\$ 101,359,846.81</b>                                           | <b>\$ -</b>                                           |
| 51XXX                                                | PERSONAL SERVICES              | 976,129,403.00             | 384,671,710.10           | 769,348,420.20                 | 206,785,982.80            | -                                               | -                                          | -                                                                  | -                                                     |
| 52XXX                                                | PURCHASED SERVICES             | 70,070,079.00              | 54,592,645.39            | 109,185,290.78                 | (39,115,211.78)           | -                                               | -                                          | -                                                                  | -                                                     |
| 53XXX                                                | SUPPLIES                       | 77,107,645.00              | 62,236,388.47            | 124,472,776.94                 | (47,365,131.94)           | -                                               | -                                          | -                                                                  | -                                                     |
| 54XXX                                                | PROPERTY, PLANT AND EQUIPMENT  | 9,062,624.00               | 9,001,029.66             | 18,002,059.32                  | (8,939,435.32)            | -                                               | -                                          | -                                                                  | -                                                     |
| 55XXX                                                | OTHER EXPENSES & ADJUSTMENTS   | 2,118,336.00               | 1,828,077.56             | 3,656,155.12                   | (1,537,819.12)            | -                                               | -                                          | -                                                                  | -                                                     |
| 58XXX                                                | INTERGOVERNMENTAL TRANSACTIONS | 201,600.00                 | 201.10                   | 402.20                         | 201,197.80                | -                                               | -                                          | -                                                                  | -                                                     |
| <b>Comprehensive Health Services</b>                 |                                | <b>\$ 378,403,171.00</b>   | <b>\$ 216,663,875.22</b> | <b>\$ 438,327,750.44</b>       | <b>\$ (54,924,579.44)</b> | <b>\$ 210,405,739.00</b>                        | <b>\$ 74,616,578.58</b>                    | <b>\$ 30,586,290.92</b>                                            | <b>\$ -</b>                                           |
| 51XXX                                                | PERSONAL SERVICES              | 214,195,933.00             | 75,948,334.34            | 151,896,668.68                 | 62,299,264.32             | -                                               | -                                          | -                                                                  | -                                                     |
| 52XXX                                                | PURCHASED SERVICES             | 126,094,997.00             | 115,047,161.84           | 230,094,323.68                 | (103,999,326.68)          | -                                               | -                                          | -                                                                  | -                                                     |
| 53XXX                                                | SUPPLIES                       | 36,352,620.00              | 22,672,986.89            | 45,345,973.78                  | (8,993,353.78)            | -                                               | -                                          | -                                                                  | -                                                     |
| 54XXX                                                | PROPERTY, PLANT AND EQUIPMENT  | 1,699,113.00               | 2,964,551.60             | 5,929,103.20                   | (4,229,990.20)            | -                                               | -                                          | -                                                                  | -                                                     |
| 55XXX                                                | OTHER EXPENSES & ADJUSTMENTS   | 60,508.00                  | 30,840.55                | 61,681.10                      | (1,173.10)                | -                                               | -                                          | -                                                                  | -                                                     |
| 58XXX                                                | INTERGOVERNMENTAL TRANSACTIONS | -                          | -                        | -                              | -                         | -                                               | -                                          | -                                                                  | -                                                     |
| <b>Reentry and Rehabilitative Services</b>           |                                | <b>\$ 74,053,503.00</b>    | <b>\$ 32,373,572.08</b>  | <b>\$ 64,747,144.16</b>        | <b>\$ 9,716,798.84</b>    | <b>\$ 68,491,755.00</b>                         | <b>\$ 30,442,783.06</b>                    | <b>\$ 3,803,094.44</b>                                             | <b>\$ -</b>                                           |
| 51XXX                                                | PERSONAL SERVICES              | 69,196,904.00              | 30,725,147.12            | 61,450,294.24                  | 7,746,609.76              | -                                               | -                                          | -                                                                  | -                                                     |
| 52XXX                                                | PURCHASED SERVICES             | 4,626,718.00               | 1,575,928.86             | 3,151,857.72                   | 1,474,860.28              | -                                               | -                                          | -                                                                  | -                                                     |
| 53XXX                                                | SUPPLIES                       | 214,022.00                 | 60,364.33                | 120,728.66                     | 93,293.34                 | -                                               | -                                          | -                                                                  | -                                                     |
| 54XXX                                                | PROPERTY, PLANT AND EQUIPMENT  | 11,509.00                  | (227.59)                 | (455.18)                       | 11,964.18                 | -                                               | -                                          | -                                                                  | -                                                     |
| 55XXX                                                | OTHER EXPENSES & ADJUSTMENTS   | 4,350.00                   | 12,359.36                | 24,718.72                      | (20,368.72)               | -                                               | -                                          | -                                                                  | -                                                     |
| 58XXX                                                | INTERGOVERNMENTAL TRANSACTIONS | 410,440.00                 | -                        | -                              | 410,440.00                | -                                               | -                                          | -                                                                  | -                                                     |
| <b>Internal Affairs</b>                              |                                | <b>\$ 10,119,745.00</b>    | <b>\$ 6,432,381.74</b>   | <b>\$ 12,864,763.48</b>        | <b>\$ (2,745,018.48)</b>  | <b>\$ 8,810,940.00</b>                          | <b>\$ 5,085,288.90</b>                     | <b>\$ (679,818.90)</b>                                             | <b>\$ -</b>                                           |
| 51XXX                                                | PERSONAL SERVICES              | 8,822,091.00               | 5,090,020.47             | 10,180,040.94                  | (1,357,949.94)            | -                                               | -                                          | -                                                                  | -                                                     |
| 52XXX                                                | PURCHASED SERVICES             | 903,013.00                 | 1,007,073.42             | 2,014,146.84                   | (1,111,133.84)            | -                                               | -                                          | -                                                                  | -                                                     |
| 53XXX                                                | SUPPLIES                       | 317,336.00                 | 249,454.14               | 496,908.28                     | (181,572.28)              | -                                               | -                                          | -                                                                  | -                                                     |
| 54XXX                                                | PROPERTY, PLANT AND EQUIPMENT  | 35,044.00                  | 29,469.81                | 56,939.62                      | (23,895.62)               | -                                               | -                                          | -                                                                  | -                                                     |
| 55XXX                                                | OTHER EXPENSES & ADJUSTMENTS   | 42,261.00                  | 56,363.90                | 112,727.80                     | (70,466.80)               | -                                               | -                                          | -                                                                  | -                                                     |
| 58XXX                                                | INTERGOVERNMENTAL TRANSACTIONS | -                          | -                        | -                              | -                         | -                                               | -                                          | -                                                                  | -                                                     |
| <b>Professional Standards</b>                        |                                | <b>\$ 10,938,619.00</b>    | <b>\$ 5,512,695.93</b>   | <b>\$ 11,025,391.86</b>        | <b>\$ (86,772.86)</b>     | <b>\$ 9,620,714.00</b>                          | <b>\$ 4,688,261.33</b>                     | <b>\$ 122,095.67</b>                                               | <b>\$ -</b>                                           |
| 51XXX                                                | PERSONAL SERVICES              | 9,667,694.00               | 4,689,077.53             | 9,378,155.06                   | 289,538.94                | -                                               | -                                          | -                                                                  | -                                                     |
| 52XXX                                                | PURCHASED SERVICES             | 1,108,516.00               | 626,289.74               | 1,252,579.48                   | (144,063.48)              | -                                               | -                                          | -                                                                  | -                                                     |
| 53XXX                                                | SUPPLIES                       | 114,165.00                 | 147,812.46               | 295,624.92                     | (181,459.92)              | -                                               | -                                          | -                                                                  | -                                                     |
| 54XXX                                                | PROPERTY, PLANT AND EQUIPMENT  | 34,819.00                  | 38,210.76                | 76,421.52                      | (41,602.52)               | -                                               | -                                          | -                                                                  | -                                                     |
| 55XXX                                                | OTHER EXPENSES & ADJUSTMENTS   | 13,425.00                  | 11,305.44                | 22,610.88                      | (9,185.88)                | -                                               | -                                          | -                                                                  | -                                                     |
| 58XXX                                                | INTERGOVERNMENTAL TRANSACTIONS | -                          | -                        | -                              | -                         | -                                               | -                                          | -                                                                  | -                                                     |
| <b>Boards and Commissions</b>                        |                                | <b>\$ 27,866,463.00</b>    | <b>\$ 9,059,618.06</b>   | <b>\$ 15,562,750.76</b>        | <b>\$ 14,596,012.24</b>   | <b>\$ 3,858,435.00</b>                          | <b>\$ 1,846,193.18</b>                     | <b>\$ 83,024.32</b>                                                | <b>\$ -</b>                                           |
| 51XXX                                                | PERSONAL SERVICES              | 3,858,467.00               | 1,846,193.18             | 1,135,901.00                   | 6,514,866.00              | -                                               | -                                          | -                                                                  | -                                                     |
| 52XXX                                                | PURCHASED SERVICES             | 21,489,617.00              | 7,160,845.59             | 14,321,691.18                  | 7,167,925.82              | -                                               | -                                          | -                                                                  | -                                                     |
| 53XXX                                                | SUPPLIES                       | 7,443.00                   | 50,805.11                | 101,610.22                     | (94,167.22)               | -                                               | -                                          | -                                                                  | -                                                     |
| 54XXX                                                | PROPERTY, PLANT AND EQUIPMENT  | 9,661.00                   | -                        | -                              | 9,661.00                  | -                                               | -                                          | -                                                                  | -                                                     |
| 55XXX                                                | OTHER EXPENSES & ADJUSTMENTS   | 1,275.00                   | 1,774.18                 | 3,548.36                       | (2,273.36)                | -                                               | -                                          | -                                                                  | -                                                     |
| 58XXX                                                | INTERGOVERNMENTAL TRANSACTIONS | 1,000,000.00               | -                        | -                              | 1,000,000.00              | -                                               | -                                          | -                                                                  | -                                                     |
| <b>DAC Grand Total</b>                               |                                | <b>\$ 2,102,925,121.00</b> | <b>\$ 990,195,489.24</b> | <b>\$ 1,977,834,493.12</b>     | <b>\$ 26,177,963.48</b>   | <b>\$ 1,540,679,360.00</b>                      | <b>\$ 619,455,645.13</b>                   | <b>\$ 150,884,034.87</b>                                           | <b>\$ -</b>                                           |
| 51XXX                                                | PERSONAL SERVICES              | 1,573,510,252.00           | 632,903,249.84           | 1,263,250,014.32               | 314,052,537.68            | -                                               | -                                          | -                                                                  | -                                                     |
| 52XXX                                                | PURCHASED SERVICES             | 289,999,559.00             | 225,635,900.92           | 451,271,801.84                 | (161,272,242.84)          | -                                               | -                                          | -                                                                  | -                                                     |
| 53XXX                                                | SUPPLIES                       | 117,816,850.00             | 102,181,945.38           | 204,363,890.76                 | (86,547,040.76)           | -                                               | -                                          | -                                                                  | -                                                     |
| 54XXX                                                | PROPERTY, PLANT AND EQUIPMENT  | 12,610,385.00              | 25,221,635.72            | 50,443,271.44                  | (37,832,886.44)           | -                                               | -                                          | -                                                                  | -                                                     |
| 55XXX                                                | OTHER EXPENSES & ADJUSTMENTS   | 4,045,493.00               | 3,939,767.48             | 7,879,534.96                   | (3,834,041.96)            | -                                               | -                                          | -                                                                  | -                                                     |
| 58XXX                                                | INTERGOVERNMENTAL TRANSACTIONS | 1,612,040.00               | 201.10                   | 402.20                         | 1,611,637.80              | -                                               | -                                          | -                                                                  | -                                                     |

\*\* Lapsed Salary Generated is defined as un-used funds available in all of the 531XXX accounts. This definition comports with OSBM's definition of lapsed salary for use in budget revisions. This represents a change from the methodology used to calculate this figure in prior year agency reports. This report excludes receipt-specific 531XXX accounts, since receipts are generally not eligible to be realigned to meet operating shortfalls across funds.

\*\*\* Actual Lapsed Salary Transferred is considered to be any 531XXX budget moved within personal services or out of the personal services account category. However, the RK341 pulled from IBIS may overstate lapsed salary revisions/usage if other, non-salary accounts, were on the same budget revision.

Note: account categories 536XXX (Aid and Public Assistance) and 537XX (Reserves) are not included in the table above because of the prescribed nature of those appropriations.