



Roy Cooper, Governor

Todd Ishee, Secretary

MEMORANDUM

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

FROM: Todd E. Ishee, Secretary 

RE: Lapsed Salary Report

DATE: May 31, 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.*

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Secretary
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NC Department of Adult Correction
Lapsed Salary Report
July 1, 2023 - March 31, 2024

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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***
DAC Administration, including Victim Services		\$ 68,697,251.00	\$ 142,200,424.40	\$ 189,600,565.87	\$ (120,903,314.87)	\$ 40,016,408.00	\$ 35,258,743.86	\$ (5,246,437.86)	\$ 15,062,041.00
5100X	PERSONAL SERVICES	\$ 40,016,408.00	\$ 35,258,743.86	\$ 47,011,658.48	\$ (6,995,250.48)				\$ 1,358,844.00
5200X	PURCHASED SERVICES	\$ 27,604,507.00	\$ 37,754,611.79	\$ 50,399,482.39	\$ (22,734,975.39)				-
5300X	SUPPLIES	\$ 534,187.00	\$ 29,279,993.27	\$ 39,039,591.03	\$ (38,505,404.03)				-
5400X	PROPERTY, PLANT AND EQUIPMENT	\$ 485,513.00	\$ 39,013,381.92	\$ 52,017,842.56	\$ (51,532,329.56)				\$ 13,703,197.00
5500X	OTHER EXPENSES & ADJUSTMENTS	\$ 56,636.00	\$ 893,693.56	\$ 1,191,591.41	\$ (1,134,955.41)				-
5800X	INTERGOVERNMENTAL TRANSACTIONS	-	-	-	-				-
Community Supervision		\$ 299,863,304.00	\$ 198,658,043.15	\$ 264,877,390.87	\$ 34,985,913.13	\$ 259,510,938.00	\$ 162,756,798.12	\$ 28,876,405.38	\$ 9,625,754.00
5100X	PERSONAL SERVICES	\$ 255,510,938.00	\$ 162,756,798.12	\$ 217,009,064.16	\$ 38,501,873.84				\$ 8,943,662.00
5200X	PURCHASED SERVICES	\$ 38,162,130.00	\$ 28,473,942.74	\$ 37,965,256.99	\$ 196,873.01				\$ 410,157.00
5300X	SUPPLIES	\$ 3,169,432.00	\$ 4,137,335.03	\$ 5,516,446.71	\$ (2,347,014.71)				\$ 184,922.00
5400X	PROPERTY, PLANT AND EQUIPMENT	\$ 1,272,102.00	\$ 985,627.82	\$ 1,314,170.43	\$ (42,068.43)				\$ 34,133.00
5500X	OTHER EXPENSES & ADJUSTMENTS	\$ 1,748,702.00	\$ 2,304,339.44	\$ 3,072,452.59	\$ (1,323,750.59)				\$ 52,880.00
5800X	INTERGOVERNMENTAL TRANSACTIONS	-	-	-	-				-
Prisons		\$ 1,144,274,829.00	\$ 780,114,451.11	\$ 1,040,152,601.48	\$ 104,323,559.39	\$ 985,916,145.00	\$ 585,651,628.09	\$ 153,785,480.66	\$ 116,921,174.00
5100X	PERSONAL SERVICES	\$ 985,916,145.00	\$ 585,651,628.09	\$ 780,868,837.45	\$ 205,047,307.55				\$ 71,076,007.00
5200X	PURCHASED SERVICES	\$ 70,070,079.00	\$ 82,229,431.05	\$ 109,639,241.40	\$ (39,569,162.40)				\$ 27,629,795.00
5300X	SUPPLIES	\$ 77,107,645.00	\$ 92,414,267.49	\$ 123,219,023.32	\$ (46,111,378.32)				\$ 17,627,895.00
5400X	PROPERTY, PLANT AND EQUIPMENT	\$ 9,062,624.00	\$ 17,159,482.86	\$ 22,879,310.48	\$ (13,816,686.48)				\$ 25,345.00
5500X	OTHER EXPENSES & ADJUSTMENTS	\$ 2,118,336.00	\$ 2,659,641.62	\$ 3,546,188.83	\$ (1,427,852.83)				\$ 562,132.00
5800X	INTERGOVERNMENTAL TRANSACTIONS	\$ 201,600.00	\$ 201.10	\$ 268.13	\$ 201,331.87				-
Comprehensive Health Services		\$ 378,408,585.00	\$ 314,080,362.57	\$ 418,773,816.76	\$ (40,365,231.76)	\$ 214,201,347.00	\$ 115,082,793.26	\$ 45,568,216.99	\$ 57,581,129.00
5100X	PERSONAL SERVICES	\$ 214,201,347.00	\$ 115,082,793.26	\$ 153,443,724.35	\$ 60,757,622.65				\$ 695,777.00
5200X	PURCHASED SERVICES	\$ 126,094,997.00	\$ 168,577,750.41	\$ 224,770,333.88	\$ (98,675,336.88)				\$ 49,718,690.00
5300X	SUPPLIES	\$ 36,352,620.00	\$ 26,924,469.80	\$ 35,899,293.07	\$ 453,326.93				\$ 2,644,860.00
5400X	PROPERTY, PLANT AND EQUIPMENT	\$ 1,699,113.00	\$ 3,482,663.99	\$ 4,643,551.99	\$ (2,944,438.99)				-
5500X	OTHER EXPENSES & ADJUSTMENTS	\$ 60,508.00	\$ 12,685.11	\$ 16,913.48	\$ 43,594.52				\$ 6,900.00
5800X	INTERGOVERNMENTAL TRANSACTIONS	-	-	-	-				-
Reentry and Rehabilitative Services		\$ 75,832,690.00	\$ 49,295,350.85	\$ 65,727,134.47	\$ 10,449,328.87	\$ 70,976,091.00	\$ 46,347,260.09	\$ 6,884,808.16	\$ 1,622,512.00
5100X	PERSONAL SERVICES	\$ 70,976,091.00	\$ 46,347,260.09	\$ 61,796,346.79	\$ 9,179,744.21				\$ 5,210,679.00
5200X	PURCHASED SERVICES	\$ 4,626,718.00	\$ 2,765,686.89	\$ 3,687,582.52	\$ 939,135.48				\$ 914,235.00
5300X	SUPPLIES	\$ 214,022.00	\$ 198,661.98	\$ 184,882.64	\$ 29,139.36				\$ 11,500.00
5400X	PROPERTY, PLANT AND EQUIPMENT	\$ 11,509.00	\$ 41,559.53	\$ 55,412.71	\$ (43,903.71)				-
5500X	OTHER EXPENSES & ADJUSTMENTS	\$ 4,350.00	\$ 2,182.36	\$ 2,909.81	\$ 1,440.19				-
5800X	INTERGOVERNMENTAL TRANSACTIONS	\$ 410,440.00	\$ 50,000.00	\$ 66,666.67	\$ 343,773.33				-
Internal Affairs		\$ 10,119,745.00	\$ 9,931,664.10	\$ 13,242,218.80	\$ (3,122,473.80)	\$ 8,822,091.00	\$ 7,796,131.34	\$ (1,179,563.09)	\$ 934,373.00
5100X	PERSONAL SERVICES	\$ 8,822,091.00	\$ 7,796,131.34	\$ 10,394,841.79	\$ (1,572,750.79)				\$ 934,373.00
5200X	PURCHASED SERVICES	\$ 903,013.00	\$ 1,608,923.92	\$ 2,145,231.89	\$ (1,242,218.89)				-
5300X	SUPPLIES	\$ 317,336.00	\$ 352,306.36	\$ 469,741.81	\$ (152,405.81)				-
5400X	PROPERTY, PLANT AND EQUIPMENT	\$ 35,044.00	\$ 84,932.63	\$ 113,243.51	\$ (78,199.51)				-
5500X	OTHER EXPENSES & ADJUSTMENTS	\$ 42,261.00	\$ 89,369.85	\$ 119,159.80	\$ (76,898.80)				-
5800X	INTERGOVERNMENTAL TRANSACTIONS	-	-	-	-				-
Professional Standards		\$ 10,938,619.00	\$ 8,638,542.23	\$ 11,518,056.31	\$ (579,437.31)	\$ 9,667,694.00	\$ 7,100,951.42	\$ 149,819.08	\$ 257,880.00
5100X	PERSONAL SERVICES	\$ 9,667,694.00	\$ 7,100,951.42	\$ 9,467,935.23	\$ 199,758.77				\$ 13,500.00
5200X	PURCHASED SERVICES	\$ 1,108,516.00	\$ 1,158,911.70	\$ 1,545,215.60	\$ (436,699.60)				\$ 164,038.00
5300X	SUPPLIES	\$ 114,165.00	\$ 326,750.40	\$ 435,667.20	\$ (321,502.20)				\$ 80,282.00
5400X	PROPERTY, PLANT AND EQUIPMENT	\$ 34,819.00	\$ 40,397.11	\$ 53,862.81	\$ (19,043.81)				-
5500X	OTHER EXPENSES & ADJUSTMENTS	\$ 13,425.00	\$ 11,531.60	\$ 15,375.47	\$ (1,950.47)				\$ 60.00
5800X	INTERGOVERNMENTAL TRANSACTIONS	-	-	-	-				-
Boards and Commissions		\$ 25,448,760.00	\$ 13,171,807.04	\$ 17,562,409.39	\$ 8,782,859.83	\$ 3,858,467.00	\$ 2,816,232.16	\$ 77,618.09	\$ 10,531.00
5100X	PERSONAL SERVICES	\$ 3,858,467.00	\$ 2,816,232.16	\$ 3,754,976.21	\$ 1,093,490.79				\$ 10,531.00
5200X	PURCHASED SERVICES	\$ 21,560,538.00	\$ 10,291,413.79	\$ 13,721,885.05	\$ 7,838,652.95				-
5300X	SUPPLIES	\$ 15,251.00	\$ 61,203.41	\$ 81,604.55	\$ (66,353.55)				-
5400X	PROPERTY, PLANT AND EQUIPMENT	\$ 13,129.00	\$ 1,183.50	\$ 1,578.00	\$ 11,551.00				-
5500X	OTHER EXPENSES & ADJUSTMENTS	\$ 1,375.00	\$ 1,774.18	\$ 2,365.57	\$ (990.57)				-
5800X	INTERGOVERNMENTAL TRANSACTIONS	\$ 1,000,000.00	-	-	\$ 1,000,000.00				-
DAC Grand Total		\$ 2,015,195,823.00	\$ 1,516,140,846.55	\$ 2,021,521,128.73	\$ (6,428,796.52)	\$ 1,588,969,181.00	\$ 962,810,538.34	\$ 228,916,347.41	\$ 202,015,394.00
5100X	PERSONAL SERVICES	\$ 1,588,969,181.00	\$ 962,810,538.34	\$ 1,283,747,384.45	\$ 305,118,305.76				\$ 88,244,373.00
5200X	PURCHASED SERVICES	\$ 290,130,498.00	\$ 332,860,672.29	\$ 443,814,229.72	\$ (153,683,731.72)				\$ 78,836,915.00
5300X	SUPPLIES	\$ 117,824,658.00	\$ 153,634,987.74	\$ 204,846,650.32	\$ (87,021,992.32)				\$ 20,549,459.00
5400X	PROPERTY, PLANT AND EQUIPMENT	\$ 12,613,853.00	\$ 60,809,229.36	\$ 81,078,972.48	\$ (68,465,119.48)				\$ 13,762,675.00
5500X	OTHER EXPENSES & ADJUSTMENTS	\$ 4,045,593.00	\$ 5,975,217.72	\$ 7,966,956.96	\$ (3,921,363.96)				\$ 621,972.00
5800X	INTERGOVERNMENTAL TRANSACTIONS	\$ 1,612,040.00	\$ 50,201.10	\$ 66,934.80	\$ 1,545,105.20				-

** 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.