



North Carolina Department of Public Safety


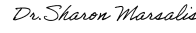
Prevent. Protect. Prepare.

Roy Cooper, Governor

Eddie M. Buffaloe, Jr., Secretary

MEMORANDUM

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

FROM: Eddie M. Buffaloe, Jr., Secretary 
Sharon L Marsalis, Ph.D. Budget Director 

RE: Lapsed Salary Report

DATE: August 1, 2023

Pursuant to S.L. 2017-57, Section 16.3, the Department of Public Safety shall report on August 1, November 1, February 1, and May 1 of each year to the chairs of the Joint Legislative Oversight 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. The report shall include the following:

- (1) *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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NC Department of Public Safety*

Lapsed Salary Report

July 1, 2022 - June 30, 2023

Account Category	Account Category Description	FY23 Certified Budget	FY23 YTD Expenditures	FY23 PROJECTED YE Expenditures	FY23 Surplus (Shortfall)	FY23 ACTUAL Appropriated Lapsed Salary** Generated by Program Area	FY23 ACTUAL Appropriated Lapsed Salary Transferred***
DPS Administration, including GCC and Victim Services		\$ 129,089,138.00	\$ 147,620,242.65	\$ 147,620,242.65	\$ (18,531,104.65)	\$ (2,989,952.32)	\$ 7,553,190.00
531XXX	PERSONAL SERVICES	28,364,364.00	30,355,717.32	30,355,717.32	(1,991,353.32)		1,262,244.00
532XXX	PURCHASED SERVICES	9,566,099.00	38,074,554.50	38,074,554.50	(28,508,455.50)		3,910,404.00
533XXX	SUPPLIES	493,748.00	739,191.67	739,191.67	(245,443.67)		331,063.00
534XXX	PROPERTY, PLANT AND EQUIPMENT	578,765.00	1,967,987.58	1,967,987.58	(1,389,222.58)		1,137,998.00
535XXX	OTHER EXPENSES & ADJUSTMENTS	19,619.00	1,623,281.01	1,623,281.01	(1,603,662.01)		911,481.00
Juvenile Justice		\$ 209,256,892.00	\$ 187,184,616.17	\$ 187,184,616.17	\$ 22,072,275.83	\$ 21,415,139.99	\$ 9,777,008.00
531XXX	PERSONAL SERVICES	123,556,639.00	101,869,452.41	101,869,452.41	21,687,186.59		6,133,608.00
532XXX	PURCHASED SERVICES	50,318,956.00	49,911,263.65	49,911,263.65	407,692.35		3,254,234.00
533XXX	SUPPLIES	3,184,506.00	4,190,569.11	4,190,569.11	(1,006,063.11)		81,366.00
534XXX	PROPERTY, PLANT AND EQUIPMENT	616,851.00	1,644,885.31	1,644,885.31	(1,028,034.31)		307,800.00
535XXX	OTHER EXPENSES & ADJUSTMENTS	104,016.00	348,504.69	348,504.69	(244,488.69)		-
Prisons		\$ 26,155,586.00	\$ 529,862,929.68	\$ -	\$ 26,155,586.00	\$ -	\$ 37,754.00
531XXX	PERSONAL SERVICES	25,145,110.00	272,100,970.65	-	25,145,110.00		34,695.00
532XXX	PURCHASED SERVICES	300,000.00	158,409,214.76	-	300,000.00		3,000.00
533XXX	SUPPLIES	-	83,379,073.05	-	-		59.00
534XXX	PROPERTY, PLANT AND EQUIPMENT	710,476.00	11,949,896.46	-	710,476.00		-
535XXX	OTHER EXPENSES & ADJUSTMENTS	-	4,023,774.76	-	-		-
536XXX	AID AND PUBLIC ASSISTANCE	-	-	-	-		-
537XXX	RESERVES	-	-	-	-		-
538XXX	INTERGOVERNMENTAL TRANSACTIONS	-	1,910,440.00	-	-		-
Community Correction		\$ -	\$ 69,405,013.12	\$ -	\$ -	\$ -	\$ -
531XXX	PERSONAL SERVICES	-	52,055,990.46	-	-		-
532XXX	PURCHASED SERVICES	-	11,848,847.52	-	-		-
533XXX	SUPPLIES	-	2,271,844.92	-	-		-
534XXX	PROPERTY, PLANT AND EQUIPMENT	-	2,274,762.84	-	-		-
535XXX	OTHER EXPENSES & ADJUSTMENTS	-	953,567.38	-	-		-
ALE		\$ 18,751,504.00	\$ 17,959,654.57	\$ 17,959,654.57	\$ 791,849.43	\$ 550,946.58	\$ 876,460.00
531XXX	PERSONAL SERVICES	14,476,408.00	13,634,726.07	13,634,726.07	841,681.93		678,851.00
532XXX	PURCHASED SERVICES	1,661,444.00	914,070.30	914,070.30	747,373.70		10,370.00
533XXX	SUPPLIES	683,287.00	832,474.91	832,474.91	(149,187.91)		125,000.00
534XXX	PROPERTY, PLANT AND EQUIPMENT	1,207,374.00	1,823,958.98	1,823,958.98	(616,584.98)		5,548.00
535XXX	OTHER EXPENSES & ADJUSTMENTS	722,991.00	754,424.31	754,424.31	(31,433.31)		56,691.00
State Capitol Police		\$ 9,932,922.00	\$ 11,269,923.10	\$ 11,269,923.10	\$ (1,337,001.10)	\$ 939,434.19	\$ 1,454,332.00
531XXX	PERSONAL SERVICES	9,381,738.00	7,955,974.06	7,955,974.06	1,425,763.94		507,967.00
532XXX	PURCHASED SERVICES	59,960.00	384,735.30	384,735.30	(324,775.30)		200,070.00
533XXX	SUPPLIES	278,764.00	921,075.68	921,075.68	(642,311.68)		323,022.00
534XXX	PROPERTY, PLANT AND EQUIPMENT	61,862.00	1,834,439.66	1,834,439.66	(1,772,577.66)		407,911.00
535XXX	OTHER EXPENSES & ADJUSTMENTS	150,598.00	173,698.40	173,698.40	(23,100.40)		15,362.00
536XXX	AID AND PUBLIC ASSISTANCE	-	-	-	-		-
537XXX	RESERVES	-	-	-	-		-
538XXX	INTERGOVERNMENTAL TRANSACTIONS	-	17,724.88	17,724.88	(17,724.88)		-
State Highway Patrol		\$ 296,228,512.00	\$ 314,435,573.51	\$ 314,435,573.51	\$ (18,207,061.51)	\$ 21,226,982.68	\$ 59,054,974.00
531XXX	PERSONAL SERVICES	230,017,893.00	208,102,525.98	208,102,525.98	21,915,367.02		39,468,930.00
532XXX	PURCHASED SERVICES	15,633,467.00	19,209,319.77	19,209,319.77	(3,575,852.77)		5,723,745.00
533XXX	SUPPLIES	11,272,261.00	18,137,125.82	18,137,125.82	(6,864,864.82)		5,698,357.00
534XXX	PROPERTY, PLANT AND EQUIPMENT	28,017,788.00	52,776,154.28	52,776,154.28	(24,758,366.28)		5,691,454.00
535XXX	OTHER EXPENSES & ADJUSTMENTS	11,287,103.00	16,210,447.66	16,210,447.66	(4,923,344.66)		2,472,488.00
State Bureau of Investigation		\$ 69,165,210.00	\$ 72,823,324.77	\$ 30,955,380.21	\$ (636,795.21)	\$ 2,605,285.91	\$ 3,793,340.00
531XXX	PERSONAL SERVICES	46,497,392.00	43,003,845.56	1,135,901.00	6,514,866.00		1,188,852.00
532XXX	PURCHASED SERVICES	10,231,858.00	9,501,775.36	9,501,775.36	730,082.64		1,509,694.00
533XXX	SUPPLIES	1,135,901.00	1,710,328.71	1,710,328.71	(574,427.71)		243,700.00
534XXX	PROPERTY, PLANT AND EQUIPMENT	6,514,866.00	8,680,728.83	8,680,728.83	(2,165,862.83)		350,055.00
535XXX	OTHER EXPENSES & ADJUSTMENTS	4,780,698.00	9,926,646.31	9,926,646.31	(5,145,948.31)		501,039.00
NC Emergency Management		\$ 59,090,648.00	\$ 57,241,329.76	\$ 57,241,329.76	\$ 1,849,318.24	\$ (2,502,237.59)	\$ 726,073.00
531XXX	PERSONAL SERVICES	18,649,203.00	18,436,411.03	18,436,411.03	212,791.97		516,385.00
532XXX	PURCHASED SERVICES	5,874,110.00	11,008,769.97	11,008,769.97	(5,134,659.97)		1,563.00
533XXX	SUPPLIES	468,621.00	596,771.06	596,771.06	(128,150.06)		1,080.00
534XXX	PROPERTY, PLANT AND EQUIPMENT	3,305,985.00	6,679,588.60	6,679,588.60	(3,373,603.60)		193.00
535XXX	OTHER EXPENSES & ADJUSTMENTS	249,645.00	424,073.67	424,073.67	(174,428.67)		-

Account Category	Account Category Description	FY23 Certified Budget	FY23 YTD Expenditures	FY23 PROJECTED YE Expenditures	FY23 Surplus (Shortfall)	FY23 ACTUAL Appropriated Lapsed Salary** Generated by Program Area	FY23 ACTUAL Appropriated Lapsed Salary Transferred***
NCORR		\$ 375,365.00	\$ 366,921.82	\$ 366,921.82	\$ 8,443.18	\$ 8,475.46	\$ 274,081.00
531XXX	PERSONAL SERVICES	375,365.00	366,889.54	366,889.54	8,475.46		274,044.00
532XXX	PURCHASED SERVICES	-	32.28	32.28	(32.28)		37.00
533XXX	SUPPLIES	-	-	-	-		-
534XXX	PROPERTY, PLANT AND EQUIPMENT	-	-	-	-		-
535XXX	OTHER EXPENSES & ADJUSTMENTS	-	-	-	-		-
NC National Guard		\$ 72,834,666.00	\$ 57,552,788.94	\$ 57,552,788.94	\$ 15,281,877.06	\$ 420,249.24	\$ 1,567,204.00
531XXX	PERSONAL SERVICES	21,950,210.00	16,727,902.38	16,727,902.38	5,222,307.62		715,338.00
532XXX	PURCHASED SERVICES	17,198,670.00	23,522,461.06	23,522,461.06	(6,323,791.06)		554,461.00
533XXX	SUPPLIES	2,128,953.00	2,310,630.42	2,310,630.42	(181,677.42)		47,383.00
534XXX	PROPERTY, PLANT AND EQUIPMENT	6,353,294.00	14,405,385.27	14,405,385.27	(8,052,091.27)		249,522.00
535XXX	OTHER EXPENSES & ADJUSTMENTS	648,106.00	586,409.81	586,409.81	61,696.19		500.00
Butner Public Safety		\$ -	\$ 46,016.94	\$ 46,016.94	\$ (46,016.94)	\$ -	\$ -
531XXX	PERSONAL SERVICES	-	3,730.38	3,730.38	(3,730.38)		-
532XXX	PURCHASED SERVICES	-	1,170.00	1,170.00	(1,170.00)		-
533XXX	SUPPLIES	-	-	-	-		-
534XXX	PROPERTY, PLANT AND EQUIPMENT	-	-	-	-		-
535XXX	OTHER EXPENSES & ADJUSTMENTS	-	41,116.56	41,116.56	(41,116.56)		-
DPS Grand Total		\$ 2,818,587,318.00	\$ 1,345,955,998.95	\$ 1,343,464,362.72	\$ 1,476,652,955.28	\$ 41,674,324.14	\$ 85,114,416.00
531XXX	PERSONAL SERVICES	2,013,665,749.00	836,567,465.83	836,567,465.83	1,177,098,283.17		50,780,914.00
532XXX	PURCHASED SERVICES	326,710,364.00	235,476,967.08	235,476,967.08	91,233,396.92		15,167,578.00
533XXX	SUPPLIES	137,769,129.00	98,356,092.65	98,356,092.65	39,413,036.35		6,851,030.00
534XXX	PROPERTY, PLANT AND EQUIPMENT	62,034,062.00	40,628,051.67	40,628,051.67	21,406,010.33		8,150,481.00
535XXX	OTHER EXPENSES & ADJUSTMENTS	20,339,324.00	16,504,997.16	16,504,997.16	3,834,326.84		3,957,561.00
536XXX	AID AND PUBLIC ASSISTANCE	143,848,081.00	62,505,788.36	62,505,788.36	81,342,292.64		206,852.00
537XXX	RESERVES	103,437,288.00	25,000.00	25,000.00	103,412,288.00		-

* Pursuant to SL 2021-180 Sec. 19C.9, Adult Correction was established as a new agency effective 1/1/23. However, the DAC FY 22-23 budget was certified in the new agency pursuant to SL 2022-74 Sec. 19A.2 with a 7/1/22 date, while expenditures for DAC continue to be recorded in DPS until 1/1/23, except for personnel expenditures which started being recorded in DAC beginning 10/1/22. Therefore, the DAC Prisons and Community Corrections are no longer part of BC 14550 but are being reported in BC 15010 in DAC budget code.

** 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. This categorization was not used consistently by DPS during FY21, and may represent an undercount of overall lapsed salary revisions/usage. Lapsed Salary Transferred also includes receipts because the RK341 report does not isolate transactions that involved receipts versus appropriations. This issue is most obvious in NCNG, where over 75% of the certified budget is for receipt-supported positions. However, the RK341 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. Lapsed salary transferred to 538XXX (Intergovernmental Transactions) accounts in Admin, Prisons, and Community Correction was used to reimburse DPS for DAC expenditures for July 1- December 31.

DPS Budget Director *Dr. Sharon Marsalis*