



Roy Cooper, Governor

Todd Ishee, Secretary

MEMORANDUM

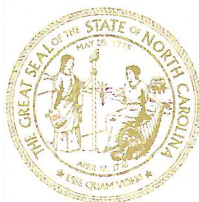
TO: Chairs, House Appropriations Committee on Justice and Public Safety
Chairs, Senate Appropriations Committee on Justice and Public Safety
Chairs, Joint Legislative Oversight Committee on Justice and Public Safety
FROM: Todd E. Ishee, Secretary
RE: Lapsed Salary Report
DATE: February 1, 2024

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.

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FROM THE OFFICE OF:
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Secretary
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NC Department of Adult Correction
Lapsed Salary Report
July 1, 2023 - December 31, 2023

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									
DAC Administration, Including Victim Services		\$ 169,211,827.00	\$ 76,432,642.71	\$ 152,865,285.42	\$ (84,257,333.42)	\$ 39,385,580.00	\$ 22,278,700.46	\$ (2,585,910.46)	\$ -
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	28,000,681.60	(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	-	-	-	-				-
Community Supervision									
Community Supervision		\$ 296,004,999.00	\$ 131,077,862.42	\$ 262,155,724.84	\$ 33,849,274.16	\$ 249,041,720.00	\$ 106,325,447.93	\$ 18,195,412.07	\$ -
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	-	-	-	-				-
Prisons									
Prisons		\$ 1,134,714,754.00	\$ 512,642,639.98	\$ 1,025,285,279.96	\$ 110,029,582.44	\$ 951,064,477.00	\$ 374,172,391.69	\$ 101,359,846.81	\$ -
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	18,000,059.32	(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				-
Comprehensive Health Services									
Comprehensive Health Services		\$ 378,403,171.00	\$ 216,663,875.22	\$ 438,327,750.44	\$ (54,924,579.44)	\$ 210,405,739.00	\$ 74,616,578.58	\$ 30,586,290.92	\$ -
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	-	-	-	-				-
Reentry and Rehabilitative Services									
Reentry and Rehabilitative Services		\$ 74,053,503.00	\$ 32,373,572.08	\$ 64,747,144.16	\$ 9,716,798.84	\$ 68,491,755.00	\$ 30,442,783.06	\$ 3,803,094.44	\$ -
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	30,364.33	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				-
Internal Affairs									
Internal Affairs		\$ 10,119,745.00	\$ 6,432,381.74	\$ 12,864,763.48	\$ (2,745,018.48)	\$ 8,810,940.00	\$ 5,085,288.90	\$ (679,818.90)	\$ -
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	498,308.28	(181,572.28)				-
54XXX	PROPERTY, PLANT AND EQUIPMENT	35,044.00	29,469.81	58,939.62	(23,895.62)				-
55XXX	OTHER EXPENSES & ADJUSTMENTS	42,261.00	56,363.90	112,727.80	(70,466.80)				-
58XXX	INTERGOVERNMENTAL TRANSACTIONS	-	-	-	-				-
Professional Standards									
Professional Standards		\$ 10,938,619.00	\$ 5,512,695.93	\$ 11,025,391.86	\$ (86,772.86)	\$ 9,620,714.00	\$ 4,688,261.33	\$ 122,095.67	\$ -
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	-	-	-	-				-
Boards and Commissions									
Boards and Commissions		\$ 27,866,463.00	\$ 9,059,618.06	\$ 15,562,750.76	\$ 14,596,012.24	\$ 3,858,435.00	\$ 1,846,193.18	\$ 83,024.32	\$ -
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				-
DAC Grand Total									
DAC Grand Total		\$ 2,102,925,121.00	\$ 990,195,489.24	\$ 1,977,894,493.12	\$ 26,177,963.48	\$ 1,540,679,360.00	\$ 619,455,645.13	\$ 150,884,034.87	\$ -
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.