



Josh Stein
Governor

Leslie Cooley Dismukes
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: Leslie Cooley Dismukes, Secretary *LED*

RE: Q4 FY 2024-25 Lapsed Salary Report

DATE: October 1, 2025

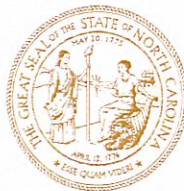
Pursuant to S.L. 2021-180, Section 19C.9.(zzzz), the Department of Adult Correction previously reported for the 2022-2023 and the 2023-2024 fiscal years the following information to the chairs of the Joint Legislative Oversight Committee on Justice and Public Safety and the chairs of the House of Representatives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

While not required to file reports for FY 2024-25, the Department continues to provide this information to maintain transparency with the General Assembly.

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NC Department of Adult Correction
Lapsed Salary Report
July 1, 2024 - June 30, 2025

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Account Category	Account Category Description	FY25 Certified Budget	FY25 YTD Expenditures	FY25 PROJECTED YE Expenditures	FY25 Surplus (Shortfall)	Certified Budget - Appropriated Salary Accounts	YTD Actuals - Appropriated Salary Accounts	FY25 ACTUAL Appropriated Lapsed Salary** Generated by Program Area	FY25 ACTUAL Appropriated Lapsed Salary Transferred***
DAC Administration, including Victim Services		\$ 71,507,240	\$ 175,975,870	\$ 175,975,870	\$ (104,468,630)	41,784,443	83,388,592	\$ (41,604,149)	\$ 68,662,353
51XXX	PERSONAL SERVICES	42,291,178.00	83,704,453.94	83,704,454	(41,413,276)				17,722,882
52XXX	PURCHASED SERVICES	28,139,726.00	61,576,238.32	61,576,238	(33,436,512)				29,173,693
53XXX	SUPPLIES	534,187.00	4,183,463.49	4,183,463	(3,649,276)				2,604,122
54XXX	PROPERTY, PLANT AND EQUIPMENT	485,513.00	26,166,638.05	26,166,638	(25,681,125)				18,917,617
55XXX	OTHER EXPENSES & ADJUSTMENTS	56,636.00	345,075.73	345,076	(288,440)				244,039
58XXX	INTERGOVERNMENTAL TRANSACTIONS	-	10,005.00	2,501	(2,501)				-
Community Supervision		\$ 308,614,956	\$ 267,238,990	\$ 267,238,990	\$ 41,375,966	263,443,700	233,433,564	\$ 30,010,136	\$ 11,976,966
51XXX	PERSONAL SERVICES	263,443,700.00	233,433,563.64	233,433,564	30,010,136		-	-	9,991,997
52XXX	PURCHASED SERVICES	38,181,020.00	23,667,790.08	23,667,790	14,513,230				781,219
53XXX	SUPPLIES	3,969,432.00	4,551,999.43	4,551,999	(582,567)				368,141
54XXX	PROPERTY, PLANT AND EQUIPMENT	1,272,102.00	965,832.48	965,832	306,270				-
55XXX	OTHER EXPENSES & ADJUSTMENTS	1,748,702.00	4,619,804.75	4,619,805	(2,871,103)				835,609
58XXX	INTERGOVERNMENTAL TRANSACTIONS	-	-	-	-				-
Institutions		\$ 1,170,044,535	\$ 1,095,198,934	\$ 1,095,198,934	\$ 75,047,201	269,707,745	102,638,384	\$ 167,069,361	\$ 156,712,890
51XXX	PERSONAL SERVICES	1,011,133,938.00	844,032,970.57	844,032,971	167,100,967				62,617,634
52XXX	PURCHASED SERVICES	70,111,712.00	125,282,979.86	125,282,980	(55,171,268)				56,723,115
53XXX	SUPPLIES	77,617,925.00	107,593,011.56	107,593,012	(29,975,087)				28,717,670
54XXX	PROPERTY, PLANT AND EQUIPMENT	9,062,624.00	13,305,371.32	13,305,371	(4,242,747)				6,217,252
55XXX	OTHER EXPENSES & ADJUSTMENTS	2,118,336.00	4,984,601.15	4,984,601	(2,866,265)				2,437,219
58XXX	INTERGOVERNMENTAL TRANSACTIONS	69,941,078.00	69,739,477.09	69,739,477	201,601				-
Comprehensive Health Services		\$ 382,209,970	\$ 409,265,629	\$ 409,265,629	\$ (27,055,659)	158,546,013	109,587,320	\$ 48,958,693	\$ 62,562,416
51XXX	PERSONAL SERVICES	218,000,877.00	168,809,325.87	168,809,326	49,191,551				5,454,663
52XXX	PURCHASED SERVICES	126,096,852.00	176,146,513.42	176,146,513	(50,049,661)				43,862,943
53XXX	SUPPLIES	36,352,620.00	62,391,486.35	62,391,486	(26,038,866)				12,980,745
54XXX	PROPERTY, PLANT AND EQUIPMENT	1,699,113.00	1,879,428.49	1,879,428	(180,315)				259,458
55XXX	OTHER EXPENSES & ADJUSTMENTS	60,508.00	38,874.65	38,875	21,633				4,607
58XXX	INTERGOVERNMENTAL TRANSACTIONS	-	-	-	-				-
Reentry and Rehabilitative Services		\$ 77,592,780	\$ 89,870,373	\$ -	\$ 78,003,220	72,454,402	68,299,428	\$ 4,154,974	\$ 4,058,167
51XXX	PERSONAL SERVICES	72,743,696.00	68,507,734.86	72,743,696	72,743,696				1,295,008
52XXX	PURCHASED SERVICES	4,619,203.00	20,062,831.70	4,619,203	4,619,203				2,758,318
53XXX	SUPPLIES	214,022.00	297,665.14	214,022	214,022				4,296
54XXX	PROPERTY, PLANT AND EQUIPMENT	11,509.00	995,731.89	11,509	11,509				39
55XXX	OTHER EXPENSES & ADJUSTMENTS	4,350.00	6,409.41	4,350	4,350				506
58XXX	INTERGOVERNMENTAL TRANSACTIONS	410,440.00	-	-	410,440				-
Internal Affairs		\$ 10,573,680	\$ 14,672,519	\$ 14,672,519	\$ (4,098,839)	9,071,782	10,833,782	\$ (1,762,000)	\$ 3,027,940
51XXX	PERSONAL SERVICES	9,071,782.00	10,833,782.21	10,833,782	(1,762,000)				788,926
52XXX	PURCHASED SERVICES	907,257.00	2,514,163.69	2,514,164	(1,606,907)				1,264,097
53XXX	SUPPLIES	517,336.00	329,496.51	329,497	187,839				93,135
54XXX	PROPERTY, PLANT AND EQUIPMENT	35,044.00	842,105.27	842,105	(807,061)				828,179
55XXX	OTHER EXPENSES & ADJUSTMENTS	42,261.00	152,971.66	152,972	(110,711)				53,603
58XXX	INTERGOVERNMENTAL TRANSACTIONS	-	-	-	-				-
Professional Standards		\$ 11,204,616	\$ 6,042,259	\$ 6,042,259	\$ 5,162,357	9,929,930	4,168,205	\$ 5,761,725	\$ 1,622,968
51XXX	PERSONAL SERVICES	9,929,930.00	4,168,205.46	4,168,205	5,761,725				159,897
52XXX	PURCHASED SERVICES	1,112,277.00	1,826,655.15	1,826,655	(714,378)				1,461,286
53XXX	SUPPLIES	114,165.00	43,750.02	43,750	70,415				1,355
54XXX	PROPERTY, PLANT AND EQUIPMENT	34,819.00	3,648.04	3,648	31,171				430
55XXX	OTHER EXPENSES & ADJUSTMENTS	13,425.00	-	-	13,425				-
58XXX	INTERGOVERNMENTAL TRANSACTIONS	-	-	-	-				-
Boards and Commissions		\$ 25,559,385	\$ 18,261,613	\$ 18,261,613	\$ 8,297,772	3,963,379	4,324,164	\$ (360,785)	\$ 34,416
51XXX	PERSONAL SERVICES	3,963,379.00	4,324,163.74	4,324,164	(360,785)				34,416
52XXX	PURCHASED SERVICES	21,566,251.00	13,898,492.82	13,898,493	7,667,758				-
53XXX	SUPPLIES	15,251.00	23,724.38	23,724	(8,473)				-
54XXX	PROPERTY, PLANT AND EQUIPMENT	13,129.00	9,909.36	9,909	3,220				-
55XXX	OTHER EXPENSES & ADJUSTMENTS	1,375.00	5,322.92	5,323	(3,948)				-
58XXX	INTERGOVERNMENTAL TRANSACTIONS	1,000,000.00	-	-	1,000,000				-
DAC Grand Total		\$ 2,128,658,680	\$ 2,146,275,669	\$ 2,056,397,793	\$ 72,260,887	\$ 828,901,394	\$ 616,673,438	\$ 212,227,956	\$ 308,658,116
51XXX	PERSONAL SERVICES	1,630,578,480	1,417,814,200	1,349,306,465	281,272,015				98,065,423
52XXX	PURCHASED SERVICES	290,734,298	424,975,665	404,912,833	(114,178,535)				136,024,671
53XXX	SUPPLIES	119,334,938	179,414,597	179,116,932	(59,781,994)				44,769,464
54XXX	PROPERTY, PLANT AND EQUIPMENT	12,613,853	44,168,665	43,172,933	(30,559,080)				26,222,975
55XXX	OTHER EXPENSES & ADJUSTMENTS	4,045,593	10,153,060	10,146,651	(6,101,058)				3,575,583
58XXX	INTERGOVERNMENTAL TRANSACTIONS	71,351,518	69,749,482	69,741,978	1,609,540				-

** Lapsed Salary Generated is defined as un-used funds available in all of the 51XXX 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 51XXX 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 51XXX 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 56XXX (Aid and Public Assistance) and 57XX (Reserves) are not included in the table above because of the prescribed nature of those appropriations.