



Lapsed Salary Report

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Summary

In FY 2023-24, 32 state agencies generated a total of \$1,274 million in lapsed salary, \$417 million from receipts, \$25 million from the Highway Fund¹, and \$833 million² from net General Fund appropriations. This total represents 24% of the total certified budget for all personal services accounts (account code 51XX). The lapsed salary funds equate to approximately 14,517 FTEs. The average June 30, 2024, vacancy rate for these state agencies was 19.8%; in comparison, the average June 30, 2023, vacancy rate was 21%.

The agencies with the most FTEs generated the most in lapsed salary. The Department of Health and Human Services, the Department of Adult Corrections, and the Department of Public Safety account for \$918 million, 72% of all lapsed salary funds.

Of the \$1,274 million generated, \$1,160 million³ was reallocated to other line items; the remaining net appropriations reverted. A total of \$ 734 million (58%) in lapsed salary was reallocated to non personnel-related account codes. The most common use of lapsed salary funds was for purchased service accounts, followed by reallocations within 51XXX personal services, and property, plant, and equipment.

Almost all state agencies used lapsed salary throughout the fiscal year to cover various personal services and operating expenses. In some cases, these expenses are directly related to a position being vacant. For example, agencies may need to cover overtime expenses or contract positions to perform the work that is not being done due to the vacancy. At other times, agencies use lapsed salary to cover unanticipated one-time expenses.

Scope of Report

[G.S. 143C-6-9](#) directs the Office of State Budget and Management (OSBM) in conjunction with state agencies to report on the use of lapsed salary funds, including the following:

- The total amount of accrued lapsed salary funds by funding source;
- The total number of full-time equivalent positions comprising the lapsed salary funds;
- The total expenditure of lapsed salaries by purpose; and
- The legal authorization to expend lapsed salary funds.

The report is due to the Joint Legislative Oversight Committees on Health and Human Services; Education; Justice and Public Safety; Transportation; Information Technology; General Government; and Agriculture and Natural and Economic Resources; and the Fiscal Research Division.

¹ This total includes only funds supported directly by the Highway Fund, all project funds were excluded.

² The net General Fund total includes all lapsed salary generated by the NC General Assembly (NCGA), whose operations are 99% General Fund supported. The NCGA does not use the BEACON system so data on the percentage of lapsed generated from net General Fund versus receipts is unavailable.

³ This total excludes non-51XX accounts included on Lapsed Salary revisions.

Definitions and Policies Related to Lapsed Salary

Lapsed salary is the dollar amount not expended for salary and associated benefits (social security, retirement, longevity, and medical insurance contributions) during the period in which a position is vacant.

In accordance with the State Budget Act ([G.S. 143C-6-4](#)) and the State Budget Manual, managers of agencies are authorized to use lapsed salary funds to meet non-recurring requirements, subject to guidance and review by OSBM, through the submission of budget revisions. The following policies are followed by agencies and reviewed by OSBM staff:

- The use of lapsed salary funds shall not impose obligations on the state after the end of the fiscal year;
- Lapsed salary can only be moved to accounts with a like funding source (e.g., lapsed salary generated through net appropriations salary accounts cannot be moved to accounts supported through receipts);
- When lapsed salary is used for contractual services, the contract shall not extend beyond the fiscal year;
- Lapsed salary shall not be used to establish new positions (including time-limited positions), or to provide salary increases; and
- The scope of a purpose/program shall not be increased through the use of lapsed salary.

Note on the University of North Carolina System

The University of North Carolina (UNC) is not included in this report as [Chapter 116 of the General Statutes](#) provides broad budget and management flexibility authority for constituent institutions. Campuses are permitted by statute to realign appropriations within a budget code at the discretion of the Chancellor. As a result, campuses do not track lapsed salary actions separately from other types of nonrecurring budget realignments.

Methodology

To produce the information required for this report, OSBM performed the following tasks:

1. To obtain “the total amount of accrued lapsed salary funds by funding source,” OSBM produced two reports:
 - i. The first report to determine “Lapsed Salary Generated” for fiscal year 2023-24 is generated from the North Carolina Financial System (NCFS). The report calculates the difference between total certified budget and the total actual expenditures as of June 30, 2024, for all personal services accounts (51XX accounts). The amount of lapsed salary reallocated to personal services accounts is then added to this total to provide a final estimate of “Lapsed Salary Generated.”

- ii. The second report is generated from the Integrated HR/Payroll System⁴ (aka. FIORI/BEACON) to estimate the “funding source” (Appropriations and Receipts/Other) for all positions. This ratio is based on the funding source of all full-time equivalent positions (FTEs).
2. To obtain the “total number of full-time equivalent positions comprising the lapsed salary funds,” OSBM used a report from the Integrated HR/Payroll System to calculate the total number of positions vacant on June 30, 2023. The ratio of the total number of vacant positions to the total number of budgeted positions was used to calculate the vacancy rate. This number of vacancies and the vacancy rate as of June 30, 2024, serves as a proxy for the number of FTE that generated the lapsed salary and the average vacancy rate throughout the fiscal year.
3. To obtain “the total expenditure of lapsed salaries by purpose,” OSBM used the RK 341 report from IBIS for all budget revisions coded as a “Lapsed Salary.”
Note: Agencies identify revisions as a “Lapsed Salary” revision when the revision decreases a 51XX account and reallocates those funds to other line items. In certain instances, agencies may reduce non-51XX accounts in a “Lapsed Salary” revision. In FY 2023-24, OSBM identified non-51XX accounts reallocated on “Lapsed Salary” revisions. OSBM has removed these decreases and corresponding increases from this analysis.

Using the data within the RK 341, OSBM identified and summarized the movement of funds from 51XX accounts to another account code by the following account groups:

- 52XXX PURCHASED SERVICES
- 53XXX SUPPLIES
- 54XXX PROPERTY, PLANT & EQUIPMENT
- 55XXX OTHER EXPENSES & ADJUSTMENTS
- 56XXX AID & PUBLIC ASSISTANCE
- 57XXX RESERVES
- 58XXX INTRAGOVERNMENTAL TRANSACTIONS

Table 1 provides the total amount of lapsed salary generated by funding source, as well as the total amount reallocated in FY 2023-24 and the estimate of vacant FTE that generated the lapsed salary. Table 2 provides the use of lapsed salary by the aforementioned account groups.

It should be noted that current IT systems only allow OSBM to determine where lapsed salary is *budgeted*, not necessarily if it was *expended*. For example, an agency might move \$100,000 in lapsed salary to a 532XX account, where \$300,000 is already budgeted. If at the end of the year, the agency reverts \$25,000 from these line items, OSBM cannot determine if the lapsed salary reverted or if the previously budgeted funds reverted.

⁴ The General Assembly does not use the Integrated HR/Payroll system, so the agency was not included in the funding source or full-time equivalent positions analyses.

(\$ in thousands)		From BD 701				From RK 341		From B0149-1				From B0112						
		531xx Personal Services		Amount of Lapsed Salary						FTEs								
Budget Code	Agency	Certified	Year-end Actual Expenditures	Generated	Reallocated to 51XX Accounts	Reallocated to non- 51XX Accounts	% GF	Est. from Net Appropriation	% non-GF	Est. from Other Sources	Est. Vacancies	Est. Vacancy Rate						
11000	General Assembly	\$ 77,275.3	\$ 70,303.9	\$ 6,971.3	\$ -	\$ -	-	\$ -	-	\$ -	-	-					23	
12000	Administrative Office of the Courts	\$ 709,258.1	\$ 684,360.4	\$ 33,041.6	\$ 8,143.9	\$ 42,037.9	100.0%	\$ 33,032.6	0.0%	\$ 8.9	201	3.1%					4	
12001	Indigent Defense	\$ 87,309.4	\$ 75,559.9	\$ 12,284.4	\$ 534.9	\$ 12,509.9	99.2%	\$ 12,182.7	0.8%	\$ 101.7	62	8.6%					14	
13000	Office of the Governor	\$ 6,656.5	\$ 6,495.2	\$ 161.3	\$ -	\$ 23.9	84.2%	\$ 135.9	15.8%	\$ 25.4	4	8.0%					42	
13005	State Budget & Management	\$ 10,453.2	\$ 9,891.6	\$ 563.0	\$ 1.4	\$ 888.8	90.2%	\$ 508.0	11.6%	\$ 65.3	1	1.3%					41	
13050	Military & Veterans Affairs	\$ 7,198.0	\$ 5,821.6	\$ 1,376.3	\$ -	\$ 1,301.4	100.0%	\$ 1,376.3	0.0%	\$ -	8	9.1%					35	
13100	Office of the Lt. Governor	\$ 1,248.6	\$ 1,227.3	\$ 21.3	\$ -	\$ 0.1	100.0%	\$ 21.3	0.0%	\$ -	1	11.1%					43	
13200	Secretary of State	\$ 17,045.5	\$ 15,225.2	\$ 1,820.3	\$ -	\$ 2,030.1	98.6%	\$ 1,794.5	1.4%	\$ 25.8	14	7.6%					32	
13300	State Auditor	\$ 22,135.3	\$ 18,254.3	\$ 3,881.1	\$ -	\$ -	73.0%	\$ 2,834.0	27.0%	\$ 1,047.0	41	25.5%					26	
13410	State Treasurer	\$ 48,363.1	\$ 42,128.0	\$ 7,636.6	\$ 1,401.5	\$ 10,013.7	0.0%	\$ 0.0	100.0%	\$ 7,636.6	41	10.0%					19	
13510	Public Instruction	\$ 149,186.3	\$ 133,653.2	\$ 15,826.1	\$ 293.0	\$ 7,998.3	58.5%	\$ 9,258.0	41.5%	\$ 6,568.0	163	13.5%					13	
13600	Justice	\$ 91,398.2	\$ 82,750.5	\$ 8,647.7	\$ 0.0	\$ 85,940.4	60.1%	\$ 5,198.4	39.9%	\$ 3,449.3	126	14.7%					16	
13700	Agriculture & Consumer Services	\$ 154,026.4	\$ 138,143.7	\$ 15,882.8	\$ 0.0	\$ 12,948.0	74.2%	\$ 11,786.3	25.8%	\$ 4,096.5	238	13.1%					12	
13800	Labor	\$ 38,190.7	\$ 35,085.3	\$ 3,148.3	\$ 43.0	\$ 9,567.1	59.1%	\$ 1,859.7	40.9%	\$ 1,288.6	36	9.7%					28	
13900	Insurance	\$ 47,480.0	\$ 42,819.1	\$ 4,660.9	\$ -	\$ 1.1	93.7%	\$ 4,367.1	6.3%	\$ 293.8	46	9.9%					25	
13902	Industrial Commission	\$ 15,459.2	\$ 13,790.2	\$ 1,897.1	\$ 228.0	\$ 5,127.9	0.0%	\$ -	100.0%	\$ 1,897.1	18	12.7%					31	
14100	Adminsitration	\$ 38,711.7	\$ 34,840.0	\$ 3,871.7	\$ -	\$ 4,355.3	86.8%	\$ 3,359.6	13.2%	\$ 512.1	35	9.2%					27	
14111	State Human Resources	\$ 8,531.0	\$ 7,874.4	\$ 656.6	\$ -	\$ -	100.0%	\$ 656.6	0.0%	\$ -	2	3.0%					40	
14160	State Controller	\$ 25,538.2	\$ 24,343.2	\$ 1,195.0	\$ -	\$ 1,498.2	96.1%	\$ 1,148.3	3.9%	\$ 46.6	13	6.6%					36	
14300	Environmental Quality	\$ 115,098.5	\$ 98,790.8	\$ 16,307.7	\$ -	\$ 13,683.5	52.8%	\$ 8,604.6	47.2%	\$ 7,703.1	152	12.8%					11	
14350	Wildlife Resources	\$ 67,925.2	\$ 60,433.9	\$ 7,491.3	\$ -	\$ 3,935.5	22.8%	\$ 1,705.0	77.2%	\$ 5,786.3	72	10.3%				20 DHHS	307,376.4	
14410	DHHS-Central Management	\$ 125,933.6	\$ 109,081.9	\$ 16,934.3	\$ 82.6	\$ 14,416.4	58.8%	\$ 9,954.4	41.2%	\$ 6,979.9	150	14.0%				10 DAC	260,779.3	
14411	DHHS-Aging	\$ 8,305.8	\$ 7,326.0	\$ 979.8	\$ -	\$ 602.9	43.3%	\$ 424.6	56.7%	\$ 555.2	6	7.5%				38 DPS	\$ 75,376.4	
14420	DHHS-Child Development	\$ 32,686.3	\$ 31,152.3	\$ 1,534.0	\$ -	\$ 921.8	7.0%	\$ 107.1	93.0%	\$ 1,426.9	32	8.8%					74.7%	
14430	DHHS-Public Health	\$ 128,029.7	\$ 99,860.1	\$ 28,169.6	\$ -	\$ 11,430.2	31.7%	\$ 8,920.1	68.3%	\$ 19,249.5	246	19.6%				5		
14435	DHHS-DCFW	\$ 80,036.6	\$ 71,410.0	\$ 8,626.6	\$ -	\$ 9,726.0	30.9%	\$ 2,669.5	69.1%	\$ 5,957.1	90	10.3%				17		
14440	DHHS-Social Services	\$ 34,138.7	\$ 26,932.2	\$ 7,206.5	\$ -	\$ 2,290.4	45.3%	\$ 3,262.2	54.7%	\$ 3,944.3	71	19.0%				22		
14445	DHHS-Health Benefits	\$ 55,741.5	\$ 48,488.2	\$ 7,253.3	\$ -	\$ 10,087.2	40.8%	\$ 2,956.1	59.2%	\$ 4,297.2	74	15.5%				21		
14450	DHHS-Blind/Deag/Heard of Hearing	\$ 29,051.1	\$ 21,210.6	\$ 7,840.4	\$ -	\$ 1,153.8	16.2%	\$ 1,272.2	83.8%	\$ 6,568.2	80	23.5%				18		
14460	DHHS-DMH/DD/SAS	\$ 899,082.2	\$ 702,052.6	\$ 197,654.5	\$ 624.8	\$ 235,700.5	40.1%	\$ 79,209.4	59.9%	\$ 118,445.1	3,636	32.1%				2		
14470	DHHS-Health Service Regulation	\$ 62,695.8	\$ 50,977.4	\$ 11,718.4	\$ -	\$ 3,147.6	42.4%	\$ 4,971.8	57.6%	\$ 6,746.6	89	15.1%				15		
14480	DHHS-Vocational Rehab	\$ 78,626.7	\$ 59,167.6	\$ 19,459.1	\$ -	\$ 8,379.0	25.1%	\$ 4,876.6	74.9%	\$ 14,582.4	209	20.8%				7		
14550	Public Safety	\$ 539,660.7	\$ 464,733.9	\$ 75,376.4	\$ 449.5	\$ 176,384.4	51.1%	\$ 38,547.6	48.9%	\$ 36,828.8	922	18.0%				3		
14600	Commerce	\$ 18,919.3	\$ 16,758.0	\$ 2,463.4	\$ 302.1	\$ 1,317.3	63.8%	\$ 1,571.1	36.2%	\$ 892.3	17	9.4%				29		
14660	Information Technology	\$ 21,440.8	\$ 20,033.4	\$ 1,551.0	\$ 143.6	\$ 473.6	98.8%	\$ 1,532.1	1.2%	\$ 18.9	16	11.5%				33		
14700	Revenue	\$ 142,697.6	\$ 125,089.0	\$ 17,608.6	\$ -	\$ 12,849.6	63.0%	\$ 11,085.3	37.0%	\$ 6,523.3	127	8.7%				9		
14800	Cultural & Natural Resources	\$ 170,431.3	\$ 151,245.3	\$ 19,188.6	\$ 2.6	\$ 31,635.6	86.0%	\$ 16,495.3	14.0%	\$ 2,693.4	348	16.8%				8		
15010	Adult Corrections	\$ 1,589,300.7	\$ 1,328,774.9	\$ 260,779.3	\$ 253.5	\$ 399,023.8	99.9%	\$ 260,476.4	0.1%	\$ 302.9	4,856	26.1%				1		
15020	State Bureau of Investigation	\$ 12,845.4	\$ 10,807.7	\$ 2,037.7	\$ -	\$ 415.8	90.7%	\$ 1,849.1	9.3%	\$ 188.6	72	15.4%				30		
16800	Community Colleges	\$ 35,967.0	\$ 31,227.9	\$ 5,174.6	\$ 435.6	\$ 4,108.3	79.1%	\$ 4,094.8	20.9%	\$ 1,079.8	20	8.3%				24		
18025	State Board of Elections	\$ 8,405.8	\$ 7,311.5	\$ 1,094.3	\$ -	\$ 1,390.1	100.0%	\$ 1,094.3	0.0%	\$ -	5	7.7%				37		
18210	Administrative Hearings	\$ 7,164.9	\$ 6,229.6	\$ 935.4	\$ -	\$ 480.4	93.1%	\$ 871.3	6.9%	\$ 64.1	5	8.3%				39		
84210	Transportation	\$ 322,824.7	\$ 302,575.4	\$ 20,249.2	\$ -	\$ 21,839.2	97.1%	\$ 19,651.9	3.0%	\$ 600.9	2,172	19.5%				6		
Totals:		\$ 6,142,474.6	\$ 5,294,237.1	\$ 861,177.3	\$ 12,939.9	\$ 1,161,634.8	Hwy Fund: \$	19,651.9	Receipts: \$	278,497.7	14,517	19.8%						
				14%			General Fund: \$	563,041.6										
						\$ 1,174,574.7												

Table 2: General Fund Agency Lapsed Salary Reallocations by Account Group

Budget Code	Agency	51xx Personal Services	52xx Purchased Services	53xx Supplies	53xx Property, Plant & Equip.	55xx Other Expenses	56xx Aid & Public Assistance	57xx Reserves	58xx Intergov't Transactions	Total Used
12000	Administrative Office of the Courts	\$ 20,245.5	\$ 19,620.4	\$ 3,333.5	\$ 5,344.4	\$ 1,635.8	\$ -		\$ 2.2	\$ 50,181.7
12001	Indigent Defense	\$ 1,512.8	\$ 11,111.6	\$ 51.4	\$ 243.6	\$ 125.3				\$ 13,044.8
13000	Office of the Governor	\$ 23.9								\$ 23.9
13005	State Budget & Management	\$ 230.5	\$ 601.5	\$ 6.3	\$ 1.5	\$ 50.4				\$ 890.2
13050	Military & Veterans Affairs	\$ 24.0	\$ 1,226.4	\$ 16.7	\$ 28.2	\$ 6.0				\$ 1,301.4
13100	Office of the Lt. Governor	\$ 0.1								\$ 0.1
13200	Secretary of State	\$ 267.3	\$ 1,401.2	\$ 55.1	\$ 297.2	\$ 9.4				\$ 2,030.1
13300	State Auditor									\$ -
13410	State Treasurer	\$ 10,487.3	\$ 927.8							\$ 11,415.1
13510	Public Instruction	\$ 1,503.1	\$ 4,695.1	\$ 115.8	\$ 1,800.6	\$ 176.7				\$ 8,291.3
13600	Justice	\$ 79,843.1	\$ 4,540.3	\$ 675.1	\$ 881.7	\$ 0.2				\$ 85,940.4
13700	Agriculture & Consumer Services	\$ 5,209.1	\$ 3,306.1	\$ 484.0	\$ 3,048.4	\$ 593.4				\$ 12,641.0
13800	Labor	\$ 4,871.4	\$ 1,872.1	\$ 38.2	\$ 727.2	\$ 26.2				\$ 7,535.1
13900	Insurance	\$ 0.9	\$ -	\$ -	\$ -	\$ 0.2				\$ 1.1
13902	Industrial Commission	\$ 2,813.6	\$ 2,297.8	\$ 43.0	\$ 40.7	\$ 160.8				\$ 5,355.9
14100	Administration	\$ 727.9	\$ 3,162.8	\$ 71.1	\$ 5.4	\$ 388.1				\$ 4,355.3
14160	State Controller	\$ 7.5	\$ 1,293.2	\$ -	\$ 197.5					\$ 1,498.2
14300	Environmental Quality	\$ 1,410.3	\$ 5,799.5	\$ 906.0	\$ 1,973.2	\$ 1,665.3		\$ -	\$ 1,364.7	\$ 13,118.9
14350	Wildlife Resources	\$ 34.9	\$ 1,212.4	\$ 559.1	\$ 1,860.2	\$ 237.1	\$ 0.2			\$ 3,903.9
14410	DHHS-Central Management	\$ 815.0	\$ 13,611.3	\$ 3.2	\$ 60.2	\$ 9.2				\$ 14,499.0
14411	DHHS-Aging	\$ 13.4	\$ 41.9	\$ 2.2			\$ 295.1			\$ 352.6
14420	DHHS-Child Development	\$ 480.4	\$ 326.5							\$ 806.8
14430	DHHS-Public Health	\$ 753.1	\$ 5,788.2	\$ 184.9	\$ 650.3	\$ 416.0	\$ 501.6		\$ 2,055.7	\$ 10,349.7
14435	DHHS-DCF	\$ 3,854.9	\$ 5,539.3	\$ 175.0	\$ 114.7	\$ 35.8	\$ 6.2			\$ 9,726.0
14440	DHHS-Social Services	\$ 46.5	\$ 2,084.9	\$ -	\$ 0.6	\$ 0.7	\$ 157.9			\$ 2,290.4
14445	DHHS-Health Benefits	\$ 553.6	\$ 9,533.6							\$ 10,087.2
14450	DHHS-Blind/Deaf/Hard of Hearing	\$ 72.9	\$ 939.8	\$ 116.8	\$ 24.4					\$ 1,153.8
14460	DHHS-DMH/DD/SAS	\$ 59,712.1	\$ 115,163.0	\$ 1,105.9	\$ 1,004.8	\$ 22,406.5			\$ 36,933.0	\$ 236,325.3
14470	DHHS-Health Service Regulation	\$ 173.3	\$ 2,461.5	\$ 404.0	\$ 101.9	\$ 6.8				\$ 3,147.6
14480	DHHS-Vocational Rehab	\$ 626.0	\$ 4,088.7	\$ 58.9	\$ 144.4	\$ 43.3	\$ 1,912.5			\$ 6,873.9
14550	Public Safety	\$ 97,347.6	\$ 25,412.9	\$ 7,962.3	\$ 26,982.4	\$ 11,935.9	\$ 388.1	\$ 21.0		\$ 170,050.2
14600	Commerce	\$ 1,009.6	\$ 508.9	\$ 7.9	\$ 23.7	\$ 69.4				\$ 1,619.4
14660	Information Technology	\$ 615.2	\$ 2.1	\$ -	\$ -				\$ -	\$ 617.3
14700	Revenue	\$ 1,507.7	\$ 8,752.6	\$ 103.5	\$ 1,407.6	\$ 304.8				\$ 12,076.2
14800	Cultural & Natural Resources	\$ 10,850.9	\$ 12,671.3	\$ 3,472.0	\$ 3,568.4	\$ 1,075.4			\$ 0.0	\$ 31,638.2
15010	Adult Corrections	\$ 112,038.0	\$ 144,210.9	\$ 93,383.5	\$ 47,968.7	\$ 1,351.3	\$ 324.8			\$ 399,277.3
15020	State Bureau of Investigation	\$ 344.8	\$ 71.0							\$ 415.8
16800	Community Colleges	\$ 911.1	\$ 3,538.5	\$ 38.7	\$ 44.0	\$ 6.9			\$ 4.7	\$ 4,543.8
18025	State Board of Elections	\$ 247.5	\$ 1,050.1	\$ -	\$ 92.4					\$ 1,390.1
18210	Administrative Hearings	\$ 10.6	\$ 408.7	\$ 0.1	\$ 6.2	\$ 54.9				\$ 480.4
84210	Transportation	\$ 5,316.8	\$ 12,839.4	\$ 1,585.6	\$ 1,037.4	\$ 161.5		\$ 581.4		\$ 21,522.1
	Totals:	\$ 426,514.1 36.7%	\$ 432,113.2	\$ 114,959.9	\$ 99,682.0	\$ 42,953.2	\$ 3,586.2	\$ 602.4	\$ 40,360.2	\$ 1,160,771.3

(\$ in thousands)

				From RK 341	From Bo49-1	
Budget Code	Agency	Amount of Lapsed Salary				% GF
		Generated	Reallocated to 531XX Accounts	Reallocated to non- 531XX Accounts		
11000	General Assembly	\$ 6,971.3	\$ -	\$ -	-	15
12000	Administrative Office of the Courts	\$ 33,041.6	\$ 8,143.9	\$ 42,037.9	99.9%	4
12001	Indigent Defense	\$ 12,284.4	\$ 534.9	\$ 12,509.9	99.1%	11
13000	Office of the Governor	\$ 161.3	\$ -	\$ 23.9	84.4%	32
13005	State Budget & Management	\$ 563.0	\$ 1.4	\$ 888.8	88.4%	31
13050	Military & Veterans Affairs	\$ 1,376.3	\$ -	\$ 1,301.4	100.0%	26
13100	Office of the Lt. Governor	\$ 21.3	\$ -	\$ 0.1	100.0%	33
13200	Secretary of State	\$ 1,820.3	\$ -	\$ 2,030.1	98.2%	24
13300	State Auditor	\$ 3,881.1	\$ -	\$ -	73.3%	18
13410	State Treasurer	\$ 7,636.6	\$ 1,401.5	\$ 10,013.7	2.8%	13
13510	Public Instruction	\$ 15,826.1	\$ 293.0	\$ 7,998.3	60.1%	10
13600	Justice	\$ 8,647.7	\$ 0.0	\$ 85,940.4	61.4%	12
13700	Agriculture & Consumer Services	\$ 15,882.8	\$ 0.0	\$ 12,948.0	74.2%	9
13800	Labor	\$ 3,148.3	\$ 43.0	\$ 9,567.1	56.8%	20
13900	Insurance	\$ 4,660.9	\$ -	\$ 1.1	89.9%	17
13902	Industrial Commission	\$ 1,897.1	\$ 228.0	\$ 5,127.9	38.0%	23
14100	Adminsitration	\$ 3,871.7	\$ -	\$ 4,355.3	86.8%	19
14111	State Human Resources	\$ 656.6	\$ -	\$ -	98.7%	30
14160	State Controller	\$ 1,195.0	\$ -	\$ 1,498.2	96.4%	27
14300	Environmental Quality	\$ 16,307.7	\$ -	\$ 13,683.5	52.1%	8
14350	Wildlife Resources	\$ 7,491.3	\$ -	\$ 3,935.5	20.8%	14
14410	HHS	\$ 307,376.4	\$ 707.4	\$ 297,855.7	59.2%	1
14550	Public Safety	\$ 75,376.4	\$ 449.5	\$ 176,384.4	80.5%	3
14600	Commerce	\$ 2,463.4	\$ 302.1	\$ 1,317.3	62.0%	21
14660	Information Technology	\$ 1,551.0	\$ 143.6	\$ 473.6	98.6%	25
14700	Revenue	\$ 17,608.6	\$ -	\$ 12,849.6	63.5%	7
14800	Cultural & Natural Resources	\$ 19,188.6	\$ 2.6	\$ 31,635.6	86.9%	6
15010	Adult Corrections	\$ 260,779.3	\$ 253.5	\$ 399,023.8		2
15020	State Bureau of Investigation	\$ 2,037.7	\$ -	\$ 415.8		22
16800	Community Colleges	\$ 5,174.6	\$ 435.6	\$ 4,108.3	81.8%	16
18025	State Board of Elections	\$ 1,094.3	\$ -	\$ 1,390.1	100.0%	28
18210	Adminisitrative Hearings	\$ 935.4	\$ -	\$ 480.4	93.3%	29
84210	Transportation	\$ 20,249.2	\$ -	\$ 21,839.2	\$ 1 \$	5
Total:		\$ 861,177.3				
Top 3 only:		\$ 643,532.1				
		75%				

(\$ in thousands)		From BD 701				From RK 341		From Bo49-1				From BO0112	
Budget Code	Agency	51xx Personal Services			Amount of Lapsed Salary							FTEs	
		Certified	Year-end Actual Expenditures	Generated	Reallocated to 51XX Accounts	Reallocated to non- 51XX Accounts	% GF	Est. from Net Appropriation	% non-GF	Est. from Other Sources	Est. Vacancies		
11000	General Assembly	\$ 77,275.3	\$ 70,303.9	\$ 6,971.3	\$ -	\$ -	0%	\$ 0.0	0%	\$ 0.0	-		
12000	Administrative Office of the Courts	\$ 709,258.1	\$ 684,360.4	\$ 45,143.2	\$ 20,245.5	\$ 29,936.3	100%	\$ 45,131.0	0%	\$ 12.2	201		
12001	Indigent Defense	\$ 87,309.4	\$ 75,559.9	\$ 13,262.3	\$ 1,512.8	\$ 11,532.0	99%	\$ 13,152.5	1%	\$ 109.8	62		
13000	Office of the Governor	\$ 6,656.5	\$ 6,495.2	\$ 185.2	\$ 23.9	\$ -	84%	\$ 156.0	16%	\$ 29.2	4		
13005	State Budget & Management	\$ 10,453.2	\$ 9,891.6	\$ 792.2	\$ 230.5	\$ 659.7	90%	\$ 714.8	12%	\$ 91.9	1		
13050	Military & Veterans Affairs	\$ 7,198.0	\$ 5,821.6	\$ 1,400.4	\$ 24.0	\$ 1,277.3	100%	\$ 1,400.4	0%	\$ -	8		
13100	Office of the Lt. Governor	\$ 1,248.6	\$ 1,227.3	\$ 21.4	\$ 0.1	\$ -	100%	\$ 21.4	0%	\$ -	1		
13200	Secretary of State	\$ 17,045.5	\$ 15,225.2	\$ 2,087.6	\$ 267.3	\$ 1,762.8	99%	\$ 2,058.0	1%	\$ 29.6	14		
13300	State Auditor	\$ 22,135.3	\$ 18,254.3	\$ 3,881.1	\$ -	\$ -	73%	\$ 2,834.0	27%	\$ 1,047.0	41		
13410	State Treasurer	\$ 48,363.1	\$ 42,128.0	\$ 16,722.4	\$ 10,487.3	\$ 927.8	0%	\$ 0.0	100%	\$ 16,722.4	41		
13510	Public Instruction	\$ 149,186.3	\$ 133,653.2	\$ 17,036.2	\$ 1,503.1	\$ 6,788.2	58%	\$ 9,965.9	42%	\$ 7,070.3	163		
13600	Justice	\$ 91,398.2	\$ 82,750.5	\$ 88,490.8	\$ 79,843.1	\$ 6,097.3	60%	\$ 53,194.4	40%	\$ 35,296.4	126		
13700	Agriculture & Consumer Services	\$ 154,026.4	\$ 138,143.7	\$ 21,091.9	\$ 5,209.1	\$ 7,431.8	74%	\$ 15,651.8	26%	\$ 5,440.1	238		
13800	Labor	\$ 38,190.7	\$ 35,085.3	\$ 7,976.8	\$ 4,871.4	\$ 2,663.7	59%	\$ 4,712.0	41%	\$ 3,264.8	36		
13900	Insurance	\$ 47,480.0	\$ 42,819.1	\$ 4,661.8	\$ 0.9	\$ 0.2	94%	\$ 4,367.9	6%	\$ 293.9	46		
13902	Industrial Commission	\$ 15,459.2	\$ 13,790.2	\$ 4,482.6	\$ 2,813.6	\$ 2,542.3	0%	\$ -	100%	\$ 4,482.6	18		
14100	Adminsitration	\$ 38,711.7	\$ 34,840.0	\$ 4,599.6	\$ 727.9	\$ 3,627.5	87%	\$ 3,991.2	13%	\$ 608.4	35		
14111	State Human Resources	\$ 8,531.0	\$ 7,874.4	\$ 656.6	\$ -	\$ -	100%	\$ 656.6	0%	\$ -	2		
14160	State Controller	\$ 25,538.2	\$ 24,343.2	\$ 1,202.5	\$ 7.5	\$ 1,490.7	96%	\$ 1,155.5	4%	\$ 46.9	13		
14300	Environmental Quality	\$ 115,098.5	\$ 98,790.8	\$ 17,718.0	\$ 1,410.3	\$ 11,708.6	53%	\$ 9,348.7	47%	\$ 8,369.3	152		
14350	Wildlife Resources	\$ 67,925.2	\$ 60,433.9	\$ 7,526.2	\$ 34.9	\$ 3,869.0	23%	\$ 1,712.9	77%	\$ 5,813.3	72		
14410	DHHS-Central Management	\$ 125,933.6	\$ 109,081.9	\$ 17,666.7	\$ 815.0	\$ 13,684.0	59%	\$ 10,385.0	41%	\$ 7,281.7	150		
14411	DHHS-Aging	\$ 8,305.8	\$ 7,326.0	\$ 993.2	\$ 13.4	\$ 339.2	43%	\$ 430.4	57%	\$ 562.8	6		
14420	DHHS-Child Development	\$ 32,686.3	\$ 31,152.3	\$ 2,014.4	\$ 480.4	\$ 326.5	7%	\$ 140.6	93%	\$ 1,873.7	32		
14430	DHHS-Public Health	\$ 128,029.7	\$ 99,860.1	\$ 28,922.6	\$ 753.1	\$ 9,596.6	32%	\$ 9,158.6	68%	\$ 19,764.1	246		
14435	DHHS-DCFV	\$ 80,036.6	\$ 71,410.0	\$ 12,481.5	\$ 3,854.9	\$ 5,871.0	31%	\$ 3,862.3	69%	\$ 8,619.2	90		
14440	DHHS-Social Services	\$ 34,138.7	\$ 26,932.2	\$ 7,252.9	\$ 46.5	\$ 2,244.0	45%	\$ 3,283.2	55%	\$ 3,969.7	71		
14445	DHHS-Health Benefits	\$ 55,741.5	\$ 48,488.2	\$ 7,806.9	\$ 553.6	\$ 9,533.6	41%	\$ 3,181.7	59%	\$ 4,625.2	74		
14450	DHHS-Blind/Deag/Heard of Hearing	\$ 29,051.1	\$ 21,210.6	\$ 7,913.3	\$ 72.9	\$ 1,080.9	16%	\$ 1,284.0	84%	\$ 6,629.3	80		
14460	DHHS-DMH/DD/SAS	\$ 899,082.2	\$ 702,052.6	\$ 256,741.8	\$ 59,712.1	\$ 176,613.2	40%	\$ 102,888.4	60%	\$ 153,853.4	3,636		
14470	DHHS-Health Service Regulation	\$ 62,695.8	\$ 50,977.4	\$ 11,891.7	\$ 173.3	\$ 2,974.3	42%	\$ 5,045.4	58%	\$ 6,846.4	89		
14480	DHHS-Vocational Rehab	\$ 78,626.7	\$ 59,167.6	\$ 20,085.1	\$ 626.0	\$ 6,247.9	25%	\$ 5,033.5	75%	\$ 15,051.6	209		
14550	Public Safety	\$ 539,660.7	\$ 464,733.9	\$ 172,274.4	\$ 97,347.6	\$ 72,702.6	51%	\$ 88,101.4	49%	\$ 84,173.1	922		
14600	Commerce	\$ 18,919.3	\$ 16,758.0	\$ 3,170.9	\$ 1,009.6	\$ 609.8	64%	\$ 2,022.3	36%	\$ 1,148.5	17		
14660	Information Technology	\$ 21,440.8	\$ 20,033.4	\$ 2,022.6	\$ 615.2	\$ 2.1	99%	\$ 1,997.9	1%	\$ 24.7	16		
14700	Revenue	\$ 142,697.6	\$ 125,089.0	\$ 19,116.3	\$ 1,507.7	\$ 10,568.6	63%	\$ 12,034.4	37%	\$ 7,081.9	127		
14800	Cultural & Natural Resources	\$ 170,431.3	\$ 151,245.3	\$ 30,037.0	\$ 10,850.9	\$ 20,787.2	86%	\$ 25,820.9	14%	\$ 4,216.1	348		
15010	Adult Corrections	\$ 1,589,300.7	\$ 1,328,774.9	\$ 372,563.9	\$ 112,038.0	\$ 287,239.2	100%	\$ 372,131.1	0%	\$ 432.8	4,856		
15020	State Bureau of Inesitgation	\$ 12,845.4	\$ 10,807.7	\$ 2,382.5	\$ 344.8	\$ 71.0	91%	\$ 2,162.0	9%	\$ 220.5	72		
16800	Community Colleges	\$ 35,967.0	\$ 31,227.9	\$ 5,650.2	\$ 911.1	\$ 3,632.7	79%	\$ 4,471.2	21%	\$ 1,179.0	20		
18025	State Board of Elections	\$ 8,405.8	\$ 7,311.5	\$ 1,341.8	\$ 247.5	\$ 1,142.6	100%	\$ 1,341.8	0%	\$ -	5		
18210	Adminsitratve Hearings	\$ 7,164.9	\$ 6,229.6	\$ 945.9	\$ 10.6	\$ 469.8	93%	\$ 881.1	7%	\$ 64.8	5		
84210	Transportation	\$ 322,824.7	\$ 302,575.4	\$ 25,566.0	\$ 5,316.8	\$ 16,205.3	97%	\$ 24,799.0	3%	\$ 758.7	2,172		
Totals:			5,294,237.1	1,274,751.6 24%	426,514.1	734,257.1	Hwy Fund: \$	24,799.0	Receipts: \$	417,105.0	14,517		
							General Fund: \$	832,853.8					
							1,160,771.3 33%						

Budget Code	Agency	51xx Personal Services	52xx Purchased Services	53xx Supplies	54xx Property, Plant & Equip.	55xx Other Expenses	56xx Aid & Public Assistance	57xx Reserves	58xx Intergov't Transactions	Total Used
12000	Administrative Office of the Courts	\$ 20,245.5	\$ 19,620.4	\$ 3,333.5	\$ 5,344.4	\$ 1,635.8	\$ -	\$ -	\$ 2.2	\$ 50,181.7
12001	Indigent Defense	\$ 1,512.8	\$ 11,111.6	\$ 51.4	\$ 243.6	\$ 125.3	\$ -	\$ -	\$ -	\$ 13,044.8
13000	Office of the Governor	\$ 23.9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23.9
13005	State Budget & Management	\$ 230.5	\$ 601.5	\$ 6.3	\$ 1.5	\$ 50.4	\$ -	\$ -	\$ -	\$ 890.2
13050	Military & Veterans Affairs	\$ 24.0	\$ 1,226.4	\$ 16.7	\$ 28.2	\$ 6.0	\$ -	\$ -	\$ -	\$ 1,301.4
13100	Office of the Lt. Governor	\$ 0.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.1
13200	Secretary of State	\$ 267.3	\$ 1,401.2	\$ 55.1	\$ 297.2	\$ 9.4	\$ -	\$ -	\$ -	\$ 2,030.1
13300	State Auditor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13410	State Treasurer	\$ 10,487.3	\$ 927.8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,415.1
13510	Public Instruction	\$ 1,503.1	\$ 4,695.1	\$ 115.8	\$ 1,800.6	\$ 176.7	\$ -	\$ -	\$ -	\$ 8,291.3
13600	Justice	\$ 79,843.1	\$ 4,540.3	\$ 675.1	\$ 881.7	\$ 0.2	\$ -	\$ -	\$ -	\$ 85,940.4
13700	Agriculture & Consumer Services	\$ 5,209.1	\$ 3,306.1	\$ 484.0	\$ 3,048.4	\$ 593.4	\$ -	\$ -	\$ -	\$ 12,641.0
13800	Labor	\$ 4,871.4	\$ 1,872.1	\$ 38.2	\$ 727.2	\$ 26.2	\$ -	\$ -	\$ -	\$ 7,535.1
13900	Insurance	\$ 0.9	\$ -	\$ -	\$ -	\$ 0.2	\$ -	\$ -	\$ -	\$ 1.1
13902	Industrial Commission	\$ 2,813.6	\$ 2,297.8	\$ 43.0	\$ 40.7	\$ 160.8	\$ -	\$ -	\$ -	\$ 5,355.9
14100	Adminsitration	\$ 727.9	\$ 3,162.8	\$ 71.1	\$ 5.4	\$ 388.1	\$ -	\$ -	\$ -	\$ 4,355.3
14111	State Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14160	State Controller	\$ 7.5	\$ 1,293.2	\$ -	\$ 197.5	\$ -	\$ -	\$ -	\$ -	\$ 1,498.2
14300	Environmental Quality	\$ 1,410.3	\$ 5,799.5	\$ 906.0	\$ 1,973.2	\$ 1,665.3	\$ -	\$ -	\$ 1,364.7	\$ 13,118.9
14350	Wildlife Resources	\$ 34.9	\$ 1,212.4	\$ 559.1	\$ 1,860.2	\$ 237.1	\$ 0.2	\$ -	\$ -	\$ 3,903.9
14410	DHHS-Central Management	\$ 815.0	\$ 13,611.3	\$ 3.2	\$ 60.2	\$ 9.2	\$ -	\$ -	\$ -	\$ 14,499.0
14411	DHHS-Aging	\$ 13.4	\$ 41.9	\$ 2.2	\$ -	\$ -	\$ 295.1	\$ -	\$ -	\$ 352.6
14420	DHHS-Child Development	\$ 480.4	\$ 326.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 806.8
14430	DHHS-Public Health	\$ 753.1	\$ 5,788.2	\$ 184.9	\$ 650.3	\$ 416.0	\$ 501.6	\$ -	\$ 2,055.7	\$ 10,349.7
14435	DHHS-DCFV	\$ 3,854.9	\$ 5,539.3	\$ 175.0	\$ 114.7	\$ 35.8	\$ 6.2	\$ -	\$ -	\$ 9,726.0
14440	DHHS-Social Services	\$ 46.5	\$ 2,084.9	\$ -	\$ 0.6	\$ 0.7	\$ 157.9	\$ -	\$ -	\$ 2,290.4
14445	DHHS-Health Benefits	\$ 553.6	\$ 9,533.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,087.2
14450	DHHS-Blind/Deaf/Heard of Hearing	\$ 72.9	\$ 939.8	\$ 116.8	\$ 24.4	\$ -	\$ -	\$ -	\$ -	\$ 1,153.8
14460	DHHS-DMH/DD/SAS	\$ 59,712.1	\$ 115,163.0	\$ 1,105.9	\$ 1,004.8	\$ 22,406.5	\$ -	\$ -	\$ 36,933.0	\$ 236,325.3
14470	DHHS-Health Service Regulation	\$ 173.3	\$ 2,461.5	\$ 404.0	\$ 101.9	\$ 6.8	\$ -	\$ -	\$ -	\$ 3,147.6
14480	DHHS-Vocational Rehab	\$ 626.0	\$ 4,088.7	\$ 58.9	\$ 144.4	\$ 43.3	\$ 1,912.5	\$ -	\$ -	\$ 6,873.9
14550	Public Safety	\$ 97,347.6	\$ 25,412.9	\$ 7,962.3	\$ 26,982.4	\$ 11,935.9	\$ 388.1	\$ 21.0	\$ -	\$ 170,050.2
14600	Commerce	\$ 1,009.6	\$ 508.9	\$ 7.9	\$ 23.7	\$ 69.4	\$ -	\$ -	\$ -	\$ 1,619.4
14660	Information Technology	\$ 615.2	\$ 2.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 617.3
14700	Revenue	\$ 1,507.7	\$ 8,752.6	\$ 103.5	\$ 1,407.6	\$ 304.8	\$ -	\$ -	\$ -	\$ 12,076.2
14800	Cultural & Natural Resources	\$ 10,850.9	\$ 12,671.3	\$ 3,472.0	\$ 3,568.4	\$ 1,075.4	\$ -	\$ -	\$ 0.0	\$ 31,638.2
15010	Adult Corrections	\$ 112,038.0	\$ 144,210.9	\$ 93,383.5	\$ 47,968.7	\$ 1,351.3	\$ 324.8	\$ -	\$ -	\$ 399,277.3
15020	State Bureau of Investigation	\$ 344.8	\$ 71.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415.8
16800	Community Colleges	\$ 911.1	\$ 3,538.5	\$ 38.7	\$ 44.0	\$ 6.9	\$ -	\$ -	\$ 4.7	\$ 4,543.8
18025	State Board of Elections	\$ 247.5	\$ 1,050.1	\$ -	\$ 92.4	\$ -	\$ -	\$ -	\$ -	\$ 1,390.1
18210	Administrative Hearings	\$ 10.6	\$ 408.7	\$ 0.1	\$ 6.2	\$ 54.9	\$ -	\$ -	\$ -	\$ 480.4
84210	Transportation	\$ 5,316.8	\$ 12,839.4	\$ 1,585.6	\$ 1,037.4	\$ 161.5	\$ -	\$ 581.4	\$ -	\$ 21,522.1
Totals:		\$ 426,514.1	\$ 432,113.2	\$ 114,959.9	\$ 99,682.0	\$ 42,953.2	\$ 3,586.2	\$ 602.4	\$ 40,360.2	\$ 1,160,771.3