



NCGA 2026 Legislative Session Budget and Fiscal Policy Highlights

Fiscal Brief

September 30, 2026

Executive Summary

On July 2, 2026, the General Assembly enacted Senate Bill 257, Current Operations Appropriations Act of 2026 (2026 Appropriations Act); on July 7, 2026, the Act became law with the Governor's signature (S.L. 2026-41). This was the first Current Operations Appropriations Act enacted since S.L. 2023-134 became law without the Governor's signature on October 3, 2023. The 2026 Appropriations Act makes modifications to the Fiscal Year (FY) 2026-27 budget and contains net General Fund appropriations of \$34.4 billion, a \$2.4 billion (7.4%) increase over the previously enacted FY 2026-27 budget.

In addition to making significant changes to the personal income tax schedule, the 2026 Appropriations Act supports numerous funding priorities, including ongoing Hurricane Helene recovery efforts, compensation increases for educators and State employees, and closing shortfalls in agencies' budgets through elimination of vacant positions and reinvestment of related funds. Specific investments include:

- **Capital:** Over \$1.9 billion in appropriations from the State Capital and Infrastructure Fund, including \$1.2 billion in new and existing projects as well as \$400 million in repair and renovations across State agencies and the UNC System.
- **Salaries and Benefits:** A total of \$1.75 billion in net General Fund appropriations for compensation and benefit enhancements for State employees and State-funded local employees, including:
 - \$287.7 million for a 3% across-the-board increase for most State agency employees, University employees, and non-teacher State-funded local employees. The Act provides an additional \$147.1 million for a one-time \$1,750 bonus for employees earning \$65,000 or less and a \$1,000 one-time bonus for employees earning more than \$65,000.
 - \$117.8 million for law enforcement-related salary increases, including a salary increase of 13% for most State sworn law enforcement and correctional officers.
 - \$528.0 million to provide teachers with an average salary increase of 8% and increase starting base teacher pay to \$48,000 as well as \$83.4 million for a \$1,000 one-time bonus for teachers with 16 or more years of experience and a \$500 one-time bonus for teachers with 15 or fewer years of experience.
- **Medicaid:** Over \$1.0 billion in State funds to support the Medicaid program rebase, which adjusts for projected changes in enrollment, enrollment mix, service, capitation costs, and federal match rates.
- **Helene Recovery:** Over \$700 million in relief funding, including \$450 million to cover the State and local share of costs for federal disaster recovery programs such as the Federal Emergency Management Agency's (FEMA) Public Assistance Program, the Hazard Mitigation Grant Program, and direct federal assistance from the U.S. Army Corps of Engineers.
- **Agency Shortfalls:** A total of \$191.9 million to close agency shortfalls, including \$160.3 million to the Department of Adult Correction to support increased costs including food and nutrition, general health, and pharmacy services, and, \$24.1 million to the Department of Natural and Cultural Resources to support increased costs including temporary and seasonal employees, software subscriptions, and motor fleet management.

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Summaries of Acts Containing Appropriations

In odd-numbered years, during the Long Session, the General Assembly typically enacts a biennial budget in a Current Operations Appropriations Act that makes appropriations for each fiscal year of the upcoming biennium. In even-numbered years, during the Short Session, the General Assembly typically enacts a Current Operations Appropriations Act that makes changes to the second year of the biennial budget enacted in the preceding Long Session. The General Assembly did not enact a Current Operations Appropriations Act in either the 2024 or the 2025 Session; the 2026 Appropriations Act is therefore the first such act since S.L. 2023-134.

Highlights of the appropriations acts enacted in the 2026 Session are summarized below.

- **S.L. 2026-1 (House Bill 696), Medicaid & HHS Adjust./Other Critical Needs:** Enacted April 28, 2026. This session law makes a variety of changes to the FY 2025-26 enacted budget, including appropriating \$319 million from the Medicaid Contingency Reserve to support the Medicaid rebase, \$118.1 million to the Department of Commerce for an economic development project, and \$80 million to the Department of Adult Correction to address a shortfall in operating funds. For FY 2026-27, the law appropriates \$500,000 to the Office of the State Auditor to perform an audit of the Medicaid program, and \$1 million to the Office of State Budget and Management to contract with a third party to study centralization of various social services programs.
- **S.L. 2026-41 (Senate Bill 257), Current Operations Appropriations Act of 2026:** Enacted July 2, 2026. This session law enacts the Current Operations Appropriations Act for FY 2026-27. In doing so, it supersedes the budget continuation authority found in G.S. 143C-5-4, which had been in effect since July 1, 2025.

Additionally, the General Assembly enacted the following session laws, which make a variety of adjustments to the 2026 Appropriations Act:

- **S.L. 2026-42 (House Bill 56), Budget Technical Corrections:** Enacted July 2, 2026. This session law makes a variety of policy and budget corrections to the Act, including reallocating appropriated funds between different entities and purposes, resulting in no net change in General Fund appropriations.
- **S.L. 2026-61 (House Bill 268), 2026 Budget Technical Corrections – II:** Enacted August 6, 2026. This session law makes a variety of policy and budget corrections to the Act, including reallocating appropriated funds between different entities and purposes, and providing new funds to several recipients, resulting in a \$62.5 million net increase in General Fund appropriations. Of these funds, the Department of Commerce receives \$25 million to support the 2027 Military World Games event and \$15 million to support the Film and Entertainment Grant Fund.
- **S.L. 2026-58 (House Bill 562), Budget Technical Corrections Modifications:** Enacted August 6, 2026. This session law amends both the 2026 Appropriations Act and the 2026 Budget Technical Corrections – II law to modify a number of directed grants, create a new “America’s Semiquincentennial” license plate, and clarify the transition from the Insurance Regulatory Charge. The law also replaces an appropriation to the Office of the State Fire Marshal and provides new funding to the Department of Labor, collectively resulting in a net General Fund savings of nearly \$730,000.

Appropriations by Area

The FY 2026-27 State Budget includes \$34.4 billion in net General Fund appropriations to State agencies. The following table summarizes all net General Fund appropriations by area.

Table 1: FY 2026-27 Net General Fund Appropriations

Area Committee & Reserves	Amount (\$)	%
Education	19,430,698,632	56.4%
Health & Human Services	9,332,090,371	27.1%
Agriculture, Natural, & Economic Resources	858,405,391	2.5%
Justice & Public Safety	4,158,284,516	12.1%
General Government	537,222,668	1.6%
Information Technology	94,326,949	0.3%
Statewide Reserves	25,000,000	0.1%
Total, Net GF Appropriations	34,436,028,527	100.0%

Note: This table does not include funds provided to the State Capital and Infrastructure Fund (SCIF), the Highway Fund or Highway Trust Fund, or other appropriations made in non-General Fund budget codes. Percentages do not sum to 100.0% due to rounding.

In addition to these net General Fund appropriations, the 2026 Appropriations Act also appropriates all other State Funds, which includes federal funds, fees, tuition, and other departmental receipts. The following table summarizes all State Fund appropriations by area.

Table 2: Total FY 2026-27 State Fund Appropriations (\$)

Area Committee & Reserves	Requirements	Receipts	Net Appropriation
Education	25,654,834,286	6,224,135,654	19,430,698,632
Health & Human Services	49,065,525,771	39,733,435,400	9,332,090,371
Agriculture, Natural, & Economic Resources	1,630,848,402	772,443,011	858,405,391
Justice & Public Safety	4,808,673,068	650,388,552	4,158,284,516
General Government	1,299,736,931	762,514,263	537,222,668
Information Technology	166,742,408	72,415,459	94,326,949
Statewide Reserves	25,000,000	-	25,000,000
Total General Fund Budget	82,651,360,866	48,215,332,339	34,436,028,527

Note: This table does not include funds provided to the SCIF, the Highway Fund or Highway Trust Fund, or other appropriations made in non-General Fund budget codes.

General Fund Availability

The General Fund Availability Statement is a succinct summary of actual and anticipated General Fund revenue and how that revenue is used in the 2026-27 fiscal year. The Availability Statement, enacted in S.L. 2026-41, contains the following four elements:

- General Fund year-end fund balance prior to the beginning of FY 2026-27.
- A revised Consensus Revenue Forecast issued in May 2026 for General Fund tax and non-tax revenues.
- Statutory and discretionary reservations of General Fund revenue.
- General Fund appropriation actions taken by the General Assembly.

The enacted State Budget provides net General Fund appropriations of \$34.4 billion in FY 2026-27. Appendix A contains a revised Availability Statement for FY 2026-27 that captures additional appropriations made in bills enacted after the 2026 Appropriations Act became law as well as actual revenue overcollections and reversions from FY 2025-26. The remainder of this Brief reviews major funding actions taken in the 2026 Appropriations Act and related legislation.

Overall State Revenue Picture

The Fiscal Research Division (FRD) and the Office of State Budget and Management (OSBM) estimate General Fund revenue through a consensus revenue forecasting process. In odd-numbered years for the Long Session, the offices create a Consensus Revenue Forecast (CRF) for both years of the upcoming fiscal biennium. In even-numbered years for the Short Session, the offices issue one or more revisions to the CRF for each fiscal year.

In 2026, two CRF revisions were issued. The first revision was issued in March 2026 and was used to establish anticipated General Fund revenue for the Governor’s recommended budget. This revision anticipated overcollections of \$369.8 million in FY 2025-26 and revised revenue upward by \$951.0 million in FY 2026-27, representing increases of 1.1% and 2.8% above the 2025-27 CRF, respectively.

Table 3: March 2026 General Fund Revenue Revision (\$ in millions)

Fiscal Year	Certified Revenue	March 2026 Revision	Change (\$)	Change (%)
2025-26	\$34,709.2	\$35,079.0	\$369.8	1.1%
2026-27	\$33,768.5	\$34,719.5	\$951.0	2.8%

The March forecast anticipated an improved economic picture as the large increases to tariff rates in 2025 did not result in reduced Gross Domestic Product (GDP) and higher unemployment for the U.S. and North Carolina as was previously estimated, in part due to the actual effective tariff rates being lower than projected. However, the forecast also accounted for economic uncertainty surrounding the U.S.-Iran conflict and impacts on oil prices due to the closure of the Strait of Hormuz.

A second revision was issued in May because April data showed significant increased collections across major tax categories. Compared to the March 2026 consensus revenue forecast, the FY 2025-26 forecast was adjusted upward by \$608.8 million (1.7%) in overcollections. The FY 2026-27 estimate was a \$713.2 million (2.1%) increase over the March 2026 consensus revenue estimate, representing additional availability in the upcoming fiscal year.

Table 4: May 2026 General Fund Revenue Revision (\$ in millions)

Fiscal Year	March 2026 Revision	May 2026 Revision	Change (\$)	Change (%)
2025-26	\$35,079.0	\$35,687.8	\$608.8	1.7%
2026-27	\$34,719.5	\$35,432.7	\$713.2	2.1%

Revenue Adjustments

Revenue provisions in the 2026 Appropriations Act, including Finance provisions and changes to non-tax revenue, increase projected General Fund revenue by approximately \$309 million in FY 2026-27. Compared to prior law, these provisions are expected to increase revenue by roughly \$1.5 billion in FY 2027-28, \$2.9 billion in FY 2028-29, \$2.5 billion in FY 2029-30, and \$1.9 billion in FY 2030-31. This totals roughly \$9.1 billion in expected additional General Fund revenue over the next 5 years relative to the prior revenue baseline.

Over 75% of the increase in projected revenue over the five-year window comes from changes to the personal income tax rate. Under prior law, up to three 0.5 percentage point rate reductions in the personal income tax rate were possible between 2027 and 2034, provided that total General Fund revenue exceeded specified trigger amounts. The May 2026 Consensus Revenue Forecast anticipated exceeding the FY 2025-26 and FY 2026-27 statutory triggers. This would have triggered rate reductions in 2027 and 2028, reducing the rate from 3.99% to 2.99% over a two-year period.

However, the 2026 Appropriations Act establishes a new personal income tax rate reduction schedule, reducing the tax rate from 3.99% to 3.49% in 2027 through 2029; from 3.49% to 3.24% in 2030 through 2032; and from 3.24% to 2.99% in 2033 and after. These rate reductions through 2033 are not contingent on meeting revenue triggers. The 2026 Appropriations Act also authorizes two additional 0.25 percentage point rate reductions that are contingent on General Fund revenue exceeding revenue triggers in FY 2033-34 through FY 2038-39, with a terminal rate of 2.49% possible between 2036 and 2040. These changes are expected to increase projected revenue by roughly \$1.1 billion in FY 2027-28, \$2.5 billion in FY 2028-29, \$2.0 billion in FY 2029-30, and \$1.4 billion in FY 2030-31, a roughly \$7 billion increase in expected General Fund revenue over the next 5 years.

The 2026 Appropriations Act also contains several tax provisions related to sales, sports wagering, insurance, and other taxes. Specifically, the Act:

- Creates an itemized deduction for gambling losses, reducing General Fund revenue by an estimated \$20.4 million on an ongoing basis and \$19.9 million on a one-time basis.
- Increases the sports wagering tax rate from 18% to 23% and changes the allocation of sports wagering tax revenue, increasing General Fund revenue by an estimated \$50.7 million annually.
- Establishes a prediction markets tax equal to 6% of net trading fee revenue, increasing General Fund revenue by an estimated \$1 million in FY 2026-27.
- Repeals a sales and use tax exemption for electricity used in data centers, increasing General Fund revenue by an estimated \$21.4 million annually.
- Adjusts the sales tax refund allowed to a nonprofit hospital or hospital authority and its affiliates, excluding any UNC Healthcare system affiliated or contracted entities, by treating them as one entity for purposes of applying the statutory refund caps, increasing General Fund revenue by an estimated \$21 million in FY 2026-27 and \$41 million in FY 2027-28 and beyond.
- Eliminates the Insurance Regulatory Charge (IRC) paid by insurers while increasing insurance premiums tax rates by an equal and offsetting percentage, increasing General Fund revenue by an estimated \$55 million in FY 2026-27 and \$101.3 million in FY 2027-28 and beyond while eliminating IRC collections to the Insurance Regulatory Fund.

Additionally, the 2026 Appropriations Act contains provisions related to General Fund non-tax revenue. Specifically:

- Redirects investment income earned from seven interest-bearing special funds to the General Fund, increasing General Fund revenue by an estimated \$250 million annually.
- Eliminates the transfer of funds from the Insurance Regulatory Fund to the General Fund for the reimbursement of operating costs at agencies including the Department of Insurance due to the elimination of the IRC, reducing General Fund nontax revenue by an estimated \$54.7 million annually.

- o Combined, these related insurance tax and nontax changes increase net General Fund revenue by an estimated \$0.3 million in FY 2026-27 and \$46.6 million in FY 2027-28 and beyond.
- Increases various General Court of Justice fees by \$30, increasing General Fund revenue by an estimated \$12.2 million in FY 2026-27 and \$21 million annually in FY 2027-28 and beyond.

S.L. 2026-31 (Senate Bill 595), Various Revenue Laws Changes, creates an income tax deduction for timberland losses incurred in 2024 for individuals impacted by Hurricane Helene. This change is incorporated into budgeted revenue in the 2026 Appropriations Act, reducing General Fund revenue by an estimated \$7.5 million in FY 2026-27.

Reservations of General Fund Revenue

Prior to making any General Fund appropriations, Chapter 143C of North Carolina's General Statutes requires an annual General Fund revenue transfer to the SCIF and, provided certain conditions are met, either to the Savings Reserve or the Unfunded Liability Solvency Reserve.

G.S. 143C-4-2 requires OSBM and FRD to jointly evaluate the adequacy of the Savings Reserve to determine the balance necessary to weather two years of General Fund revenue decline in nine out of 10 scenarios. For FY 2025-26, that target amount was 11.9% of the FY 2024-25 operating budget and for FY 2026-27, the amount was 12% of the FY 2025-26 operating budget. In both cases, the target totaled over \$3.8 billion. Further, that statute requires the Current Operations Appropriations Act to contain a transfer to the Savings Reserve of the lesser of the amount necessary to reach the target or 15% of the estimated growth in General Fund tax revenue. This resulted in a FY 2025-26 transfer based on the target and a FY 2026-27 transfer based on tax revenue growth.

The Act estimates the transfer for FY 2025-26 at roughly \$150 million, a portion of which was anticipated in the 2025 Fiscal Brief, and the remainder of which appears in the Additional FY 2025-26 Savings Reserve Statutory Reservation line of the Availability Statement in Appendix A. The Act also estimates the transfer for FY 2026-27 at roughly \$13 million, which represents 15% of the estimated growth in tax revenue. That figure can be found in the Savings Reserve line under Statutorily Required Reservations of Revenue in the Availability Statement.

With these statutory transfers as well as the \$450 million discretionary transfer indicated in the table below, the Savings Reserve is estimated to end FY 2026-27 with a balance of \$4.2 billion.

In addition to those required by statute, the 2026 Appropriations Act reserves \$3.0 billion to various General Fund Reserves and appropriates \$2.6 billion for a variety of purposes including but not limited to:

- \$1.4 billion appropriated from the Stabilization and Inflation Reserve to State agencies for nonrecurring appropriations.
- \$360 million appropriated from the State Emergency Response and Disaster Relief Fund (SERDRF) to support the response to Hurricane Helene and to the National Guard for equipment.
- \$200 million appropriated from the Medicaid Contingency Reserve to partially support the nonfederal share of the Medicaid rebase.
- \$180.9 million appropriated from the Economic Development Project Reserve to provide for Department of Commerce and Community College projects.
- \$151.2 million appropriated from the Information Technology (IT) Reserve for new and existing IT projects across State agencies.
- \$50.2 million from the Federal Infrastructure Match Reserve to support the various water revolving funds as well as the IT Reserve.
- \$35 million appropriated from the Housing Reserve to support the Housing Finance Agency's Housing Trust Fund and Workforce Housing Loan Program.

Table 5: FY 2026-27 Discretionary Reservations of Revenue

Reserve	Amount Reserved	Amount Appropriated	Purpose
Economic Development Project Reserve	170,900,000	180,900,000	Provides funds for economic development initiatives described in the Act.
Federal Infrastructure Match Reserve	-	50,206,142	Provides funds for State match requirements for federal aid through the Infrastructure Investment and Jobs Act.
Housing Reserve	35,000,000	35,000,000	Provides funds to the Housing Finance Agency for the Workforce Housing Loan Program and the Housing Trust Fund.
Information Technology Reserve	153,000,000	151,240,221	Provides funds for cybersecurity initiatives and other various information technology projects.
Medicaid Contingency Reserve	333,000,000	200,000,000	Reserves funds for future appropriation in the event that Medicaid costs exceed the amount budgeted.
Regional Economic Development Reserve	200,000,000	200,000,000	Provides funds for a wide variety of projects at the local level.
Savings Reserve	450,000,000		Reserves funds for Rainy Day scenarios.
Stabilization and Inflation Reserve	1,325,485,236	1,434,107,571	Provides funds to cover costs associated with inflation and other measures necessary to stabilize the State economy.
State Emergency Response and Disaster Relief Fund	350,000,000	360,000,000	Reserves funds for future disaster recovery and mitigation needs and provides funds for current disaster purposes.
Total	3,017,385,236	2,611,453,934	

Note 1: All reserves other than the Housing Reserve start the fiscal year with existing cash balances from transfers made in prior years.

Note 2: Table excludes appropriations made in prior session laws from the IT Reserve for FY 2026-27.

Salaries and Benefits

Salary Adjustments

The 2026 Appropriations Act appropriates a total of \$1.4 billion in additional net General Fund appropriations in FY 2026-27 to provide salary increases and bonuses for State employees and State-funded local employees.

State Employees and Community College Employees

For State employees and State-funded Community College employees, the Act appropriates \$610.3 million to provide:

- \$287.7 million for a 3% across-the-board increase in FY 2026-27 for most State agency employees, University employees, and State-funded Community College employees.
- \$147.1 million for a \$1,750 one-time bonus for employees earning \$65,000 or less and a \$1,000 one-time bonus for employees earning more than \$65,000.
- \$117.8 million for law enforcement-related salary increases, including:

- A 13% increase for most State sworn law enforcement personnel and correctional officers.
- A 15% increase for sworn members of the State Highway Patrol.
- A 16.2% increase for sworn law enforcement of the State Bureau of Investigation (SBI) and Alcohol Law Enforcement (ALE) paid per an experience-based salary schedule.
- A 6.5% increase for probation and parole officers.
- Funding to address salary compression for civilian and sworn members of the SBI not paid per an experience-based salary schedule, civilian members of the State Highway Patrol, certified Department of Adult Correction personnel, and Juvenile Justice personnel.
- \$17.6 million in additional salary increases for forestry fire personnel (13%), magistrates (10%), elected clerks of superior court (pay parity across all clerks), and nurses and health care technician personnel (5.5%), NC School of Science and Math and UNC School of the Arts teachers, and the Community College System President.
- \$40.1 million for a \$1,750 one-time bonus for local law enforcement.

Teachers and Instructional Support Personnel

The 2026 Appropriations Act appropriates \$642.6 million in FY 2026-27 to provide salary increases associated with changes to the teacher salary schedule and other compensation increases. Including step increases, the average teacher salary increase when compared to FY 2025-26 under the revised teacher salary schedule is 8.0% in FY 2026-27.

- \$528.0 million recurring to raise starting base teacher pay to \$48,000 in FY 2026-27 and provide an average 8.0% increase across the schedule, and \$2.2 million to raise pay for Assistant Principals commensurately.
- \$83.4 million nonrecurring for a \$1,000 one-time bonus for teachers with 16 or more years of experience and a \$500 one-time bonus for teachers with zero to 15 years of experience.
- \$29 million nonrecurring to increase the Teacher Supplement Assistance Allotment for FY 2026-27 and to include several counties otherwise ineligible for the program (Buncombe, Durham, Forsyth, Guilford, and New Hanover).

Other Public School Personnel

The 2026 Appropriations Act provides \$186.8 million in FY 2026-27 for salary increases and bonuses to non-teacher public school employees. Specifically:

- \$71.9 million recurring for a 3% across-the-board increase in FY 2026-27 for noncertified staff, central office staff, and principals.
- \$97.8 million nonrecurring for a \$1,750 one-time bonus for employees earning \$65,000 or less and a \$1,000 one-time bonus for employees earning more than \$65,000.
- \$17.0 million nonrecurring for a \$1,750 one-time bonus for locally and federally funded school nutrition and custodial personnel.

Appendix C provides the salary schedules in effect for FY 2026-27 by position.

Benefits Adjustments

The 2026 Appropriations Act provides additional net General Fund appropriations of \$310.8 million in FY 2026-27 to support increasing costs associated with benefits provided to State-funded employees and to enhance benefits. Specifically:

- \$109.8 million recurring to increase employer premiums to the State Health Plan for active employees by 5%.

- \$102.7 million recurring to increase contributions to State retirement systems and the Retiree Health Benefit Fund for retiree medical benefits.
- \$98.3 million nonrecurring to provide a 2.5% one-time supplement (bonus) in fall 2026 to State retirees.
- A \$9 increase in the monthly Firefighters' and Rescue Squad Workers' Pension Fund benefit, from \$175 to \$184. This increase requires no additional appropriation.
- A \$5 increase in the lowest monthly National Guard Pension Fund benefit, from \$105 to \$110, and a \$10 increase in the highest monthly benefit, from \$210 to \$220. These increases require no additional appropriation.

Major Budget Issues of Interest

The following sections will not provide an exhaustive review for each area but instead will offer highlights of significant funding actions.

Helene Recovery

The 2026 Appropriations Act provides over \$700 million nonrecurring in relief funding to support recovery from Hurricane Helene, including:

- \$450 million to cover the State and local share of costs for federal disaster recovery programs such as the Federal Emergency Management Agency's (FEMA) Public Assistance Program, the Hazard Mitigation Grant Program, and direct federal assistance from the U.S. Army Corps of Engineers.
- \$65 million for FEMA-ineligible local government disaster recovery capital projects, including up to \$30 million for volunteer fire departments.
- \$43 million to non-profit organizations for housing and private road and bridge recovery projects.
- \$40 million to the Division of Community Revitalization at the Department of Commerce for the Temporary Relocation Assistance program to facilitate and expedite housing recovery projects.
- \$27 million to Madison County for projects related to Hurricane Helene damage.
- \$22 million for State-supported private road and bridge recovery projects.
- \$20 million to the Department of Environmental Quality for its Dam Safety Program.
- \$20 million to the Department of State Treasurer to continue the Local Government Cashflow Loan program.
- \$19.1 million for various other purposes related to Hurricane Helene recovery.

Agency Shortfalls

The General Assembly addressed structural shortfalls in agencies' budgets. These shortfalls were generally evidenced by a recurring overexpenditure in certain line items, supported by funds moved from other line items. Since agencies frequently utilized lapsed salaries — funding associated with positions that are not filled — the General Assembly abolished long-term vacant positions and reinvested the funds into line items with persistent overexpenditures.

Table 6 below depicts the number of vacant full-time equivalent (FTE) positions supported by General Fund net appropriations that were abolished in the 2026 Appropriations Act, as amended by subsequent technical corrections bills. After that, Table 7 depicts the funding provided to address agency shortfalls.

Table 6: Vacant Position Eliminations by Agency

Agency	Net Appropriation-Funded FTE	Net Appropriation (\$)
Administrative Office of the Courts	(1.0)	(108,289)
Department of Administration	(20.8)	(1,807,787)
Department of Adult Correction	(574.0)	(40,286,599)
Department of Health and Human Services	(362.5)	(35,382,168)
Department of Information Technology	(1.0)	(137,484)
Department of Insurance	(25.0)	(2,712,285)
Department of Military and Veterans Affairs	(1.0)	(60,428)
Department of Natural and Cultural Resources	(23.5)	(1,700,000)
Department of Public Instruction	(8.1)	(1,128,176)
Department of Revenue	(16.6)	(1,854,815)
Department of Secretary of State	(4.0)	(419,163)
Total	(1,037.5)	(85,597,194)

Table 7: Shortfalls Filled by Agency (\$)

Agency	Recurring	Nonrecurring	Total
Department of Adult Correction	80,286,598	80,000,000	160,286,598
Department of Agriculture and Consumer Services	3,757,559	-	3,757,559
Department of Environmental Quality	870,849	-	870,849
Department of Insurance	225,349	-	225,349
Department of Military and Veterans Affairs	41,266	-	41,266
Department of Natural and Cultural Resources	24,012,479	120,000	24,132,479
Department of Public Instruction	1,128,176	-	1,128,176
Department of Revenue	80,826	-	80,826
Department of Secretary of State	1,023,269	-	1,023,269
Industrial Commission	298,314	-	298,314
The University of North Carolina	-	30,699	30,699
Total	111,724,685	80,150,699	191,875,384

Note: This table does not include investments in the Department of Health and Human Services, where eliminations of vacant positions were used to cover acute budget pressures rather than persistent budget shortfalls. The total of these pressures is \$43.1 million.

Education

The largest investments within the Education section of the 2026 Appropriations Act are the salary and benefit increases for education personnel, which are described in preceding sections. However, the Act also provides significant funding to other education priorities.

Elementary and Secondary Education

The 2026 Appropriations Act provides \$30 million recurring in additional funding for the Advanced Teaching Roles (ATR) program for teacher salary supplements and \$2 million recurring for grants to expand the program into additional districts. The Act also provides \$21.2 million (\$7.4 million recurring and \$13.8 million nonrecurring) in funding for literacy and mathematics initiatives, including expanded diagnostic assessments and literacy professional development for middle school teachers. In addition, the Act revises two K-12 allotment formulas, streamlining the Limited English Proficient (LEP) allotment and reducing volatility in the Low-Wealth allotment, while capping future Low-Wealth funding at FY 2026-27 levels. All other public school allotment formulas are funded at legislatively mandated levels, including adjustments based on enrollment and average salaries. Collectively, funding the new and revised formulas results in a net General Fund savings of \$37.5 million.

The Act designates \$35.8 million in Opportunity Scholarship-related savings that are generated when awards provided to prior public school students are less than the average State per-pupil allocation, and redirects those funds to specific public school uses, including bonuses for school nutrition and custodial staff, middle school literacy professional development, and a mathematics curriculum initiative for grades K–8. Additionally, the Act requires the State Board of Education to develop and implement K-12 artificial intelligence (AI) literacy standards beginning in the 2028-29 school year. The provision also mandates AI use policies for all public school units (PSUs) and requires AI-related teacher professional development.

Higher Education

In Community Colleges, the 2026 Appropriations Act provides \$63.5 million (\$57.5 million recurring and \$6 million nonrecurring) to support the new Propel NC model, which allocates funds to colleges based on workforce sectors organized by labor market category and salary data. As part of this model, the Act authorizes the State Board of Community Colleges to allocate excess tuition and fee receipts to colleges for operating costs and establishes the enrollment increase reserve. The Act also fully funds the annual enrollment growth adjustment with \$73.7 million in new recurring funds and reduces performance funds allocated to community colleges by \$18 million recurring.

In the University of North Carolina (UNC), the Act makes investments to increase the healthcare workforce by providing \$27.9 million to expand degree programs and medical training and education through the UNC System Health Care Access Fund. It also makes \$8.2 million in investments in merit scholarships, of which \$3.2 million recurring supports Cheatham-White and \$5 million nonrecurring supports East Carolina University's endowed scholarships. The Act also provides \$24.6 million (\$23.1 million recurring and \$1.5 million nonrecurring) for certain degree programs at UNC constituent institutions, while providing \$57.5 million (\$3.5 million recurring and \$54 million nonrecurring) to the North Carolina Collaboratory for various environment, education, and health research initiatives. The Act also provides \$153.9 million (\$107.5 million recurring and \$46.4 million nonrecurring) for enrollment growth at UNC constituent institutions and \$11 million (\$9.5 million recurring and \$1.5 million nonrecurring) for operation and maintenance of completed building projects.

The Act provides \$8.0 million (\$5 million recurring and \$3 million nonrecurring) in support of the NC Promise Tuition Plan and raises nonresident tuition at NC Promise institutions from \$3,500 to \$4,000 per semester for new students beginning in the 2027-28 academic year.

Health and Human Services

The 2026 Appropriations Act makes significant investments across a spectrum of services provided by the Department of Health and Human Services (DHHS).

Medicaid

For the State's Medicaid program rebase, the Act provides over \$1 billion (\$847.2 million recurring and \$200 million nonrecurring) to account for projected changes in enrollment, enrollment mix, service, capitation costs, and federal match rates. These funds enable the State to draw down an additional \$2.2 billion in federal matching funds to support the program. The 2026 Appropriations Act also provides \$70.8 million recurring to increase reimbursement rates for personal care services and \$21.3 million recurring toward wages for workers who provide services under the Innovations waiver.

Supplemental Nutrition Assistance Program

The 2026 Appropriations Act makes a variety of investments related to the federal Supplemental Nutrition Assistance Program (SNAP) to comply with program changes resulting from federal P.L. 119-21 (H.R. 1). These include \$12 million recurring in increased State funding to DHHS for administration and oversight of the program and \$5.4 million (\$2.9 million recurring and \$2.5 million nonrecurring) to support additional staff and information technology enhancements to help reduce the State's payment error rate. The Act also sets the State's policy on withholding funds from counties' sales tax allocations to fund the State's anticipated SNAP benefit cost-share beginning in FY 2027-28.

Child Welfare

The 2026 Appropriations Act provides \$550,000 recurring to establish a 6-person Child Welfare Escalation Team, which will provide an additional level of review and quality assurance to reports of abuse or neglect that involve a juvenile in a high-risk home. The Act also provides \$100,000 nonrecurring to develop and disseminate training for local social services employees to recognize abuse and neglect, and \$4.2 million recurring to operate and maintain the Partnership and Technology Hub (PATH NC), the State's comprehensive child welfare information system.

Agriculture, Natural, and Economic Resources

The 2026 Appropriations Act makes a number of investments across the agencies contained in the Agriculture, Natural, and Economic Resources area.

Land Conservation and State Attractions

In the Department of Agriculture and Consumer Services, the Act provides \$48.9 million (\$2 million recurring and \$46.9 million nonrecurring) in additional funding for land conservation through the Agricultural Development and Farmland Preservation Trust Fund (ADFPTF). Since its inception in 2006, the ADFPTF has preserved 43,000 acres of farmland.

In addition to covering various shortfalls described above, the 2026 Appropriations Act provides \$13 million to the Department of Natural and Cultural Resources (DNCR) to support the operations of the NC Zoo's new Asia complex as well as the Fort Fisher Aquarium during its expansion. Similarly, the Act provides DNCR with over \$15.8 million in new recurring operating funds across the State Park system as well as \$14 million in nonrecurring funds for the department's trails programs.

Economic Development

The Act provides support for economic development through various investments in the Department of Commerce. These include:

- \$25 million nonrecurring for the Selectsites Readiness Program, which helps local governments identify and prepare sites of fewer than 1,000 acres for a major manufacturing project.
- \$15 million nonrecurring in tourism and travel marketing, with \$2 million earmarked to areas affected by Hurricane Helene.
- \$13 million nonrecurring in business marketing.
- Expansion of the Job Maintenance and Capital Development (JMAC) grant program to support a pharmaceutical manufacturing employer investing in a water and wastewater treatment project.

Water and Wastewater Infrastructure

The Act provides over \$600 million in State and federal funds for water and wastewater infrastructure programs, including lead service line replacement, emerging contaminant remediation, revolving loan funds for local water systems, stormwater and sewer overflow projects, and emergency response and operator assistance:

Table 8: Water and Wastewater Infrastructure Programs

Program	Amount (\$ in millions)
Federal Programs	
Infrastructure Investment and Jobs Act (IIJA) Lead Remediation	149.0
IIJA Drinking Water State Revolving Fund (DWSRF)	137.2
IIJA Clean Water State Revolving Fund (CWSRF)	88.9
IIJA Emerging Contaminants - Small & Disadvantaged Communities	58.9
IIJA Emerging Contaminants - Drinking Water	42.1
State Match for IIJA DWSRF	27.4
State Match for IIJA CWSRF	17.8
Clean Water Act Emergency Response	16.5
IIJA Emerging Contaminants - Clean Water	7.7
Sewer Overflow and Stormwater Reuse Municipal Grant Program	4.5
Safe Drinking Water Act Emergency Response	4.1
Small and Disadvantaged Communities Grant Program	3.3
Subtotal – Federal Programs	557.4
State Programs	
Water Safety Act - Emerging Contaminants Mitigation Fund	45.0
Emergency Operator Loan Program	12.5
Subtotal - State Programs	57.5
Total	614.9

Justice and Public Safety

In addition to addressing significant operating shortfalls in the Department of Adult Correction and raising the pay for law enforcement officers as described above, the 2026 Appropriations Act makes a number of investments in the Justice and Public Safety area.

The Act provides the Office of Indigent Defense Services (IDS) with \$58.6 million (\$51.3 million recurring and \$7.3 million nonrecurring) to support court-assigned attorneys outside of the Public Defender Offices, including increases to their hourly pay rates, funded via the Private Assigned Counsel (PAC) Fund. The new pay rates are

estimated to range from \$85 per hour for misdemeanors to \$120 per hour for capital cases. The increase is partially supported by raising the Indigent Defense fee from \$5 to \$25; this fee applies to all criminal court cases and was last raised in February 2022. The increase is also partially supported by up to \$15 million annually from Interest on Lawyer Trust Accounts (IOLTA).

In the State Bureau of Investigation, the Act provides \$5.7 million (\$3.8 million recurring and \$1.9 million nonrecurring) for 24 sworn law enforcement and two non-sworn analyst positions as well as \$1 million nonrecurring for high-mileage vehicle replacements. The Act also provides more than \$45 million to the Center for Safer Schools at the SBI. This includes \$30 million nonrecurring for School Safety Grants, which have been in place since 2017 and support students in crisis, safety training, safety equipment, and school resource officer positions at public schools, and \$14.3 million (\$1.3 million recurring and \$13 million nonrecurring) to establish a public school critical incident mapping program.

The 2026 Appropriations Act also provides the State Highway Patrol with \$10.6 million (\$3.1 million recurring and \$7.5 million nonrecurring) for Voice Interoperability Plan for Emergency Responders (VIPER) capital and operating needs. VIPER is NC's public safety communications network and hosts more than 212,000 end users across the State.

The Act also provides:

- \$15 million nonrecurring to the Department of Adult Correction for various equipment upgrades.
- \$7.9 million (\$7.7 million recurring and \$182,128 nonrecurring) to the Administrative Office of the Courts for 76 new positions at courthouses statewide.
- \$6 million recurring to the Department of Public Safety for Juvenile Justice community programs.
- \$4.5 million nonrecurring to the Department of Justice to fund 10 new time-limited capital criminal appeal attorneys to support the implementation of S.L. 2025-93 (House Bill 307), Iryna's Law.
- \$2.1 million recurring to support 14 positions at the newly established Council of District Attorneys, which the Act creates as an independent department within the Judicial Branch.

Information Technology

For IT, the 2026 Appropriations Act establishes a new policy for cash flowing major projects from the IT Reserve, authorizing a total amount of funding needed for project completion over the multi-year life of the project. In total, the Act formally authorizes \$625.6 million and \$103.8 million in existing and new projects, respectively. The Act provides \$151.2 million nonrecurring in new funds across these projects, including:

Table 9: FY 2026-27 IT Reserve Appropriations

Agency	Project	Amount (\$ in millions)
Community Colleges	New Enterprise Resource Planning (ERP) system	25.0
Department of Environmental Quality	Permit Transformation Project	3.5
Department of Adult Correction	Offender management system	18.0
State Bureau of Investigation	Data center hardware; network and cybersecurity upfit; criminal information and identification systems	8.5
Office of the State Controller	State HR-Payroll System replacement	10.4
State Board of Elections	State Election Information Management System (SEIMS) Phase III upgrade	15.0
Department of Information Technology	Cybersecurity (in addition to \$18 million in net General Fund appropriations described below)	42.0
Department of Information Technology	Data storage modernization	25.0
Department of Information Technology	NC HealthConnex provider outreach and connection	3.8
Total		151.2

In addition, S.L. 2025-97 (Senate Bill 449), [Continuing Budget Operations Part IV](#), appropriated from the IT Reserve to the Office of State Budget and Management \$850,000 nonrecurring for the replacement and stabilization of the IBIS system and \$2.7 million nonrecurring to the Office of State Human Resources for vendor subscription and maintenance costs for the Human Capital Management system in FY 2026-27. The additions bring the total allocation from the IT Reserve to \$154.8 million in this fiscal year.

Other IT Funding

In addition to the funding provided from the IT Reserve, the 2026 Appropriations Act invests other State funds into a variety of IT-related purposes, including:

Table 10: FY 2026-27 Other IT Funding (\$ in millions)

Agency	Purpose	Recurring	Nonrecurring
Community Colleges	System-wide Customer Relationship Management (CRM) system for recruitment, enrollment, and student engagement	-	10.0
Health and Human Services	Operations and maintenance of electronic health records at State-operated healthcare facilities	12.7	-
Health and Human Services	Transition to the Medicaid Enterprise System	-	12.7
Health and Human Services	PATH NC system	4.2	-
Administrative Office of the Courts	Judicial and county courthouse telecommunications and data connectivity	11.0	-

Agency	Purpose	Recurring	Nonrecurring
State Highway Patrol	Technical Services Unit Data Center equipment	-	3.0
State Bureau of Investigation	Investigative case management system	-	2.6
Department of Revenue	Returns and Payment Processing system updates	9.9	-
Office of Administrative Hearings	Rules Automated Tracking System and Case Management System replacement and consolidation	-	2.1
Department of Information Technology	Cybersecurity (in addition to the \$42 million described above)	18.0	-
Total		55.8	30.4

Capital

Pursuant to G.S. 143C-4-3.1, the 2026 Appropriations Act transfers \$1.1 billion from the General Fund to the State Capital and Infrastructure Fund and appropriates these funds over FY 2026-27. The Act makes a variety of authorizations to begin new capital projects at State-owned facilities as well as appropriations for all manner of capital-related activities. The Act authorizes a net additional \$458.3 million in capital projects for State Agencies and an additional \$414.4 million in capital projects for the UNC system.

SCIF project authorizations allow projects to commence that will take more than the length of the fiscal year to complete. Appropriations of SCIF revenues for those projects may only be made for the 2026-27 fiscal year, in keeping with the duration of the 2026 Appropriations Act. Projects with a projected life cycle beyond the fiscal year will require additional appropriations in future years from projected SCIF revenues. Total SCIF authorizations in the Appropriations Act represent the full estimated cost of the projects, including funds the General Assembly intends to appropriate in future biennia to complete the projects. The following table summarizes all SCIF-funded appropriations in the 2026 Appropriations Act for FY 2026-27.

Table 11: State Capital and Infrastructure Fund Appropriations by Area

Area	Amount (\$ in millions)
State Debt Service	346.2
Broadband	(86.8)
State Agency Repairs & Renovations	200.0
UNC System Repairs & Renovations	200.0
State Agency Capital Projects	517.6
UNC System Capital Projects	654.5
Personnel	4.2
Other	78.5
Total	1,914.2

Of note, the Act provides \$40 million from the SCIF to the Department of Military and Veterans Affairs (DMVA) to support the creation of a new veterans home. OSBM is to release the funds upon completion of DMVA's agreement

with the federal government for the acquisition of real property for the purpose. After the home's construction, the Act directs DMVA to use funds in the Veterans Home Trust Fund to repay the SCIF in annual amounts of \$1 million to \$15 million until the \$40 million is fully reimbursed.

Transportation

Outside of the General Fund totals described above, the 2026 Appropriations Act provides a total of \$5.9 billion in FY 2026-27 from the Highway Fund and Highway Trust Fund to the Department of Transportation (DOT) for transportation operations, maintenance, and construction.

In the Division of Motor Vehicles (DMV), the Act funds an additional 30 administrative positions to support oversight and compliance as well as 35 new driver license examiner positions to open two new DMV offices and extend operating hours at existing high-volume offices. The Act also eliminates the requirement for physical Vehicle Registration Cards and License Plate Stickers and directs DMV to offer registration notices, verification, and issuance electronically.

In the Ferry Division, the Act provides \$39.2 million in nonrecurring funds for operations and capital needs. The area budget takes policy measures related to long-term vessel replacement by directing the Board of Transportation to implement systemwide tolling and by providing flexibility for Ferry Capital Fund spending.

For Maintenance and Construction, the Act provides \$12.7 million nonrecurring for the DOT to begin to replace two division maintenance yards. The DOT will also develop a plan to fund repairs and replace division operations and maintenance facilities across the State. The Act appropriates an additional \$53.9 million (\$39.9 million recurring and \$14 million nonrecurring) for highway safety and maintenance and invests an additional \$122.2 million recurring in the State Transportation Improvement Program (STIP).

Appendix A: FY 2026-27 General Fund Availability Statement (\$)

	FY 2026-27
Unappropriated Balance FY 2025-26	2,533,648,181
Actual Reversions	476,520,090
Actual FY 2025-26 Overcollections	1,080,542,701
Additional FY 2025-26 Savings Reserve Statutory Reservation	(120,305,429)
S.L. 2026-1, Medicaid & HHS Adjust./Other Critical Needs	(86,665,000)
Total, Prior Year-End Fund Balance	3,883,740,543
Revised Consensus Revenue Forecast	
Tax Revenues	33,876,600,000
Non-Tax Revenues	1,556,100,000
Total, Tax & Non-Tax Revenue	35,432,700,000
Adjustments to Revenue	
Adjustments to Tax Revenue	101,000,000
Adjustments to Non-Tax Revenue	208,478,908
Total, Adjustments to Revenue	309,478,908
Statutorily Required Reservations of Revenue	
Savings Reserve	(12,975,000)
State Capital and Infrastructure Fund	(1,139,200,000)
Total, Statutorily Required Reservations of Revenue	(1,152,175,000)
Discretionary Reservations of Revenue	
Savings Reserve	(450,000,000)
Stabilization and Inflation Reserve	(1,325,485,236)
Information Technology Reserve	(153,000,000)
Medicaid Contingency Reserve	(333,000,000)
State Emergency Response and Disaster Relief Fund	(350,000,000)
Economic Development Project Reserve	(170,900,000)
Regional Economic Development Reserve	(200,000,000)
Housing Reserve	(35,000,000)
Total, Discretionary Reservations of Revenue	(3,017,385,236)
Revised Total General Fund Availability	35,456,359,215
General Fund Net Appropriations	
S.L. 2026-41, Current Operations Appropriations Act of 2026	34,374,286,763
S.L. 2026-61, 2026 Budget Technical Corrections – II	62,470,255
S.L. 2026-58, Budget Technical Corrections Modifications	(728,491)
Total, General Fund Net Appropriations	34,436,028,527
Unappropriated Balance	1,020,330,688

Appendix B: Personal Income Tax Rate Changes

Trigger thresholds \$ in millions.

Fiscal Year	Prior Law			2026 Appropriations Act		
	Trigger Threshold	Tax Year	PIT Rate	Trigger Threshold	Tax Year	PIT Rate
2024-25	No Trigger	2026	3.99%	No Trigger	2026	3.99%
2025-26	\$33,042	2027	3.49% (Forecasted; see Note 1)		2027	3.49%
2026-27	\$34,100	2028	2.99% (Forecasted; see Note 1)		2028	3.49%
2027-28	\$34,760	2029	2.99%; up to one additional rate reduction of 0.5%.		2029	3.49%
2028-29	\$35,750	2030			2030	3.24%
2029-30	\$36,510	2031			2031	3.24%
2030-31	\$38,000	2032			2032	3.24%
2031-32	\$38,500	2033			2033	2.99%
2032-33	\$39,000	2034	2034		2.99%	
2033-34	No Trigger	2035	The PIT rate as of 2034 (2.99% or 2.49%).	\$40,258	2035	2.99%, with up to two rate reductions of 0.25% each (see Note 2)
2034-35		2036		\$41,087	2036	
2035-36		2037		\$41,965	2037	
2036-37		2038		\$42,896	2038	
2037-38		2039		\$43,892	2039	
2038-39		2040		\$44,957	2040	

Note 1: The May 2026 Consensus Revenue Forecast anticipates General Fund revenue would have exceeded the specified FY 2025-26 and FY 2026-27 trigger amounts, reducing the personal income tax rate from 3.99% to 3.49% in 2027 and to 2.99% in 2028 under prior law.

Note 2: Up to two 0.25 percentage point reductions in the PIT rate are possible between 2035 and 2040, provided total General Fund revenue exceeds specified trigger amounts authorized in the Act. The first potential reduction would reduce the PIT rate from 2.99% to 2.74%, and the second would reduce the PIT rate from 2.74% to 2.49%.

Appendix C: Salary Schedules

Teacher Salary Schedule Comparison

Current Years of Experience	FY 2025-26 Monthly "A" Schedule	FY 2026-27 Monthly "A" Schedule	% Change (w/o step)	% Change (w/ step)
0	\$ 4,100	\$ 4,800	17.1%	17.7%
1	\$ 4,175	\$ 4,825	15.6%	16.2%
2	\$ 4,250	\$ 4,850	14.1%	14.7%
3	\$ 4,325	\$ 4,875	12.7%	13.3%
4	\$ 4,400	\$ 4,900	11.4%	12.5%
5	\$ 4,475	\$ 4,950	10.6%	11.7%
6	\$ 4,572	\$ 5,000	9.4%	10.5%
7	\$ 4,663	\$ 5,050	8.3%	9.4%
8	\$ 4,753	\$ 5,100	7.3%	8.4%
9	\$ 4,844	\$ 5,150	6.3%	9.7%
10	\$ 4,935	\$ 5,314	7.7%	8.7%
11	\$ 5,025	\$ 5,365	6.8%	7.8%
12	\$ 5,116	\$ 5,416	5.9%	6.9%
13	\$ 5,206	\$ 5,467	5.0%	7.0%
14	\$ 5,297	\$ 5,570	5.2%	7.3%
15	\$ 5,388	\$ 5,682	5.5%	5.5%
16	\$ 5,388	\$ 5,682	5.5%	5.5%
17	\$ 5,388	\$ 5,682	5.5%	5.5%
18	\$ 5,388	\$ 5,682	5.5%	5.5%
19	\$ 5,388	\$ 5,682	5.5%	5.5%
20	\$ 5,388	\$ 5,682	5.5%	5.5%
21	\$ 5,388	\$ 5,682	5.5%	5.5%
22	\$ 5,388	\$ 5,682	5.5%	5.5%
23	\$ 5,388	\$ 5,682	5.5%	5.5%
24	\$ 5,388	\$ 5,682	5.5%	9.5%
25+	\$ 5,595	\$ 5,900	5.5%	5.5%

Notes: Reflects base "A" teacher salary schedule and does not include any of the various State or locally funded salary supplements. The % Change (w/o step) column displays the increase in the monthly salary amount for an experience level compared to the same experience level from the prior fiscal year. The % Change (w/ step) column displays the increase a teacher with the referenced experience level in FY 2025-26 will receive under the revised schedule if continuing to work as a teacher in the upcoming year (e.g., a teacher with five years of experience in FY 2025-26 would be paid under the 2026 Appropriations Act a base salary of \$5,000 monthly from State funds in FY 2026-27 compared to their current base pay of \$4,475, an 11.7% increase).

State Highway Patrol Experience-Based Salary Schedule (\$)

Years of Experience	FY 2025-26	FY 2026-27
0	55,000	63,250
1	58,575	67,361
2	62,382	71,739
3	66,437	76,403
4	70,755	81,368
5	75,354	86,657
6+	80,252	92,290

Law Enforcement Officer (SBI/ALE) Experience-Based Salary Schedule (\$)

Years of Experience	FY 2025-26	FY 2026-27
0	53,477	62,150
1	56,954	66,190
2	60,656	70,492
3	64,599	75,074
4	68,798	79,953
5	73,270	85,150
6+	78,033	90,685

Probation and Parole Officer Experience-Based Salary Schedule (\$)

Years of Experience	FY 2025-26	FY 2026-27
0	45,422	48,374
1	48,374	51,518
2	51,520	54,869
3	54,868	58,434
4	58,435	62,233
5	62,233	66,278
6+	66,278	70,586

Correctional Officer Experience-Based Salary Schedule (\$)

Years of Experience	COI	COII	COIII
0	42,512	43,911	46,961
1	45,486	46,983	50,249
2	48,217	49,852	53,265
3	50,627	52,293	55,928
4	52,651	54,385	58,164
5	54,232	56,015	59,909
6+	55,317	57,136	61,108

Note: All amounts in these four tables represent annual salaries.

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