

TOTAL OF ALL POSITIONS CHANGE ADJUSTMENTS

| | FY 2026 | | | | | | | | | | FY 2027 | | | | | | | | | | v |
|---------------|------------------------------|-----------|-----------|----------|---------|-----------|-----------|---------|----------|-----------|---------|-----------|-----------|----------|--------|-----------|-----------|---------|----------|-----------|---|
| | No. | Social | Health | OPEB | Unempl | SERS NC | SERS UAL | Group | DC | Total | No. | Social | Health | OPEB | Unempl | SERS NC | SERS UAL | Group | DC | Total | |
| GF | | | | | | | | | | | | | | | | | | | | | |
| Technicals | 9 | 56,800 | 205,100 | 22,300 | 0 | | | | 7,400 | 291,600 | 5 | 89,300 | 346,600 | 35,000 | 0 | | | | 11,600 | 482,500 | |
| Expansions | 33 | 173,100 | 688,200 | 67,900 | | | | | 22,600 | 951,800 | 12 | 276,000 | 1,117,900 | 108,200 | | | | | 36,100 | 1,538,200 | |
| Reductions | (18) | (94,400) | (350,900) | (37,000) | 128,400 | | | | (12,300) | (366,200) | (5) | (138,300) | (572,500) | (54,200) | 49,400 | | | | (18,000) | (733,600) | |
| Reallocations | (16) | (121,100) | (364,600) | (47,500) | | (102,100) | (254,800) | (4,100) | (2,400) | (896,600) | 0 | (125,900) | (401,600) | (49,400) | | (106,100) | (264,900) | (4,100) | (2,400) | (954,400) | |
| | 8 | 14,400 | 177,800 | 5,700 | 128,400 | (102,100) | (254,800) | (4,100) | 15,300 | (19,400) | 12 | 101,100 | 490,400 | 39,600 | 49,400 | (106,100) | (264,900) | (4,100) | 27,300 | 332,700 | |
| | 20 Net Positions in Biennium | | | | | | | | | | | | | | | | | | | | |
| STF | | | | | | | | | | | | | | | | | | | | | |
| Technicals | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | |
| Expansions | 0 | 0 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | 0 | 0 | |
| Reductions | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | |
| Reallocations | 3 | 18,000 | 68,400 | 7,100 | | 15,200 | 37,800 | 600 | 2,400 | 149,500 | 0 | 18,700 | 75,300 | 7,300 | | 15,800 | 39,300 | 600 | 2,400 | 159,400 | |
| | 3 | 18,000 | 68,400 | 7,100 | 0 | 15,200 | 37,800 | 600 | 2,400 | 149,500 | 0 | 18,700 | 75,300 | 7,300 | 0 | 15,800 | 39,300 | 600 | 2,400 | 159,400 | |
| | 3 Net Positions in Biennium | | | | | | | | | | | | | | | | | | | | |
| Banking | | | | | | | | | | | | | | | | | | | | | |
| Expansion | 2 | 17,300 | 45,600 | 6,800 | | | | | | 69,700 | 0 | 18,000 | 50,200 | 7,100 | | | | | | 75,300 | |

February 6, 2025

Amounts don't include Cannabis Positions in Fund12074.
Those are a separate Reallocation Option.

Net Position Changes by Agency

General Fund - FY 2026

| Agency | Technical | Reductions | Reallocatns | Expansion | Net Change |
|----------|-----------|------------|-------------|-----------|------------|
| DOH46900 | | | | 1 | 1 |
| DOL40000 | 6 | (6) | | 9 | 9 |
| ECD46000 | | | (13) | | (13) |
| DHE66500 | | | | 1 | 1 |
| MHA53000 | | (12) | | | (12) |
| SDR63500 | | | (3) | | (3) |
| DEP43000 | 3 | | | | 3 |
| DCP39500 | | | | 5 | 5 |
| OAG29000 | | | | 3 | 3 |
| JUD95000 | | | | 5 | 5 |
| DAS23000 | | | | 5 | 5 |
| OHS49450 | | | | 3 | 3 |
| DRS16000 | | | | 1 | 1 |
| | | | | | 0 |
| | | | | | 0 |
| | | | | | 0 |
| | 9 | (18) | (16) | 33 | 8 |

Special Transportation Fund - FY 2026

| Agency | Technical | Reductions | Reallocatns | Expansion | Net Change |
|----------|-----------|------------|-------------|-----------|------------|
| DMV35000 | | | 3 | | 3 |
| | | | | | 0 |
| | | | | | 0 |
| | | | | | 0 |
| | 0 | 0 | 3 | 0 | 3 |

Banking Fund - FY 2026

| Agency | Technical | Reductions | Reallocatns | Expansion | Net Change |
|----------|-----------|------------|-------------|-----------|------------|
| DOB37000 | | | | 2 | 2 |

General Fund - FY 2027

| Agency | Technical | Reductions | Reallocatns | Expansions | Net Change |
|----------|-----------|------------|-------------|------------|------------|
| DOL40000 | 5 | (5) | | | 0 |
| SDE64000 | | | | 1 | 1 |
| DSS60000 | | | | 10 | 10 |
| DRS16000 | | | | 1 | 1 |
| | | | | | 0 |
| | | | | | 0 |
| | 5 | (5) | 0 | 12 | 12 |

Special Transportation Fund - FY 2027

| Agency | Technical | Reductions | Reallocatns | Expansion | Net Change |
|--------|-----------|------------|-------------|-----------|------------|
| | | | | | 0 |
| | | | | | 0 |
| | | | | | 0 |
| | | | | | 0 |
| | 0 | 0 | 0 | 0 | 0 |

| |
|---|
| Position Changes in the Governor's Biennial Budget |
| FY 2026 |

Technical Adjustments

| <u>Agency</u> | <u># Pos.</u> | <u>Adjustment</u> |
|---------------|---------------|--|
| DOL40000 | 1 | Provide One Position and Funding for Paid Sick Leave Legal Services |
| DOL40000 | 5 | Provide Funding for the Enhance Wage Reporting Provisions |
| | | Provide Funding for the Implementation of the U.S. Nuclear Regulatory Commission |
| DEP43000 | 3 | Agreement State Program |

9**Reduction Options**

| <u>Agency</u> | <u># Pos.</u> | <u>Adjustment</u> |
|---------------|---------------|---|
| DOL40000 | -6 | Remove Funding Associated with the Repealed Expanded Wage Reporting Provisions |
| MHA53000 | -7 | Reduce State-Funded Prevention Activities |
| MHA53000 | -5 | Reduce Staffing Through Attrition to Reflect Agency Staffing Needs (i.e no unemp) |

-18**Reallocation Options**

| <u>Agency</u> | <u># Pos.</u> | <u>Adjustment</u> |
|---------------|---------------|---|
| ECD46000 | -13 | Transfer Social Equity and Innovation Fund Off-Budget |
| | | Transfer the Driver Training Program from the Dept. of Aging and Disability Services to the |
| SDR63500 | -3 | Dept. of Motor Vehicles |

-16**Expansion Options**

| <u>Agency</u> | <u># Pos.</u> | <u>Adjustment</u> |
|---------------|---------------|---|
| DOH46900 | 1 | Provide One Position and Funding to Support the Business Office and Asset Management |
| | | Provide Staff and Funding to Support Unemployment Insurance Contact Center, Integrity Staff and |
| DOL40000 | 9 | Wage and Workplace Staff |
| DHE66500 | 1 | Provide Funding for Resiliency Corps |
| DCP39500 | 2 | Provide Funding to Enforce the Junk Fees / Click-to-Cancel Governor's Bill |
| DCP39500 | 3 | Provide Funding to Establish the Canadian Prescription Drug Importation Program |
| OAG29000 | 3 | Implement Notice of Material Change Legislation |
| JUD95000 | 5 | Provide Funding for New IT Staff |
| DAS23000 | 5 | Provide Funding for New IT Staff |
| OHS49450 | 3 | Implement Notice of Material Change Legislation |
| DRS16000 | 1 | Fund Revenue Agent Position for Expanded Tax Collection |

33**STF****Reallocation Options**

| <u>Agency</u> | <u># Pos.</u> | <u>Adjustment</u> |
|---------------|---------------|---|
| | | Transfer the Driver Training Program from the Dept. of Aging and Disability Services to the |
| DMV35000 | 3 | Dept. of Motor Vehicles |

3**BANKINGFUND****Expansion Options**

| | | |
|----------|---|---|
| DOB37000 | 2 | Expand the Financial Protection and Innovation Team |
|----------|---|---|

Position Changes in the Governor's Biennial Budget

FY 2027

Technical Adjustments

Agency # Pos. Adjustment

DOL40000 5 Provide Funding for the Enhance Wage Reporting Provisions

5

Reduction Options

Agency # Pos. Adjustment

DOL40000 -5 Remove Funding Associated with the Repealed Expanded Wage Reporting Provisions

-5

Reallocation Options

Agency # Pos. Adjustment

0

Expansion Options

Agency # Pos. Adjustment

SDE64000 1 Provide Funding for High Quality Special Education Instruction for Students with Disabilities

DSS60000 10 Expand Opportunity Center Pilot

DRS16000 1 Fund Revenue Agent Position for Expanded Tax Collection

12

STF

Agency # Pos. Adjustment

0

Assumptions:

\$23,700 FY26 Active Health per employee

\$25,100 FY27

Unemployment Comp per week (per DOL Sept 2023 memo this rate in effect through FY 28 PA21-200)

\$721 FY26

\$721 FY27

13.7 Avg number of weeks on unemployment

7.65% Social Security

3% OPEB

1% SERS DC Match

13.58% SERS NC

33.90% SERS UAL

47.48% SERS Total Rate

0.25% Group Life

Gross-Net FYs 2026 - 2027 Fringe Benefit Expenditures

| FY 2026 - Governor's Biennial Budget | | | | | | |
|--------------------------------------|----------------------------|---------------|-------------|------------|-------------|---------------|
| Account | | Gross | Recoveries | DSH | STF | NET GF |
| 12005 | Unemployment | 4,488,400 | | | 360,000 | 4,128,400 |
| 12007 | ARP | 95,819,900 | | | | 95,819,900 |
| 12008 | Pensions - Other Statutory | 2,362,961 | | | | 2,362,961 |
| 12009 | Judges Retirement | 30,551,644 | | | | 30,551,644 |
| 12010 | Life Insurance | 10,100,833 | | 113,193 | 395,600 | 9,592,040 |
| 12011 | Social Security | 244,134,756 | | 5,908,700 | 20,862,731 | 217,363,325 |
| 12012 | Health Insurance | 1,205,100,230 | 448,120,267 | 7,883,413 | 72,448,400 | 676,648,150 |
| 12013 | Retiree Health | 790,564,000 | | | | 790,564,000 |
| 12016 | Tuition Reimbursement | 290,000 | | | | 290,000 |
| 12018 | Other Post Employment | 79,810,004 | 12,576,903 | | 4,215,697 | 63,017,404 |
| 12608 | SERS DC Match | 19,870,842 | | | 1,229,898 | 18,640,944 |
| 12614 | SERS - Normal Cost | 246,515,553 | 26,889,290 | 1,651,958 | 22,660,619 | 195,313,686 |
| 12615 | SERS - UAL | 1,733,888,328 | 164,214,824 | 13,503,622 | 145,173,898 | 1,410,995,984 |
| TOTAL: | | 4,463,497,451 | 651,801,284 | 29,060,886 | 267,346,843 | 3,515,288,438 |

| FY 2027 - Governor's Biennial Budget | | | | | | |
|--------------------------------------|----------------------------|---------------|-------------|------------|-------------|---------------|
| Account | | Gross | Recoveries | DSH | STF | NET GF |
| 12005 | Unemployment | 4,409,400 | | | 360,000 | 4,049,400 |
| 12007 | ARP | 101,569,100 | | | | 101,569,100 |
| 12008 | Pensions - Other Statutory | 2,433,850 | | | | 2,433,850 |
| 12009 | Judges Retirement | 31,587,446 | | | | 31,587,446 |
| 12010 | Life Insurance | 10,251,833 | | 113,193 | 401,600 | 9,737,040 |
| 12011 | Social Security | 253,793,956 | | 5,908,700 | 21,697,231 | 226,188,025 |
| 12012 | Health Insurance | 1,243,507,030 | 462,224,667 | 7,883,413 | 74,679,100 | 698,719,850 |
| 12013 | Retiree Health | 957,183,800 | | | | 957,183,800 |
| 12016 | Tuition Reimbursement | 150,000 | | | | 150,000 |
| 12018 | Other Post Employment | 81,839,721 | 12,892,204 | | 4,321,112 | 64,626,405 |
| 12608 | SERS DC Match | 29,675,333 | | | 1,835,222 | 27,840,111 |
| 12614 | SERS - Normal Cost | 253,795,000 | 27,690,512 | 1,651,958 | 23,334,444 | 201,118,086 |
| 12615 | SERS - UAL | 1,628,663,000 | 154,002,129 | 13,503,622 | 136,192,810 | 1,324,964,439 |
| TOTAL: | | 4,598,859,469 | 656,809,512 | 29,060,886 | 262,821,519 | 3,650,167,552 |