



**STATE OF NORTH CAROLINA  
OFFICE OF STATE BUDGET AND MANAGEMENT**



Employment First State for Individuals with Disabilities

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GOVERNOR

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September 10, 2026

TO: Department Heads and Chief Financial Officers  
University of North Carolina College Presidents and Chief Financial Officers  
Community College Presidents and Chief Financial Officers  
All Occupational Licensing Boards

FROM: Kristin Walker, State Budget Director 

SUBJECT: Approved Collection Costs Rates for Civil Penalties, Fines, and Forfeitures

The Office of State Budget and Management (OSBM) is required by statute ([G.S. 115C-457.2](#)) to approve the percentage of the civil penalties, fines, and forfeitures collected by State agencies, universities, community colleges, boards, and commissions ("agencies") that can be withheld as collection costs. The percentage is based on the actual collection costs incurred by the agencies for the prior year and cannot exceed 20%.

Appendix A provides the approved percentage of civil penalties, fines, and forfeitures collections that each agency may retain. All agencies approved to retain collection costs appear in this appendix.

Appendix B provides a list of agencies that collect civil penalties, fines, and forfeitures but do not retain any of the collections.

Appendix C provides a list of agencies that do not collect civil penalties, fines, and forfeitures.

OSBM has post updated [collection cost rates online](#).

Thank you for your continued partnership. If you have any questions, please contact OSBM at [CollectionCosts@osbm.nc.gov](mailto:CollectionCosts@osbm.nc.gov).

## Appendix A: Approved Collection Cost Rates

### Collection Costs Report – Approved Percentage for Use in FY 2026-27

| <b>Group Name</b> | <b>Department / Agency*</b>                                           | <b>Approved Collection Percentage FY 2026-27</b> | <b>Date Approved</b> |
|-------------------|-----------------------------------------------------------------------|--------------------------------------------------|----------------------|
| Agency            | Department of Commerce - DES                                          | 20.00%                                           | 9/10/2026            |
| Agency            | Department of Transportation                                          | 3.20%                                            | 9/10/2026            |
| Agency            | Department of Agriculture and Consumer Services                       | 7.90%                                            | 9/10/2026            |
| Agency            | Department of Environmental Quality                                   | 20.00%                                           | 9/10/2026            |
| Agency            | Department of Health and Human Services - DSOHF                       | 20.00%                                           | 9/10/2026            |
| Agency            | Department of Health and Human Services - DPH                         | 20.00%                                           | 9/10/2026            |
| Agency            | Department of Insurance - ASD, MRD, BBRD, and FARD                    | 9.37%                                            | 9/10/2026            |
| Agency            | Department of Insurance - NCIC                                        | 20.00%                                           | 9/10/2026            |
| Agency            | Department of Justice - MID                                           | 1.38%                                            | 9/10/2026            |
| Agency            | Department of Labor                                                   | 20.00%                                           | 9/10/2026            |
| Agency            | Department of Revenue                                                 | 0.39%                                            | 9/10/2026            |
| Agency            | State Fire Marshal - Manufactured Building Division                   | 20.00%                                           | 9/10/2026            |
| Agency            | State Board of Elections                                              | 20.00%                                           | 9/10/2026            |
| Agency            | Secretary of State                                                    | 4.96%                                            | 9/10/2026            |
| Community College | Forsyth Technical Community College                                   | 20.00%                                           | 9/10/2026            |
| Community College | Guilford Technical Community College                                  | 20.00%                                           | 9/10/2026            |
| Community College | Cape Fear Community College                                           | 20.00%                                           | 9/10/2026            |
| Community College | Central Piedmont Community College                                    | 20.00%                                           | 9/10/2026            |
| Community College | Wake Technical Community College                                      | 9.77%                                            | 9/10/2026            |
| Licensing Board   | NC Board of Cosmetic Arts                                             | 20.00%                                           | 9/10/2026            |
| Licensing Board   | NC Board of Massage and Bodywork Therapy                              | 20.00%                                           | 9/10/2026            |
| Licensing Board   | NC Board of Occupational Therapy                                      | 20.00%                                           | 9/10/2026            |
| Licensing Board   | NC Irrigation Contractors' Licensing Board                            | 20.00%                                           | 9/10/2026            |
| Licensing Board   | NC State Board of Certified Public Accountants                        | 20.00%                                           | 9/10/2026            |
| Licensing Board   | NC Board of Examiners of Electrical Contractors                       | 10.25%                                           | 9/10/2026            |
| Licensing Board   | NC Veterinary Board                                                   | 2.23%                                            | 9/10/2026            |
| University        | Elizabeth City State University                                       | 19.60%                                           | 9/10/2026            |
| University        | Western Carolina University - Administration and Finance              | 20.00%                                           | 9/10/2026            |
| University        | Appalachian State University - University Finance/Controller's Office | 15.10%                                           | 9/10/2026            |
| University        | Fayetteville State University                                         | 20.00%                                           | 9/10/2026            |

| <b>Group Name</b> | <b>Department / Agency*</b>                                 | <b>Approved Collection Percentage FY 2026-27</b> | <b>Date Approved</b> |
|-------------------|-------------------------------------------------------------|--------------------------------------------------|----------------------|
| University        | East Carolina University                                    | 20.00%                                           | 9/10/2026            |
| University        | North Carolina Agricultural and Technical State University  | 20.00%                                           | 9/10/2026            |
| University        | North Carolina Central University                           | 20.00%                                           | 9/10/2026            |
| University        | North Carolina State University                             | 20.00%                                           | 9/10/2026            |
| University        | University of North Carolina at Asheville                   | 20.00%                                           | 9/10/2026            |
| University        | University of North Carolina at Chapel Hill                 | 20.00%                                           | 9/10/2026            |
| University        | University of North Carolina at Charlotte                   | 20.00%                                           | 9/10/2026            |
| University        | University of North Carolina at Greensboro                  | 20.00%                                           | 9/10/2026            |
| University        | University of North Carolina at Pembroke - Student Accounts | 20.00%                                           | 9/10/2026            |
| University        | University of North Carolina at Pembroke - Parking          | 20.00%                                           | 9/10/2026            |
| University        | University of North Carolina at Wilmington                  | 20.00%                                           | 9/10/2026            |
| University        | University of North Carolina School of the Arts             | 20.00%                                           | 9/10/2026            |
| University        | Winston-Salem State University                              | 9.20%                                            | 9/10/2026            |

\* OSBM is responsible for aggregating and disbursing to the Department of Public Instruction all civil penalties, fines, and forfeitures that agencies collect up to the amount appropriated by the legislature. OSBM retains approximately five one-hundredths of a percent (0.05%) of the total funds collected.

Appendix B: Agencies that Collect Civil Penalties, Fines, and Forfeitures but Do Not Retain Collection Costs

| <b>Group Name</b> | <b>Department / Agency</b>                                              |
|-------------------|-------------------------------------------------------------------------|
| Agency            | Administrative Office of the Courts                                     |
| Agency            | Department of Health and Human Services - DHSR                          |
| Agency            | Department of Public Instruction                                        |
| Agency            | NC State Highway Patrol - Highway Patrol, State Capitol Police, and ISU |
| Agency            | Wildlife Resources Commission                                           |
| Community College | Asheville-Buncombe Technical Community College                          |
| Community College | Beaufort County Community College                                       |
| Community College | Fayetteville Technical Community College                                |
| Community College | Haywood Community College                                               |
| Community College | Pitt Community College                                                  |
| Community College | Rockingham Community College                                            |
| Community College | Sandhills Community College                                             |
| Community College | Southeastern Community College                                          |
| Licensing Board   | NC Appraisal Board                                                      |
| Licensing Board   | NC Auctioneer Licensing Board                                           |
| Licensing Board   | NC Behavior Analyst Licensing Board                                     |
| Licensing Board   | NC Board of Architecture                                                |
| Licensing Board   | NC Board of Barber Examiners                                            |
| Licensing Board   | NC Board of Funeral Service                                             |
| Licensing Board   | NC Interpreters and Translators Licensing Board                         |
| Licensing Board   | NC Medical Board                                                        |
| Licensing Board   | NC Respiratory Care Board                                               |
| Licensing Board   | NC State Board of Chiropractic Examiners                                |
| Licensing Board   | NC State Hearing Aid Dealers and Fitters Licensing Board                |

## Appendix C: Agencies that Do Not Collect Civil Penalties, Fines, and Forfeitures

| Group Name        | Department / Agency                                                                             |
|-------------------|-------------------------------------------------------------------------------------------------|
| Agency            | Department of Administration                                                                    |
| Agency            | Department of Adult Correction                                                                  |
| Agency            | Department of Health and Human Services - DCD                                                   |
| Agency            | Department of Health and Human Services - EIPD                                                  |
| Agency            | Department of Health and Human Services - DCFW                                                  |
| Agency            | Department of Health and Human Services - CMS                                                   |
| Agency            | Department of Health and Human Services - DAAS                                                  |
| Agency            | Department of Health and Human Services - DSS                                                   |
| Agency            | Department of Health and Human Services - DHB                                                   |
| Agency            | Department of Health and Human Services - DSB                                                   |
| Agency            | Department of Health and Human Services - DMHDDSUS                                              |
| Agency            | Department of Health and Human Services - DDS                                                   |
| Agency            | Department of Information Technology                                                            |
| Agency            | Department of Military and Veterans Affairs                                                     |
| Agency            | Department of Natural and Cultural Resources                                                    |
| Agency            | Department of Public Safety - Private Protective Services Board & Alarm Systems Licensing Board |
| Agency            | Department of Public Safety - Security Systems Licensing Board                                  |
| Agency            | Department of the State Treasurer                                                               |
| Agency            | Eastern NC School for the Deaf                                                                  |
| Agency            | NC Office of the State Auditor                                                                  |
| Agency            | North Carolina Housing Finance Agency                                                           |
| Agency            | Office of the Lieutenant Governor                                                               |
| Agency            | Office of the State Controller                                                                  |
| Agency            | Office of the State Fire Marshal - Engineering (PYRO)                                           |
| Community College | Alamance Community College                                                                      |
| Community College | Bladen Community College                                                                        |
| Community College | Blue Ridge Community College                                                                    |
| Community College | Caldwell Community College and Technical Institution                                            |
| Community College | Carteret Community College                                                                      |
| Community College | Catawba Valley Community College                                                                |
| Community College | Cleveland Community College                                                                     |
| Community College | Coastal Carolina Community College                                                              |
| Community College | College of the Albemarle - Business and Administrative Services                                 |
| Community College | Craven Community College                                                                        |

| <b>Group Name</b> | <b>Department / Agency</b>                                                  |
|-------------------|-----------------------------------------------------------------------------|
| Community College | Davidson-Davie Community College                                            |
| Community College | Edgecombe Community College                                                 |
| Community College | Gaston College                                                              |
| Community College | Halifax Community College - Business Office                                 |
| Community College | James Sprunt Community College                                              |
| Community College | Johnston Community College - Financial Services                             |
| Community College | Mitchell Community College                                                  |
| Community College | Montgomery Community College                                                |
| Community College | Nash Community College                                                      |
| Community College | NC Community College System Office                                          |
| Community College | Pamlico Community College                                                   |
| Community College | Piedmont Community College                                                  |
| Community College | Randolph Community College                                                  |
| Community College | Richmond Community College                                                  |
| Community College | Roanoke-Chowan Community College                                            |
| Community College | Sampson Community College                                                   |
| Community College | South Piedmont Community College                                            |
| Community College | Stanly Community College                                                    |
| Community College | Tri-County Community College                                                |
| Community College | Vance-Granville Community College                                           |
| Community College | Wayne Community College                                                     |
| Community College | Western Piedmont Community College                                          |
| Community College | Wilkes Community College                                                    |
| Community College | Wilson Community College                                                    |
| Licensing Board   | NC Acupuncture Licensing Board                                              |
| Licensing Board   | NC Addictions Specialist Professional Practice Board                        |
| Licensing Board   | NC Board for Licensing Geologists                                           |
| Licensing Board   | NC Board of Athletic Trainer Examiners                                      |
| Licensing Board   | NC Board of Dietetics/Nutrition                                             |
| Licensing Board   | NC Board of Environmental and Health Specialists                            |
| Licensing Board   | NC Board of Examiners for Speech and Language Pathologists and Audiologists |
| Licensing Board   | NC Board of Examiners of Fee-Based Practicing Pastoral Counselors           |
| Licensing Board   | NC Board of Landscape Architects                                            |
| Licensing Board   | NC Board of Law Examiners                                                   |
| Licensing Board   | NC Board of Nursing                                                         |
| Licensing Board   | NC Board of Pharmacy                                                        |

| <b>Group Name</b> | <b>Department / Agency</b>                                           |
|-------------------|----------------------------------------------------------------------|
| Licensing Board   | NC Board of Physical Therapy Examiners                               |
| Licensing Board   | NC Board of Podiatry Examiners                                       |
| Licensing Board   | NC Board of Recreational Therapy Licensure                           |
| Licensing Board   | NC Landscape Contractors' Licensing Board                            |
| Licensing Board   | NC Licensing Board for General Contractors                           |
| Licensing Board   | NC Locksmith Licensing Board                                         |
| Licensing Board   | NC Marriage and Family Therapy Licensure Board                       |
| Licensing Board   | NC Midwifery Joint Committee (of Medical Board and Board of Nursing) |
| Licensing Board   | NC Onsite Wastewater Contractor Inspector Certification Board        |
| Licensing Board   | NC Real Estate Commission                                            |
| Licensing Board   | NC Social Work Certification and Licensure Board                     |
| Licensing Board   | NC State Board of Dental Examiners                                   |
| Licensing Board   | NC State Board of Examiners for Nursing Home Administrators          |
| Licensing Board   | NC State Board of Examiners in Optometry                             |
| Licensing Board   | The North Carolina State Bar Council                                 |
| University        | UNC General Administration/System Office - Business Affairs          |