A Report on the State's Law Enforcement Salary Schedule (Salary Schedule C) for the 2028-2029 Biennium

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The State Classification Team, located within the State Auditor's Office, surveyed the 7 largest local law enforcement departments that each employed more than 1,000 commissioned law enforcement officers and compared their total direct compensation (base pay and supplemental pay) to the State's total direct compensation for law enforcement positions paid in accordance with Salary Schedule C.

The study determined that the maximum base pay in Salary Schedule C continues to fall behind the average maximum base pay of the seven largest local law enforcement departments in the state. As a result, the salary rates in Salary Schedule C may need to be adjusted in order for it to remain competitive with the average maximum base pay of those seven departments.

- *Background* | p. 2
- *Study Objective* | p. 33

This study was conducted in accordance with Texas Government Code, Sections 654.036 and 654.037.

DIRECT COMPENSATION ANALYSIS AND MAXIMUM BASE PAY ANALYSIS

The State of Texas ranks below the seven largest local law enforcement departments in total direct compensation for law enforcement positions. Chapter 1-A

The salary rates in Salary Schedule C may need to be adjusted in order for it to remain competitive with the seven largest local law enforcement departments in the state. Chapter 1-B

SUPPLEMENTAL PAY COMPONENTS OF LAW ENFORCEMENT DIRECT COMPENSATION

The State's education, certification, and bilingual skills pay has become more competitive with the corresponding pay provided by the seven largest local law enforcement departments in the state due to increases authorized by the 89th Legislature. Chapter 1-D

COST OF SALARY SCHEDULE C CHANGES

The estimated cost to align the salary rates in Salary Schedule C with the market average is approximately $90.3 million in each year of the 2028-2029 biennium. Chapter 1-C

RECOMMENDED CHANGES FOR THE LAW ENFORCEMENT OCCUPATIONAL CATEGORY

Ten changes to the law enforcement job classification titles are recommended for the 2028-2029 biennium. Chapter 2

For more information about this study, contact Classification and Compensation Manager Lara Tai or State Auditor Lisa Collier at 512-936-9500.

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Background Information

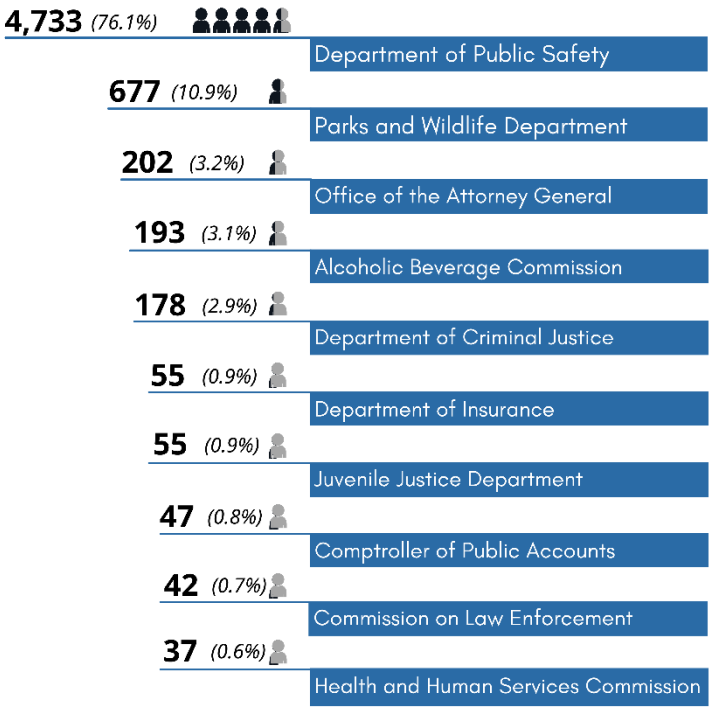
As part of the State's Position Classification Plan (Plan), Salary Schedule C establishes the salary ranges and salary steps to compensate employees in job classification titles within the State's Law Enforcement occupational category.[1]

The Plan for the 2026-2027 biennium contains 81 job classification titles within the Law Enforcement occupational category. Employees within those job classification titles are commissioned law enforcement officers paid in accordance with Salary Schedule C (Salary Schedule C employees).

Employee Distribution. Salary Schedule C employees represent 4.0 percent of the total state agency classified workforce.[2] Figure 1 shows the distribution of those employees by the 10 state agencies who employ them. As of May 31, 2026, those agencies employed 6,219 classified Salary Schedule C employees.[3] The Department of Public Safety employed the majority of those employees (76.1 percent).

Figure 1

Distribution of Salary Schedule C Employees by State Agency [a]



[a] Percentages do not sum to 100.0 due to rounding.

Source: The State Auditor's Office's Electronic Classification Analysis System.

Salary Schedule C was created by the 75th Legislature, effective at the beginning of the 1998-1999 biennium, and initially included four agencies. Since then, the Legislature has authorized adding additional agencies and

[1] Occupational category is a broad series of job families characterized by the nature of work performed (for example, Law Enforcement).

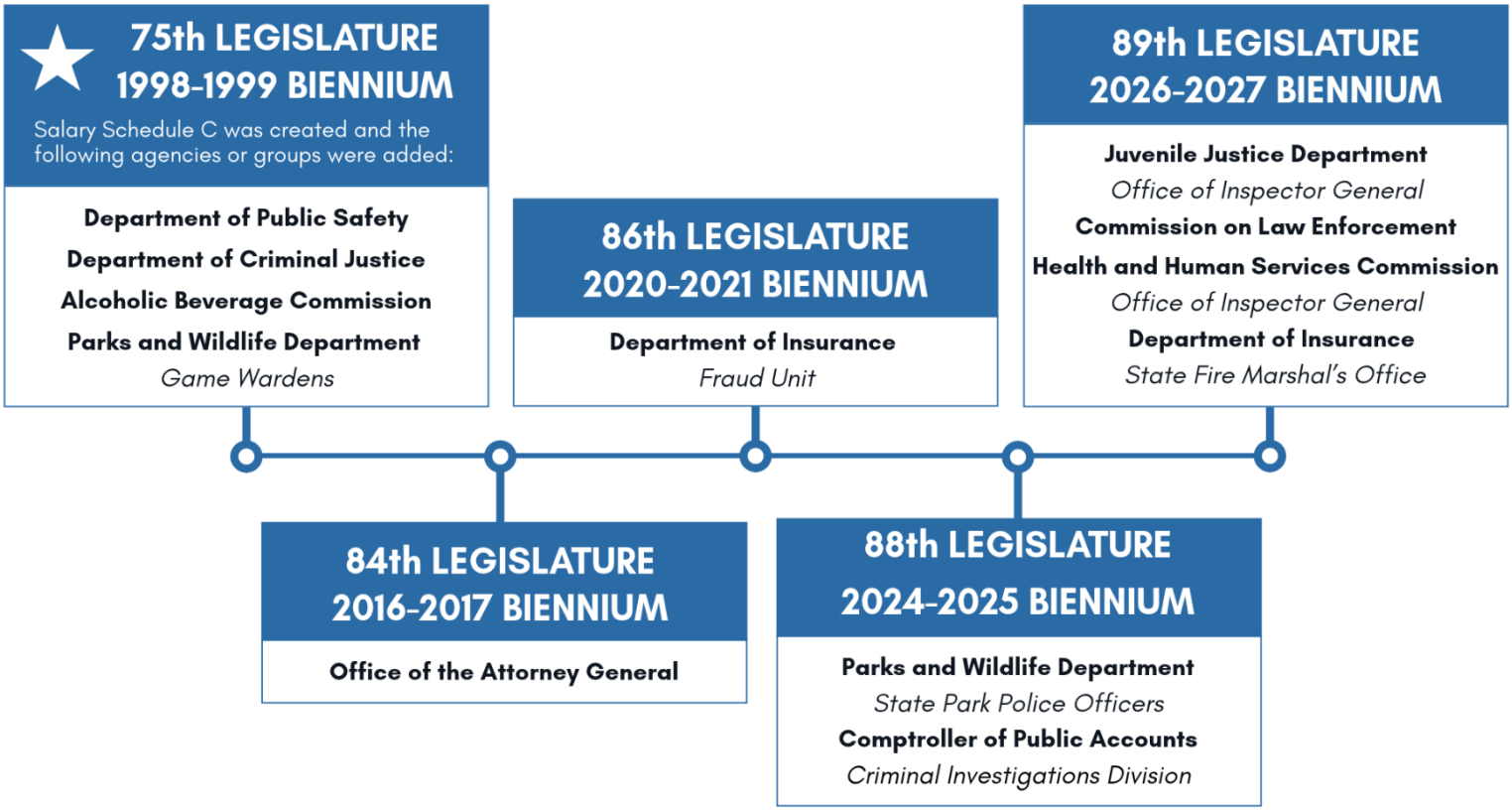
[2] This percentage is based on 153,802 classified, regular full-time and part-time employees as of May 31, 2026. There are no part-time employees in Salary Schedule C. "Classified" employees are employees assigned to a job classification title in the Plan.

[3] This schedule also provides the salary structure for peace officers licensed by the Commission on Law Enforcement who are employed by select state agencies.

groups of employees to Salary Schedule C. Figure 2 presents a timeline of Salary Schedule C's creation, including the points at which each agency or group was added.

Figure 2

Timeline of Agencies Added to Salary Schedule C



Employee Turnover. In fiscal year 2025, the overall turnover rate for Salary Schedule C employees was 5.5 percent. This represents a slight increase from fiscal year 2024, when the turnover rate was 5.3 percent, but is significantly lower than the statewide classified employee turnover rate of 15.4 percent in fiscal year 2025. It is important to note that in fiscal year 2025, 52.5 percent of the Salary Schedule C employee separations were attributed to retirements.[4]

See Appendix 3 for additional details on Salary Schedule C employee headcounts and turnover rates by state agency and law enforcement job classification title.

[4] These turnover rates exclude employees who transferred to another State agency or higher education institution because those transfers are not considered losses to the State. For more information about turnover rates in fiscal year 2025, see *An Annual Report on Classified Employee Turnover for Fiscal Year 2025* (SAO Report No. 26-703, February 2026).

Compensation Expenditures. In fiscal year 2026, base pay, overtime pay, and supplemental pay for state agency Salary Schedule C employees totaled approximately **$829.8 million** (see Figure 3 on page 5 and Appendix 6 and Appendix 7 for more information on the State's compensation expenditures paid for Salary Schedule C employees).[5] This is an increase from fiscal year 2024, when compensation expenditures totaled approximately **$725.4 million**.

This increase in expenditures is attributed, in part, to three factors:

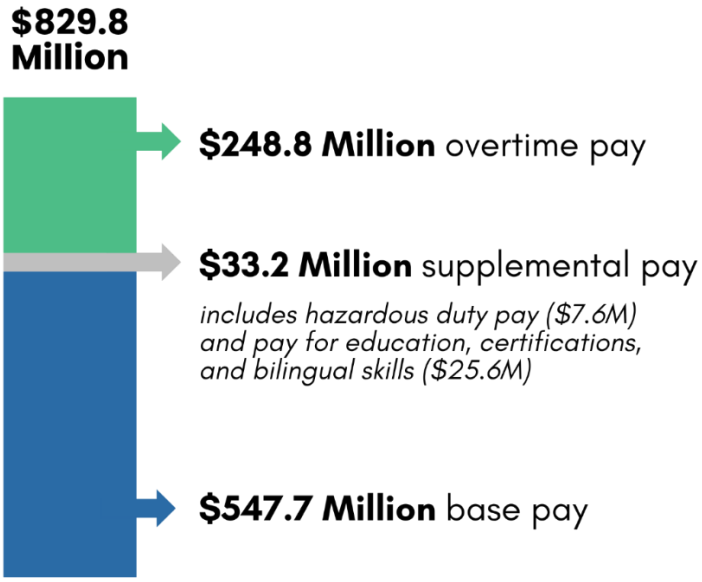
- Higher salary rates in Salary Schedule C for fiscal year 2026 compared to fiscal year 2024. These higher salary rates went into effect in fiscal year 2025 as part of the salary increases authorized by the 88th Legislature for the fiscal year 2024-2025 biennium.
- Higher stipend pay rates authorized by the 89th Legislature beginning with fiscal year 2026 (effective September 1, 2025).
- The legislative addition of four groups of employees to Salary Schedule C beginning fiscal year 2026 (effective September 1, 2025).

Appendix 4 provides additional information on entry-level pay, minimum qualifications, and time to next rank for state agencies and local law enforcement departments.

[5] Law enforcement positions at higher education institutions were not included in this study because they are not paid in accordance with the Plan. However, information on law enforcement salary ranges as of September 2026 from selected higher education institutions was included as a point of reference (see Appendix 5).

Figure 3

Summary of State Agency Compensation Expenditures for Salary Schedule C Employees for Fiscal Year 2026 [6]



Source: The Office of the Comptroller of Public Accounts' Standardized Payroll/Personnel Reporting System. The amounts were pulled on September 17, 2026.

Plan Maintenance. The State Classification Team, located within the State Auditor's Office, is responsible for maintaining the State's compensation and classification system.

Prior to each regular legislative session, the State Classification Team compares the State's total direct compensation for law enforcement positions paid in accordance with Salary Schedule C to the total direct compensation paid by the seven largest local law enforcement departments in Texas.[7] As part of this study, the State Classification Team requests feedback from agencies regarding changes to the Plan for the Law Enforcement occupational category and makes recommendations for improvements, such as adding new job classification titles and deleting job classification titles that are no longer necessary. Results are then published in a report for the Legislature.

The Plan is part of Article IX of the General Appropriations Act; therefore, legislative action is required to implement changes to the Plan. After the close of the legislative session, the State Classification Team updates job descriptions to reflect changes to the Plan, as adopted by the Legislature.

[6] The totals presented in Figure 3 do not sum precisely due to rounding.

[7] This study did not cover the retirement plans and benefits of the entities included in the study due to the complexities of such plans.

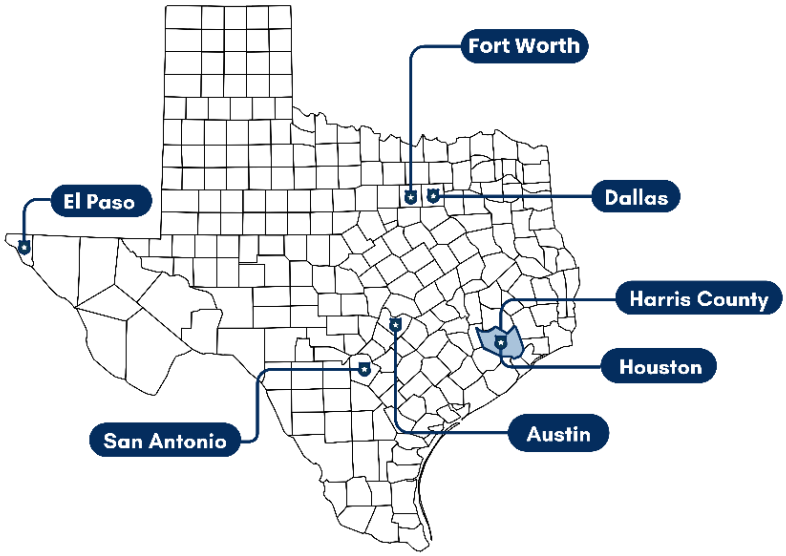
Chapter 1-A
Direct Compensation Analysis

This study compares the State's total direct compensation for law enforcement positions paid in accordance with Salary Schedule C to the total direct compensation paid by the seven largest local law enforcement departments in Texas (see department locations in Figure 4). Those departments are:

- The City of Austin.
- The City of Dallas.
- The City of El Paso.
- The City of Fort Worth.
- The City of Houston.
- The City of San Antonio.
- Harris County.

Figure 4

Law Enforcement Department Locations



For this study, **direct compensation** includes base pay (received for work performed) plus supplemental pay (received for education, certifications, and bilingual skills; hazardous duty; longevity; field training officer duty; and/or shift differentials).[8] Direct compensation does **not** include benefits or retirement, which are considered indirect compensation.

[8] Supplemental pay components such as pay for education, certifications, and bilingual skills were matched at the maximum level provided by the State to the corresponding supplemental pay components provided by the seven largest local law enforcement departments included in this study. In some cases, the local law enforcement departments provided other supplemental pay components not provided by the State.

The following State job classification titles (and their respective salary groups) were used as benchmark jobs[9] in comparing the base pay and supplemental pay for the State's law enforcement positions to the base pay and supplemental pay for the seven largest local law enforcement departments:

- Trooper/Corporal – Department of Public Safety (Salary Group C03).
- Sergeant – Department of Public Safety (Salary Group C04).
- Lieutenant – Department of Public Safety (Salary Group C05).
- Captain – Department of Public Safety (Salary Group C06).

The State of Texas ranks below the seven largest local law enforcement departments in total direct compensation for law enforcement positions.

Figure 5 on the next page presents the detailed information on the **total direct compensation** analysis and ranks the seven largest local law enforcement departments by total direct compensation for a Police Officer, Corporal, or Detective. The State's Salary Schedule C law enforcement positions in Salary Group C03, which include Troopers and Corporals, are comparable to Police Officer, Corporal, or Detective positions at the local law enforcement departments. See Appendix 2 for the Salary Schedule C salary ranges.

[9] Benchmark jobs are job classification titles within the State's Position Classification Plan that match the jobs of the local law enforcement departments included in this study in terms of duties, scope, and responsibility.

Figure 5

Ranking of Total Direct Compensation at the Seven Largest Local Law Enforcement Departments in the State

Rank	Department	Salary Range Maximum Base Pay	Supplemental Pay [a]	Total Direct Compensation
1	City of Austin [b]	$136,490	$14,675	$151,165
2	City of Fort Worth [c]	$121,268	$27,863	$149,131
3	City of Dallas	$111,762	$23,465	$135,227
4	City of Houston [c]	$109,290	$24,142	$133,432
5	City of San Antonio [c]	$99,072	$32,713	$131,785
6	Harris County [d]	$114,566	$10,200	$124,766
7	City of El Paso	$98,421	$20,279	$118,700
	State of Texas [e]	**$98,085**	**$12,000**	**$110,085**

[a] Supplemental pay includes the types of pay previously discussed on page 6 and does not include overtime pay. There are some differences in supplemental pay categories provided by the State and the seven largest local law enforcement departments. (See Chapter 1-D for examples of these differences and more information on supplemental pay included in total direct compensation.) For example, the State does not provide pay for longevity, field training officer duty, or shift differentials. The State provides hazardous duty pay, and the seven largest local law enforcement departments do not. In most cases, the seven largest local law enforcement departments provide supplemental pay for education levels, Commission on Law Enforcement certifications, and bilingual capabilities, while the State provides all three. For this analysis, the State Classification Team used the supplement provided for a master's degree, a Commission on Law Enforcement master certification, and bilingual capabilities in the calculations.

[b] For the City of Austin, the analysis does not include field training officer duty pay since that pay is limited to the rank of Police Officer, Pay Step 10.

[c] For the City of Fort Worth, City of Houston, and City of San Antonio, the analysis used the supplement provided for a master's degree; however, these cities also provide a supplement for a doctorate. See Figure 12 in Chapter 1-D for more details regarding education-related supplemental pay.

[d] Certification pay is not included as part of Harris County's supplemental pay since that pay is included as part of an officer's base pay salary.

[e] The State of Texas maximum base pay is based on Salary Group C03 in Salary Schedule C, which includes the positions of Trooper; Corporal; Game Warden; State Park Police Officer; Agent; Investigator III, Office of the Inspector General; Corporal, Office of the Comptroller; Police Inspector, Juvenile Justice Department; and Investigator, Texas Department of Insurance, State Fire Marshal's Office.

Sources: State Auditor's Office's local law enforcement department survey conducted in June 2026; the State's Salary Schedule C in the General Appropriations Act (89th Legislature), Article IX, Section 2.01, page IX-22, for fiscal years 2026 and 2027; and the General Appropriations Act (89th Legislature), Article IX, Section 3.12(b), page IX-26, for fiscal years 2026 and 2027.

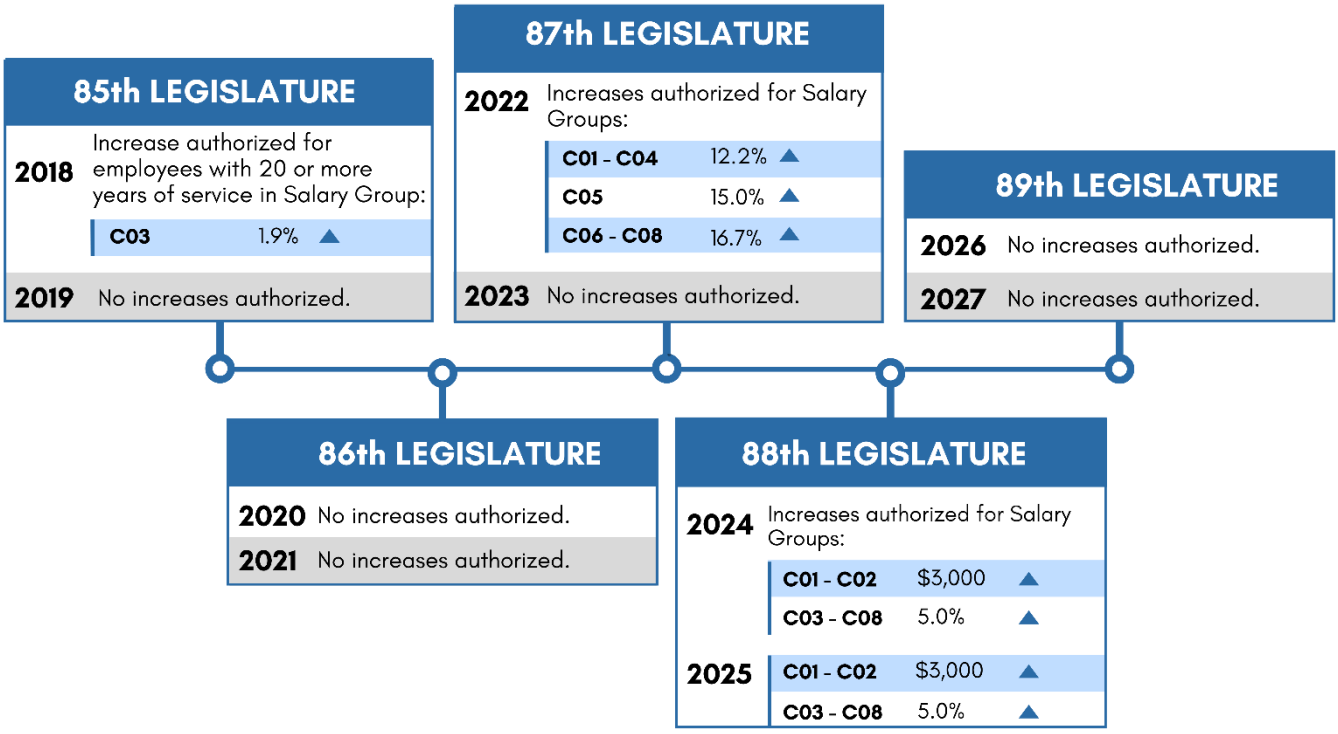
Chapter 1-B
Maximum Base Pay Analysis

Salary Schedule C is a structured compensation system in which each salary group has a defined minimum and maximum pay rate for a given position. These groups include predefined "salary steps," with each step representing a gradual increase in salary based on tenure. Employees advance through these steps at regular intervals until they reach the maximum salary within their designated salary group. (See Appendix 2 for all Salary Schedule C salary groups, steps, and rates.)

Figure 6 shows a history of legislatively approved increases for Salary Schedule C since fiscal year 2018. In 2023, the 88th Legislature authorized adjustments to the salary rates within Salary Schedule C for fiscal years 2024 and 2025.[10] However, no adjustments to the salary rates within Salary Schedule C were authorized for fiscal years 2026 and 2027 by the 89th Legislature in 2025.

Figure 6

Legislatively Approved Increases for Salary Schedule C
Fiscal Years 2018 – 2027



[10] The 88th Legislature approved salary increases and salary range adjustments of 5.0 percent or $3,000 (whichever was greater) for classified employees, including Salary Schedule C, effective July 1, 2023, and again on September 1, 2024.

Since there were no increases authorized for Salary Schedule C for fiscal years 2026 and 2027, the maximum base pay in Salary Schedule C as of June 2026 has fallen further behind the average maximum base pay of the seven largest local law enforcement departments in the state compared to November 2024.[11]

The salary rates in Salary Schedule C may need to be adjusted in order for it to remain competitive with the seven largest local law enforcement departments in the state.

A comparison of the maximum base pay for law enforcement positions paid in accordance with Salary Schedule C to the average maximum base pay of the seven largest local law enforcement departments in the state shows the following (see text box for more information on the study's methodology):

- **Maximum base pay rates for state journey-level law enforcement positions** (for example, Troopers and Game Wardens in Salary Group C03) are **15.2 percent below** the average maximum base pay of the seven largest local law enforcement departments in the state. Two years ago, in November 2024, the State's maximum base pay for that salary group was 4.3 percent below the average maximum base pay of those same seven departments.
- **Maximum base pay rates for state senior-level law enforcement positions** (for example, Sergeants, Lieutenants, and Captains in Salary

Methodology

Under Texas Government Code, Section 654.037(b), the State Auditor's Office (SAO) is mandated to conduct a survey of local law enforcement departments in Texas that employ more than 1,000 commissioned law enforcement officers. The purpose of this survey is to collect data on the total compensation provided to law enforcement officers by these departments. Before January 1 of each odd-numbered year, the SAO must analyze the survey results and submit a report to the Legislature. This report highlights the highest average total compensation provided to officers employed by the surveyed departments. Consequently, this study's analysis focuses on compensation provided at the maximum pay levels.

[11] Following the publication of *A Report on the State's Law Enforcement Salary Schedule (Salary Schedule C) for the 2026-2027 Biennium* (SAO Report No. 25-703, November 2024), the State Auditor's Office published a supplemental report, *A Supplemental Report on the State's Law Enforcement Salary Schedule (Salary Schedule C) for the 2026-2027 Biennium* (SAO Report No. 25-707, December 2024), to account for imminent changes in certain local police department contracts that substantially increased pay. This supplemental report reflects the most updated information for the previous biennium.

Groups C04, C05, and C06) are **17.4 percent, 16.6 percent, and 16.2 percent**, respectively, **below** the average maximum base pay of the seven largest local law enforcement departments in the state. Two years ago, in November 2024, the State's maximum base pay for those salary groups were 4.9 percent, 3.9 percent, and 3.5 percent, respectively, below the average maximum base pay of those same seven departments.

It is important to note that some of the local law enforcement departments included in this study provided annual increases in base pay over the past two years in accordance with those departments' meet-and-confer agreements.[12] As a result, between November 2024 and June 2026, the **average maximum base pay** of the seven largest local law enforcement departments in the state:

- Increased by 10.4% for journey-level law enforcement positions (for example, police officers, corporals, and detectives).
- Increased by 11.9%, 12.2%, and 12.2% for senior-level law enforcement positions (for example, sergeants, lieutenants, and captains, respectively).

In the same two-year period, the maximum base pay for the State's Salary Schedule C employees remained the same. Figure 7 on the next page shows a comparison of the local law enforcement average maximum base pay and Salary Schedule C maximum base pay within the last biennium for journey- and senior-level positions.[13]

[12] A meet-and-confer agreement is negotiated between a municipality and its police officers' association or union. In those agreements, annual across-the-board increases are negotiated and awarded. In some cases, across-the-board increases may be awarded for each year that the agreement is in effect.

[13] The State's journey-level law enforcement positions include positions paid in accordance with Salary Group C03 and includes, in part, the positions of Trooper, Corporal, Game Warden, State Park Police Officer, and Agent. Journey-level law enforcement positions for the local law enforcement departments include the positions of Police Officer, Corporal, and Detective. Senior-level law enforcement positions for the local law enforcement departments include the positions of Sergeant, Lieutenant, and Captain.

Figure 7

Maximum Base Pay Growth Comparison Between Local Law Enforcement Departments and Salary Schedule C Between November 2024 and June 2026

	Local Law Enforcement	Salary Schedule C
Journey-level	10.4% ▲	No Change
Sergeants	11.9% ▲	No Change
Lieutenants	12.2% ▲	No Change
Captains	12.2% ▲	No Change

Sources: *A Supplemental Report on the State's Law Enforcement Salary Schedule (Salary Schedule C) for the 2026-2027 Biennium* (SAO Report No. 25-707, December 2024); State Auditor's Office's local law enforcement department survey conducted in June 2026; and the State's Salary Schedule C in the General Appropriations Act (89th Legislature), Article IX, Section 2.01, page IX-22, for fiscal years 2026 and 2027.

Similar local law enforcement increases are authorized for future years following this study's reporting period for some of those departments. Therefore, in order for Salary Schedule C to remain competitive with the seven largest local law enforcement departments in the state, the salary rates in Salary Schedule C may need to be adjusted, at minimum, to the average maximum base pay of those seven departments.

However, while these adjustments would make Salary Schedule C more competitive with the average maximum base pay of the seven largest local law enforcement departments in the state, the maximum base pay in Salary Schedule C will still be behind the maximum base pay of certain high-paying departments included in that group of seven.

Figure 8 on the next page compares the State's maximum base pay for Salary Schedule C positions, the maximum base pay of each of the seven largest local law enforcement departments in the state, and the average maximum base pay of those seven departments.

Figure 8

Maximum Base Pay Comparison for Law Enforcement Positions as of June 2026

Local Law Enforcement Department	Journey Level	Senior Level		
	Police Officer/Corporal/ Detective	Sergeant	Lieutenant	Captain
City of Austin	$136,490	$148,774	$171,090	$197,832
City of Dallas	$111,762	$123,365	$136,171	$150,308
City of El Paso	$98,421	$111,474	$126,303	$145,271
City of Fort Worth	$121,268	$133,626	$147,313	$162,391
City of Houston	$109,290	$125,989	$141,203	$166,682
City of San Antonio	$99,072	$108,252	$121,272	$139,128
Harris County	$114,566	$127,816	$141,648	$165,235
Average Maximum Base Pay	**$112,981**	**$125,614**	**$140,714**	**$160,978**
State of Texas Maximum Base Pay (Fiscal Years 2026 and 2027)	**$98,085** [a]	**$107,038** [b]	**$120,695** [b]	**$138,581** [b]
Comparison [c]	**State of Texas maximum base pay is 15.2% below the market.**	**State of Texas maximum base pay is 17.4% below the market.**	**State of Texas maximum base pay is 16.6% below the market.**	**State of Texas maximum base pay is 16.2% below the market.**

[a] The State of Texas maximum base pay is based on Salary Group C03 in Salary Schedule C, which includes the positions of Trooper; Corporal; Game Warden; State Park Police Officer; Agent; Investigator III – Office of the Inspector General; Corporal, Office of the Comptroller; Police Inspector, Juvenile Justice Department; and Investigator, Texas Department of Insurance, State Fire Marshal's Office.

[b] The State of Texas maximum base pay is based on senior-level law enforcement positions in Salary Groups C04, C05, and C06 in Salary Schedule C, which include Sergeants, Lieutenants, and Captains, respectively.

[c] Market comparison percentages are rounded to the nearest tenth of a percent.

Sources: State Auditor's Office's local law enforcement department survey conducted in June 2026 and the State's Salary Schedule C in the General Appropriations Act (89th Legislature), Article IX, Section 2.01, page IX-22, for fiscal years 2026 and 2027.

Chapter 1-C

Cost of Salary Schedule C Changes

To maintain the market competitiveness of Salary Schedule C, the salary rates in Salary Schedule C would need to be adjusted.

The estimated cost to align the salary rates in Salary Schedule C with the market average is approximately $90.3 million in each year of the 2028-2029 biennium.

Using the methodology outlined in Texas Government Code, Chapter 654,[14] aligning Salary Schedule C with the **market average maximum base pay** would have an estimated cost to the ten state agencies of approximately $90.3 million in each year of the 2028-2029 biennium (see the text box for more information about the estimate's calculation). The majority of that cost would be incurred by the Department of Public Safety. (See Figure 10 on page 16 for a list of the ten state agencies and the annual costs by agency.)

Calculating the Estimated Annual Cost

The estimated annual cost for implementing the recommendations was based on:

- The number of employees in each salary step within the salary groups of the law enforcement salary schedule as of the third quarter of fiscal year 2026 (the quarter ending May 31, 2026).
- The fiscal impact of moving employees to the proposed pay rate at the same placement within the law enforcement salary schedule.

Figure 9 on the next page presents a proposed Salary Schedule C based on the market average maximum base pay analysis (discussed in Chapter 1-B), along with the corresponding salary rates for Salary Schedule C for fiscal years 2026 and 2027. **Legislative action is required to implement the proposed changes.** (See Figure 15 in Chapter 2 for a list of job classification titles and their salary groups included in Salary Schedule C.)

[14] Texas Government Code, Section 654.037(b), requires the State Auditor's Office to identify the 5 local law enforcement departments that employ more than 1,000 commissioned law enforcement officers and that provide the highest average total compensation to law enforcement officers; therefore, the maximum salary levels were used to determine the market average.

Figure 9

Proposed Salary Schedule C for the 2028-2029 Biennium (Based on the Market Average Maximum Base Pay Analysis)

	< 4 Years of Service	≥ 4 Years of Service	≥ 8 Years of Service	≥ 12 Years of Service	≥ 16 Years of Service	≥ 20 Years of Service
Salary Group C01 – Including Trooper Trainee						
Fiscal Years 2026 and 2027	$51,255	Not Applicable				
Proposed	$59,039					
Salary Group C02 – Including Probationary Trooper						
Fiscal Years 2026 and 2027	$55,441	Not Applicable				
Proposed	$63,861					
Salary Group C03 – Including Trooper						
Fiscal Years 2026 and 2027	$65,851	$80,274	$85,989	$89,789	$93,937	$98,085
Proposed	$75,852	$92,465	$99,048	$103,425	$108,203	$112,981
Salary Group C04 – Including Sergeant						
Fiscal Years 2026 and 2027	Not Applicable	$89,981	$96,080	$100,017	$104,434	$107,038
Proposed		$105,597	$112,754	$117,374	$122,558	$125,614
Salary Group C05 – Including Lieutenant						
Fiscal Years 2026 and 2027	Not Applicable	$102,171	$108,758	$112,938	$117,739	$120,695
Proposed		$119,118	$126,797	$131,671	$137,268	$140,714
Salary Group C06 – Including Captain						
Fiscal Years 2026 and 2027	Not Applicable	$127,283	$131,610	$134,268	$136,938	$138,581
Proposed		$147,854	$152,881	$155,968	$159,070	$160,978
Salary Group C07 – Including Assistant Commander						
Fiscal Years 2026 and 2027	Not Applicable	$132,334	$133,400	$135,869	$138,507	$141,145
Proposed		$153,722	$154,960	$157,828	$160,892	$163,957
Salary Group C08 – Including Commander/Major						
Fiscal Years 2026 and 2027	Not Applicable	$149,738	$149,836	$149,896	$149,896	$149,896
Proposed		$173,938	$174,052	$174,122	$174,122	$174,122

Sources: State Auditor's Office's local law enforcement department survey conducted in June 2026 and the State's Salary Schedule C in the General Appropriations Act (89th Legislature), Article IX, Section 2.01, page IX-22, for fiscal years 2026 and 2027.

Figure 10 presents the annual cost to the ten state agencies to align Salary Schedule C with the market average maximum base pay.

Figure 10

Annual Cost to Align Salary Schedule C with the Market Average Maximum Base Pay by Agency and Salary Group

Agency	Salary Group [a]								Subtotals [b]
	C01	C02	C03	C04	C05	C06	C07	C08	
Department of Public Safety	$1,619,114	$1,961,855	$30,692,406	$24,108,214	$5,925,362	$2,135,662	$0	$1,138,618	**$67,581,230**
Parks and Wildlife Department [c]	$233,526	$277,859	$5,960,634	$819,868	$549,199	$1,216,753	$133,913	$339,163	**$9,530,914**
Office of the Attorney General	$0	$0	$0	$2,519,966	$473,169	$323,889	$0	$145,330	**$3,462,354**
Department of Criminal Justice	$15,568	$0	$194,317	$2,171,321	$392,403	$131,597	$0	$96,404	**$3,002,110**
Alcoholic Beverage Commission	$0	$0	$1,814,533	$441,198	$367,811	$0	$0	$193,798	**$2,817,339**
Juvenile Justice Department	$0	$0	$70,503	$563,485	$181,279	$0	$67,156	$24,216	**$906,639**
Department of Insurance [d]	$0	$0	$134,145	$486,518	$143,414	$42,969	$45,197	$24,216	**$876,459**
Commission on Law Enforcement	$0	$0	$0	$515,528	$36,476	$128,211	$0	$48,426	**$728,641**
Health and Human Services Commission	$0	$0	$0	$404,804	$176,418	$111,721	$0	$24,226	**$717,168**
Office of the Comptroller of Public Accounts	$0	$0	$303,758	$210,721	$95,247	$43,402	$0	$0	**$653,128**
Total Cost by Salary Group [b]	**$1,868,208**	**$2,239,714**	**$39,170,295**	**$32,241,624**	**$8,340,778**	**$4,134,202**	**$246,265**	**$2,034,896**	**$90,275,982**

[a] Some agencies have salary groups with a cost of $0 because there were no employees in those salary groups within the agencies.

[b] Some totals may not sum precisely due to rounding.

[c] Costs for the Parks and Wildlife Department include costs for Game Warden and State Park Police Officer job classification titles.

[d] Costs for the Department of Insurance include costs for the Fraud Unit and State Fire Marshal's Office job classification titles.

Source: State Auditor's Office analysis.

Chapter 1-D
Supplemental Pay Components of Law Enforcement Direct Compensation

The State Classification Team requested and reviewed information regarding supplemental pay that enhances the direct compensation of law enforcement officers of the seven largest local law enforcement departments in the state.

Supplemental pay is additional compensation given to an employee in addition to their base pay. There are several types of supplemental pay including pay for education, certifications, and bilingual skills, as well as hazardous duty, longevity, field training officer duty, and shift differentials.

The State's education, certification, and bilingual skills pay has become more competitive with the corresponding pay provided by the seven largest local law enforcement departments in the state due to increases authorized by the 89th Legislature.

Effective September 1, 2025 (fiscal year 2026), the 89th Legislature authorized **increases** to the salary stipends paid to State commissioned peace officers who achieve certain education and certification levels and bilingual capabilities[15] (see textbox for more information on the State's supplemental pay and Figure 11 on the next page for the authorized annual salary stipend increases). For example, education pay,

The State's Supplemental Pay for Education, Certifications, and Bilingual Skills

Education Pay – Pay that can be earned by completing a college degree at an associate's, bachelor's, or master's level.

Certification Pay – Pay that can be earned by meeting the Commission on Law Enforcement's proficiency requirements to obtain an intermediate, advanced, or master certification.

Bilingual Skills Pay – Pay that can be earned by having the ability to speak a language other than English.

State commissioned peace officers may receive a stipend for education level **and** certification level.

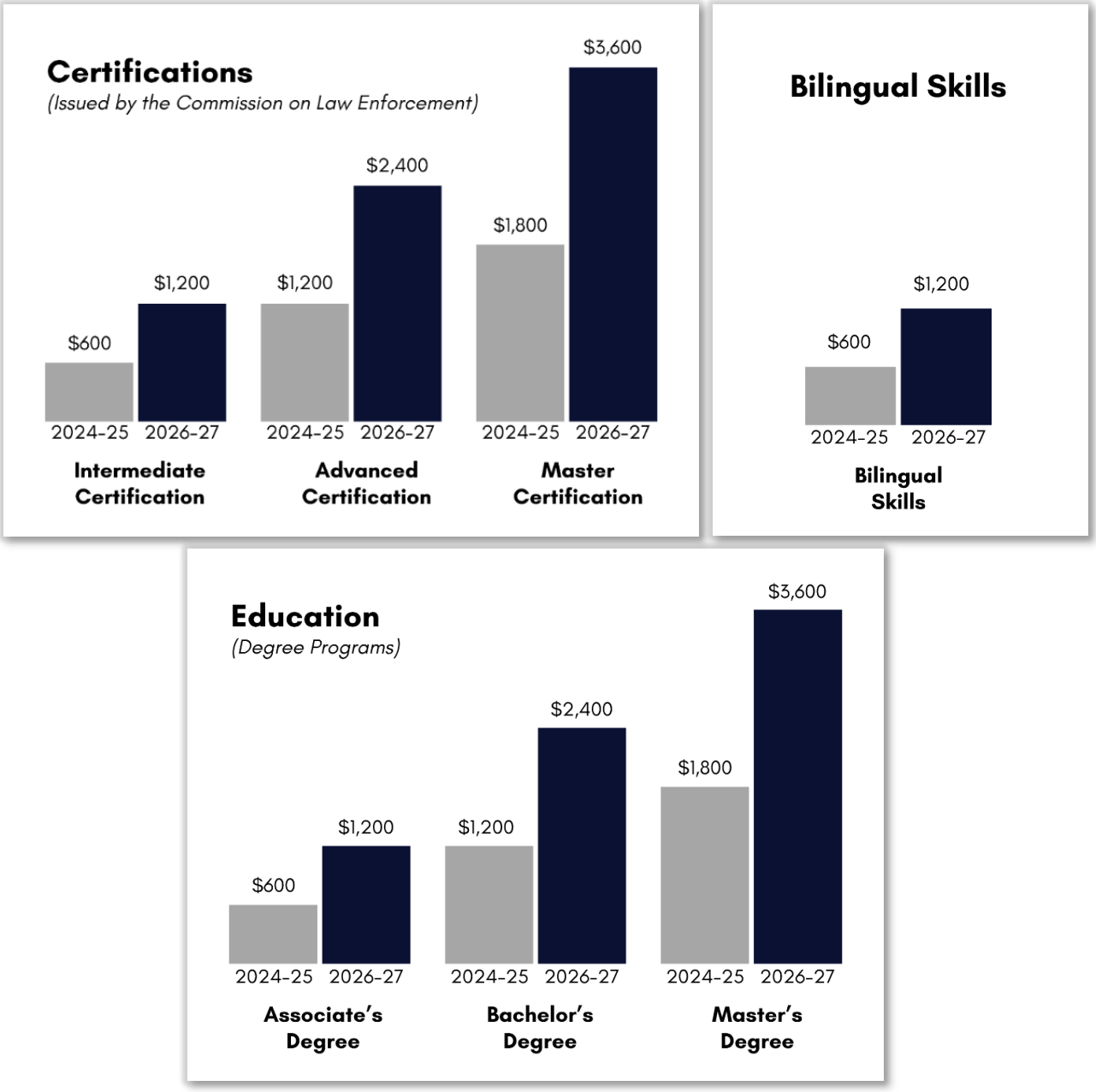
Source: General Appropriations Act (89th Legislature), Article IX, Section 3.12(b), page IX-26.

[15] In accordance with the General Appropriations Act (89th Legislature), Article IX, Section 3.12(b), employees of the following agencies who are classified as commissioned peace officers in Salary Schedule C shall be paid salary stipends: Department of Public Safety, Office of the Attorney General, Department of Criminal Justice, Parks and Wildlife Department, Department of Insurance, and Alcoholic Beverage Commission.

certification pay, and bilingual skills pay doubled effective fiscal year 2026 when compared with fiscal year 2025.

Figure 11

Legislatively Authorized Annual Salary Stipend Increases Effective Fiscal Year 2026



Sources: General Appropriations Acts (88th and 89th Legislatures), Article IX, Section 3.12(b), pages IX-25 and IX-26, respectively; and State Auditor's Office analysis.

In addition, the Legislature authorized State commissioned peace officers eligible to receive a salary stipend for **both** education level and certification level. Previously, State commissioned peace officers were eligible to receive a salary stipend for education level **or** certification level, but not both. For example, effective fiscal year 2026, a State commissioned peace officer with a master's degree, a Commission on Law Enforcement master certification, and bilingual capabilities can earn $8,400 a year in supplemental pay in addition to the officer's base pay. Previously, that same peace officer could earn $2,400 a year in supplemental pay.

In fiscal year 2026, the State spent approximately $25.6 million on supplemental pay for education, certifications, and bilingual skills for Salary Schedule C employees (see Appendix 6 for information on the State's compensation expenditures paid for supplemental pay in fiscal year 2026 for Salary Schedule C employees). This is an increase from fiscal year 2024, when the State spent approximately $8.6 million on supplemental pay for education, certifications, and bilingual skills for Salary Schedule C employees. This increase is due, in part, to (1) the increase in the salary stipend amounts paid and (2) employees now being eligible to receive both education and certification pay effective fiscal year 2026. Previously, employees were eligible to receive either education or certification pay, but not both.

Figure 12 starting on the next page presents the annual supplemental pay for these three categories offered by the seven largest local law enforcement departments and the State as of June 2026.

Figure 12

Annual Education, Certification, and Bilingual Skills Pay at the Seven Largest Local Law Enforcement Departments and the State

Education Pay		Commission on Law Enforcement Certification Pay		Bilingual Skills Pay
City of Austin				
Associate's Degree	$1,200	Intermediate Certification [a]	Not offered	$2,400
Bachelor's Degree	$2,640	Advanced Certification [a]	Not offered	
Master's Degree	$3,600	Master Certification	$1,800	
City of Dallas				
Associate's Degree [b]	Varies	Intermediate Certification	$600	$1,800
Bachelor's Degree	$3,600	Advanced Certification	$4,800	
Master's Degree	$4,800	Master Certification	$7,200	
City of El Paso				
Associate's Degree	$900	Intermediate Certification	$1,000	Not offered
Bachelor's Degree	$2,400	Advanced Certification	$1,500	
Master's Degree	$3,000	Master Certification	$2,000	
City of Fort Worth [c]				
Associate's Degree	$720	Intermediate Certification	$360	$1,500
Bachelor's Degree	$2,160	Advanced Certification	$720	
Master's Degree	$2,880	Master Certification	$2,880	
City of Houston [d]				
Associate's Degree	Not offered	Intermediate Certification	$1,400	$1,820
Bachelor's Degree	$3,640	Advanced Certification	$3,361	
Master's Degree	$6,240	Master Certification	$8,282	
City of San Antonio [e]				
Associate's Degree	$2,580	Intermediate Certification	$1,920	$600
Bachelor's Degree	$3,780	Advanced Certification	$2,400	
Master's Degree	$4,020	Master Certification	$2,880	

Education Pay		Commission on Law Enforcement Certification Pay		Bilingual Skills Pay
Harris County [f]				
Associate's Degree	$1,320	Intermediate Certification	Other	$1,800
Bachelor's Degree	$3,180	Advanced Certification	Other	
Master's Degree	$4,500	Master Certification	Other	
State of Texas [g]				
Associate's Degree	$1,200	Intermediate Certification	$1,200	$1,200
Bachelor's Degree	$2,400	Advanced Certification	$2,400	
Master's Degree	$3,600	Master Certification	$3,600	

[a] No officer of the City of Austin hired after March 25, 2001, is eligible for intermediate or advanced peace officer proficiency certification pay.

[b] The City of Dallas provides education pay at a rate of $12 per month for every additional 3 hours of credit exceeding 45 hours. Education pay is limited to a maximum of $240 per month without a bachelor's degree.

[c] The City of Fort Worth provides education pay for a doctorate in the amount of $3,600 annually.

[d] The City of Houston provides education pay for a doctorate in the amount of $8,840 annually.

[e] The City of San Antonio provides education pay for a doctorate in the amount of $4,200 annually.

[f] Harris County includes certification pay as part of an officer's base pay salary.

[g] The General Appropriations Act (89th Legislature), Article IX, Section 3.12(b), page IX-26, specifies that commissioned peace officers may receive a stipend for education level and certification level.

Sources: State Auditor's Office's local law enforcement department survey conducted in June 2026 and the General Appropriations Act (89th Legislature), Article IX, Section 3.12(b), page IX-26, for fiscal years 2026 and 2027.

State Law Enforcement's Hazardous Duty Pay. State commissioned law enforcement officers receive hazardous duty pay if they have completed at least 12 months of "lifetime service credit" by the last day of the preceding month.[16] According to statute, the amount of hazardous duty pay is based on the number of months served in a hazardous duty position. That pay is authorized at $10 per month for each 12-month period of lifetime service credit. For example, an employee in a position authorized to receive hazardous duty pay who has 30 years of state hazardous duty service earns an additional $3,600 annually.[17] In fiscal year 2026, the State spent approximately **$7.6 million** on hazardous duty pay for Salary Schedule C employees (see Appendix 6 for detailed expenditure information). This is an increase from fiscal year

[16] "Lifetime service credit" is the number of months an individual has served in a hazardous duty position during the individual's lifetime. Lifetime service credit is used in the calculation of the "effective service date" for the purposes of hazardous duty pay.

[17] For the purposes of this example, the State Auditor's Office used 30 years of service for the calculation; however, the State does not have a maximum number of years for hazardous duty pay.

2024, when the State spent approximately $7.4 million on hazardous duty pay for Salary Schedule C employees. Longevity pay is not available under this salary schedule.

Local Law Enforcement's Longevity Pay. Although none of the seven largest local law enforcement departments offer hazardous duty pay, in some cases, they offer pay for assignments that may be considered hazardous or specialized, such as service on a bomb squad, a special weapons and tactics unit, or a dive team. In addition, all seven local law enforcement departments provide longevity pay, which is tied to years of service. For example, at the City of Dallas, a law enforcement officer receives $4 per month for each year of service up to a maximum of $100 per month. An officer who has 25 years of service would receive $1,200 annually.

Figure 13 presents information on the maximum annual longevity pay offered by the seven largest local law enforcement departments.

Figure 13

Maximum Annual Longevity Pay and Years to Reach It

Law Enforcement Department	Maximum Annual Longevity Pay [a]	Number of Years of Service Needed to Reach Maximum
City of Austin	$2,675	25 years
City of Dallas	$1,200	25 years
City of El Paso	$1,500	25 years
City of Fort Worth	$1,200	25 years
City of Houston	$1,300	25 years
City of San Antonio	$17,833	30 years
Harris County	$1,800	30 years
State of Texas	**Not offered**	**Not applicable**

[a] With the exception of the City of San Antonio, longevity pay is based on a dollar amount per pay period, month, or year (based on years of service). The City of San Antonio calculates longevity pay based on a percentage of base pay.

Source: State Auditor's Office's local law enforcement department survey conducted in June 2026.

Field training officer duty pay and shift differential pay are not offered to the State's Salary Schedule C employees.

Field training officer duty pay is provided to an employee who works closely with trainees or probationary officers. Generally, a field training officer serves as a mentor, coach, and supporter of trainees or probationary officers to help them transition from the classroom setting to working in the field.

Shift differential pay is provided when an employee works a schedule that differs from the standard day shift. Standard day shifts and shifts (or work hours) eligible for shift differential pay vary by department. Examples of shifts (or work hours) eligible for shift differential pay are shifts that begin after 12 p.m.; shifts that cover the hours between 11 p.m. and 8 a.m.; or any time worked between the hours of 6 p.m. and 6 a.m.

Neither of these types of pay are available to Salary Schedule C employees.

Figure 14 on the next page presents the annual supplemental pay for these two categories at the seven largest local law enforcement departments included in this study as of June 2026.

Figure 14

Annual Field Training Officer Duty Pay and Shift Differential Pay

Law Enforcement Department	Field Training Officer Duty Pay [a]	Shift Differential Pay [b]
City of Austin	$4,778	$4,200
City of Dallas	$1,200	$7,265
City of El Paso	$7,874	$5,905
City of Fort Worth	$12,127	$7,276
City of Houston	$3,900	$2,600
City of San Antonio	$3,180	$4,200
Harris County	$2,100	Not Offered
State of Texas	**Not Offered**	**Not Offered**

[a] Field training officer duty pay is based on a dollar amount per pay period or month, except for the cities of Austin, El Paso, and Fort Worth, which calculate field training officer duty pay based on a percentage of base pay.

[b] Shift differential pay is based on a dollar amount per pay period or month, except for the cities of Dallas, El Paso, and Fort Worth, which calculate shift differential pay based on a percentage of base pay.

Source: State Auditor's Office's local law enforcement department survey conducted in June 2026.

Chapter 2
Recommended Changes for the Law Enforcement Occupational Category

As part of this study, the State Classification Team requested input from state agencies with Salary Schedule C employees regarding their recommended changes to the State's Position Classification Plan (Plan) for the Law Enforcement occupational category.

Three agencies—the Juvenile Justice Department, Alcoholic Beverage Commission, and Department of Criminal Justice—submitted a total of nine requested changes. The State Classification Team concurred with all 9 of those requests and initiated 1 additional change,[18] resulting in a total of 10 recommended changes to the Plan. **Legislative action is required to implement these changes.**

Ten changes to the law enforcement job classification titles are recommended for the 2028-2029 biennium.

These recommended changes will help promote consistency among the law enforcement job classification titles in the Plan for the 2028-2029 biennium. Those changes include:

- **Adding three new job classification titles**. Adding Police Inspector I (Trainee), Police Inspector II, and Captain for the Juvenile Justice Department will accommodate entry- and higher-level duties and employee skills.
- **Deleting two job classification titles**. Due to staff and rank realignment and non-utilization, the titles of Corporal at the Juvenile Justice Department and Agent Trainee at the Alcoholic Beverage Commission are recommended for deletion.

[18] The State Classification Team recommends retitling the Juvenile Justice Department's current Police Inspector job classification title to Police Inspector III to promote consistency with the Department's requests to add the Police Inspector I and Police Inspector II job classification titles.

- **Changing five job classification titles**. Changing titles for some job classifications would provide a better description of those jobs' functions and ensure consistency with recognized law enforcement rank structures and organizational hierarchy. For example, changing Regional Supervisor – Office of the Inspector General to Lieutenant – Office of the Inspector General will reflect the broad nature and complexity of the job duties within the job classification series. In addition, some job classification titles would need to be changed if a level within a job classification series is deleted.

Two of the state agencies requesting changes—the Alcoholic Beverage Commission and the Department of Criminal Justice—would incur no cost to implement the recommended changes.

The Juvenile Justice Department asserts that it would not incur costs unless the proposed rates in Chapter 1-C of this report are approved by the Legislature. If the proposed rates are approved, the State Classification Team estimates that the Juvenile Justice Department would incur a cost of approximately $123,000 in each year of the 2028-2029 biennium (totaling approximately $246,000 for the biennium) to add affected employees in the proposed and corresponding Salary Schedule C salary groups and steps.[19]

Figure 15 on the next page presents the Law Enforcement occupational category's job classification numbers, salary groups, and job classification titles for the 2026-2027 biennium and the recommended job classification numbers, salary groups, and titles for the 2028-2029 biennium, including a description of the recommended changes.

[19] This estimate is based on incumbents identified by the agency that would move from Salary Schedule B to the new Salary Schedule C job classification titles and corresponding Salary Schedule C salary groups and steps. Law enforcement staffing levels can change with promotions, years of service-time increases, and separations; therefore, those changes can increase or decrease the estimated costs.

Figure 15

Recommended Changes to the Law Enforcement Job Classification Titles in the State's Position Classification Plan

2026-2027 Biennium			Recommended for the 2028-2029 Biennium			
Job Classification Number	Salary Group	Job Classification Title	Job Classification Number	Salary Group	Job Classification Title	Recommended Change
Health and Human Services Commission – Office of Inspector General [a]						
9865	C04	Sergeant, Health and Human Services Commission, Office of Inspector General	9865	C04	Sergeant, Health and Human Services Commission, Office of Inspector General	No Change
9866	C05	Lieutenant, Health and Human Services Commission, Office of Inspector General	9866	C05	Lieutenant, Health and Human Services Commission, Office of Inspector General	No Change
9867	C06	Captain, Health and Human Services Commission, Office of Inspector General	9867	C06	Captain, Health and Human Services Commission, Office of Inspector General	No Change
9869	C08	Major, Health and Human Services Commission, Office of Inspector General	9869	C08	Major, Health and Human Services Commission, Office of Inspector General	No Change
Juvenile Justice Department – Office of Inspector General [a]						
			9870	C01	Police Inspector I (Trainee), Juvenile Justice Department	***Addition***
			9871	C02	Police Inspector II, Juvenile Justice Department	***Addition***
9872	C03	Police Inspector, Juvenile Justice Department	9872	C03	Police Inspector III, Juvenile Justice Department	***Title Change***
9874	C04	Corporal, Juvenile Justice Department				***Deletion***
9875	C04	Sergeant, Juvenile Justice Department	9875	C04	Sergeant, Juvenile Justice Department	No Change
9876	C05	Lieutenant, Juvenile Justice Department	9876	C05	Lieutenant, Juvenile Justice Department	No Change
			9877	C06	Captain, Juvenile Justice Department	***Addition***
9878	C07	Commander, Juvenile Justice Department	9878	C07	Commander, Juvenile Justice Department	No Change

2026-2027 Biennium			Recommended for the 2028-2029 Biennium			
Job Classification Number	Salary Group	Job Classification Title	Job Classification Number	Salary Group	Job Classification Title	Recommended Change
9879	C08	Deputy Chief, Juvenile Justice Department	9879	C08	Deputy Chief, Juvenile Justice Department	No Change
Office of the Comptroller of Public Accounts						
9880	C01	Investigator I (Trainee), Office of the Comptroller	9880	C01	Investigator I (Trainee), Office of the Comptroller	No Change
9881	C02	Investigator II, Office of the Comptroller	9881	C02	Investigator II, Office of the Comptroller	No Change
9882	C03	Corporal, Office of the Comptroller	9882	C03	Corporal, Office of the Comptroller	No Change
9883	C04	Sergeant, Office of the Comptroller	9883	C04	Sergeant, Office of the Comptroller	No Change
9884	C05	Lieutenant, Office of the Comptroller	9884	C05	Lieutenant, Office of the Comptroller	No Change
9885	C06	Captain, Office of the Comptroller	9885	C06	Captain, Office of the Comptroller	No Change
Department of Insurance – State Fire Marshal's Office [a]						
9887	C03	Investigator, Texas Department of Insurance, State Fire Marshal's Office	9887	C03	Investigator, Texas Department of Insurance, State Fire Marshal's Office	No Change
9889	C04	Sergeant, Texas Department of Insurance, State Fire Marshal's Office	9889	C04	Sergeant, Texas Department of Insurance, State Fire Marshal's Office	No Change
9890	C05	Lieutenant, Texas Department of Insurance, State Fire Marshal's Office	9890	C05	Lieutenant, Texas Department of Insurance, State Fire Marshal's Office	No Change
9891	C06	Captain, Texas Department of Insurance, State Fire Marshal's Office	9891	C06	Captain, Texas Department of Insurance, State Fire Marshal's Office	No Change
9892	C07	Deputy Chief Investigator, Texas Department of Insurance, State Fire Marshal's Office	9892	C07	Deputy Chief Investigator, Texas Department of Insurance, State Fire Marshal's Office	No Change
9893	C08	Assistant State Fire Marshal, Texas Department of Insurance, State Fire Marshal's Office	9893	C08	Assistant State Fire Marshal, Texas Department of Insurance, State Fire Marshal's Office	No Change

2026-2027 Biennium			Recommended for the 2028-2029 Biennium			
Job Classification Number	Salary Group	Job Classification Title	Job Classification Number	Salary Group	Job Classification Title	Recommended Change
Department of Insurance – Fraud Unit						
9894	C04	Sergeant, Texas Department of Insurance	9894	C04	Sergeant, Texas Department of Insurance	No Change
9895	C05	Lieutenant, Texas Department of Insurance	9895	C05	Lieutenant, Texas Department of Insurance	No Change
9896	C06	Captain, Texas Department of Insurance	9896	C06	Captain, Texas Department of Insurance	No Change
9897	C07	Deputy Chief Investigator, Texas Department of Insurance	9897	C07	Deputy Chief Investigator, Texas Department of Insurance	No Change
Department of Public Safety						
9901	C05	Public Safety Inspector I	9901	C05	Public Safety Inspector I	No Change
9902	C06	Public Safety Inspector II	9902	C06	Public Safety Inspector II	No Change
9905	C04	Pilot Investigator I	9905	C04	Pilot Investigator I	No Change
9906	C05	Pilot Investigator II	9906	C05	Pilot Investigator II	No Change
9907	C06	Pilot Investigator III	9907	C06	Pilot Investigator III	No Change
9908	C07	Pilot Investigator IV	9908	C07	Pilot Investigator IV	No Change
9920	C01	Trooper Trainee	9920	C01	Trooper Trainee	No Change
9922	C02	Probationary Trooper	9922	C02	Probationary Trooper	No Change
9928	C03	Trooper	9928	C03	Trooper	No Change
9935	C03	Corporal	9935	C03	Corporal	No Change
9940	C04	Sergeant, Public Safety	9940	C04	Sergeant, Public Safety	No Change
9941	C05	Lieutenant, Public Safety	9941	C05	Lieutenant, Public Safety	No Change
9942	C06	Captain, Public Safety	9942	C06	Captain, Public Safety	No Change
9943	C07	Assistant Commander, Public Safety	9943	C07	Assistant Commander, Public Safety	No Change
9944	C08	Commander, Public Safety	9944	C08	Commander, Public Safety	No Change
9945	C08	Major, Public Safety	9945	C08	Major, Public Safety	No Change
Alcoholic Beverage Commission [b]						
9949	C01	Agent Trainee				***Deletion***
9950	C02	Probationary Agent	9950	C02	Agent Trainee	***Title Change***
9956	C03	Agent	9956	C03	Agent	No Change

2026-2027 Biennium			Recommended for the 2028-2029 Biennium			
Job Classification Number	Salary Group	Job Classification Title	Job Classification Number	Salary Group	Job Classification Title	Recommended Change
9960	C04	Sergeant, Alcoholic Beverage	9960	C04	Sergeant, Alcoholic Beverage	No Change
9961	C05	Lieutenant, Alcoholic Beverage	9961	C05	Lieutenant, Alcoholic Beverage	No Change
9962	C06	Captain, Alcoholic Beverage	9962	C06	Captain, Alcoholic Beverage	No Change
9963	C08	Major, Alcoholic Beverage	9963	C08	Major, Alcoholic Beverage	No Change
Department of Criminal Justice – Office of the Inspector General						
9965	C01	Investigator I, Trainee – Office of the Inspector General	9965	C01	Investigator I, Trainee - Office of the Inspector General	No Change
9970	C02	Investigator II – Office of the Inspector General	9970	C02	Investigator II - Office of the Inspector General	No Change
9971	C03	Investigator III – Office of the Inspector General	9971	C03	Investigator III - Office of the Inspector General	No Change
9972	C04	Investigator IV – Office of the Inspector General	9972	C04	Investigator IV - Office of the Inspector General	No Change
9973	C05	Regional Supervisor – Office of the Inspector General	9973	C05	Lieutenant - Office of the Inspector General	***Title Change***
9974	C06	Regional Manager – Office of the Inspector General	9974	C06	Captain - Office of the Inspector General	***Title Change***
9975	C07	Multi-Regional Administrator – Office of the Inspector General	9975	C07	Multi-Regional Administrator - Office of the Inspector General	No Change
9976	C08	Chief Inspector – Office of the Inspector General	9976	C08	Commander - Office of the Inspector General	***Title Change***
Parks and Wildlife Department						
9913	C01	State Park Police Officer Trainee (Cadet)	9913	C01	State Park Police Officer Trainee (Cadet)	No Change
9914	C02	Probationary State Park Police Officer	9914	C02	Probationary State Park Police Officer	No Change
9915	C03	State Park Police Officer	9915	C03	State Park Police Officer	No Change
9916	C04	Sergeant, State Park Police Officer	9916	C04	Sergeant, State Park Police Officer	No Change
9917	C05	Lieutenant, State Park Police Officer	9917	C05	Lieutenant, State Park Police Officer	No Change

2026-2027 Biennium			Recommended for the 2028-2029 Biennium			
Job Classification Number	Salary Group	Job Classification Title	Job Classification Number	Salary Group	Job Classification Title	Recommended Change
9918	C06	Captain, State Park Police Officer	9918	C06	Captain, State Park Police Officer	No Change
9919	C08	Major, State Park Police Officer	9919	C08	Major, State Park Police Officer	No Change
9980	C01	Game Warden Trainee	9980	C01	Game Warden Trainee	No Change
9981	C02	Probationary Game Warden	9981	C02	Probationary Game Warden	No Change
9987	C03	Game Warden	9987	C03	Game Warden	No Change
9990	C04	Sergeant, Game Warden	9990	C04	Sergeant, Game Warden	No Change
9991	C05	Lieutenant, Game Warden	9991	C05	Lieutenant, Game Warden	No Change
9992	C06	Captain, Game Warden	9992	C06	Captain, Game Warden	No Change
9993	C07	Assistant Commander, Game Warden	9993	C07	Assistant Commander, Game Warden	No Change
9994	C08	Commander, Game Warden	9994	C08	Commander, Game Warden	No Change
9995	C08	Major, Game Warden	9995	C08	Major, Game Warden	No Change
Office of the Attorney General						
9996	C04	Sergeant, Texas Attorney General's Office	9996	C04	Sergeant, Texas Attorney General's Office	No Change
9997	C05	Lieutenant, Texas Attorney General's Office	9997	C05	Lieutenant, Texas Attorney General's Office	No Change
9998	C06	Captain, Texas Attorney General's Office	9998	C06	Captain, Texas Attorney General's Office	No Change
9999	C08	Major, Texas Attorney General's Office	9999	C08	Major, Texas Attorney General's Office	No Change
Commission on Law Enforcement [a]						
9909	C04	Sergeant, Commission on Law Enforcement	9909	C04	Sergeant, Commission on Law Enforcement	No Change
9910	C05	Lieutenant, Commission on Law Enforcement	9910	C05	Lieutenant, Commission on Law Enforcement	No Change
9911	C06	Captain, Commission on Law Enforcement	9911	C06	Captain, Commission on Law Enforcement	No Change
9912	C08	Major, Commission on Law Enforcement	9912	C08	Major, Commission on Law Enforcement	No Change

[a] The job classification titles for the Health and Human Services Commission – Office of Inspector General; Juvenile Justice Department – Office of Inspector General; the Department of Insurance – State Fire Marshal's Office; and Commission on Law Enforcement were added to the Law Enforcement occupational category and Salary Schedule C effective September 1, 2025.

[b] The Alcoholic Beverage Commission hires Salary Schedule C employees starting at Agent at Salary Group C03. The updated Agent Trainee job classification title will be used for individuals attending a training academy and pursuing peace officer licensing by the Commission on Law Enforcement.

Sources: Position Classification Plan in the General Appropriations Act (89th Legislature), Article IX, Section 2.01, pages IX-20 and IX-21, and State Auditor's Office analysis.

Appendix 1

Objective, Scope, and Methodology

The following members of the State Auditor's staff performed the study:

- Juan R. Sanchez, MPA (Project Manager)
- Tiffany Boscan, SHRM-SCP (Assistant Project Manager)
- Zoe Lipnicky, SHRM-CP
- Sarah Daigle, CIA, CRMA (Quality Control Reviewer)
- Lara Foronda Tai, CCP, PHR, SHRM-CP (Classification and Compensation Manager)

Objective

The objective of this project was to conduct a study of the market competitiveness of the State's law enforcement salary schedule (Salary Schedule C).

Scope

The scope of this study focused on comparing the State's law enforcement pay in accordance with Salary Schedule C and the pay of local law enforcement departments that employ more than 1,000 commissioned law enforcement officers. The State Classification Team within the State Auditor's Office conducted this study in accordance with Texas Government Code, Sections 654.036 and 654.037.

Methodology

The primary focus of this study was to compare the State's direct compensation for law enforcement positions paid in accordance with Salary Schedule C to the direct compensation paid by the seven largest local law enforcement departments in Texas. Fieldwork was conducted from May 2026 through October 2026.

This study was not an audit; therefore, the information in this report was not subjected to all the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to ensure accuracy.

In reviewing the salaries for the State's law enforcement positions paid in accordance with Salary Schedule C, the State Classification Team compared the maximum base pay of the seven largest local law enforcement departments in Texas and the maximum base pay for the following State job classification titles, which represent the benchmark jobs for their respective salary groups:

- Trooper/Corporal – Department of Public Safety (Salary Group C03).
- Sergeant – Department of Public Safety (Salary Group C04).
- Lieutenant – Department of Public Safety (Salary Group C05).
- Captain – Department of Public Safety (Salary Group C06).

This study was based on the State Auditor's Office's June 2026 survey of the seven largest local law enforcement departments in Texas. Those local law enforcement departments included:

- The City of Austin.
- The City of Dallas.
- The City of El Paso.
- The City of Fort Worth.
- The City of Houston.
- The City of San Antonio.
- Harris County.

The following state agencies have employees classified within Salary Schedule C:

- Alcoholic Beverage Commission.
- Commission on Law Enforcement.
- Department of Criminal Justice.
- Department of Insurance.
- Department of Public Safety.
- Health and Human Services Commission.
- Juvenile Justice Department.
- Office of the Attorney General.
- Office of the Comptroller of Public Accounts.
- Parks and Wildlife Department.

For this study, the State Classification Team analyzed the following:

- Salary Schedule C as approved by the 89th Legislature for fiscal years 2026 and 2027.
- Information on salary range maximum base pay rates for law enforcement positions at the seven largest local law enforcement departments in Texas that was collected through a survey conducted in June 2026.
- Salaries and headcounts of employees in each job classification title within Salary Schedule C as of the third quarter of fiscal year 2026 (the quarter ending May 31, 2026).
- Turnover rate data for each job classification title assigned to Salary Schedule C for fiscal year 2025.
- Requests submitted by agencies with Salary Schedule C employees for changes to the State's Position Classification Plan for the Law Enforcement occupational category.

To determine the cost for recommendations, the State Classification Team used the number of classified, regular full-time employees in each of the job classification titles as of the third quarter of fiscal year 2026 (the quarter ending May 31, 2026). The estimated cost was calculated by determining the

effect of moving those employees to the recommended salary rates at the same placement within the salary schedule. The salary rates in Salary Schedule C for fiscal years 2026 and 2027 (effective September 1, 2025 and 2026, respectively) were used in this analysis. To calculate the recommended costs, the State Classification Team extracted information from the Office of the Comptroller of Public Accounts' Uniform Statewide Payroll/Personnel System, Human Resource Information System, and Standardized Payroll/Personnel Reporting System.

The State Classification Team also reviewed supplemental pay information provided by the seven largest local law enforcement departments in the state. This included information on pay for education, certifications, bilingual skills, hazardous duty, longevity, field training officer duty, and shift differentials.

In addition, the State Classification Team reviewed compensation expenditures, including overtime pay, for Salary Schedule C employees. It is important to note that state agencies can continue to update data in the Office of Comptroller of Public Accounts' systems; therefore, previously reported compensation expenditures data may have changed in those systems.

Appendix 2

Law Enforcement Salary Schedule (Salary Schedule C) for Fiscal Years 2026 and 2027

The salary rates presented in Figure 16 were approved by the 89th Legislature and effective beginning September 1, 2025. (Figure 15 in Chapter 2 lists the job classification titles assigned to Salary Schedule C.)

Figure 16

Law Enforcement Salary Schedule (Salary Schedule C)
Fiscal Years 2026 and 2027

Salary Group	< 4 Years of Service	≥ 4 Years of Service	≥ 8 Years of Service	≥ 12 Years of Service	≥ 16 Years of Service	≥ 20 Years of Service
C01	$51,255					
C02	$55,441					
C03	$65,851	$80,274	$85,989	$89,789	$93,937	$98,085
C04		$89,981	$96,080	$100,017	$104,434	$107,038
C05		$102,171	$108,758	$112,938	$117,739	$120,695
C06		$127,283	$131,610	$134,268	$136,938	$138,581
C07		$132,334	$133,400	$135,869	$138,507	$141,145
C08		$149,738	$149,836	$149,896	$149,896	$149,896

Source: General Appropriations Act (89th Legislature), Article IX, Section 2.01, page IX-22.

Appendix 3

Headcounts and Turnover Rates

Figure 17 presents headcounts as of the third quarter of fiscal year 2026 (the quarter ending May 31, 2026) and turnover rates (excluding interagency transfers) for fiscal year 2025 by state agency and law enforcement job classification title.[20]

Figure 17

Headcounts and Turnover Rates by State Agency and Law Enforcement Job Classification Title

Job Classification Title	Salary Group	Headcount as of May 31, 2026	Turnover Rate for Fiscal Year 2025
Department of Public Safety			
Trooper Trainee	C01	208	21.9%
Probationary Trooper	C02	233	2.7%
Trooper	C03	2,116	3.5%
Corporal	C03	341	3.8%
Pilot Investigator I	C04	0	0.0%
Sergeant, Public Safety	C04	1,387	4.4%
Public Safety Inspector I	C05	0	0.0%
Pilot Investigator II	C05	32	6.8%
Lieutenant, Public Safety	C05	273	5.8%
Public Safety Inspector II	C06	0	0.0%
Pilot Investigator III	C06	11	9.8%
Captain, Public Safety	C06	85	8.8%
Pilot Investigator IV	C07	0	0.0%
Assistant Commander, Public Safety	C07	0	0.0%
Commander, Public Safety	C08	0	0.0%
Major, Public Safety	C08	47	14.5%
Subtotals for the Department of Public Safety		**4,733**	**5.1%** [a]

[20] State agencies can continue to update data in the Office of the Comptroller of Public Accounts' systems; therefore, previously reported data may have changed in those systems.

Job Classification Title	Salary Group	Headcount as of May 31, 2026	Turnover Rate for Fiscal Year 2025
Parks and Wildlife Department – Game Wardens			
Game Warden Trainee	C01	25	43.5%
Probationary Game Warden	C02	28	6.6%
Game Warden	C03	376	3.9%
Sergeant, Game Warden	C04	34	3.1%
Lieutenant, Game Warden	C05	23	0.0%
Pilot Investigator II	C05	1	0.0%
Captain, Game Warden	C06	46	4.3%
Assistant Commander, Game Warden	C07	6	0.0%
Commander, Game Warden	C08	0	0.0%
Major, Game Warden	C08	11	9.1%
Subtotals for the Parks and Wildlife Department – Game Wardens		**550**	**5.6%** [a]
Parks and Wildlife Department – State Park Police Officers			
State Park Police Officer Trainee (Cadet)	C01	5	28.6%
Probationary State Park Police Officer	C02	5	0.0%
State Park Police Officer	C03	87	9.1%
Sergeant, State Park Police Officer	C04	13	0.0%
Lieutenant, State Park Police Officer	C05	5	0.0%
Captain, State Park Police Officer	C06	9	0.0%
Major, State Park Police Officer	C08	3	0.0%
Subtotals for the Parks and Wildlife Department – State Park Police Officers		**127**	**7.3%** [a]
Alcoholic Beverage Commission			
Agent Trainee	C01	0	0.0%
Probationary Agent	C02	0	25.0%
Agent	C03	141	10.6%
Sergeant, Alcoholic Beverage	C04	25	8.1%
Lieutenant, Alcoholic Beverage	C05	19	21.1%
Captain, Alcoholic Beverage	C06	0	0.0%
Major, Alcoholic Beverage	C08	8	0.0%
Subtotals for the Alcoholic Beverage Commission		**193**	**12.2%** [a]

Job Classification Title	Salary Group	Headcount as of May 31, 2026	Turnover Rate for Fiscal Year 2025
Department of Criminal Justice – Office of the Inspector General			
Investigator I, Trainee – Office of the Inspector General	C01	2	0.0%
Investigator II – Office of the Inspector General	C02	0	0.0%
Investigator III – Office of the Inspector General	C03	16	6.7%
Investigator IV – Office of the Inspector General	C04	129	7.1%
Regional Supervisor – Office of the Inspector General	C05	21	0.0%
Regional Manager – Office of the Inspector General	C06	6	0.0%
Multi-Regional Administrator – Office of the Inspector General	C07	0	0.0%
Chief Inspector – Office of the Inspector General	C08	4	0.0%
Subtotals for the Department of Criminal Justice		**178**	**5.8%** [a]
Office of the Attorney General			
Sergeant, Texas Attorney General's Office	C04	155	7.5%
Lieutenant, Texas Attorney General's Office	C05	26	4.1%
Captain, Texas Attorney General's Office	C06	15	6.8%
Major, Texas Attorney General's Office	C08	6	0.0%
Subtotals for the Office of the Attorney General		**202**	**6.8%** [a]
Department of Insurance – Fraud Unit			
Sergeant, Texas Department of Insurance	C04	17	15.4%
Lieutenant, Texas Department of Insurance	C05	4	88.9%
Captain, Texas Department of Insurance	C06	2	0.0%
Deputy Chief Investigator, Texas Department of Insurance	C07	1	0.0%
Subtotals for the Department of Insurance – Fraud Unit		**24**	**20.2%** [a]

Job Classification Title	Salary Group	Headcount as of May 31, 2026	Turnover Rate for Fiscal Year 2025
Department of Insurance – State Fire Marshal's Office (SFMO) [b]			
Investigator, Texas Department of Insurance, SFMO	C03	12	Not Applicable
Sergeant, Texas Department of Insurance, SFMO	C04	13	Not Applicable
Lieutenant, Texas Department of Insurance, SFMO	C05	4	Not Applicable
Captain, Texas Department of Insurance, SFMO	C06	0	Not Applicable
Deputy Chief Investigator, Texas Department of Insurance, SFMO	C07	1	Not Applicable
Assistant State Fire Marshal, Texas Department of Insurance, SFMO	C08	1	Not Applicable
Subtotals for Department of Insurance – SFMO		**31**	**Not Applicable**
Office of the Comptroller of Public Accounts			
Investigator I (Trainee), Office of the Comptroller	C01	0	0.0%
Investigator II, Office of the Comptroller	C02	0	0.0%
Corporal, Office of the Comptroller	C03	27	0.0%
Sergeant, Office of the Comptroller	C04	13	0.0%
Lieutenant, Office of the Comptroller	C05	5	0.0%
Captain, Office of the Comptroller	C06	2	0.0%
Subtotals for the Office of the Comptroller		**47**	**0.0%** [a]
Health and Human Services Commission – Office of Inspector General [b]			
Sergeant, Health and Human Services Commission, Office of Inspector General	C04	22	Not Applicable
Lieutenant, Health and Human Services Commission, Office of Inspector General	C05	9	Not Applicable
Captain, Health and Human Services Commission, Office of Inspector General	C06	5	Not Applicable
Major, Health and Human Services Commission, Office of Inspector General	C08	1	Not Applicable
Subtotals for the Health and Human Services Commission		**37**	**Not Applicable**

Job Classification Title	Salary Group	Headcount as of May 31, 2026	Turnover Rate for Fiscal Year 2025
Juvenile Justice Department – Office of Inspector General [b]			
Police Inspector, Juvenile Justice Department	C03	6	Not Applicable
Corporal, Juvenile Justice Department	C04	3	Not Applicable
Sergeant, Juvenile Justice Department	C04	32	Not Applicable
Lieutenant, Juvenile Justice Department	C05	10	Not Applicable
Commander, Juvenile Justice Department	C07	3	Not Applicable
Deputy Chief, Juvenile Justice Department	C08	1	Not Applicable
Subtotals for the Texas Juvenile Justice Department		**55**	**Not Applicable**
Commission on Law Enforcement [b]			
Sergeant, Commission on Law Enforcement	C04	32	Not Applicable
Lieutenant, Commission on Law Enforcement	C05	2	Not Applicable
Captain, Commission on Law Enforcement	C06	6	Not Applicable
Major, Commission on Law Enforcement	C08	2	Not Applicable
Subtotals for the Commission on Law Enforcement		**42**	**Not Applicable**
All Agencies			
Law Enforcement Occupational Category Totals		**6,219**	**5.5% [c]**

[a] The agency turnover rate subtotal is not the sum or average of the turnover rates for the individual job classification titles. It is the overall turnover rate for the agency's job classification titles within the Law Enforcement occupational category.

[b] Investigators at the Department of Insurance – State Fire Marshal's Office; Health and Human Services Commission – Office of Inspector General; Juvenile Justice Department – Office of Inspector General; and Commission on Law Enforcement were not part of Salary Schedule C or the Law Enforcement occupational category in fiscal year 2025; therefore, turnover rates for fiscal year 2025 are not presented. In fiscal year 2025, those agencies' investigators were part of Salary Schedule B. They were added to Salary Schedule C effective September 1, 2025 (fiscal year 2026).

[c] The Law Enforcement occupational category total turnover rate is not the sum or average of the percentages. It is the overall turnover rate for the State's job classification titles within the Law Enforcement occupational category.

Sources: State Auditor's Office's Electronic Classification Analysis System; the Office of the Comptroller of Public Accounts' Standardized Payroll/Personnel Reporting System and Human Resource Information System; General Appropriations Act (89th Legislature), Article IX, Sections 3.15 and 3.16, page IX-27; House Bill 2467 (89th Legislature); and Senate Bills 502, 1171, and 1321 (89th Legislature).

Appendix 4

Comparison of State Agencies and Local Law Enforcement Departments

Figure 18 presents the entry-level pay and minimum qualifications for Salary Schedule C employees and the seven largest local law enforcement departments in the state.

Figure 18

Comparison of Entry-level Positions at State Agencies and the Seven Largest Local Law Enforcement Departments

State Agency or Local Law Enforcement Department	Entry-level Salary [a]	Time to Next Rank	Minimum Education Requirement [b]	Peace Officer Certification Required?
State Agencies [c]				
Department of Public Safety (Trooper Trainee) [d]	$70,476	30 weeks	60 hours of college credit	No
Parks and Wildlife Department (Game Warden Trainee) [d]	$70,476	30 weeks	Bachelor's degree	No
Parks and Wildlife Department (State Park Police Officer Trainee (Cadet)) [d]	$70,476	30 weeks	Bachelor's degree	No
Department of Criminal Justice (Investigator I, Trainee - Office of the Inspector General)	$51,255	Not Applicable	Bachelor's degree or qualifying military or law enforcement experience	No
Office of the Comptroller (Investigator I (Trainee))	$51,255	26 weeks	Bachelor's degree	Yes
Local Law Enforcement Departments [e]				
City of Austin	$67,000	32 weeks	High school diploma or GED	No
City of Dallas	$81,232	40 weeks	45 hours of college credit	No
City of El Paso	$51,106	37 weeks	High school diploma or GED	No
City of Fort Worth	$65,520	34 weeks	High school diploma	No
City of Houston	$52,000	31 weeks	High school diploma or GED	No
City of San Antonio	$56,000	35 weeks	High school diploma or GED	No
Harris County	$49,920	30 weeks	High school diploma or GED	No

[a] Entry-level salaries for state agencies are based on Salary Schedule C for fiscal years 2026 and 2027. Entry-level salaries for local law enforcement departments were reported through the State Auditor's Office's local law enforcement department survey conducted in June 2026.

[b] A bachelor's degree is not required as a minimum education requirement under applicable laws and regulations. Some state agencies may require a bachelor's degree per agency policies, and other state agencies may allow substitutions for the stated minimum education requirements. For more information, see *A Report on Expanding State Job Opportunities for Individuals Without a Bachelor's Degree* (SAO Report No. 26-705, July 2026).

[c] The Office of the Attorney General, Department of Insurance, Commission on Law Enforcement, Health and Human Services Commission, Juvenile Justice Department, and Alcoholic Beverage Commission are not presented in this figure because those agencies hire Salary Schedule C employees starting at the senior-level rank of Sergeant at Salary Group C04, or Investigator, Police Inspector, or Agent at Salary Group C03.

[d] The Texas Legislature authorized an expanded enforcement program that includes a 50-hour work week. Therefore, the entry-level salary presented for the Department of Public Safety and Parks and Wildlife Department includes the base salary for a Trooper Trainee, Game Warden Trainee, and State Park Police Officer Trainee (Cadet) paid in accordance with Salary Group C01, plus the 10 hours of weekly mandatory overtime pay.

[e] The data presented for the local law enforcement departments are for the job titles or positions of Trainee, Recruit, or Cadet.

Source: Information obtained from the seven largest local law enforcement departments in June 2026 and from state agencies in September 2026.

Appendix 5

Law Enforcement Pay at Higher Education Institutions

Although higher education institutions were not included in the scope of this study, the State Classification Team collected information on law enforcement salary ranges as of September 2026 from selected higher education institutions as a point of reference (Figure 19).

Figure 19

Law Enforcement Base Pay at Higher Education Institutions as of September 2026

Entry and Journey Levels				
	Police Cadet/Trainee/Recruit		Police Officer	
Higher Education Institution	Salary Range Minimum	Salary Range Maximum	Salary Range Minimum	Salary Range Maximum
Texas A&M University [a]	$62,629	$68,890	$69,347	$96,491 [b]
University of Houston	$38,100	$57,200	$63,141	$88,879 [c]
University of North Texas Health Science Center at Fort Worth	$51,744	$77,616	$56,640	$84,960 [d]
The University of Texas at Austin	$52,000	$52,000	$85,000	$122,000
The University of Texas at Dallas	$42,440	$78,513	$49,967	$94,438 [e]
The University of Texas at El Paso	$33,000	$49,500	$46,639	$91,500 [f]
The University of Texas at San Antonio [g]	$51,225	Not Applicable	$65,750	$99,650 [h]

Senior Level						
	Sergeant		Lieutenant		Captain	
Higher Education Institution	Salary Range Minimum	Salary Range Maximum	Salary Range Minimum	Salary Range Maximum	Salary Range Minimum	Salary Range Maximum
Texas A&M University	$88,421	$115,482	$106,787	$129,792	Not Applicable	
University of Houston	$90,000	$99,000	$102,000	$112,200	$116,555	$128,211
University of North Texas Health Science Center at Fort Worth	$74,352	$111,528	$89,952	$134,928	$98,976	$148,464
The University of Texas at Austin	$126,000	$135,000	$145,000	$160,000	$167,000	$185,000
The University of Texas at Dallas	$63,871	$123,271	$69,328	$135,190	$77,550	$151,222
The University of Texas at El Paso	$66,000	$99,000	$85,000	$127,500	$93,500	$140,250
The University of Texas at San Antonio	$86,000	$108,200	$100,000	$120,900	$110,000	$130,900

[a] Texas A&M University also has a Police Officer in Training job title, which has a salary range maximum of $72,654.

[b] The salary range maximum for a police officer at Texas A&M University is for the Police Officer IV job title.

[c] The salary range maximum for a police officer at the University of Houston is for the Police Corporal job title.

[d] University of North Texas Health Science Center at Fort Worth also has a Police Corporal job title, which has a salary range maximum of $101,880.

[e] The University of Texas at Dallas also has a Police Corporal job title with a salary range maximum of $103,035.

[f] The salary range maximum for a police officer at The University of Texas at El Paso is for the Corporal job title.

[g] The University of Texas at San Antonio also has a Police Officer in Training job title, which has a salary range minimum of $51,225.

[h] The salary range maximum for a police officer at The University of Texas at San Antonio is for the Senior Police Officer job title. The University of Texas at San Antonio also has a Corporal job title, which has a salary range maximum of $101,250.

Sources: Higher education institution pay plans as of September 2026.

Appendix 6

Compensation Expenditures

Figure 20 presents compensation expenditures by state agency for Salary Schedule C employees in fiscal year 2026.

Figure 20

Compensation Expenditures for Salary Schedule C Employees in Fiscal Year 2026 [a]

Agency	Base Pay	Hazardous Duty Pay	Overtime Pay [b]	Pay for Education, Certifications, and Bilingual Skills	Totals
Department of Public Safety	$410,520,834	$5,990,750	$229,768,398	$18,751,350	$665,031,332
Parks and Wildlife Department [c]	$60,705,966	$922,680	$16,427,872	$3,516,550	$81,573,068
Office of the Attorney General	$19,953,802	$165,380	$297,913	$1,062,300	$21,479,395
Department of Criminal Justice	$17,401,588	$233,480	$1,820,976	$819,300	$20,275,344
Alcoholic Beverage Commission	$17,206,371	$219,760	$258,648	$957,000	$18,641,779
Department of Insurance [d]	$5,155,065	$14,560	$167,517	$242,000	$5,579,142
Juvenile Justice Department [e]	$5,027,323	$45,670	$39,784	$0	$5,112,777
Health and Human Services Commission [e]	$4,175,901	$0	$0	$0	$4,175,901
Office of the Comptroller of Public Accounts [f]	$3,829,310	$38,130	$0	$224,900	$4,092,340
Commission on Law Enforcement [e]	$3,772,674	$6,180	$39,380	$0	$3,818,234
Totals	**$547,748,834**	**$7,636,590**	**$248,820,488**	**$25,573,400**	**$829,779,312**

[a] The amounts presented were extracted from the Office of the Comptroller of Public Accounts' Standardized Payroll/Personnel Reporting System for fiscal year 2026 (pay periods between September 2025 and August 2026); the amounts were pulled on September 17, 2026, and do not reflect any adjustments made or transactions reported after that date.

[b] Amounts may include payments for state compensatory time related to Texas Government Code, Chapter 659, which allows agencies to pay employees for compensatory time for work directly related to public safety, disaster, or emergency response activities.

[c] The amounts presented for the Parks and Wildlife Department include pay for Game Wardens and State Park Police Officers. State Park Police Officers were first paid in accordance with Salary Schedule C effective September 1, 2023 (fiscal year 2024).

[d] The amounts presented for the Department of Insurance include pay for the Department's Fraud Unit and State Fire Marshal's Office (SMFO) investigators. The SMFO investigators were first paid in accordance with Salary Schedule C effective September 1, 2025 (fiscal year 2026).

[e] The amounts presented for the Juvenile Justice Department, Health and Human Services Commission, and Commission on Law Enforcement include pay for those agencies' Salary Schedule C investigators. Those investigators were first paid in accordance with Salary Schedule C effective September 1, 2025 (fiscal year 2026).

[f] The amounts presented for the Office of the Comptroller of Public Accounts include pay for the agency's Criminal Investigation Division's investigators. Those investigators were first paid in accordance with Salary Schedule C effective September 1, 2023 (fiscal year 2024).

Source: The Office of the Comptroller of Public Accounts' Standardized Payroll/Personnel Reporting System.

Appendix 7

Overtime Pay

Figure 21 through Figure 28 on the following pages show the trends for fiscal years 2024 through 2026 in overtime pay for Salary Schedule C employees at eight state agencies, along with explanations provided by those agencies.[21] The Office of the Comptroller of Public Accounts and Health and Human Services Commission – Office of Inspector General, which first had Salary Schedule C employees in fiscal years 2024 and 2026, respectively, did not have any overtime pay for those employees.

The three-year trends presented in this appendix are based on data from the Office of the Comptroller of Public Accounts' Standardized Payroll/Personnel Reporting System and information provided by the state agencies (see text box for more information).

Sources

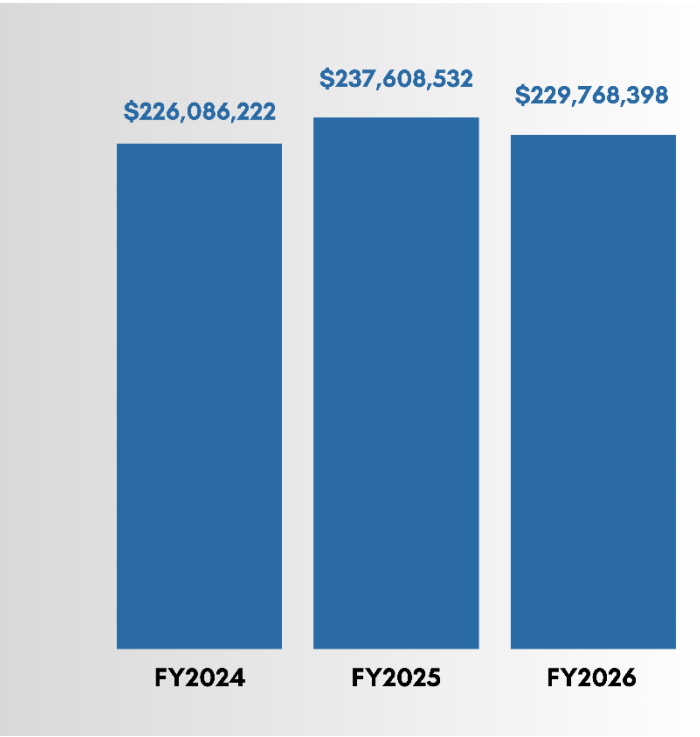
The amounts presented for each fiscal year were extracted from the Office of the Comptroller of Public Accounts' Standardized Payroll/Personnel Reporting System. The amounts were pulled on September 17, 2026, and do not reflect any adjustments made or transactions reported after that date. State agencies can continue to update data in the Office of the Comptroller of Public Accounts' systems; therefore, previously reported compensation expenditures data may have changed in those systems.

Fiscal year data includes all pay periods between the following dates:

- **Fiscal Year 2026:** September 2025 and August 2026
- **Fiscal Year 2025:** September 2024 and August 2025
- **Fiscal Year 2024:** September 2023 and August 2024

[21] Amounts may include payments for state compensatory time related to Texas Government Code, Chapter 659, which allows agencies to pay employees for compensatory time for work directly related to public safety, disaster, or emergency response activities.

Figure 21



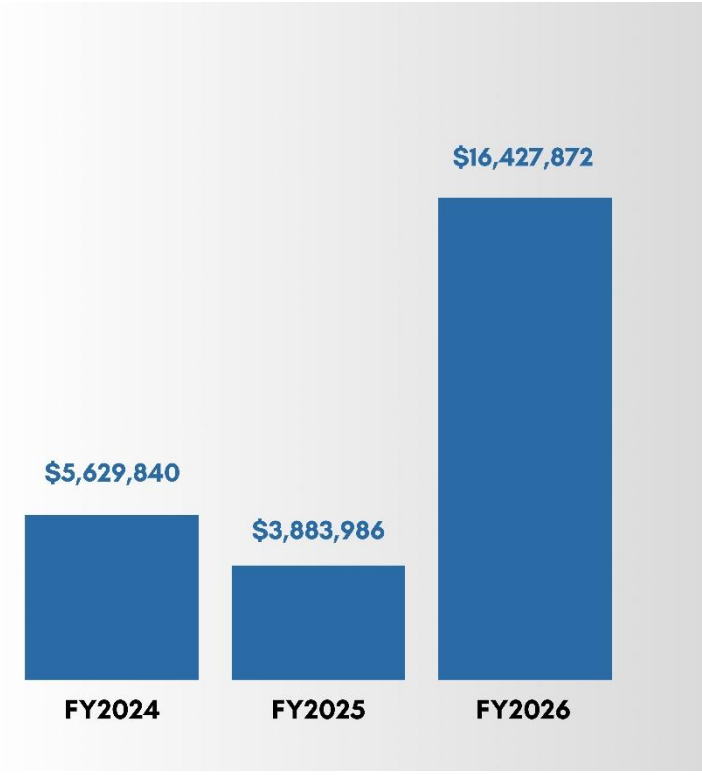
Department of Public Safety

The Department of Public Safety (Department) asserted that it experienced an overall decrease in paid overtime hours due to a slight operational shift to Operation Lone Star. Increased federal collaboration for border enforcement allowed for moderate decreases in hours worked by commissioned personnel from fiscal years 2024 to 2025. However, there was a slight increase in overtime pay when compared to hours worked; the Department believes this increase is due to retention of higher ranked/tenured commissioned personnel working such hours.

Parks and Wildlife Department [22]

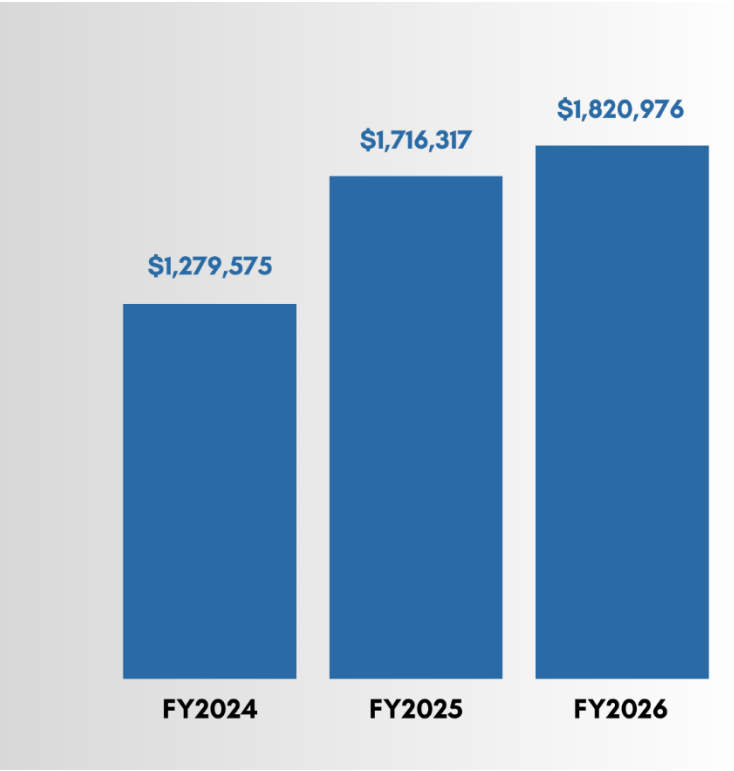
The Parks and Wildlife Department asserted that Salary Schedule C overtime expenditures in fiscal years 2024 and 2025 primarily reflected participation in Operation Lone Star (OLS). Additional overtime during this period resulted from non-OLS border operations, disaster response activities, NOAA Joint Enforcement Agreement marine patrols, Deepwater Horizon Natural Resource Damage Assessment patrols, and separation payouts. Beginning in fiscal year 2026, Salary Schedule C employees were authorized to work a 50-hour workweek to enhance law enforcement coverage and capabilities. This change accounted for the substantial increase in overtime expenditures and represents the majority of overtime reported. Additional overtime in fiscal year 2026 included activities related to border operations, disaster response activities, NOAA Joint Enforcement Agreement marine patrols, and separation payouts.

Figure 22



[22] The amounts presented for the Parks and Wildlife Department include overtime pay for Game Wardens and State Park Police Officers. State Park Police Officers were first paid in accordance with Salary Schedule C effective September 1, 2023 (fiscal year 2024).

Figure 23



Department of Criminal Justice – Office of the Inspector General

The Office of the Inspector General, which operates independently from the Department of Criminal Justice and reports directly to the Board of Criminal Justice, asserted that its investigators incurred overtime while conducting criminal investigations, investigating contraband-related activities, apprehending fugitives, and coordinating multi-agency task force operations.

Alcoholic Beverage Commission

The Alcoholic Beverage Commission (Commission) asserted that overtime paid in fiscal years 2024, 2025, and 2026 resulted from grant-related and reimbursable activities and included (1) federal grant-funded task force operations completed in coordination with federal agencies, (2) grant-funded overtime activities, such as additional inspections at special events and licensed locations to reduce instances of driving while intoxicated and minors in possession of alcohol, as well as TRACE (Target Responsibility for Alcohol-Connected Emergencies) responses to incident scenes to support local law enforcement investigations involving potential connections to Commission-licensed establishments, and (3) overtime payout for law enforcement personnel compensatory time earned in accordance with Texas Government Code, Chapter 659, while on duty at the Remote State Operations Center. Some overtime was reimbursed through the Texas Division of Emergency Management and the Department of Transportation.

Figure 24

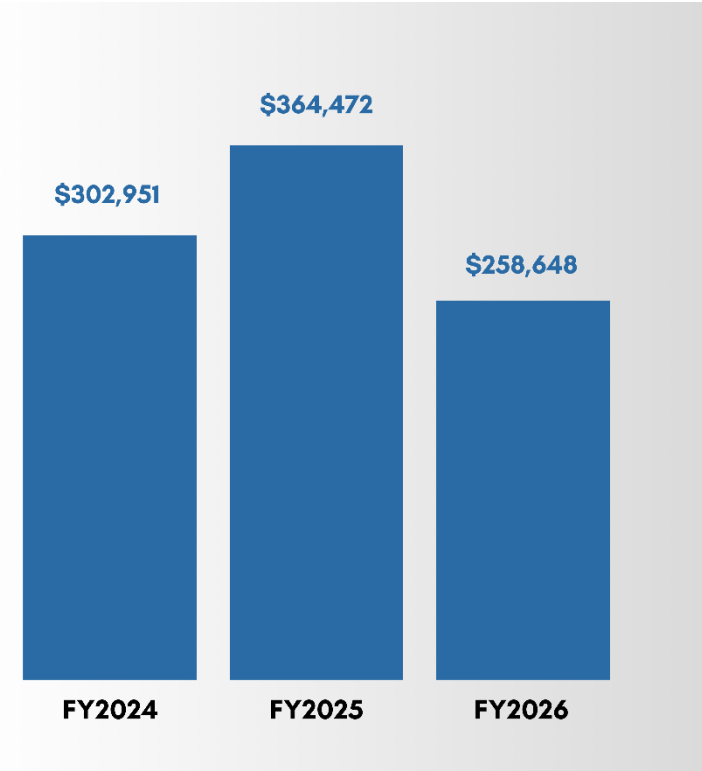
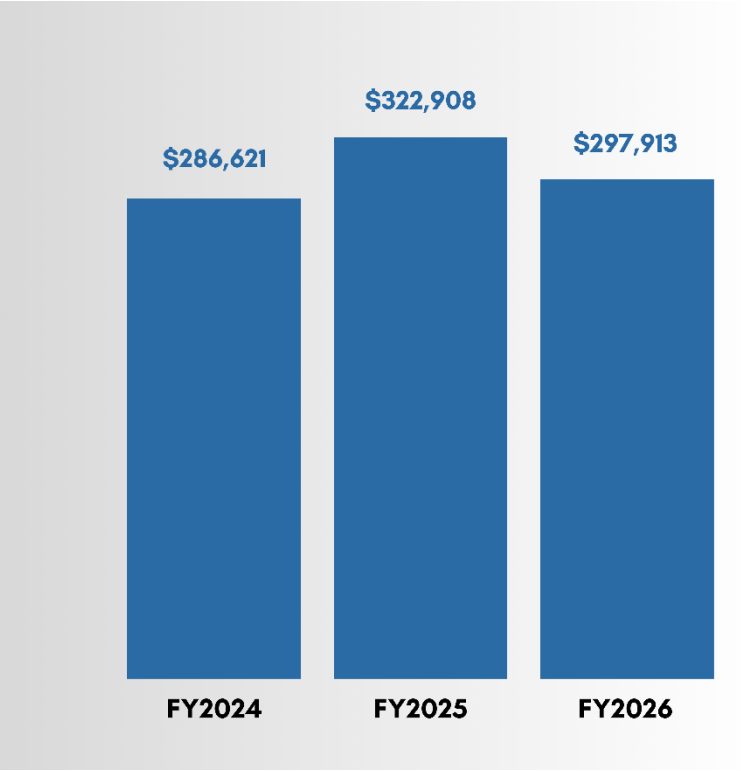


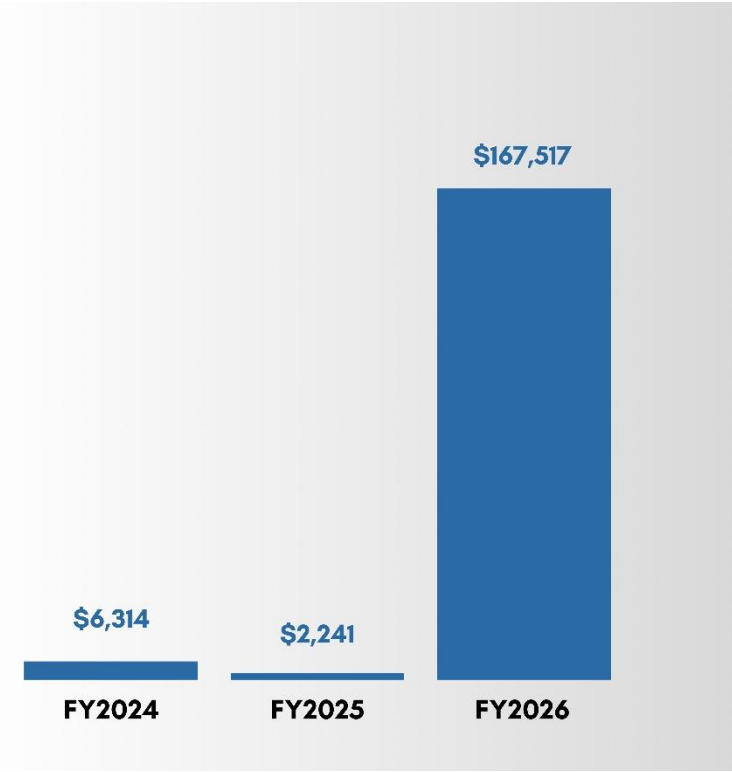
Figure 25



Office of the Attorney General

The Office of the Attorney General (Office) asserted that peace officers earn overtime when they are out in the field on active cases and cannot reasonably complete their work by the end of their regular workday; ending the work abruptly could jeopardize the outcome of a given criminal matter. Typical examples include field investigations, surveillance, processing crimes scenes, or processing an arrest. The Office asserts that overtime was paid out to Salary Schedule C employees in fiscal years 2024, 2025, and 2026 for the following reasons: (1) payment of overtime leave balances to separating employees, (2) payment of overtime leave to employees who have an overtime balance of more than 240 hours, (3) payment of overtime worked on grant-related projects that allow for paid overtime, and (4) payment of overtime worked on projects related to agreements with third-party entities that allow for such pay.

Figure 26

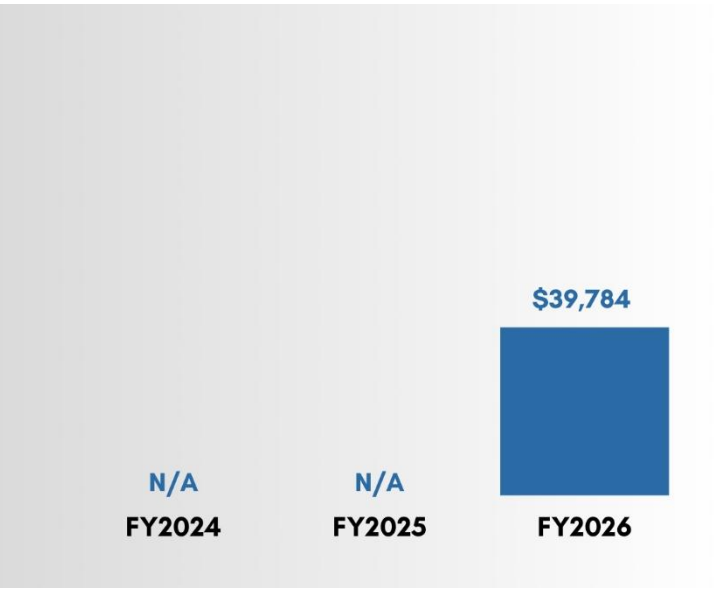


Department of Insurance [23]

The Department of Insurance asserted that overtime for its Fraud Unit is attributable to insurance fraud investigations and responses related to disaster events across the state. The increase in overtime pay in fiscal year 2026 was the result of the reclassification of State Fire Marshal's Office (SFMO) investigators to Salary Schedule C employees effective September 1, 2025. Overtime for Salary Schedule C SFMO staff is similarly associated with fire investigations and disaster response activities.

[23] The amount presented for the Department of Insurance (Department) for fiscal year 2026 includes overtime pay for the Department's Fraud Unit and SFMO investigators. The Department's SMFO investigators were first paid in accordance with Salary Schedule C effective September 1, 2025 (fiscal year 2026).

Figure 27



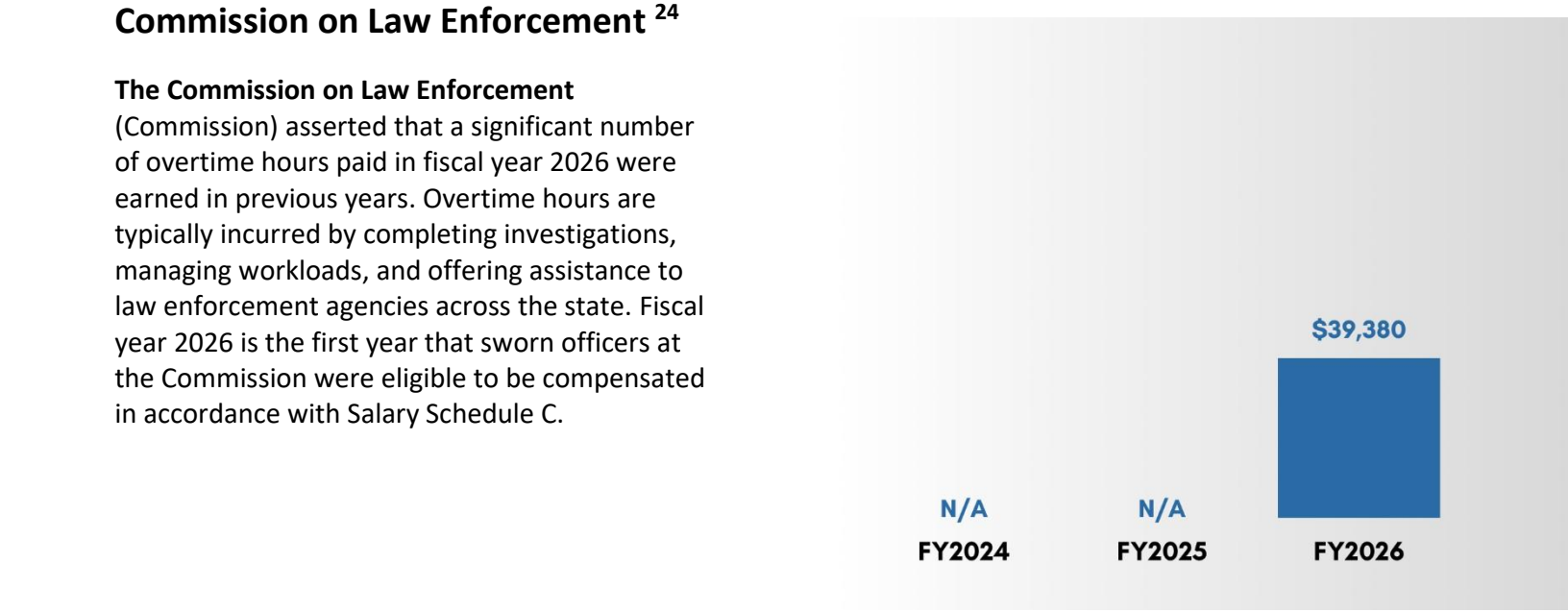
Juvenile Justice Department – Office of Inspector General [24]

The Juvenile Justice Department asserted that overtime is due to investigation response times, call-outs by staff, staffing coverage for safety, and traveling for operations.

Commission on Law Enforcement [24]

The Commission on Law Enforcement (Commission) asserted that a significant number of overtime hours paid in fiscal year 2026 were earned in previous years. Overtime hours are typically incurred by completing investigations, managing workloads, and offering assistance to law enforcement agencies across the state. Fiscal year 2026 is the first year that sworn officers at the Commission were eligible to be compensated in accordance with Salary Schedule C.

Figure 28



[24] The Juvenile Justice Department and the Commission on Law Enforcement did not employ Salary Schedule C employees until fiscal year 2026.

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Legislative Audit Committee

The Honorable Dan Patrick, Lieutenant Governor, Joint Chair

The Honorable Dustin Burrows, Speaker of the House, Joint Chair

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The Honorable Morgan Meyer, House Ways and Means Committee

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Mr. James Person, General Counsel

Commission on Law Enforcement

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Mr. Gregory Stevens, Executive Director

Department of Criminal Justice

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Mr. Bobby Lumpkin, Executive Director

Department of Insurance

Ms. Amanda Crawford, Commissioner of Insurance

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Ms. Stephanie Muth, Executive Commissioner

Juvenile Justice Department

Members of the Juvenile Justice Department Board

Mr. Sean Grove, Interim Executive Director

Office of the Attorney General

The Honorable Ken Paxton, Attorney General

Mr. Brent Webster, First Assistant Attorney General

Office of the Comptroller of Public Accounts

The Honorable Don Huffines, Comptroller of Public Accounts

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Parks and Wildlife Department

Members of the Parks and Wildlife Commission

Dr. David Yoskowitz, Ph.D, Executive Director

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