



FISCAL NOTE

Senate Bill 112

Committee: Finance and Taxation Education Sponsor: Senator Arthur Orr

Analyst: John Friedenreich

Date: 04/09/2025

Senate Bill 112 as reported by the Committee on Finance and Taxation Education appropriates \$9,891,823,803 from the Education Trust Fund (ETF) to various state agencies, entities, institutions, and public schools for the support, maintenance, and development of public education in Alabama for the fiscal year ending September 30, 2026.

In addition, for fiscal year 2026, this act appropriates the following amounts to the following entities from other state funds:

- \$215,532,864, est. from the Public School Fund to the State Board of Education for public schools;
- \$11,597,620 from the Alabama Board of Nursing Trust Fund to the Alabama Board of Nursing;
- \$10,000,000 from the Dual Enrollment Tax Credit Fund to the Alabama Community College System;
- \$7,000,000, est. from the Supercomputer Revolving Fund to the Alabama Supercomputer Authority;
- \$5,145,634 from the Driver Education and Training Fund to the Department of Education;
- \$5,000,000 from the Special Education Catastrophic Fund to the Department of Education;
- \$2,945,929 from the Alabama Peace Officers' Standards and Training Fund to the Alabama Peace Officers' Standards and Training Commission;
- \$2,000,000 from the ACS Truck Driver Fund to the Alabama Community College System;
- \$1,000,000 from the Alabama Head and Spinal Cord Injury Trust Fund to the Department of Rehabilitation Services;
- \$1,000,000 from the Children's Policy Council Fund to the Department of Early Childhood Education; and



- \$330,000, est. from the Music Hall of Fame Fund to the Music Hall of Fame.

In addition, this bill: (1) appropriates \$17,706,552,226 from federal and other funds for fiscal year 2026; (2) appropriates the amounts necessary to pay SEIB \$1,025 per month per full-time state employee; and (3) re-appropriates to the various state agencies in this act for Fiscal Year 2026 any amounts which are unexpended and reverted on September 30, 2025.

Additionally, the anticipated beginning balance for fiscal year 2026, excluding reversions and adjustments is \$0. This bill would provide that in the event the beginning balance exceeds this amount, prior to any required transfers, the unanticipated beginning balance would be conditionally appropriated as follows: (1) the first \$35 million to the CHOOSE Act Fund, if necessary to fulfill obligations of the Act; and (2) \$3 million to the Public Library Service, if federal funding is reduced in fiscal year 2026.