



FISCAL NOTE

Senate Bill 146

Committee: Finance and Taxation General Fund Sponsor: Senator Greg Albritton

Analyst: Peter Grogan

Date: 03/10/2026

Senate Bill 146 as reported by the Committee on Finance and Taxation General Fund would appropriate the following amounts from the following funds to various agencies and entities for the fiscal year ending September 30, 2027:

State General Fund	\$3,724,592,767
Other State, Federal and Local Funds	\$21,898,670,559
Total Appropriation	\$25,587,577,854

This bill sets forth the amount of \$300,120,715 as the beginning balance in the State General Fund for fiscal year 2027, excluding reversions and adjustments and would provide for the appropriation of the unanticipated and unappropriated beginning balance in the State General Fund if the beginning balance is greater than the above stated amount as follows: (1) the first \$15 million to the State General Fund Reserve Fund; and (2) \$15 million to the Medicaid Emergency Reserve Fund.

In addition, this bill: (1) appropriates up to \$16 million to pay the costs of a 2% salary increase; (2) appropriates up to \$18 million to pay SEIB \$1,175 per month per full-time state employee for health insurance; (3) conditionally appropriates \$3.5 million from the State General Fund to the State Port Authority; (4) conditionally appropriates \$118,125 from the State General Fund to the ALEA SBI Cost of Evidence Fund; (5) provides for the transfer of \$26,005,000 from state agencies to the State General Fund of which \$16,505,000 is from the Department of Revenue; \$6 million is from the Public Service Commission and \$3.5 million is from the Securities Commission; (6) re-appropriates for Fiscal Year 2027 to the various state agencies in this act any amounts which are unexpended and reverted on September 30, 2026; (7) appropriates the amounts necessary for Fiscal Year 2027 to the Retirement Systems of Alabama from the Senior



Services Trust Fund; (8) appropriates tobacco settlement money, conditioned upon the receipt of revenue from any tobacco settlement or litigation and upon the recommendation of the Director of Finance and the Chairs of the Ways and Means General Fund Committee and the Senate Finance and Taxation General Fund Committee and approval by the Governor; (9) conditionally appropriates \$5,760,099 from the State General Fund to the Department of Finance - FEMA; and (10) appropriates all funds collected under Section 40-12-43.1 to the Auburn University Center for Governmental Services for the administration of the examiner certification program established by the Alabama Local Tax Institute of Standards and Training.